

South Australia

Southern State Superannuation Act 1994

An Act to provide a contributory superannuation scheme for persons employed in the public sector; and for other purposes.

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Legislative history

The Parliament of South Australia enacts as follows:

Part 1—Preliminary

1—Short title

This Act may be cited as the *Southern State Superannuation Act 1994*.

3—Interpretation

- (1) In this Act, unless the contrary intention appears—

actuary means a Fellow or Accredited Member of the Institute of Actuaries of Australia;

basic invalidity/death insurance means invalidity/death insurance to which a member is entitled by virtue of his or her membership of the scheme;

basic invalidity/death insurance benefits means benefits payable in respect of basic invalidity/death insurance;

the Benefit Scheme means the scheme of superannuation established by the *Superannuation (Benefit Scheme) Act 1992*;

the Board means the South Australian Superannuation Board continued in existence by the *Superannuation Act 1988*;

charge percentage means—

- (a) in the case of a member whose conditions of employment are specified in a contract negotiated between the member and his or her employer and which includes an agreement between the member and the employer as to the value of the charge percentage—the number representing that value;

- (ab) in the case of a person referred to in subsection (4), (5) or (6) of section 14—the charge percentage fixed by or under subsection (4), (5) or (7) of that section;
- (ac) in the case of a visiting medical officer—a percentage determined by reference to and in accordance with the Department of Human Services Visiting Medical Specialist (VMS) Agreement 2001 (or its successor);
- (b) in the case of a member who is not a member referred to in paragraph (a), (ab) or (ac) but who is making contributions under Part 3 Division 3 at a rate of at least 4.5 per cent—the percentage set out in Schedule 2 or the charge percentage applicable under the Commonwealth Act to the employer of the member, whichever is the greater;
- (c) in any other case—the percentage set out in Schedule 1 or the charge percentage applicable under the Commonwealth Act to the employer of the member in relation to whom the term is used, whichever is the greater;

co-contribution means a payment made in respect of a person by the Commissioner of Taxation pursuant to the requirements of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* of the Commonwealth;

co-contribution account means an account established and maintained by the Board as a co-contribution account in accordance with the requirements of this Act;

the Commonwealth Act means the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth;

the Consumer Price Index means the Consumer Price Index (All groups index for Adelaide);

contributions means contributions made under section 25, section 25A or section 26C;

deferred superannuation contributions surcharge in relation to a member means the amount that the member is liable to pay the Commissioner of Taxation under section 15(6) of the Superannuation Contributions Tax Act;

employer contribution account in relation to a member means the account maintained by the Board under Part 4 in the name of the member;

employing authority in relation to a member means—

- (a) the chief executive to whom the member is answerable on matters relating to his or her employment;
- (b) if there is no chief executive—the authority, body or person to whom the member is answerable;

employment to which this Act applies or **employment** means employment by virtue of which the person employed—

- (a) is a member of the Triple S scheme; or
- (b) was a member of the Benefit Scheme; or

- (c) in the case of a member of the State Scheme who elects to become a member of the Southern State Superannuation Scheme or who is a member of the Southern State Superannuation Scheme solely by virtue of being a person in respect of whom a co-contribution has been paid to the Board—was entitled to apply for acceptance as a contributor to the State Scheme;

the Fund means the Southern State Superannuation Fund established by this Act;

invalidity means physical or mental incapacity to carry out the duties of employment;

invalidity/death insurance benefits means basic or voluntary invalidity/death insurance benefits;

member means a member (other than a spouse member) of the Southern State Superannuation Scheme established by this Act;

member's contribution account in relation to a member means the contribution account (if any) maintained by the Board under Part 2 Division 2 in the name of the member;

monetary salary means salary of a kind other than non-monetary salary;

non-monetary salary, in relation to a member, means remuneration in any form resulting from the sacrifice by the member of part of his or her salary;

notional salary in relation to a member who is entitled to a disability pension means the salary that the member would be receiving if he or she had not become incapacitated and had continued in active employment in the same position and at the same grade as were applicable immediately before the commencement of his or her incapacity and, if the member was not then in full-time employment, the notional salary will be calculated on the basis of the member's average hours of employment (excluding overtime) over the period (not exceeding the last three years) of his or her employment;

police cadet means a person appointed under the *Police Act 1998* to be a police cadet;

police member means a police officer or police cadet who is a member of the scheme other than by virtue of section 14(10a) or 15C;

