

QUEENSLAND INDUSTRIAL RELATIONS COMMISSION

*Industrial Relations Act 1999 – s. 287 – amendment to accord with general ruling*

**Queensland Council of Unions AND Queensland Chamber of Commerce and Industry Limited, Industrial Organisation of Employers and Others (No. B1385 of 2004)**

**The Australian Workers' Union of Employees, Queensland AND Queensland Chamber of Commerce and Industry Limited, Industrial Organisation of Employers and Others (No B1433 of 2004)**

**OCCUPATIONAL SUPERANNUATION**

INDUSTRIAL REGISTRAR SAVILL

7 June 2005

AMENDMENTS

**(Occupational Superannuation amended to accord with the General Ruling Declaration, 21 March 2003, "Gazette"8 April 2003,)**

PURSUANT to the Declaration of the Commission as to a General Ruling made on the 21 March 2003:

1. Every Award set forth in column A of **SCHEDULE A** is amended as from 1 January 2005, by deleting the clause of the Award as set forth in column B and replacing it with the clause corresponding with the item number shown in column C (refer to the **TABLE OF REPLACEMENT CLAUSES**).
2. Every Award set forth in column A of **SCHEDULE B** is amended as from 1 January 2005, by deleting the clause of the Award as set forth in column B and replacing it with the new clause shown in column C.

Dated 7 June 2005.

G.D. SAVILL,  
Industrial Registrar.

**TABLE OF REPLACEMENT CLAUSES**

<b>Item No.</b>	<b>Clause</b>
1	<p>"Amount – As from 1 January 2005 every employer shall contribute on behalf of each eligible employee an amount calculated at 9% of the employee's ordinary time earnings, into an approved fund, as defined in this clause. Each such payment of contributions shall be rounded off to the nearest 10 cents:</p> <p>Provided that where an employee is absent and is receiving by way of workers' compensation an amount of money no less than the award rate of pay the contribution shall be calculated at 3%."</p>
2	<p>"Minimum level of earnings – As from 1 January 2005 no employer shall be required to pay superannuation contributions on behalf of any eligible employee in respect of any month during which the employee's ordinary time earnings, as defined, is less than \$450.00."</p>
3	<p>"Absences from work – Contributions shall continue to be paid on behalf of an eligible employee during any absence on paid leave such as annual leave, long service leave, public holidays, sick leave and bereavement leave, but no employer shall be required to pay superannuation contributions on behalf of any eligible employee during any unpaid absences except in the case of absence on workers' compensation."</p>

## SCHEDULE A

Column A	Column B	Column C
Award	Clause No.	Item No.
1. Aboriginal and Torres Strait Islander Health Services Officers Interim Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
2. Advertising Sales Representatives' Award – State 2002	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
3. Aerated Water Factories Industry Award – State 2003	5.5.2(a)	1
4. Agricultural Produce, Fruit and Grain Stores' Award – Southern Division (Eastern District) 2002	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
5. Arthur Gorrie Correctional Centre (Custodial Correctional Officers) Award – State 2002	5.3.2(c)	2
6. Award for Accommodation and Care Services Employees for Aged Persons – South-Eastern Division 2004	5.4.5 – 1st paragraph	1
	5.4.5 – 3 <sup>rd</sup> paragraph	3
7. Award for Accommodation and Care Services Employees for Aged Persons – State (Excluding South-East Queensland) 2004	5.4.5 – 1st paragraph	1
	5.4.5 – 3 <sup>rd</sup> paragraph	3
8. Bag-Making Award – South-Eastern Division 2003	5.4.2(a)	1
	5.4.2(d)	3
9. Baking and Pastrycooking (Retail Stores) Award – Northern Division 2003	5.5.2	1
		3
10. Baking and Pastrycooking (Retail Stores) Award – Southern and Mackay Divisions 2002	5.4.2	1
	5.4.3(b)	2
	5.4.2	3
11. Baking Industry Award – Southern And Mackay Divisions 2003	5.4.4	1
		3
12. Baking, Processing, Distribution and Manufacturing Industry Award – Northern Division 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
13. Beauty Therapy Industry Award – State 2003	5.3.2(a)	1
	5.3.2(c)	2
	5.3.2(d)	3
14. Blastcoaters Offsite Award – State 2002	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
15. Brewing Industry Award – State 2003	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
16. Building Construction Industry Award – State 2003	5.7.2(a)	1
	5.7.2(c)	2
	5.7.2(d)	3
17. Building Products, Manufacture and Minor Maintenance Award – State 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
18. Building Trades Public Sector Award – State 2002	5.3.2(a)	1
	5.3.2(c)	2
	5.3.2(d)	3
19. Butter and Cheese Factories Award – Southern Division 2003	5.4.2(a)	1
	5.4.2(c)	3
20. Butter and Cheese Manufacturing Award – Northern and Mackay Divisions 2003	5.4.2(a)	1
	5.4.2(c)	3
21. Cafe Restaurant and Catering Award – State (Excluding South-East Queensland) 2003	5.6.2(a)	1
22. Cement Industry Award – State 2003	5.4.4(c)	3
23. Cement Products and Concrete Batching Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2

