

Superannuation for Landcare employees

your organisation's super obligations to paid employees

If your Landcare group has paid employees, it is obliged to pay superannuation.

For the financial year 2015-16, employers must contribute 9.5% of the Ordinary Time Earnings (OTE) as a Superannuation Guarantee (SG) on behalf of each employee. For clarification on what is considered Ordinary Time Earnings, visit the ATO's checklist at www.ato.gov.au/Business/Employers-super/How-much-to-pay-and-when-to-pay/Ordinary-time-earnings/

HOW MUCH SUPER TO PAY

The Superannuation Guarantee rate of 9.5% will remain the same for the coming years until 2020-21. Subsequent years the rate will increase: www.ato.gov.au/Rates/Key-superannuation-rates-and-thresholds/?page=21#Super_guarantee_percentage

WHEN TO PAY SUPER

Superannuation contributions must be paid to a complying superannuation fund on at least a quarterly basis. The due date is the 28th day of the month following the end of the preceding quarter, e.g. 28th July, 28th October.

The Australian Government's register of complying super funds, which

follow the rules of the *Superannuation Industry (Supervision) Act 1993*, is available at: www.superfundlookup.gov.au.

ARE THERE EXEMPTIONS?

Superannuation does not need to be contributed by the employer where:

- Salary and wages for an employee are less than \$450 within any calendar month;
- Employees are aged 70 years or more; or
- Employees are under 18 years, working 30 hours or less per week.

NOTE: Employees may also contribute to a nominated superannuation fund. This could be a pre- or post tax deduction from their remuneration.

CAN EMPLOYEES CHOOSE WHICH SUPER FUND?

Employees that are not paid under an Award may nominate a preferred complying superannuation for the contributions. An employer is required to act on the employee's request within two months of the employee completing and returning the Standard Choice Form (NAT 13080) available at: [www.ato.gov.au/Forms/Superannuation-\(super\)-standard-choice-form](http://www.ato.gov.au/Forms/Superannuation-(super)-standard-choice-form)

DISCLAIMER: The information contained in this publication is based on knowledge and understanding at the time of March 2016. However, because of advances in knowledge, users are reminded of the need to ensure that information upon which they rely is up to date and to check currency of the information with the appropriate officer of QWALC or the user's independent advisor.

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