Police Superannuation Scheme means the scheme of superannuation established by the *Police Superannuation Act 1990*;

preservation age has the same meaning as in Part 6 of the *Superannuation Industry (Supervision) Regulations 1994* of the Commonwealth under the SIS Act;

the PSESS Scheme means the superannuation scheme known as the Public Sector Employees Superannuation Scheme established pursuant to a deed of arrangement dated 27 September 1989 between the Treasurer and the secretary of the United Trades and Labor Council;

putative spouse—see section 3A;

retirement age means—

- (a) in the case of a member who is a police officer—the age of 50 years; and
(b) in the case of any other member or a spouse member—the age of 55 years;

retrenchment in relation to a member means the termination of the member's employment by his or her employer for any reason except on account of—

- (a) invalidity in the circumstances referred to in section 34(7) or (8); or
- (b) the unsatisfactory performance by the member of his or her duties (including the member's failure to meet performance standards); or
- (c) the loss by the member of a qualification that is necessary for the proper performance of his or her duties; or
- (d) the member's bankruptcy or insolvency; or
- (e) the fact that the member has engaged in remunerative employment or an occupation or business outside the duties of his or her position; or
- (f) any other conduct that justifies termination of the member's employment;

rollover account means an account established and maintained by the Board as a rollover account in accordance with the requirements of this Act;

salary in relation to a member includes all forms of remuneration (including non-monetary salary) received by the member except—

- (b) remuneration related to overtime (other than remuneration related to overtime that is paid by way of an annual allowance);
- (c) an amount paid in lieu of recreation leave, long service leave or any other kind of leave;
- (d) an amount paid to the member as a consequence of the termination of the member's employment;

the SIS Act means the *Superannuation Industry (Supervision) Act 1993* of the Commonwealth;

the Southern State Superannuation Scheme or **the scheme** means the scheme of superannuation established by this Act;

special deposit account means a special deposit account established under section 8 of the *Public Finance and Audit Act 1987*;

spouse includes a putative spouse;

spouse account means—

- (a) a contribution account; or
- (b) a rollover account; or
- (c) a co-contribution account,

established and maintained by the Board for the benefit of a spouse member in accordance with the requirements of this Act;

spouse member means a spouse member of the Southern State Superannuation Scheme—see section 26D;

the State Scheme means the scheme of superannuation established by the *Superannuation Act 1988*;

Superannuation Contributions Tax Act means the *Superannuation Contributions Tax (Members of Constitutionally Protected Superannuation Funds) Assessment and Collection Act 1997* of the Commonwealth;

the Superannuation Funds Management Corporation of South Australia or the Corporation means the Superannuation Funds Management Corporation of South Australia continued in existence by the *Superannuation Funds Management Corporation of South Australia Act 1995*;

surcharge notice means a notice issued by the Commissioner of Taxation under section 15(7) of the Superannuation Contributions Tax Act;

teaching hospital means the Royal Adelaide Hospital, the North Western Adelaide Health Service, the Flinders Medical Centre, the Repatriation General Hospital, the Women's and Children's Hospital or Noarlunga Health Services;

the Triple S scheme means the Southern State Superannuation Scheme established by this Act;

visiting medical officer means a person appointed as a senior visiting medical specialist or a visiting medical specialist by the Department of Human Services or by a teaching hospital, the Institute of Medical and Veterinary Science or by any other hospital or health centre incorporated under the *South Australian Health Commission Act 1976* that is declared by proclamation to be a hospital or health centre in relation to which this definition applies;

voluntary invalidity/death insurance means invalidity/death insurance granted by the Board under section 22;

voluntary invalidity/death insurance benefits means benefits payable in respect of voluntary invalidity/death insurance.

