



**Government  
of South Australia**

Department of the Premier and Cabinet Circular

**PC016 – Remuneration for Government Appointed Part-Time  
Boards and Committees**

**September 2008**

Premier and Cabinet Circular

**PC016 – Remuneration for Government Appointed Part-Time Boards and Committees**

**For the information of:**

Ministers' offices, chief executives and staff involved in appointments and payments to members of government appointed part-time boards and committees.

For information on other policy issues relevant to boards and committees, please contact the Boards and Committees Unit of the Department of the Premier and Cabinet.

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## **1. Introduction**

- 1.1 The Chief Executive of the Department of the Premier and Cabinet (DPC) has the delegated authority of Cabinet to assess and recommend fees for the members of government appointed part-time boards and committees. The determination of fees is undertaken in accordance with a Cabinet-approved classification structure which the Chief Executive may review from time to time.
- 1.2 Except where otherwise indicated, this circular applies to all part-time boards, committees, tribunals, trusts, commissions, councils, authorities, panels, taskforces, forums, reference groups, working groups, advisory groups and steering groups:
- created by or under an Act of the Parliament of South Australia or by ministerial authority; and
  - to which one or more appointments are made by a minister or the Governor.

The use of the terms “board”, “committee” or “boards and committees” hereafter is to be taken as a reference to any body falling within the description contained in this subsection.

- 1.3 Full-time board or committee positions and departmental or internal committees are excluded from the operation of this circular. Local and Federal government bodies are also excluded except where the State government has the power to make appointments or nominations to such a body and to determine remuneration for its appointees or nominated appointees.
- 1.4 Department of the Premier and Cabinet Circular 14, “Non Payment of Board/Committee Fees to or for Government Employees or Officers of the Crown”, is cancelled. The issues previously dealt with by Circular 14 have been incorporated into sections 2 and 3 of this circular.

## **2. Remuneration of government employees and officers of the Crown**

- 2.1 It is a long-standing policy of government that government employees not be paid for board membership without the specific approval of the Chief Executive, DPC. This policy is in line with the community’s expectation that government employees not be permitted to “double dip”.

- 2.2 Where a number of exceptional circumstances can be demonstrated, the payment of remuneration to government employees and officers of the Crown may be considered at the discretion of the Chief Executive, DPC.
- 2.3 “Exceptional circumstances” may include, but are not limited to, the following:
- nomination or election on the basis of the individual’s personal interests, interests which are not connected to the individual’s substantive employment position;
  - meetings of the board are conducted at a time outside of that for which the individual receives a salary from the government, such as unpaid leave or outside of normal working hours; or
  - cases of significant financial disadvantage resulting from the individual’s attendance at meetings.
- 2.4 The individual, with the support of the minister responsible for the board of which they are a member, is required to make a submission to the Chief Executive, DPC, outlining their particular circumstances and presenting a case as to why they feel they are entitled to remuneration.
- 2.5 Notwithstanding the above, executive-level employees are not considered eligible to receive board and committee remuneration except under extraordinary circumstances agreed between the minister and the Chief Executive, DPC.
- 2.6 Where a former government employee has left the service of the government pursuant to a Targeted Voluntary Separation Package (TVSP), they will generally be subject to a clause under that package precluding them from accepting a government appointment for a defined term. Where this is the case, the individual needs to seek an exemption to that clause from the Chief Executive, DPC, prior to being appointed to a board.
- 2.7 The fact that government employees are not generally eligible for board fees does not affect their ability to claim reimbursement of travel and other expenses necessarily incurred as a member of a board in accordance with section 10 of this Circular.

- 2.8 “Government employee” and “officer of the Crown” includes any person employed by a State government organisation. This includes, but is not limited to:
- employees of State government departments and agencies;
  - employees of public hospitals and health centres;
  - employees of public schools and TAFE colleges;
  - employees of the South Australian Ambulance Service;
  - employees of the Metropolitan Fire Service;
  - members of the South Australia Police;
  - the staff of State government boards, committees and statutory authorities;
  - Members of Parliament or Legislative Council and their employees;
  - staff of either House of Parliament;
  - members of the judiciary; and
  - any person whose position is created by or under an Act of the Parliament of South Australia, other than the *Local Government Act 1999* or an Act pertaining to a university.
- 2.9 The definitions of “government employee” and “officer of the Crown” exclude employees of universities and of Federal or local government.
- 2.10 Where doubt as to the eligibility of an appointee to receive remuneration exists, agencies should contact the Boards and Committees Unit, Department of the Premier and Cabinet in the first instance.

