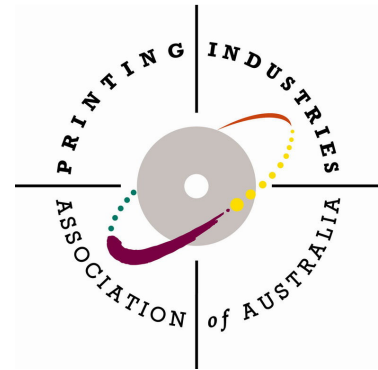


23 July 2009

CIRCULAR NO: PAN/IL20/2009

ALL MEMBERS



CHANGES TO SUPERANNUATION REGULATIONS

Superannuation guarantee obligations for employers have been reduced due to recent changes made by the federal government which resulted in the *Superannuation Guarantee (Administration) Amendment Regulations 2009 (No. 1)*.

These Regulations ensure employers **do not** need to make superannuation guarantee payments on the following:

- Paid parental leave (including maternity leave, paternity leave and early paid leave relating to an inability to be transferred to a safe job); and
- Eligible community service activity, as defined by the Fair Work Act 2009, e.g. jury duty, voluntary emergency management services.

These changes commenced on **1 July 2009** to coincide with the ATO Superannuation Guarantee Ruling which set out the meaning of "ordinary time earnings" (see *Printing Industries' Circular No: PAN/IL15/2009*).

Members with further enquiries or who may require assistance regarding the above should contact *Printing Industries' National Network of Employee Relations Specialists* on tel. no. 1800 227 425.

Yours faithfully

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