



# POLICY MANUAL

## FINANCE

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### 2.14 SUPERANNUATION MATCHING POLICY

Distribution	Employees
Responsible Officer	Chief Executive Officer
Date adopted	18 December 2019
File Reference	132

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#### **Objective**

To enable the Shire to offer a range of benefits and entitlements for its Employees.

#### **Scope**

Employees

#### **Standard**

The Shire shall provide superannuation payments to all Employees, regardless of their modes of employment, where they meet the criteria set by the Superannuation Guarantee (Administration) Act 1992

The Shire offers a superannuation contributory scheme to Eligible Employees who voluntarily contribute up to 6% of their salary to superannuation. The Shire will match Eligible Employee contributions on a percentage by percentage, or dollar for dollar, basis up to a maximum of 6% of their gross ordinary time earnings income.

Eligible employees can contribute to their superannuation via salary sacrifice (pre tax amount) or salary deduction (post tax amount) as allowed under any specified salary sacrifice options and the Australian Taxation guidelines.

The "Superannuation Choice" option is available to Employees in accordance with *Local Government (Amendment of Part VIA – Employee Superannuation) Regulations 2006*

#### **Roles & Responsibilities**

##### **Chief Executive Officer**

- Ensure compliance with this policy

##### **Manager of Finance**

- Ensure compliance with this policy

##### **Finance Staff**

- Inform Employees of the opportunity to salary sacrifice to superannuation and co-contribution benefit from Council

- Process salary sacrifice and co-contribution superannuation payments

## Definitions

**Employee** means an Employee of the Shire of Goomalling

**Shire** means the Shire of Goomalling

**Eligible Employee** means all Employees of the Shire are eligible to participate in the Shire’s superannuation contributory scheme except for those who have an express term in an employment contract that precludes participation.

## Legislation

[Local Government Act 1995](#)

*Local Government (Amendment of Part VIA – Employee Superannuation) Regulations 2006*

## Document Links

Nil

## Local Law

Nil

## Delegation

Not Applicable

## Review History

Version	Review date	Minute no.	Notes
1	18 December 2019	150. OM_181219	New policy
	October 2023		