Column A	Column B	Column C
Award	Clause No.	Item No.
	5.5.2(d)	3
24. Cemetery Employees' Award – State 2002	5.5.2(a) 5.5.2(c) 5.5.2(d)	1 2 3
25. Civil Construction, Operations and Maintenance General Award – State 2003	5.6.2(a) 5.6.2(c) 5.6.2(d)	1 2 3
26. Clay Products Industry Award – State 2003	5.5.2(a) – 1st paragraph 5.5.2(a) – 3 <sup>rd</sup> paragraph	1 3
27. Clerical Award – Hotels, Resorts and Certain Other Licensed Premises – State (South East Queensland) 2002	5.9.2(a) 5.9.2(c) 5.9.2(d)	1 2 3
28. Clerical Award – Registered and Licensed Clubs – State 2003	5.6.2(a) 5.6.2(c) 5.6.2(d)	1 2 3
29. Clerical Employees Award – State 2002	5.8.2(a) 5.8.2(c) 5.8.2(d)	1 2 3
30. Clerks' Award – Hotels and Registered Clubs – State 2003	5.6.2(a) 5.6.2(c) 5.6.2(d)	1 2 3
31. Cold Storage and Ice-Making Award – State 2003	5.5.2(a) 5.5.2(c) 5.5.2(d)	1 2 3
32. Commercial Travellers' Award – State 2003	5.8.2(a) 5.8.2(c) 5.8.2(d)	1 2 3
33. Confectioners' Award – South-Eastern Division 2003	5.6.2(a) 5.6.2(c) 5.6.2(d)	1 2 3
34. Contract Catering and Industrial Services Award – South-Eastern Division 2004	5.4.2(a) 5.4.2(c) 5.4.2(d)	1 2 3
35. Cotton Ginneries, Cotton Oil and Other Seed Oil Manufacturing Employees' Award – State 2003	5.6.3(a) 5.6.6(a)	1 1
36. Cotton Harvesting Award – State 2003	5.4.3(a)	1
37. Credit Unions' Administrative and Clerical Officers' Award – State 2002	5.5.2(a) 5.5.2(c) 5.5.2(d)	1 2 3
38. Crematorium Employees Award – State 2003	5.5.2(a) 5.5.2(c) 5.5.2(d)	1 2 3
39. Dairy Products Industry – Queensco-Unity Dairyfoods Co-operative Association Limited and Malanda Dairyfoods Limited Award – State 2004	5.4.2(a) 5.4.2(d)	1 3
40. Dental Technicians' Award – State 2002	5.3.2(a) 5.3.2(c) 5.3.2(d)	1 2 3
41. Diversional Therapists Award – State 2003	5.8.3 – 1 <sup>st</sup> paragraph 5.8.3 – 3 <sup>rd</sup> paragraph	1 3
42. The Draftpersons, Production Planners and Engineering Assistants Award – State 2002	5.6.2(c) 5.6.2(d)	2 3
43. Dry Cleaning and Dyeing Industry Award – State (Excluding South-East Queensland) 2002	5.4.2(a) 5.4.2(c) 5.4.2(d)	1 2 3
44. Early Childhood Education Award – State 2003	5.4.2 5.4.2(a) 5.4.2(b)	1 2 3