### **3. Inter-agency charges for government employees**

- 3.1 In the interests of inter-agency collegiality, government agencies are not permitted to charge government boards or other agencies for the provision of government employees as members of government boards. Agencies should attempt to make their employees available for membership of government boards where possible.

### **4. Seeking a remuneration determination**

- 4.1 Where the minister expresses a desire to remunerate members of a board, the advice of the Chief Executive, DPC, is required to determine the appropriate level of remuneration. Submissions to the Chief Executive should be forwarded through the responsible minister or the responsible agency’s chief executive.

4.2 Submissions to the Chief Executive, DPC, should set out the functions and responsibilities of the board and include the terms of reference or relevant extract from any establishing legislation. In addition, the following criteria should be addressed:

- the impact of the board's operation on the South Australian economy, including an indication of the level of business risk to which the board is subject;
- the impact of the board's operation on the South Australian community;
- the level of external pressure on the board's decision making processes;
- the board's independence from government; and
- the managerial and professional skills or experience required of members.

Additional information, such as the anticipated number of meetings or a comparison with the functions of similar bodies, is also useful in determining appropriate remuneration.

4.3 Where the board is the governing body of a government business enterprise (GBE), details of the GBE's financial position should also be provided. In particular, details of the GBE's total assets, total revenue and gross operating result are required. An indication as to whether the organisation is corporatised is also necessary.

4.4 Fee determinations are provided to the responsible minister by the Chief Executive, DPC. In many cases, particularly with boards and committees created by ministerial authority, the minister will have the power to approve the recommended remuneration. However, for the majority of statutory boards, the approval of Cabinet and the Governor in Executive Council will be required. For guidance on preparing Cabinet submissions or on the legal requirements for having a particular remuneration arrangement approved, agencies should contact Cabinet Office.

## **5. Reviews of existing remuneration**

5.1 In addition to determining remuneration for new boards and committees, the Chief Executive, DPC, may also be requested to review the remuneration level of existing bodies. However, an increase will generally only be supported where there has been a significant increase in the functions and responsibilities of a board or, in the case of GBEs, a significant change in the financial position of the organisation.

- 5.2 As with requests for the Chief Executive, DPC, to determine remuneration for new boards, requests for reviews of remuneration should be forwarded to the Chief Executive through the responsible minister or the chief executive of the responsible agency. The request should clearly set out the basis on which a review is sought.
- 5.3 Following a review of remuneration, the Chief Executive's determination will be forwarded to the responsible minister. Any changes to remuneration will require approval as described in subsection 4.4.

## **6. Methods for payment of remuneration**

- 6.1 As a general rule, board members should be paid as if they were regular employees. They will need to be entered on the responsible agency's payroll system, and the responsible agency is required to withhold from the member's remuneration the amount of PAYG tax prescribed by the *Taxation Administration Act 1953* (Cth).

### **Board members required to remit board fees to a third party**

- 6.2 In some cases, board members will be obliged to remit their board fees to a third party, such as their employing organisation. This is often a requirement of partnership agreements, for example. It may also be the case where an organisation nominates one of its employees to a board and continues to pay that employee their regular salary during time the employee spends undertaking board business.
- 6.3 Where there is a clear obligation for a board member to remit their board fees to a third party, the Commissioner of Taxation has varied the rate of PAYG withholding to nil (Commonwealth Special Gazette No. S676 p. 4). In order to have their PAYG withholding tax varied to nil, board members required to remit their fees to a third party must complete Australian Taxation Office form NAT 5424-02 for each financial year. The form is available from the ATO website, [www.ato.gov.au](http://www.ato.gov.au).
- 6.4 Board fees remitted to a third party will attract a GST liability only where there is a sufficient connection between the third party's business and that of the board. This will not generally be the case; even where a board member must be chosen from a non-government organisation, the member will not have been selected because of some connection between their employer's business and the activities of the board.

