



AP19 – EMPLOYER SUPERANNUATION CONTRIBUTIONS POLICY

MANAGEMENT PRACTICE: N/A

DELEGATION: N/A

OBJECTIVE

To outline the Shire of Jerramungup's commitment to providing enhanced superannuation contributions for eligible employees.

POLICY

The Shire of Jerramungup is committed to supporting the financial wellbeing of its employees through enhanced superannuation contributions. Effective **31 July 2025**, the Shire will contribute **15%** of an employee's ordinary time earnings to their nominated superannuation fund. This represents a **3%** increase above the current Superannuation Guarantee (SG) rate of 12%.

SCOPE

This policy applies to all permanent and fixed-term employees of the Shire of Jerramungup.

Casual employees employed under the Local Government Officers' (Western Australia) Award 2021 and **Shire Contractors are excluded** from this policy and will receive superannuation contributions in accordance with the minimum requirements set out in the *Superannuation Guarantee (Administration) Act 1992*.

CONDITIONS

Contributions will be made in accordance with the relevant provisions of the *Superannuation Guarantee (Administration) Act 1992* and the *Superannuation Guarantee Charge Act 1992*.

Employees are not required to make additional voluntary contributions to receive the enhanced employer contribution.

The Shire reserves the right to review this policy in line with changes to legislation or organisational priorities.

The Chief Executive Officer will ensure employees are informed of this policy and that payroll systems are updated accordingly.

Relevant Legislation:	<i>Superannuation Guarantee Administration Act 1992</i> <i>Superannuation Guarantee Charge Act 1992</i> <i>Equal Opportunity Act 1984</i> <i>Local Government Act 1995</i> <i>Local Government Industry Award 2010</i>
Related Documents:	Works and Services Industrial Agreement 2024 Code of Conduct
Related Local Law:	N/A
Related Policies:	
Adopted:	30 July 2025
Last Reviewed:	N/A
Next Review Date:	June 2026