



# Employer quickguide

## Part-time members

The scheme rules for CSS part-time members (partial contributors) differ to those relating to PSS and PSSap part-time members. A part-time member of the CSS needs to qualify before they can become a partial contributor and have contributions reduced.

### Qualifying as a partial contributor

To qualify as a partial contributor a person must:

- > have worked for twelve months continuously as a part-time employee; or
- > had a likelihood certificate (S542 **Certificate in Respect of Continuity as a CSS Part Time Member**) completed and signed by the delegate. The date the delegate signs the S542 is the date the member qualifies as a partial contributor unless they have already qualified.

In both cases, a form S551 (**Advice in Respect of Hours Worked by a CSS Part Time Member who is a Partial Contributor**) should be completed in full, including the top section that shows the date the member commenced part-time hours and the date they became a partial contributor. Keep a copy of both forms (if applicable) and send the originals to ComSuper. It is important you notify ComSuper of these details so that the correct annual statement information and benefit estimates can be provided to the member.

If a person commences in the CSS (see **Commencing new members Quick guide**) as a permanent part-time employee they automatically become a CSS partial contributor.

### Birthday reporting

When undertaking a birthday review for a CSS part-time person the following needs to be considered:

- > If the member has just qualified as a CSS partial contributor within the last year, a ratio needs to be completed for the full-time to part-time hours.
- > If the member has qualified as a partial contributor in a previous year, a ratio needs to be calculated only if there have been any hour changes in the past 12 months.
- > If a person has not qualified, they must be reported as full time for that birthday review. Contributions remain at the full-time rate.

**Do not reduce contributions until the birthday following the date the member qualified as a partial contributor.**

## Calculating ratio hours

Ratio hours are calculated by adding the total number of approved hours in the preceding twelve months (including public holidays), divided by the total full-time hours for the same period.

Until the member qualifies as a CSS partial contributor, they should be considered a full-time member and full-time hours are used in the calculation.

The CSS part-time calculator on the Employer Administration Centre website will assist you to calculate the ratio hours and contributions due.

## Calculating contributions and productivity

Contributions and productivity for CSS partial contributors are calculated as if they were full-time, then converted to the partial contributor rate using the ratio hours.

### Member contributions formula

CSS partial contributor contributions are calculated in three steps.

1. Calculate the contributions as if the member was full-time and contributing at five per cent (rounding up to the next ten cents).

$$\frac{\text{Full-time salary for superannuation}}{26} \times 5\%$$

= Full-time contributions (rounded up to next ten cents)

2. Convert the full-time contributions to the part-time rate using the ratio hours (rounding the result up to the next ten cents).

$$\text{Full-time contributions} \times \frac{\text{Ratio hours}}{\text{Full-time hours}}$$

= Standard partial contributions (rounded up to next ten cents)

3. If the member is contributing at a percentage higher than five per cent, convert the contributions to the elected contribution rate. Round to the nearest cent.

$$\text{Standard partial contributions} \times \frac{\text{Contribution \%}}{5\%}$$

## Employer Productivity Superannuation Contribution (EPSC) formula

The productivity formula for CSS partial contributors is the same as PSS part-time members, using the member's ratio hours in the conversion:

$$\text{Productivity rate for full-time salary for superannuation} \times \frac{\text{Ratio hours \%}}{\text{Full-time hours}}$$

The CSS part-time calculator on the Employer Administration Centre website will assist you to calculate the ratio hours and contributions due.

## Changes of hours

All changes of hours for CSS partial contributors should be reported on the form S551 (**Advice in Respect of Hours Worked by a CSS Part Time Member who is a Partial Contributor**). You will need to complete sections A and C. Keep a copy of the form and send the original to ComSuper.

Any changes to your standard full time hours, resulting from a new workplace agreement for example, must be reported immediately. These hours will be included in the ratio for the following birthday.

If a CSS partial contributor transfers between employers where the full-time equivalent hours are different, this change will need to be included in the ratio calculation for the following birthday.

Remember it is important you notify ComSuper of any hour changes so that the correct annual statement information and benefit estimates can be provided to the member.

## Returning to full-time contributor status

Once a member has qualified as a partial contributor they must remain a partial contributor until they have worked continuously full time for more than 12 months.

At the first birthday after returning to full time hours you must calculate a ratio. The change to full time hours is regarded as another change in hours. An s551 advice should be completed.

From the next anniversary (i.e. the second birthday after returning to full time) contributions would be paid at the full-time rate. No s542 likelihood certificate is possible when reverting back to full-time employment.

Note that the actual change to full-time hours must be reported immediately as a normal hour change, even though the member is still considered a partial contributor. The full-time hours are factored into the next birthday's hour ratio.

## Quick links

**Quick guides:** Commencing New Members

**Training notes:** Permanent Part-Time Membership