## **Board members choosing to remit fees to a third party**

- 6.5 Board members often choose to donate their fees to a third party, such as a charity, as opposed to being under an obligation to do so. Where a board member simply chooses to remit their fees to a third party, rather than being required to do so, it is not permissible to pay the third party directly; the board fees must be paid to the board member. PAYG withholding tax, at the ordinary rates specified under the *Taxation Administration Act 1953* (Cth), will also apply. The board member is then free to pay their fees on to a third party of their choosing, and may be able to claim such payments as a tax deduction, depending on the tax-deductible status of the third party.

## **7. Types of remuneration: annual and sessional**

- 7.1 The Cabinet approved remuneration framework divides boards and committees into one of two categories. Category 1 bodies receive annual fees, while category 2 bodies are paid on a sessional basis.

### **Annual remuneration**

- 7.2 Where a person is appointed to a board and is entitled to an annual fee for membership of the board, that remuneration is payable in full regardless of the number of meetings the member attends during the course of their appointment.
- 7.3 However, where a board member resigns or is removed from the board by the Governor or responsible minister before the completion of their term of appointment, that member is not entitled to any remuneration they would have received had they continued to be a member.
- 7.4 Annual fees are considered to cover all work of the board, including preparation for meetings and discussions held outside of formal meetings of the board.
- 7.5 Where an annually paid board resolves to establish subcommittees, members of the parent board are only entitled to additional remuneration for membership of one subcommittee, regardless of the number of subcommittees of which they are actually a member. Exemptions to this rule may be granted in exceptional circumstances agreed between the minister and the Chief Executive, DPC.

## **Sessional remuneration**

- 7.6 Boards classified at category 2 are paid on a sessional basis. Sessional fees are expressed as an amount per four hour session based on the assumption that board meetings are generally of four hours' duration.
- 7.7 Sessional fees are only to be paid to members for meetings of the board at which they were actually present.
- 7.8 Where a meeting lasts for between two and four hours, the sessional fee should be paid in full. Where a meeting lasts for less than two hours, the sessional fee should be converted into an hourly rate. The hourly rate is then to be paid for each completed or partially completed hour.
- 7.9 Where a meeting exceeds four hours' duration, the sessional fee should be paid for the first four hours. The hourly rate is then to be paid for each completed or partially completed hour beyond the fourth.
- 7.10 It is expected that, in order to participate effectively, members will spend approximately three hours in preparation for a meeting. Accordingly, members are not entitled to additional remuneration for such preparation time.

## **8. The superannuation guarantee charge**

- 8.1 In accordance with the *Superannuation Guarantee Charge Act 1992* (Cth), employers are required to contribute a prescribed minimum amount to the superannuation of all employees earning greater than \$450 in a given month. The prescribed minimum rate, operable from 1 July 2002, is nine percent of the employee's salary.
- 8.2 The Australian Taxation Office has determined that members of government boards and committees are considered to be employees for the purposes of the superannuation guarantee charge legislation. Accordingly, where an agency makes a payment to a board member of greater than \$450 in respect of one month, that agency is required to contribute an amount equal to nine percent of the payment to the member's superannuation.
- 8.3 The South Australian Government has established the Triple S Scheme to provide for the payment of the superannuation guarantee charge to government employees. It is expected that board members will be

provided with their superannuation guarantee charge through this scheme.

- 8.4 Details of board and committee members, together with their superannuation guarantee charge, must be submitted to Super SA, Department of Treasury and Finance.

## **9. Salary sacrifice of government board remuneration**

- 9.1 There is no limit on salary sacrifice for superannuation contributions to a complying fund.