- (2) Where a member and his or her employer enter into an agreement as to the value of the charge percentage, the employing authority must give the Board written notice of the agreement.
- (3) For the purposes of determining the amount of salary received by a member who is in receipt of non-monetary salary, the value of the non-monetary salary will be taken to be the amount of salary sacrificed by the member in order to receive the non-monetary salary.
- (4) References in this Act to resignation from, or termination of, employment will be read subject to the qualification that resignation from a particular position so that the member can take up some other position in employment to which this Act applies, or so that he or she can take up employment in the same position but on a different basis, will be ignored unless there is an interval of more than one month between the time the resignation or termination of employment takes effect and the commencement of the new employment.
- (4a) Where a member is employed—
 - (a) pursuant to a contract for a fixed term; or
 - (b) pursuant to an arrangement of the kind referred to in subsection (6); or
 - (c) on a temporary basis for a particular period or until the occurrence of a particular event,

and the employment is not renewed at the end of the term or period, the member's employment will be taken to have been terminated by retirement or resignation (depending on the member's age).

(4b) Despite subsection (4a), if—

- (a) a member is employed pursuant to a contract for a fixed term; and
- (b) the member is, within the period of 3 months after the end of the term of the contract, employed under a new contract for a fixed term in the same or similar employment,

then—

- (c) the member will, for the purposes of Division 2 of Part 3, be taken to have remained in the relevant employment; and
- (d) if the member was making contributions under section 25 immediately before the end of the period of the first contract, the member will, for the purposes of section 33A, be taken to have made contributions from his or her salary under section 25 during the period between the 2 contracts.

(5) Subject to subsections (6) and (7), the following provisions apply for the purposes of this Act to and in relation to a member who is employed on a casual basis pursuant to an arrangement under which he or she is to work for 9 or more hours each week or for periods that average, over a 3 month period, 9 or more hours each week:

(a) subject to this subsection, the member will be taken to remain in employment for a period of 12 months after the last time that he or she performed work for the employer and accordingly—

(i) if the member is incapacitated during that 12 month period, he or she may be entitled to benefits under section 34 on account of invalidity if the Board is satisfied that the member's incapacity for all kinds of work is 60 per cent or more of total incapacity and is likely to be permanent, and for that purpose—

- (A) the member's employment will be taken to have been terminated on account of invalidity by the employer on the date of incapacity; and
- (B) subsections (7), (8) and (9) of section 34 will not apply; and
- (C) the member must, within 6 months after becoming incapacitated to the extent envisaged by this subparagraph, give written notice to the Board claiming that the member is entitled to benefits under section 34; and

(ii) if the member dies during that period his or her spouse or estate will be entitled to benefits under this Act;

(b) at the expiration of that period of 12 months the member's employment will be taken to have been terminated (if not terminated by invalidity or death) by retirement or resignation (depending on the member's age).

(6) Subsection (5) does not apply where the member is employed pursuant to an arrangement under which the member is to work for three or more separate periods during a designated period or a period determined by the occurrence of a particular event.

- (7) A member may at any time reduce the period of 12 months referred to in subsection (5) by notice in writing to the Board specifying the reduced period.
- (8) For the purposes of this Act, an amount of money rolled over for payment into the Fund under the provisions of another Act that operate in conjunction with Part VIII B of the *Family Law Act 1975* of the Commonwealth will, subject to this Act, be taken to be money rolled over from a superannuation scheme to the Triple S scheme.