Column A	Column B	Column C
Award	Clause No.	Item No.
45. Entertainers Award – State 2002	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
46. E.S. Randle & Co. Pty Ltd Award – State 2004	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
47. Fast Food Industry Award – South Eastern Division 2003	5.4.2(a)	1
	5.4.2(d)	3
48. Fast Food Industry Award – State (Excluding South-East Queensland) 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
49. Fertilizer Industry Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
50. Fishery Employees' Award – State 2003	5.4.3(a)	1
51. Food and Drug Store Employees' Award – Southern Division (Eastern District) 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
52. Food Production – P & O Prepared Foods (Wacol) – Award 2002	5.5.1	1
53. Forest Resources Industry Award – State 2003	5.5.2(c)	2
	5.5.2(d)	3
54. Funeral Services Award – State 2002	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
55. Furniture and Allied Trades Award – State 2003	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
56. Garage and Service Station Attendants Award – State (Excluding South-Eastern District) 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
57. Gas Industry Award – State 2003	5.7.2(a)	1
	5.7.2(c)	2
	5.7.2(d)	3
58. General Stores, Warehousing and Distribution Award – State 2002	5.5.2(c)	2
59. Grain and Associated Products Milling Award – Southern Division 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
60. Grainco Australia Limited Award – Queensland 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
61. Greenkeeping Industry Award – State 2002	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
62. Group Training Organisations Award – State 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
63. Hairdressers' Industry Award – State 2003	5.3.2(a)	1
64. Health and Fitness Centres and Indoor Sports Award – South East Queensland – 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
65. Hospital Nurses' Award – State 2003	5.5.5 – 1 <sup>st</sup> paragraph	1
66. Hotels, Resorts and Accommodation Industry Award – South-Eastern Division 2002	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
67. Ice Cream and Frozen Confectionery Manufacturing Award – State 2003	5.4.2(a) – 1 <sup>st</sup> paragraph	1
	5.4.2(a) – 3 <sup>rd</sup> paragraph	3
68. Jam, Preserved Fruit and Vegetable Processing Award – Southern Division	5.6.2(a)	1

Column A	Column B	Column C
Award	Clause No.	Item No.
(Eastern District) – 2002	5.6.2(c)	2
	5.6.2(d)	3
69. Jewellers and Watchmakers Award – State 2003	5.3.2(a)	1
	5.3.2(c)	2
	5.3.2(d)	3
70. Laundry Workers Award – Brisbane 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
71. Laundry Workers Award – State (Excluding Brisbane) – 2003	5.4.2(a) – 1 <sup>st</sup> paragraph	1
	5.4.2(a) – 3 <sup>rd</sup> paragraph	3
72. Marine Stores and Bottle-Washing Establishments Award – South-Eastern District 2003	5.4.2(a)	1
	5.4.2(b)	2
	5.4.2(c)	3
73. Marine Vessels Builder and Repairer Award – State 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
74. Masters and Engineers’ Award – Port of Brisbane 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
75. Masters, Mates and Engineers’ Award, Motor Vessels 2500 B.H.P./1866 kW.B.P. and Under – State (Excluding The Port of Brisbane) 2003	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
76. Meat Industry (Other than Export) Award – State 2002	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
77. Metropolitan Race Clubs Maintenance Employees’ Award – Brisbane and Ipswich 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
78. Milk and Cream Distributors and Vendors’ Award – Northern and Mackay Divisions 2003	5.4.2(a)	1
	5.4.2(c)	3
79. Milk Treatment, Milk Products Manufacture and Milk Etc., Distribution Award – South-Eastern District 2003	5.4.2(a)	1
	5.4.2(c)	3
80. Milk Treatment, Milk Products Manufacture and Milk Etc., Distribution Award – Northern and Mackay Divisions 2003	5.5.2(a)	1
	5.5.2(c)	3
81. Mineral Sands Industry Award – State 2002	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
82. Miscellaneous Workers’ Award – State 2002	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
83. Motor Vehicle Salespersons Award – State 2003	5.5.2(a)(i)	1
	5.5.2(e)	3
84. Motoring Services Award – South-Eastern District 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
	S2.8.3(a)	1
85. Musicians’ Award – State 2002	5.3.2(a)	1
	5.3.2(c)	2
	5.3.2(d)	3
86. North Queensland Boating Operators Employees Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
87. Nursery Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
88. Nurses’ Aged Care Award – State 2003	3.3.4(a)	1
	3.3.4(c)	3
89. Oil Stores Employees’ Award – Southern Division (Eastern District) 2003	5.5.2(a)	1