### **Establishing a salary sacrifice arrangement**

- 9.2 Board members seeking to salary sacrifice their board and committee remuneration are required to complete a salary sacrifice agreement. A proforma for such an agreement can be found at appendix 3. Relevant sections of the agreement will also need to be completed by the responsible agency.
- 9.3 In order that superannuation benefits paid in the form of a salary sacrifice arrangement be exempt from income tax, it is necessary that the salary sacrifice agreement be “effective” within the meaning of taxation ruling TR 2001/10. In order for a salary sacrifice agreement to be effective, it must be prospective in nature in that it is made prior to the board member performing the duties for which they are to be paid remuneration.
- 9.4 Prior to agreeing to a salary sacrifice arrangement, the responsible agency must be satisfied that the superannuation fund nominated by the board member is a complying fund within the meaning of the *Superannuation Industry (Supervision) Act 1993* (Cth). Where there is doubt, the fund should be requested to provide a copy of its certificate of compliance from the Australian Taxation Office.
- 9.5 As with government employees generally, government board members seeking to salary sacrifice are required to pay an administration fee to the responsible agency’s payroll area. The fee is equivalent to that charged to government employees and can be found in the salary sacrifice information pack available from the Public Sector Workforce Division website at [www.pswd.sa.gov.au](http://www.pswd.sa.gov.au).

- 9.6 Unlike government employees generally, members of government boards and committees may only salary sacrifice into superannuation. Salary sacrifice benefits available to government employees, such as car leases and utility payments, are not available to board members.

### **Salary sacrifice for government employee members of boards and committees**

- 9.7 In accordance with section 2, government employees or officers of the Crown do not generally receive remuneration for membership of a government board or committee. However, in a small number of cases, the Chief Executive, DPC, has granted exemptions for government employees to receive remuneration as members of government boards and committees.
- 9.8 A maximum of 50% of total annual earnings comprising the employee's pre-tax salary, as prescribed by the employment arrangement, and additional earnings derived from overtime, shift penalties and/or allowances, may be sacrificed for the range of benefits contained in the SAGSSA Information Pack - Appendix A: Description of Benefit Items – with the exception of superannuation. There is no limit on salary sacrifice for superannuation contributions to a complying fund.

## **10. Travel and accommodation expenses**

- 10.1 Members required to travel a distance of greater than 40 kilometres one-way to attend meetings are entitled to:
- costs necessarily incurred for meals and accommodation; and
  - where public transport is used: actual travel costs necessarily incurred; or
  - where a private motor vehicle is used: a motor vehicle allowance at the rates prescribed under "Motor Vehicle Allowance" in attachment A of Commissioner's Standard 3.2.
- 10.2 Claims for payment of travel and accommodation expenses are to be made in accordance with Commissioner's Standard 3.2. A reference to a chief executive or employer in Commissioner's Standard 3.2 is to be read as a reference to the agency responsible for paying the board member. A copy of the standard can be found on the Office for Public Employment website (see "further information").
- 10.3 Board members are entitled to reimbursement of expenses necessarily incurred in connection with their role

as a board member. However, except as stated in subsection 10.1, reimbursement of travel expenses and expenses which are clearly the member's responsibility, such as car parking and child care expenses, is not to be provided.

- 10.4 For non-statutory boards, or for those boards established under an Act that does not set out arrangements for payment of expenses, expenses are to be paid in accordance with this circular.
- 10.5 Where an Act provides that the expenses payable to members of a particular board are to be determined by the responsible minister or by the Governor, it is recommended that the minister or Governor be requested to approve the payment of expenses as set out in this circular.

## **11. The Boards and Committees Information System (BCIS)**

- 11.1 The Boards and Committees Information System, or BCIS, is a database developed to record the membership and remuneration details of government boards and committees. The database is held and maintained by the Boards and Committees Unit, Department of the Premier and Cabinet.
- 11.2 Boards and committees meeting one or more of the following criteria are required to be recorded on BCIS:
- the board is established by or under an Act of the Parliament of South Australia;
  - one or more members of the board receives remuneration, whether statutory or non-statutory; or
  - the responsible minister has expressed a specific desire for the board to be listed on the database.
- 11.3 As a general rule, sub-committees of a board or committee are considered to be part of the main board or committee, exercising power delegated by the board or committee and having no separate existence in law. For this reason, most sub-committees are not required to be recorded on BCIS. However, a sub-committee is required to be included on BCIS where:
- one or more members receive remuneration for their role on the sub-committee, distinct from any remuneration they may receive as a member of the main board or committee; or
  - the sub-committee is established by a legislative instrument, such as an act, regulation, legally binding charter or Gazette notice.