3A—Putative spouses

- (1) For the purposes of this Act, a person is, on a certain date, the *putative spouse* of another person if—
 - (a) he or she is, on that date, cohabiting with the other person as his or her wife or husband de facto and—
 - (i) the person—
 - (A) has been so cohabiting with the other person continuously for the preceding period of 3 years; or
 - (B) has during the preceding period of 4 years so cohabited with the other person for periods aggregating not less than 3 years; or
 - (ii) a child, of whom both persons are the parents, has been born (whether or not the child is still living); or
 - (b) where the 2 persons are of the same sex—he or she is, on that date, cohabiting with the other person in a relationship that has the distinguishing characteristics of a relationship between a married couple (except for the characteristics of different sex and legally recognised marriage and other characteristics arising from either of those characteristics) and the person—
 - (i) has been so cohabiting with the other person continuously for the preceding period of 3 years; or
 - (ii) has during the preceding period of 4 years so cohabited with the other person for periods aggregating not less than 3 years.
- (2) A person whose rights depend on whether—
 - (a) he or she and another person; or
 - (b) two other persons,were, on a certain date, putative spouses one of the other may apply to the District Court for a declaration under this section.
- (3) If it is proved to the satisfaction of the Court that the persons in relation to whom the declaration under this section is sought did, on the date in question, fulfil the requirements of subsection (1), the Court must make a declaration accordingly.
- (4) A declaration may be made under this section—
 - (a) whether or not one or both of the persons in relation to whom the declaration is sought are, or have ever been, domiciled in this State; or
 - (b) despite the fact that one or both of them are dead.

- (5) It must not be inferred from the fact that the Court has declared that two persons were putative spouses one of the other, on a certain date, that they were putative spouses as at any prior or subsequent date.

3B—Restriction on publication of court proceedings

- (1) *Protected information* is information relating to an application under section 3A (including images) that identifies, or may lead to the identification of—
- (a) an applicant; or
 - (b) a person who is related to, or associated with, an applicant or is, or is alleged to be, in any other way connected in the matter to which the application relates; or
 - (c) a witness to the hearing of the application.
- (2) A person who publishes protected information is guilty of an offence.
Maximum penalty: \$5 000 or imprisonment for 1 year.
- (3) A person who discloses protected information knowing that, in consequence of the disclosure, the information will, or is likely to, be published is guilty of an offence.
Maximum penalty: \$5 000 or imprisonment for 1 year.
- (4) This section does not apply to—
- (a) the publication or disclosure of material—
 - (i) by the District Court or an employee of the Courts Administration Authority (so long as such publication or disclosure is made in connection with the administrative functions of the Court); or
 - (ii) for purposes associated with the administration of this Act; or
 - (b) the publication in printed or electronic form of material that—
 - (i) consists solely or primarily of the reported judgements or decisions of the Court; or
 - (ii) is of a technical nature designed primarily for use by legal practitioners.
- (5) In this section—

newspaper means a newspaper, journal, magazine or other publication that is published at periodic intervals;

publish means publish by newspaper, radio or television, or on the internet, or by some other similar means of communication to the public.

Part 2—Administration

Division 1—The Southern State Superannuation Fund

4—The Fund

- (1) The Southern State Superannuation Fund is established.
- (2) The assets of the Fund belong (both at law and in equity) to the Crown.

- (3) The Fund is subject to the management and control of the Superannuation Funds Management Corporation of South Australia.
- (4) The Treasurer must pay into the Fund from the Consolidated Account (which is appropriated to the necessary extent) or from a special deposit account established by the Treasurer for that purpose periodic contributions reflecting the contributions paid to the Treasurer by members and spouse members with respect to the relevant period.
- (4a) Where money is rolled over from another superannuation fund or scheme to the Triple S scheme, the Treasurer must pay into the Fund from the Consolidated Account (which is appropriated to the necessary extent) or from a special deposit account established by the Treasurer for that purpose an amount or amounts equivalent to the amount or amounts rolled over.
- (4b) The Treasurer must also pay into the Fund from the Consolidated Account (which is appropriated to the necessary extent) or from a special deposit account established by the Treasurer for that purpose the amount of any co-contributions paid or transferred to the Board on behalf of a member or spouse member (but received by the Treasurer on behalf of the Board) with respect to any relevant period.
- (5) All interest and accretions arising from investment of the Fund must be paid into the Fund.
- (6) The following amounts will be paid from the Fund:
 - (a) administrative costs and other expenses related to the management and investment of the Fund;
 - (b) any reimbursement of the Consolidated Account or a special deposit account that the Treasurer charges against the Fund in pursuance of this Act.
- (7) The Superannuation Funds Management Corporation of South Australia must determine the value of the Fund as at the end of each financial year.

