



# Anglican Church Diocese of Sydney

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## **Changes to Superannuation Guarantee Contributions - 10th July 2003**

From 1 July 2003 the rules for making superannuation guarantee contributions have changed. The changes and the effect on parishes are set out below.

1. Contributions (at the minimum rate of 9%) must now be paid at least quarterly to a regulated superannuation fund.
2. Details of the superannuation contribution including the amount and the name of the superannuation fund must be supplied to the employee in writing at least once per quarter.
3. A record must be kept of all contributions made; and
4. A record must be kept of when, what and how the contributions were reported to employees.

As superannuation contributions for ordained minister and assistant ministers licenced to a parish are paid to the Sydney Diocesan Secretariat as part of the Parish Cost Recovery charge, the Secretariat presently pays the actual contributions to the superannuation fund and keeps the appropriate records. Accordingly, the advice of contributions made for each ordained minister and assistant minister will be prepared by the Secretariat each quarter and forwarded direct to the minister.

For all other parish staff who are paid more than \$450 in any month, the parish will be responsible for paying the required superannuation contributions (currently 9%) at least quarterly, reporting the details to each employee and keeping the records listed in 3 and 4 above.

Further details of the new requirements are contained in the attached standard letter from the ATO.

MARTIN THEARLE  
Deputy General Manager, Secretarial

10 July 2003