- 11.4 Membership and remuneration details of government boards meeting the criteria outlined in subsection 11.2 must be recorded on BCIS. The form attached as appendix 1 outlines the details required for the inclusion of a new board, while the form at appendix 2 provides an indication of the information required to enter a new board member on to the database.
- 11.5 In addition to new boards, changes to the membership or remuneration details of an existing board must also be recorded on BCIS. Where appointments and changes to remuneration are made by the Governor in Executive Council, details are provided to the Boards and Committees Unit by Cabinet Office. However, where a minister has the power to make appointments or vary remuneration, the Unit relies on staff of agencies and ministers' offices to notify it of any changes. Notification of changes may be made by mail, email or telephone to the Boards and Committees Unit.
- 11.6 In order to assist the Unit in administration of the database, each minister's office is required to nominate a contact person in regard to the minister's boards and committees. This person is generally responsible for liaison with agencies responsible for the administration of boards and committees as well as with the Boards and Committees Unit.
- 11.7 The BCIS database is used to provide vacancy reports to ministers' offices on a monthly basis. These reports provide ministerial staff with a list of vacancies due to occur within six months from the date of the report. In addition, the database allows statistics detailing the gender composition of government boards to be produced. This data is provided to the Office for Women on a monthly basis.
- 11.8 As part of the government's commitment to transparency, accountability and good corporate governance, the information recorded on BCIS is released to Parliament annually as at the end of each financial year. The Boards and Committees Unit liaises with staff of ministers' offices to ensure that the information on BCIS is accurate as at 30 June of each year. Ministerial chiefs of staff are required to certify that the information presented to Parliament is a complete and accurate record to the best of their knowledge.

## Privacy information for board members

- 11.9 In accordance with the government's Information Privacy Principles Instruction, issued as Department of the Premier and Cabinet Circular 12, members of government boards and committees must be advised that their personal details are to be collected for the purposes of inclusion on BCIS.
- 11.10 Board members should be advised that details of their membership, including their remuneration, appointment and expiry dates, full name, employment status and position on the board, will appear in the annual release to Parliament described in subsection 11.7. In addition, membership details are frequently supplied to the minister's office and the agency responsible for a particular board. Contact details, where supplied, are also provided to minister's offices on occasion to enable such offices to pass on information relating to a person's board membership. Details of boards and board members are not supplied to persons or agencies other than those involved in the administration of the board.
- 11.11 Board members should also be advised that BCIS is a secure database. Access to the personal details of members is only available to staff of the Boards and Committees Unit, while broader access to board details is available only to Boards and Committees and Cabinet Office staff. Members are entitled to apply for access and to have amendments made to their personal details in accordance with the *Freedom of Information Act 1991*. Members should also be advised that, in accordance with the *FOI Act 1991*, members of the public may seek access to records held in relation to boards and committees. However, the Act does not allow unreasonable disclosure of personal affairs.

## Further information

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For further advice or assistance on this circular, please contact:

Boards and Committees Unit  
Department of the Premier and Cabinet  
GPO Box 2343  
ADELAIDE SA 5001  
Telephone: 8226 2052  
E-mail: [boardsandcommittees@dpc.sa.gov.au](mailto:boardsandcommittees@dpc.sa.gov.au)  
Website: [http://www.premcab.sa.gov.au/dpc/community\\_boards\\_ committees.html](http://www.premcab.sa.gov.au/dpc/community_boards_committees.html)

For advice on the approval of remuneration in Cabinet or Executive Council, or for assistance in drafting Cabinet submissions, please contact:

Cabinet Office  
Department of the Premier and Cabinet  
GPO Box 2343  
ADELAIDE SA 5001  
Telephone: 8226 3661

For further advice on payment of the superannuation guarantee charge, you should contact your agency's payroll area in the first instance. If further advice is still required, please contact:

Director, Superannuation (Policy)  
Department of Treasury and Finance  
GPO Box 1045  
ADELAIDE SA 5001  
Telephone: 8226 9514

Copies of Commissioner's Standard 3.2 can be sourced from <http://intra.sa.gov.au> or telephone 8226 2941.