Column A	Column B	Column C
Award	Clause No.	Item No.
	5.5.2(c)	2
	5.5.2(d)	3
90. Optical Manufacturing Industry Employees' Award – State 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
91. Paint Industry Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
92. Passenger Vehicle Drivers Etc., Award – Northern and Mackay Divisions – 2003	5.4.5(a)	1
93. Pest Control Industry Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
94. Pharmaceutical Employees' Award – State (Exclusive of Public Hospitals) 2003	5.5.2(a)	1
	5.5.2(d)	3
95. Photographic Employees' Award – State 2003	5.3.2(a)	1
	5.3.2(c)	2
	5.3.2(d)	3
96. Physiotherapists' Award – State 2003	5.5.4 – 1 <sup>st</sup> paragraph	1
	5.5.4 – 3 <sup>rd</sup> paragraph	3
97. Pig Breeding and Raising Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
98. Port Authorities Award – State 2003	5.5.1(a)	1
	5.5.1(c)	3
99. Poultry Farm and Hatchery Employees' Award – State 2002	5.5.2(a)	1
100. Prawn and Other Seafood Processing Award – State 2003	5.6.2(a)	1
101. Printing Industry Award – State 2003	5.11.2	1
	5.11.2(b) – 1 <sup>st</sup> Sentence	3
102. Private Hospitals and Nursing Homes Industry Award – State 2003	5.5.3(a) – 1 <sup>st</sup> paragraph	1
103. Professional and Administrative – Queensland Performing Arts Centre Award – State 2003	5.6.2(a)	1
		3
104. Quarry, Crushed Stone, Sand and Gravel Industry Award – State 2003	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
105. Queensland Aids Council Incorporated Enterprise Award – State 2003	5.8.2(a)	1
	5.8.2(c)	2
	5.8.2(d)	3
106. Queensland Fire and Rescue Service Communications Centres Award – State 2003	5.5.2(c)	2
107. Rabbit Board Employees Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
108. Racing Industry Employees' Occupational Superannuation Award – State 2003	5.1.1(a)	1
	5.1.1(c)	2
	5.1.2	3
109. Retail Take-Away Food Award – South-Eastern Division 2003	5.5.3(a)	1
110. Retail Industry Award – State 2004	5.5.2	1
		3
111. Rubber and Plastic Industry Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
112. Salt Industry Award – State 2002	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
113. School Officers' Award – Non-Governmental Schools 2003	5.6.2(a)	1

<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
<b>Award</b>	<b>Clause No.</b>	<b>Item No.</b>
	5.6.2(c)	2
	5.6.2(d)	3
114. Shearing Industry Award – State 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
115. Silo Employees’ Award – Northern Division – 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
116. Soap and Washing Soda Crystal Manufacturers’ Award – Southern Division (Eastern District) 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
117. Station Hands’ Award – State 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
118. Storeworkers and Packers’ Award – Northern and Mackay Division 2003	5.8.2(a)	1
	5.8.2(c)	2
	5.8.2(d)	3
119. Suncorp Award – State 2003	5.8.2(a)	1
	5.8.2(c)	2
	5.8.2(d)	3
120. Surgical Bootmaking, Bespoke Bootmaking and Boot Repairing Award – State 2003	5.4.2	1
		3
121. Surveying (Private Practice) Award – State	S2(2)(a)	1
	S2(2)(c)	2
	S2(2)(d)	3
122. Tanning Industry Award – State 2004	5.6.2(a)	1
	5.6.2(c)	2
	5.6.2(d)	3
123. Taxi Industry – Call Centre Operators and Clerical Employees Award – State 2004	5.8.2(a)	1
	5.8.2(c)	2
	5.8.2(d)	3
124. Teachers’ Award – Non-Governmental Schools 2003	5.8.2(a)	1
	5.8.2(c)	2
	5.8.2(d)	3
125. Theatrical Employees’ Award – State 2003	5.5.2(a)	1
	5.5.2(c)	2
	5.5.2(d)	3
126. Toll Collectors Etc., Employees Award – State 2003	5.4.4(a)	1
127. Transport Distribution and Courier Industry Award – Northern and Mackay Divisions 2004	5.9.4(a)	1
128. Transport Distribution and Courier Industry Award – Southern Division 2003	5.4.2(a)	1
	5.4.2(c)	2
	5.4.2(d)	3
129. Van Sales Persons Award – Northern and Mackay Divisions 2002	5.3.2(a)	1
	5.3.2(c)	2
	5.3.2(d)	3
130. Van Salesperson’s Award – Southern Division 2003	5.3.2(a)	1
	5.3.2(c)	2
	5.3.2(d)	3
131. Wool Classers and Wool Sorters (Other than Wool Classers and Wool Sorters Employed In Shearing Sheds) Award – South-Eastern Division 2003	5.8.2(a)	1
	5.8.2(c)	2
	5.8.2(d)	3

