



Superannuation Guarantee (Administration) Amendment Regulations 2009 (No. 1)

Select Legislative Instrument 2009 No. 157

I, QUENTIN BRYCE, Governor-General of the Commonwealth of Australia, acting with the advice of the Federal Executive Council, make the following Regulations under the *Superannuation Guarantee (Administration) Act 1992*.

Dated 24 June 2009

QUENTIN BRYCE
Governor-General

By Her Excellency's Command

CHRIS BOWEN
Minister for Financial Services, Superannuation and Corporate Law

1 Name of Regulations

These Regulations are the *Superannuation Guarantee (Administration) Amendment Regulations 2009 (No. 1)*.

2 Commencement

These Regulations commence on 1 July 2009.

3 Amendment of *Superannuation Guarantee (Administration) Regulations 1993*

Schedule 1 amends the *Superannuation Guarantee (Administration) Regulations 1993*.

4 Application of amendment

- (1) The amendment made by Schedule 1 applies in relation to salary or wages that become payable on or after 1 July 2009.
- (2) The amendment made by Schedule 1 does not affect any liability of an employer to pay a charge (within the meaning of the *Superannuation Guarantee (Administration) Regulations 1993*) relating to a superannuation guarantee shortfall which arose before 1 July 2009.

Schedule 1 Amendment

(regulation 3)

[1] After regulation 7AC

insert

7AD Salary or wages — general exclusions (Act s 27)

- (1) For paragraph 27 (1) (e) of the Act, the salary and wages set out in the following table are prescribed.

| Item | Salary or wages |
|-------------|---|
| 1 | Salary or wages paid to an employee for a period of parental leave |
| 2 | Salary or wages: <ul style="list-style-type: none"> (a) paid to an employee who is engaging in an eligible community service activity; and (b) paid by the employee's usual employer while the employee is absent from his or her usual employment |
| 3 | Salary or wages: <ul style="list-style-type: none"> (a) paid to an employee who is undertaking service with the Australian Defence Force (for example, undertaking service in the Defence Force Reserves); and (b) paid by the employee's usual employer while the employee is absent from his or her usual employment |
| (2) | Item 2 of the table in subregulation (1) does not apply to the salary or wages of an employee who engages in the eligible community service activity in the capacity of an employee of the employer that carries on the activity. |
| (3) | Item 3 of the table in subregulation (1) does not apply to salary or wages paid by the Australian Defence Force (other than salary or wages to which section 29 of the Act applies). |
| (4) | Items 2 and 3 of the table in subregulation (1) do not apply to a payment relating to: <ul style="list-style-type: none"> (a) annual leave; or (b) sick leave; or (c) long service leave; that is paid in relation to the period during which the employee is engaged in the relevant activity or performing the relevant work. |
| (5) | In this regulation: <p><i>eligible community service activity</i> has the same meaning as in subsection 109 (1) of the <i>Fair Work Act 2009</i>.</p> <p><i>Note</i> Jury service is an eligible community service activity.</p> <p><i>parental leave</i> includes any of the following:</p> <ul style="list-style-type: none"> (a) maternity leave; |

- (b) early paid leave for an expectant mother if the employer is unable to transfer her to a safe job;
- (c) paternity leave;
- (d) pre-adoption leave;
- (e) adoption leave.