For further information on salary sacrifice, please contact the Boards and Committees Unit in the first instance. If further information is necessary, it can be sourced from:

Public Sector Workforce Division  
Department of the Premier and Cabinet  
Level 13, State Administration Centre, 200 Victoria Square  
ADELAIDE SA 5000  
Telephone: 8226 4011  
E-mail: [Salary.Sacrifice.Contract.Manager@saugov.sa.gov.au](mailto:Salary.Sacrifice.Contract.Manager@saugov.sa.gov.au)  
Website: <http://www.pswd.sa.gov.au>

## Appendix 1: Form for the inclusion of a new board on BCIS

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Board name: \_\_\_\_\_

Minister: \_\_\_\_\_

Responsible agency: \_\_\_\_\_

Establishing legislation (*if applicable*):  
\_\_\_\_\_

Secretary (*primary contact*): \_\_\_\_\_

Secretary's address: \_\_\_\_\_

Secretary's telephone number: \_\_\_\_\_

Contact (*secondary contact*): \_\_\_\_\_

Contact's address: \_\_\_\_\_

Contact's telephone number: \_\_\_\_\_

Parent board:  
(*Required where the board is established as a subcommittee of another*)  
\_\_\_\_\_

Date established: \_\_\_\_\_

Date of review:  
(*Date set for a review of the need for the board, if any*)  
\_\_\_\_\_

Date of termination:  
(*Date set for the termination of the board, if any*)  
\_\_\_\_\_

Average meetings per year (*if known*):  
\_\_\_\_\_

Term length of members (*if applicable*):  
\_\_\_\_\_

Maximum number of terms for members (*if applicable*):  
\_\_\_\_\_

Remuneration to be approved by:  Governor  
(*Refer to legislation for statutory boards. For non-statutory boards, select 'minister'*)  Minister

*Continued overleaf*

Funding details:  
(Source of funding used to pay  
members' remuneration)

- Government ((funded from consolidated revenue)
- External (funded by industry body or collection of fees)
- Mixed (combination of government and external)
- Unremunerated (members do not receive fees)

Any additional funding details:  
(For example, details of the split  
between government and external  
funding where 'mixed' is selected)

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Indicate whether board is subject to  
the *Public Corporations Act 1993*:

- Subject to *Public Corporations Act 1993*
  - Not subject to *Public Corporation Act 1993*
- 

Please return this form to:

Boards and Committees Unit  
Department of the Premier and Cabinet  
GPO Box 2343  
ADELAIDE SA 5001  
(For Government use: DX: 56201 ADELAIDE)

## Appendix 2: Form for the inclusion of a new member on BCIS

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In accordance with the government's Information Privacy Principles Instruction, issued as Department of the Premier and Cabinet Circular 12, members of government boards and committees must be advised that their personal details are to be collected for the purposes of inclusion on BCIS. Information essential for listing a new member is marked with an asterisk (\*).

Board members should be advised that details of their membership, including their remuneration, appointment and expiry dates, full name, employment status and position on the board, will appear in the annual release to Parliament described in subsection 4.7 of DPC Circular 16. In addition, membership details are frequently supplied to the minister's office and the agency responsible for a particular board. Contact details, where supplied, are also provided to minister's offices on occasion to enable such offices to pass on information relating to a person's board membership. Details of boards and board members are not supplied to persons or agencies other than those involved in the administration of the board.

Board members should also be advised that BCIS is a secure database. Access to the personal details of members is only available to staff of the Boards and Committees Unit, while broader access to board details is available only to Boards and Committees and Cabinet Office. Members are entitled to apply for access and to have amendments made to their personal details in accordance with the *Freedom of Information Act 1991*. Members should also be advised that, in accordance with the *FOI Act 1991*, members of the public may seek access to records held in relation to boards and committees. However, the Act does not allow unreasonable disclosure of personal affairs.

Member's full name\*: \_\_\_\_\_

Honorifics:  
(eg. AO, JP, MP) \_\_\_\_\_

Gender\*: \_\_\_\_\_

Title\*:  
(eg. Mr, Ms, Dr) \_\_\_\_\_

Date of birth: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone number: \_\_\_\_\_

- Employment status\*:  
(Refer to section 2 of DPC Circular 16 for guidance)
- Government employee
  - Statutory employee
  - Parliamentary employee
  - Judge/magistrate
  - Private citizen

Qualifications: \_\_\_\_\_

Interests: \_\_\_\_\_

- Do you identify as:
- a person from a non-English speaking background;
  - Aboriginal or Torres Strait islander descent; or
  - a person with a disability?