## SCHEDULE B

Column A	Column B	Column C
Award	Existing Clause	New Clause
1. Ambulance Service Employees' Award – State 2003	5.3.2(a)	“(a) 9% of the ordinary time earnings of each eligible Employee per week.”.
2. Australian Red Cross Blood Service – Queensland Employees Award – State 2003	5.11.1 & 5.11.5(b)	<p>“5.11.1 <i>Contribution Level</i></p> <p>Employees shall, subject to clause 5.11, be entitled to have paid on their behalf a contribution of 9% of ordinary time earnings (as defined) into an approved occupational superannuation fund (as defined) of their choosing.”.</p> <p>“5.11.5(b) ‘<i>Ordinary time earnings</i>’ for the purpose of calculating the 9% contribution means the weekly/fortnightly (as the case may be) wage earned during ordinary time in the pay period concerned. Included in such calculation where applicable shall be supervisory and/or certificate allowances and allowances for skill. Shift allowances, weekend penalty rates, allowances for disabilities, reimbursement of expenses, annual leave loading, uniforms and the like shall not be included in the calculation of ordinary time earnings.”.</p>
3. Bureau of Sugar Experiment Stations Field Sector Employees' Award – State 2003	5.5.4(a)	<p>“5.5.4 <i>Contributions</i></p> <p>(a) Amount – As from 1 January 2005 every employer shall contribute on behalf of each eligible employee an amount calculated at 9% of the employee's ordinary time earnings, plus any appropriate all purpose allowances, if applicable, into an approved fund, as defined in clause 5.5. Each such payment of contributions shall be rounded off to the nearest 10 cents:</p> <p>Provided that where an employee is absent and is receiving by way of worker's compensation an amount of money no less than the award rate of pay the contribution shall be calculated at 3%.”.</p>
4. Cement Industry Award – State 2003	5.4.4(a)	<p>“5.4.4 ‘The Plan’ means the Queensland Cement Limited Superannuation Fund, or any other approved fund.</p> <p>(a) Amount – As from 1 January 2005 every employer shall contribute on behalf of each eligible employee an amount calculated at 9% of the total of the employee's ordinary time earnings and disability allowance, into an approved fund, as defined in clause 5.4. Each such payment of contributions shall be rounded off to the nearest 10 cents:</p> <p>Provided that where an employee is absent and is receiving by way of worker's compensation an amount of money no less than the award rate of pay the contribution shall be calculated at 3%.”.</p>
5. Clothing Trades Award – Southern and Central Divisions 2003	5.9.2	“5.9.2 <i>Amount</i> – employers will make minimum contributions of 9% of ordinary time earnings to the fund, on behalf of each employee.”.