5—Investment of the Fund

- (1) The Fund will be invested in a manner determined by the Superannuation Funds Management Corporation of South Australia.
- (2) The Corporation may enter into transactions affecting the Fund—
 - (a) for the purpose of investment; or
 - (b) for purposes incidental, ancillary or otherwise related to investment.

Division 2—Members' contribution accounts, rollover accounts and co-contribution accounts

7—Contribution, co-contribution and rollover accounts

- (1) The Board must—
 - (a) maintain a contribution account in the name of a member of the Triple S scheme who is making or has made contributions to the scheme; and
 - (b) credit the account with the amount of contributions made by the member; and
 - (c) debit the account with any payment that is to be charged against the account under this Act.

- (2) The Board must—
- (a) maintain a rollover account in the name of—
 - (i) a member of the Triple S scheme for whom an amount of money has been rolled over from another fund or scheme to the Triple S scheme; and
 - (ii) a member of the Police Superannuation Scheme in respect of whom an amount of money rolled over from another fund or scheme has been accepted by the Police Superannuation Board and paid to the Treasurer under section 13B of the *Police Superannuation Act 1990*; and
 - (b) credit the account with the money referred to in paragraph (a); and
 - (c) debit the account with any payment that is to be charged against the account under this Act.
- (2c) The Board must—
- (a) maintain a co-contribution account in the name of—
 - (i) a member of the Triple S scheme or a member of the State Scheme in respect of whom a co-contribution has been paid to the Board; and
 - (ii) a member of the Police Superannuation Scheme in respect of whom the amount of a co-contribution has been transferred from that scheme to the Board; and
 - (b) credit the account with the amount of any co-contribution paid to the Board, or amount transferred to the Board, in respect of the member; and
 - (c) debit the account with any payment that is to be charged against the account under this Act.
- (3) The Board may, in an appropriate case, debit against—
- (a) a member's contribution account; or
 - (b) a member's rollover account; or
 - (c) a member's co-contribution account,
- (or one or more of the above), an administrative charge fixed by the Board.
- (3a) However, an administrative charge may not be debited against a member's co-contribution account if the Board is maintaining a contribution account or a rollover account in the name of the member and the credit balance (if any) of either or both of those accounts is sufficient to pay the administrative charge.
- (4) The Board may, for the purposes of subsection (3), fix different charges depending on the balance of members' accounts or any other relevant factor.
- (5) Despite a preceding subsection, if a member whose only account in the scheme is a co-contribution account satisfies the Board that he or she is unlikely to receive any further co-contributions that will be payable to the Board in respect of the member, the Board may allow the member to carry over the balance of the account to some other superannuation fund or scheme approved by the Board (and when the balance has been carried over by the Board the person will cease to be a member of the Triple S scheme).

