

Guidance for Completion of Your Return

1. Membership Details

Employees for whom contributions were made on your last payment processed, together with members who recently completed an application indicating your company as the employer will be listed on your next Contribution Advice.

Please complete any missing details, or correct any details, which are shown incorrectly.

2. Member Tax File Numbers (TFN)

If a member does not have their TFN held by their superannuation fund, there are serious tax consequences for the member, including:

- We will be unable to accept member contributions;
- Employer contributions will be subject to an additional 31.5% tax; and
- Benefit payments will be taxed at higher rates.

All employers have a legal obligation to forward TFN's of new employees to their superannuation funds. You can also pass on TFN's provided you have the employee's authorisation.

3. New Employees who are not Existing Members

If a new employee has joined the Fund in the last month, list their member number, full name, address and date of birth together with the payment details on this return. In accordance with privacy laws, employees should be aware that this information will be passed to the fund.

4. Deleting Membership/Last Payment for Members

If any of the employees listed on your next Contribution Advice did not work for you in the last payment month, please cross out the information or if the employee is receiving their payment, advise their date of termination.

5. Payment Details

Weeks relates to the number of weeks (or part weeks) the employee worked for you during the month.

Weeks are calculated by the number of Friday's or your designated payday in the month.

Additional contributions are those payments made in excess of SG or Award requirements by you or your employees.

Member (after tax) is for member contributions made from next wages.

Salary Sacrifice is for member contributions from pre tax salary.

Mandated employer contributions should be included in the Employer Agreed/SG column. Mandated employer contributions are those contributions you make to fulfil your SG obligations or your obligation to make contributions for the member under an industrial award or certified agreement.

If you are contributing as a result of an Industry Agreement/Award decision, Agreed contributions will be the amount determined by the Agreement/Award from time to time. If you are paying superannuation contributions, the amount cannot be less than the payment required under the Government Superannuation Guarantee.

6. Payment of Contributions

Payments are due on the last day of the payment month. Please make your cheque payable to AUST(Q) and post your cheque with the original of this return to the Administrators.