Column A	Column B	Column C
Award	Existing Clause	New Clause
6. Community Police (Aboriginal and Island Communities and Local Governments) Award – State 2003	5.6.2	<p>“5.6.2 <i>Superannuation contributions</i></p> <p>Notwithstanding anything contained in any Award or Industrial Agreement of the Commission in relation to superannuation, employers shall contribute on behalf of each employee an amount calculated at the percentage of 9% of the employee’s ordinary time earnings into the Local Government Employees’ Superannuation Scheme established in terms of the <i>Local Government Superannuation Act 1985</i>:</p> <p>Provided that the employer shall not be required to pay the above superannuation contributions on behalf of any eligible employee in respect of any week during which such employee receives less than 10 hours pay in ordinary time earnings.”.</p>
7. Early Childhood Education Award – State 2003	5.4.9	<p>“5.4.9 <i>Operative date</i> – No employer shall be required to make occupational superannuation contributions greater than 9% of an eligible employee’s ordinary time earnings.”.</p>
8. Engineering Award – State 2002	5.9.2	<p>“5.9.2 <i>Contributions</i></p> <p>Amount – As from 1 January 2005 every employer shall contribute on behalf of each eligible employee an amount calculated at 9% of the employee’s ordinary time earnings, into an approved fund, as defined in clause 5.9. Each such payment of contributions shall be rounded off to the nearest 10 cents:</p> <p>Provided that where an employee is absent and is receiving by way of worker’s compensation an amount of money no less than the award rate of pay the contribution shall be calculated at 3%.</p> <p>The employer shall not be required to pay superannuation contributions on behalf of any eligible employee in respect of any week during which such employee receives less than 10 hours pay in ordinary time earnings.</p> <p>Absences from work – Contributions shall continue to be paid on behalf of an eligible employee during any absence on paid leave such as annual leave, long service leave, public holidays, sick leave and bereavement leave, but no employer shall be required to pay superannuation contributions on behalf of any eligible employee during any unpaid absences except in the case of absence on worker’s compensation.”.</p>
9. Forest Resources Industry Award – State 2003	5.5.2(a)(i) & (ii)	<p>“5.5.2 <i>Contributions</i></p> <p>(a) Amount:</p> <p>(i) Other than pieceworkers – As from 1 January 2005 every employer shall contribute on behalf of each eligible employee an amount calculated at 9% of the employee’s ordinary time earnings, into an approved fund, as defined in clause 5.5. Each such payment of contributions shall be rounded off to the nearest 10 cents.</p> <p>(ii) Pieceworkers – As from 1 January 2005 every employer shall contribute on behalf of each</p>

Column A	Column B	Column C
Award	Existing Clause	New Clause
		<p>employee who is a pieceworker as defined, an amount calculated at 9% of the total rate for employees operating portable mechanised saws, Southern, Division, Eastern District as set out in Group 3, of clause 5.2.1 plus forest work allowance as referred to in clause 5.3.3 rounded to the nearest 10 cents into an approved fund as defined in clause 5.5.2.</p> <p>(iii) Provided that where an employee is absent and is receiving by way of worker's compensation an amount of money no less than the award rate of pay the contribution shall be calculated at 3%."</p>
10.Ham, Bacon, Smallgoods and Meat Products (Manufacturing and Preserving) Award – 2003	5.7.3	"5.7.3 <i>Contributions</i> – The employer shall make a minimum contribution of 9% of ordinary time earnings for each employee, to the fund."
11.Mining (Non Coal) Award – State 2003	5.5	<p><b>"5.5 Occupational superannuation</b></p> <p>Employers and employees to whom this Award applies shall observe the terms and conditions of the Declaration of Policy on Occupational Superannuation published as a result of cases No. B1385 of 2004 and No. B1433 of 2004 and any subsequent decisions of the Commission."</p>
12.Models And Mannequins Award – State 2002	5.3.2	<p>"5.3.2 <i>Amount</i></p> <p>Employers will make minimum contributions of 9% of ordinary time earnings to the fund, as prescribed in clause 5.3.3 on behalf of each employee."</p>
13.Nurses' Award – State	3.3.2(b) & 3.3.3	<p>"(b) 'Ordinary time earnings' for the purpose of calculating the 9% contribution means the weekly/fortnightly (as the case may be) wage earned during ordinary time in the pay period concerned. Included in such calculation where applicable shall be supervisory and/or certificate allowance.</p> <p>Shift allowances, week-end penalty rates, allowances for disabilities, reimbursement of expenses, annual leave loading, uniforms and the like shall not be included in the calculation of ordinary time earnings.</p> <p><b>3.3.3 <i>Contribution Level</i></b></p> <p>Employees shall, subject to clause 3.3, be entitled to have paid on the employee's behalf a contribution of 9% of ordinary time earnings (as defined) into an approved occupational superannuation fund (as defined) of the employee's choosing.</p> <p>All employees shall be required to serve a minimum probationary period of 4 weeks before contributions can commence.</p> <p>Contributions are to be retrospective to the employee's date of commencement following completion of the probationary period.</p> <p>No contribution shall be made on behalf of any employee by an employer where in any pay period the amount so calculated as 9% ordinary time earnings for such employee is less than \$2.50 per week or \$5.00 per fortnight."</p>