7A—Accretions to members' accounts

- (1) At the end of each financial year, each member's contribution account, rollover account (if any) and co-contribution account (if any) that has a credit balance will be adjusted to reflect a rate of return determined by the Board in relation to members' accounts for the relevant financial year.
- (2) In determining a rate of return for the purposes of subsection (1), the Board should have regard to—
 - (a) the net rate of return achieved by investment of the Fund over the financial year or, where a member has made a nomination under subsection (3), the net rate of return achieved by the class of investments, or the combination of classes of investments, nominated by the member; and
 - (b) the desirability of reducing undue fluctuations in the rate of return on members' accounts.
- (3) Where the Fund is invested in different classes of investments, the Board may, with the agreement of the Superannuation Funds Management Corporation of South Australia, permit members, on such terms and conditions as it thinks fit, to nominate the class of investments, or the combination of classes of investments, for the purpose of determining the rate of return under this section.
- (4) A member cannot nominate a class of investments, or a combination of classes of investments, under subsection (3) if he or she does not at the same time nominate the same class or combination of classes of investments under section 27(4) (but this requirement does not apply if the member only has a co-contribution account).
- (5) Where, in pursuance of subsection (2)(b), the Board determines a rate of return that is at variance with the net rate of return achieved by investment of the Fund, the Board must include its reasons for the determination in its report for the relevant financial year.
- (6) Where it is necessary to determine the balance of a member's account and the Board has not yet determined a rate of return in relation to the relevant financial year, the balance will be determined by applying a percentage rate of return on accounts estimated by the Board.
- (7) A balance determined under subsection (6) will not be adjusted when a rate of return is subsequently determined under subsection (1).
- (8) A reference in this section to *rate of return* is a reference to a positive or a negative rate of return.

7B—Rollover of money from other funds or schemes

Money that is rolled over to the Triple S scheme from another superannuation fund or scheme must be paid to the Treasurer.

8—Other accounts to be kept by Board

- (1) The Board must, in respect of each financial year—
 - (a) maintain proper accounts of—
 - (i) receipts of members' contributions and spouse members' contributions paid under this Act; and

- (ii) payments to, on behalf of, or in respect of, members and spouse members; and
 - (iii) payments made from members' contribution accounts to spouse accounts; and
 - (iv) amounts transferred from spouse accounts to other accounts under section 26F; and
- (b) prepare financial statements in relation to those receipts, payments and transfers.
- (1a) The financial statements must set out the aggregate of the amounts debited against spouse member accounts under section 26I in respect of premiums for death insurance.
- (2) The Auditor-General may at any time, and must at least once in each year—
- (a) audit the accounts and financial statements referred to in subsection (1); and
 - (b) audit the other accounts to be maintained by the Board under this Act.

Division 3—The Southern State Superannuation (Employers) Fund

9—The Southern State Superannuation (Employers) Fund

- (1) The Treasurer must establish a fund to be named the Southern State Superannuation (Employers) Fund.
- (2) The following amounts will be credited to the fund:
- (a) payments to the Treasurer by employers under Part 3 Division 4;
 - (aaa) payments to the Treasurer by or on behalf of employers under section 15B or 15C(2);
 - (b) all interest and accretions arising from investment of the fund.
- (3) The following amounts will be paid from the fund:
- (a) the reimbursement of the Consolidated Account or a special deposit account in respect of the employer component of benefits payable under this Act or of invalidity/death insurance benefits payable under this Act;
 - (b) the administrative costs and other expenses of or relating to the administration of this Act (including the costs and expenses of or relating to the investment of the fund itself);
 - (c) the reimbursement of the Treasurer for an amount (if any) paid (whether before or after the commencement of this paragraph) by the Treasurer for a purpose referred to in paragraph (b) together with interest on that amount fixed by the Treasurer.

10—Accounts and audit

- (1) The Treasurer must keep proper accounts of receipts and payments in relation to the fund and must, in respect of each financial year, prepare financial statements in relation to the fund.

- (1a) The financial statements must set out the aggregate of the amounts debited against employer contribution accounts under section 27(7)(b) in respect of premiums for invalidity/death insurance.
- (2) The Auditor-General may at any time, and must at least once in each year, audit the accounts of the fund and the financial statements.

