



Superannuation Course Overview

The ½ day superannuation workshop is designed to give payroll officers an understanding of superannuation in Australia with a focus on the definition of Ordinary Time Earnings used for calculating employer contributions.

2007 saw major changes to superannuation and its administration. ETPs, unless transitional can now longer be directed to super, age based limits were abolished and we saw the end of RBLs and changes in reporting requirements for the ATO and super funds.

2009 heralded further changes to the definition of Ordinary time Earnings and the introduction of Reportable Employer Superannuation Contributions.

This ½ day session covers all of these changes and more. By providing hands on exercises, participants are able to put the concepts that they have learnt into practice with the support of our trainers.

1. History of Superannuation in Australia

2. Types of Super Funds

- Defined Benefit
- Accumulated

3. The Guarantee

- Who is eligible
- Expatriates and superannuation
- Earnings Base – Ordinary Time Earning 1/7/2008 and beyond
- Max salary superannuation cap
- Payment dates
- Salary Sacrifice
 - i. Effective and Non Effective arrangements
 - ii. Total Remuneration Packages and superannuation guarantee
- Superannuation Guarantee Charge
 - i. What it is and how to pay it.

4. Employee Choice of Super Fund

5. Super and ETPs

6. Tax and Superannuation

- Preservation
- Transition to retirement
- Superannuation Splitting
- Reasonable Benefit Limits

If you have any enquiries, please contact us.

5/37 Pitt Street, Sydney NSW 2000
Ph (02) 9258 2150
Fx (02) 9258 2155

1/616 St Kilda Road, Melbourne VIC 3004
Ph (03) 9614 0900
Fx (03) 9614 2227

training@payroll.com.au