Column A	Column B	Column C
Award	Existing Clause	New Clause
14.Nurses' Domiciliary Services Award – State 2003	5.10.2 & 5.10.4	<p>“5.10.2 <i>Contribution level</i> – Employees shall be entitled to have paid on their behalf a contribution of 9% of ordinary time earnings (as defined).”.</p> <p>“5.10.4 <i>Minimum contribution</i> – No contribution shall be made on behalf of any employee by an employer where in any pay period the amount so calculated as 9% of ordinary time earnings for such employee is less than \$2.50 per week or \$5.00 per fortnight.”.</p>
15.Queensland Fire and Rescue Service Communications Centres Award – State 2003	5.5.2(a)	<p>“5.5.2 <i>Contributions</i></p> <p>(a) The Queensland Fire and Rescue Service shall contribute to the ‘Superannuation Fund’ on behalf of each eligible employee, an amount equal to 9% of ordinary time earnings, provided that this payment shall not be in addition to contributions currently made by the Queensland Fire and Rescue Service to an approved superannuation scheme for full-time, part-time and eligible temporary employees of the Queensland Fire and Rescue Service:</p> <p>Provided that where an employee is absent and is receiving by way of worker’s compensation an amount of money no less than the award rate of pay the contribution shall be calculated at 3%.”.</p>
16.Queensland Fire and Rescue Service Interim Award – State 2003	5.6.2(a)	<p>“5.6.2 <i>Contributions</i></p> <p>(a) The Queensland Fire and Rescue Service will contribute to the ‘Superannuation Fund’ on behalf of each eligible employee, an amount equal to 9% of ordinary time earnings:</p> <p>Provided that where an employee is absent and is receiving by way of worker’s compensation an amount of money no less than the award rate of pay the contribution shall be calculated at 3%:</p> <p>Provided that this payment will not be in addition to contributions currently made by the Commissioner of Fire and Rescue Service to an approved superannuation scheme for full-time and eligible Temporary Employees of the Queensland Fire and Rescue Service.”.</p>
17.Retail Industry Award – State 2004	S3(4)(1) & S3(4)(2)	<p>“4. <i>Contributions</i></p> <p>(1) Subject to clause 3(2) Coles Myer Ltd. shall contribute to REST in respect of each eligible employee an amount equal to 9% of the employee’s ordinary time earnings.</p> <p>(2) Eligible employees who currently receive a 9% superannuation contribution through REST or the Coles Myer Employees Benefit Fund (CMEBF) and who are members of a Company Fund shall not receive any additional superannuation contributions unless and until the combined employer contribution is less than the amount to be paid to REST as provided for in clauses 4(1) and 4(2). Once the combined employer contribution is less than that required by the relevant subclauses any further employer contributions required by those subclauses will be paid into REST.”.</p>

<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
<b>Award</b>	<b>Existing Clause</b>	<b>New Clause</b>
18.Transport Distribution and Courier Industry Award – Northern and Mackay Divisions 2004	5.10.3(a)	<p>“5.10.3 <i>Contributions</i></p> <p>(a) The employer shall contribute into the approved occupational superannuation fund a minimum of 9% of ordinary time earnings per week on behalf of each eligible employee calculated on the rate prescribed for a Motor Truck Driver – Articulated Vehicle of 16 tons Carrying Capacity, in accordance with clause 5.1.”.</p>
19.Wine and Spirit Stores Award – South-Eastern District 2002	5.4.1	“5.4.1 Employees under this Award will be paid by the employer a superannuation payment totalling 9%.”.

Operative Date: 1 January 2005.  
Amendment – General Ruling – Occupational Superannuation

Released: 7 June 2005