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Continued overleaf

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Board name\*: \_\_\_\_\_

Position on board\*:  
(*eg. chair, member, deputy member*) \_\_\_\_\_

If deputy member, indicate for whom the member deputises (*if applicable*): \_\_\_\_\_

Nominator (*if applicable*):  
(*eg. minister, non-government body, government agency*) \_\_\_\_\_

Appointment date, current term\*: \_\_\_\_\_

Expiry date, current term\*: \_\_\_\_\_

Please return this form to:

Boards and Committees Unit  
Department of the Premier and Cabinet  
GPO Box 2343  
ADELAIDE SA 5001  
(For Government use: DX: 56201 ADELAIDE)

## Appendix 3: Proforma for a salary sacrifice agreement

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### SALARY SACRIFICE OF SUPERANNUATION AGREEMENT FOR MEMBERS OF GOVERNMENT BOARDS AND COMMITTEES

Government board member's authorisation to payer to contribute directly into superannuation fund and undertaking to indemnify for the period from [start date] until [end date].

#### PERSONAL DETAILS

Title (eg. Mr, Mrs, Dr): \_\_\_\_\_ Family name: \_\_\_\_\_

Given names: \_\_\_\_\_

Address: \_\_\_\_\_

Contact telephone no: \_\_\_\_\_ Payroll or Employee no: \_\_\_\_\_

Name of Board or Committee: \_\_\_\_\_

#### FUND DETAILS

Name of fund: \_\_\_\_\_

Address of fund: \_\_\_\_\_

If fund is not Super SA, please provide compliance number (or attach compliance certificate):

\_\_\_\_\_

Contact number for fund (if fund is not Super SA): \_\_\_\_\_

#### PAYER (AGENCY RESPONSIBLE FOR PAYMENT) DETAILS

Name of payer: \_\_\_\_\_

Address: \_\_\_\_\_

#### AUTHORISATION AND AGREEMENT

**The board member** acknowledges and agrees as follows:

1. that by signing this agreement he/she elects to sacrifice salary by authorising the payer to contribute [*insert percentage OR amount of total pre-tax board remuneration*] of his or her board remuneration directly into [*insert name of complying superannuation fund*] on his or her behalf, such contributions to be made by the payer upon deduction of the amount or percentage of board fees specified in this clause for each relevant pay period;
2. that pursuant to taxation legislation, superannuation contributions made under this agreement are only exempt from income tax where the entitlement to board remuneration was earned following the completion of this agreement, and that contributions under this agreement from remuneration to which an entitlement was earned prior to the completion of this agreement are subject to income tax;
3. that the payer is not liable to the board member either directly or indirectly in respect of any matter touching or concerning the contributions, unless such liability cannot be abrogated by statute;
4. that the board member will indemnify the payer from and against:

- 4.1 any income tax or any other taxation liability whatsoever (including any administrative penalty, fine or other amount) that may become payable pursuant to any relevant taxation legislation or rulings;
  - 4.2 any other liability whatsoever not otherwise described in clause number 4.1 above in respect of the said contribution by the payer, which includes any information supplied by the payer including but not limited to any estimate of salary and the amount of the contributions and any matter not otherwise described herein; and
  - 4.3 all charges, costs, damages, disbursements, fees or losses suffered or incurred by the payer in relation to any matter touching or concerning the contribution by the payer;
- 5. that the employee bears the complete and sole responsibility for seeking appropriate advice, financial or otherwise, in respect of the said contributions and this is not a concern for or the responsibility of the payer; and
  - 6. that an administration fee cited in the Salary Sacrifice Information Pack available from <http://www.pswd.sa.gov.au> is payable to the payer upon the commencement of this agreement and any subsequent superannuation salary sacrifice agreement.

**The payer** acknowledges and agrees as follows:

- 7. that upon the board member signing and delivering this agreement to the payer, the payer will commence making the deduction and the contributions in that manner as outlined in clause 1 herein.

**Board member:**

Signed: \_\_\_\_\_

Dated: \_\_\_\_\_

**Payer:**

Signed: \_\_\_\_\_

Print name of delegate: \_\_\_\_\_

Dated: \_\_\_\_\_