

## Superannuation Guarantee Rate

From 1 July 2009

| Superannuation Guarantee<br>% Rate of Ordinary Time Earnings (OTE) |   |
|--|---|
| Income Year  | % |
| 2009/2010  | 9 |
| 2008/2009  | 9 |
| 2007/2008  | 9 |
| 2006/2007  | 9 |
| 2005/2006  | 9 |
| 2004/2005  | 9 |
| 2003/2004  | 9 |
| 2002/2003  | 9 |
| 2001/2002  | 8 |
| 2000/2001  | 8 |
| 1999/2000  | 7 |
| 1998/1999  | 7 |
| 1997/1998  | 6 |
| 1996/1997  | 6 |
| 1995/1996  | 5 |
| 1994/1995  | 4 |
| 1993/1994  | 3 |
| 1 Jan – 30 Jun   |   |

| Ordinary Time Earnings  |   | Exempt Employees   |
|---|---|--|
| <b>OTE Includes</b>   | <b>OTE Excludes</b>   | <p><b>No requirement to pay superannuation for the following employee</b></p> <ul style="list-style-type: none"> <li>Aged 70 years and over</li> <li>Paid less than \$450.00 in a calendar month</li> <li>Under 18 years of age working not more than 30 hours per week</li> <li>Performing work of a domestic or private nature for not more than 30 hours per week, e.g. part-time nanny or housekeeper</li> </ul> |
| <ul style="list-style-type: none"> <li>Directors fees</li> <li>Annual leave</li> <li>Sick leave</li> <li>Government wage subsidies such as Wage Subsidy</li> <li>Scheme allowance</li> <li>Allowances</li> <li>Bonuses – performance based, Christmas and ex-gratia</li> <li>Casual loading</li> <li>Ordinary hours worked</li> <li>Long service leave</li> </ul> | <ul style="list-style-type: none"> <li>Overtime</li> <li>Annual leave loading</li> <li>Redundancy</li> <li>Lump sums paid on accrued annual leave, sick leave and long service leave on termination of employment</li> <li>Reimbursement of expenses</li> <li>Paid Maternity leave</li> <li>Workers compensation</li> <li>Top up payments, i.e. jury duty, reserve forces, Accident make up pay, where work not performed</li> <li>Benefits subject to Fringe Benefits Tax</li> </ul> |  |