

## Superannuation Guarantee Contribution for Sessional Interpreters

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**Functional Sub group** Corporate Administration - Finance  
Personnel/Workforce - Conditions of employment  
Personnel/Workforce - Salaries

**Summary** Outlines that the Commonwealth Superannuation Guarantee (Administration) Act applies to Sessional Interpreters and that health services are required to make payments to complying superannuation funds.

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**Applies to** Area Health Services/Chief Executive Governed Statutory Health Corporation, Board Governed Statutory Health Corporations, Affiliated Health Organisations - Declared, NSW Ambulance Service, NSW Dept of Health, Public Hospitals

**Audience** Administration

**Distributed to** Public Health System, NSW Ambulance Service, NSW Department of Health, Public Hospitals

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**Status** Active

### Director-General

This Policy Directive may be varied, withdrawn or replaced at any time. Compliance with this directive is **mandatory** for NSW Health and is a condition of subsidy for public health organisations.

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## SUPERANNUATION FOR SESSIONAL INTERPRETERS

### Application of Superannuation Guarantee Administration Act (SGAA)

Following a review of this matter after legal advice, the Department advises that the Commonwealth Superannuation Guarantee (Administration) Act applies to Sessional Interpreters, from the date of the 1 July 2006. Health Services are accordingly required to make payments to complying superannuation funds as defined by the SGAA. (It should be noted that the Department and the ATO are in discussion concerning retrospective liabilities ).

The following arrangements for Sessional Interpreters superannuation apply –

### Superannuation Contributions Payable to Sessional Interpreters

- (i) Superannuation contributions are to be made to complying funds on behalf of Sessional Interpreters.
- (ii) Superannuation contributions are only payable in respect of ordinary Time Earnings (Other sessional component and other remuneration arrangements are excluded).

### Age Limit

Superannuation contributions are NOT payable where a Sessional Interpreter is aged 70 years and over <sup>(1)</sup>

### Rate of Superannuation Contributions

Since the financial year 2002/2003, Superannuation contributions are to be made at the rate of 9% of ordinary time earnings. <sup>(1)</sup>

### Lower Income Limit

Superannuation is not payable where a Sessional Interpreter is paid less than \$450 in a calendar month. <sup>(1)</sup>

### Upper Income Limit

Superannuation is not payable in respect of remuneration paid to a Sessional Interpreter which exceeds \$35,240 per quarter for the 2006/07 financial year. <sup>(1)</sup>

The maximum limit is indexed each year, with new limits being announced by the ATO in a Superannuation Guarantee Determination. <sup>(1)</sup>

### Ordinary Time Earnings

For the purpose of ordinary time earnings, superannuation to Sessional Interpreters should be paid on ordinary hourly rate only. Superannuation should NOT be paid in respect of payments for travel time, on call, call back, or background practice costs.

<sup>(1)</sup> ATO Website <http://www.ato.gov.au> document "a guide for employers", superannuation guarantee