



# **Public Sector Superannuation Salary Legislation Amendment Act 2022**

**No. 36, 2022**

**An Act to amend the law relating to public sector  
superannuation, and for related purposes**

Note: An electronic version of this Act is available on the Federal Register of Legislation  
(<https://www.legislation.gov.au/>)



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## Contents

|                              |  |          |
|------------------------------|--|----------|
| 1                            | Short title .....                          | 1        |
| 2                            | Commencement .....                         | 2        |
| 3                            | Schedules .....                            | 2        |
| <b>Schedule 1—Amendments</b> |  | <b>4</b> |
|                              | <i>Superannuation (Salary) Regulations</i> | 4        |
| <b>Schedule 2—Exemptions</b> |  | <b>5</b> |





# Public Sector Superannuation Salary Legislation Amendment Act 2022

No. 36, 2022

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## An Act to amend the law relating to public sector superannuation, and for related purposes

[Assented to 9 August 2022]

The Parliament of Australia enacts:

### 1 Short title

This Act is the *Public Sector Superannuation Salary Legislation  
Amendment Act 2022*.

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## 2 Commencement

- (1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information  |   |                |
|---|---|----------------|
| Column 1  | Column 2  | Column 3       |
| Provisions  | Commencement                                      | Date/Details   |
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day this Act receives the Royal Assent.       | 9 August 2022  |
| 2. Schedule 1   | 1 July 1986.                                      | 1 July 1986    |
| 3. Schedule 2   | The day after this Act receives the Royal Assent. | 10 August 2022 |

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

- (2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

## 3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Note 1: After the *Superannuation (Salary) Regulations* were made in 1978, they were:

- (a) renamed as the *Superannuation (CSS) Salary Regulations* by Statutory Rules 1995 No. 275; and
- (b) subsequently renamed as the *Superannuation (CSS) Salary Regulations 1978* by the *Superannuation (CSS) Salary Amendment Regulations 1999 (No. 1)*.

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- Note 2: This Act repeals paragraph 5(e) of the *Superannuation (Salary) Regulations*, which in 2022 were known as the *Superannuation (CSS) Salary Regulations 1978*. That paragraph is relevant to:
- (a) the annual rate of salary of members of the Commonwealth Superannuation Scheme (CSS); and
  - (b) the recognised allowances of members of the Public Sector Superannuation Scheme (PSS), which form part of their default salary for contribution and benefit purposes; and
  - (c) the recognised allowances of members of the Public Sector Superannuation Accumulation Plan (PSSAP), which form part of their default superannuation salary; and
  - (d) Commonwealth employees who belong to other superannuation funds and whose entitlements are calculated by reference to the default superannuation salary that would be applicable if the employees were members of the PSS or PSSAP.
- Note 3: The provisions of the *Superannuation (Salary) Regulations* amended by this Act, and any other provisions of those regulations, may be amended or repealed by regulations made under section 168 of the *Superannuation Act 1976* (see item 2 of Schedule 1 to this Act and subsection 13(5) of the *Legislation Act 2003*).

## Schedule 1—Amendments

### *Superannuation (Salary) Regulations*

#### **1 Paragraph 5(e)**

Repeal the paragraph.

#### **2 Subsequent amendment of regulations etc.**

The amendment of the *Superannuation (Salary) Regulations* by this Schedule does not prevent those regulations, as so amended, from being amended or repealed by regulations made under section 168 of the *Superannuation Act 1976*.



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## Schedule 2—Exemptions

### 1 Exemptions—rent-free use of premises or quarters

(1) If:

- (a) at a time during the period (the *relevant period*) that:
  - (i) began at the start of 1 July 1986; and
  - (ii) ended at the end of 28 February 2022;a superannuation contribution was made by, or in respect of, an individual; and
- (b) the superannuation contribution was calculated:
  - (i) to any extent, directly or indirectly, on the basis that paragraph 5(e) of the *Superannuation (Salary) Regulations* was applicable to the individual; and
  - (ii) on the assumption that paragraph 5(e) of the *Superannuation (Salary) Regulations* was in force;

then the repeal effected by item 1 of Schedule 1 to this Act does not apply, and is taken never to have applied, in relation to the rent-free use by the individual of premises or quarters, to the extent to which that rent-free use occurred during the relevant period.

(2) For the purposes of this item, *superannuation contribution* means:

- (a) a contribution that was made for the purposes of:
  - (i) the CSS (within the meaning of the *Superannuation Act 1976*); or
  - (ii) the Public Sector Superannuation Scheme (within the meaning of the *Superannuation Act 1990*); or
  - (iii) the Public Sector Superannuation Accumulation Plan (within the meaning of the *Superannuation Act 2005*); or
- (b) a contribution that:
  - (i) was made to a superannuation fund or superannuation scheme; and
  - (ii) was made in accordance with an agreement or instrument made under a law of the Commonwealth; and
  - (iii) was not covered by paragraph (a).

- (3) To avoid doubt, a reference in this item to the *Superannuation (Salary) Regulations*:
- (a) is a reference to those regulations as originally made and as amended from time to time; and
  - (b) without limiting paragraph (a), includes a reference to those regulations:
    - (a) renamed as the *Superannuation (CSS) Salary Regulations* by Statutory Rules 1995 No. 275; and
    - (b) subsequently renamed as the *Superannuation (CSS) Salary Regulations 1978* by the *Superannuation (CSS) Salary Amendment Regulations 1999 (No. 1)*.
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[Minister's second reading speech made in—  
Senate on 3 August 2022  
House of Representatives on 4 August 2022]

(68/22)

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