

Employer quickguide

Casuals

The PSS and PSSap scheme rules allow for certain employees who are not employed as regular employees to join as casual members. PSSap and PSS casual members have different rules to regular members and ComSuper requires additional information to administer their superannuation records. The rules only apply for PSSap members if they are on Fortnightly Contribution Reporting (FCS).

Who are casual members?

The definition of a casual member is 'anyone who is not a regular'

CASUAL MEMBERS	REGULAR MEMBERS
<p>Anyone who is not a Regular Member. For example:</p> <ul style="list-style-type: none"> > All temporary or non-ongoing part-time staff who are employed for less than three months and/or do not have access to sick and recreation leave; > All temporary or non-ongoing full-time staff whose period of employment is to be less than three months (note: this only relates to PSSap/ PSS membership not CSS membership); > Staff employed on an ad hoc basis e.g. relief teachers; > Staff employed on a per diem basis, i.e. those who receive a set amount for each day or part-day that they work. 	<ul style="list-style-type: none"> > All permanent or ongoing staff (including part-timers); > All temporary full-time staff who are employed for at least three months; > All non-ongoing full-time staff who are employed for at least three months; > All temporary part-time staff who are employed for at least three months and are entitled to recreation and sick leave; > All non-ongoing part-time staff who are employed for at least three months and are entitled to recreation and sick leave; > All full-time and part-time statutory office holders; > All staff on mobility transfer who were permanent staff prior to that transfer, regardless of what their status may be with their new employer.

Notional salary for superannuation

A notional (benefit) salary is calculated on commencement as a casual and on each anniversary. The notional salary is ultimately used as part of the final average salary for PSS members and used in the event that a PSSap member (on Fortnightly Contribution Salary (FCS)) changes employer or changes status from casual to regular. It is calculated differently for **per diem** employees.

If the previous notional salary is higher than the new notional salary, the previous notional salary is used and frozen at that amount. Notional salaries are not updated by AWOTE (Average Weekly Ordinary Time Earnings).

Casual Members

The notional salary is calculated as follows:

1. The hourly rate on commencement or birthday
2. Multiplied by the full time hours for the position
3. Multiplied by 313
4. Divided by 12.

If the member didn't work on his or her birthday, then it is the hourly rate when they are next required to work.

Per Diem Members

The notional salary for a Per Diem casual is calculated as follows:

1. The daily rate on commencement
2. Multiplied by
 - > The number of days that the member is expected to work in the next twelve months,**or**
 - > The daily rate on the anniversary
3. Multiplied by
 - > The number of days the member has worked up to the birthday plus the number of days that he or she is expected to work from the anniversary to the end of the twelve month period since commencement,**or**
 - > The number of days worked during the anniversary year.

Contributions

For casual members, member contributions, PSSap employer contributions and PSS productivity and employer contributions are based upon what the member was paid in a pay period. This gross payment amount is called the **Fortnightly Casual Salary Payment** and excludes any overtime payments, compensation payments or reimbursement of expenses.

This salary must be reported to ComSuper each time a contribution is made.

The fortnightly casual salary payment can cover several pay periods. For PSS members, you must ensure that you report how many pay periods a fortnightly casual salary payment represents. This information can be reported through your payroll system if your agency has an automated payroll interface file (PIF) or should be manually entered via Employer Services Online by entering the number of pay periods into the **Contribution Due Days (CDD)** field. Contributions Due Days is a term meaning fortnightly pay periods. A member can work either one day or ten days in a pay period and the CDD will equal 1. ComSuper uses the CDD information to calculate the benefit for a casual member.

The following formula are used to calculate the contributions and productivity:

Member Contributions Formula and Formula for the PSSap 15.4% Employer Contributions

Fortnightly Casual Salary Payment x Contribution Percentage Rate

Productivity (EPSC) Formula for PSS members

$$\text{Productivity Rate for notional salary} \times \frac{\text{Fortnightly Casual Salary Payment}}{1/26 \times \text{Notional Salary}}$$

Changing from casual to regular membership (or from regular to casual)

Members of the PSS and PSSap can change from casual to regular (full-time or part-time) membership (or vice versa) at any time. The following are important points for such changes:

- > When changing from casual to regular status or regular to casual the PSSap or PSS membership changes immediately as it occurs,
- > If the member changes from a casual to a part-time member, the hours are those approved at the change of employment status.
- > The salary for superannuation will be updated at the date of the change, using the higher of the previous salary for superannuation or the new salary. This is the only time a higher salary can apply before a birthday.

Please note that if the member changes from casual to regular membership and the notional salary for superannuation is higher than the regular salary, the notional salary for superannuation is used **and frozen at that amount**. Notional salaries are not updated by AWOTE where a salary reduction has occurred.

Transferring to another Employer

For PSS members, continuous service will only apply at a new employer, if the member resigns from the existing casual employment. If the member does not resign from casual employment, a new membership will need to be commenced for the new employment (if eligible to join).

It is possible for members to have multiple concurrent memberships.

PSSap members can have several casual employment contracts with different employers paying 15.4% to the same membership.

Ceasing Membership

For PSS, a casual employee's membership remains open unless the member:

- > Has not worked for 26 paydays (excluding any leave without pay);
- > Signs a statutory declaration stating that he/she will not be returning to the workforce for PSS members:

or

- > Has reached maximum retirement age (generally 65).

For PSSap, a casual employee's membership may cease when employment ceases and need not remain open for 26 paydays.

Quick Links

Training Notes:

Part-time and Casual Membership

<http://employer.pss-css.gov.au/learningcentre/trainingnotes/index.shtml>

PSSap training notes

http://employer.pss-css.gov.au/learningcentre/trainingnotes/2008/PSSap/PSSap%20Employer%20Training%20Notes_Final_0708.pdf