11—Determination of rate of return

- (1) At the end of each financial year the Board must determine a rate of return on investment of the fund in respect of that financial year and, where a member or members have nominated a class of investments, or combination of classes of investments, under section 27(4), a rate of return on investments of that class or combination of classes.
- (2) In determining a rate of return for the purposes of subsection (1), the Board should have regard to—
 - (a) the net rate of return achieved by investment of the fund over the financial year and, where a member or members have nominated a class of investments, or combination of classes of investments, the net rate of return achieved by the class of investments, or combination of classes of investments, nominated by the member; and
 - (b) the desirability of reducing undue fluctuations in the rate of return on the fund.
- (3) Where, in pursuance of subsection (2)(b), the Board determines a rate of return that is at variance with the net rate of return achieved by investment of the fund, the Board must include its reasons for the determination in its report for the relevant financial year.

Division 4—Payment of benefits

12—Payment of benefits

- (1) A payment to be made under this Act to or on behalf of a member or to any other person who has an entitlement to the payment of a benefit or other amount with respect to a superannuation interest, must be made by the Treasurer out of the Consolidated Account (which is appropriated to the necessary extent) or out of a special deposit account established by the Treasurer for that purpose.
- (2) If the payment includes an employee component, a rollover component or a co-contribution component, an amount equal to the amount of the payment is to be charged against the appropriate account and the Treasurer must reimburse the Consolidated Account or special deposit account by charging the Fund with that amount.
- (3) If the payment includes an employer component or an invalidity/death insurance benefit, the Consolidated Account or special deposit account is to be reimbursed with the amount of that component or benefit by charging it against the Southern State Superannuation (Employers) Fund.

- (4) Where, on the invalidity or death of a member who was a police officer, an amount greater than the aggregate of the employee and employer components and an invalidity/death insurance benefit (if any) is payable by way of benefits under section 34(6) or 35(7) to or in respect of the member, the amount payable will be taken, for the purposes of this section, to include the employee and employer components and the invalidity/death insurance benefit (if any).

Division 5—Reports

13—Reports

- (1) The Board must, on or before 31 October in each year, submit a report to the Minister on the operation of this Act during the financial year ending on 30 June in that year.
- (2) The report must include—
 - (a) a copy of the financial statements prepared by the Board in relation to receipts of members' contributions and spouse members' contributions, and relating to payments to, on behalf of, or in relation to, members and spouse members; and
 - (b) the audited accounts and statements of the Southern State Superannuation (Employers) Fund.
- (5) The Minister must, within six sitting days after receiving a report under this section, have copies of the report laid before both Houses of Parliament.

13A—Report as to cost of invalidity/death insurance benefits

- (1) The Minister must obtain a report within 12 months after 30 June 2001 and thereafter within 12 months after the end of each triennium following that date.
- (2) Each report must report on the cost of invalidity and death insurance benefits (including benefits under sections 26G and 47BA) at the time of the report and in the foreseeable future and must be prepared by an actuary (not being a member of the Board) appointed by the Minister.
- (3) The Minister must, within six sitting days after receiving a report under this section, have copies of the report laid before both Houses of Parliament.

Part 3—Membership, invalidity/death insurance and contributions

Division 1—Membership of the scheme

14—Membership

- (1) Subject to this section, a person in relation to whom the Crown, or an agency or instrumentality of the Crown, is liable to pay a superannuation guarantee charge under the Commonwealth Act is a member of the Southern State Superannuation Scheme.
- (2) Subject to this section, a person who was a member of the Benefit Scheme immediately before the repeal of the *Superannuation (Benefit Scheme) Act 1992* is a member of the Triple S scheme.

Southern State Superannuation Act 1994—1.7.2008 to 31.7.2009—repealed

Part 3—Membership, invalidity/death insurance and contributions

Division 1—Membership of the scheme

- (2a) A person who was a new scheme contributor within the meaning of the *Police Superannuation Act 1990* immediately before the repeal of Part 4 of that Act by the *Statutes Amendment (Police Superannuation) Act 2008* is a member of the Triple S scheme.
- (3) Subject to subsections (4), (5) and (6) the following persons are not members of the scheme:
- (a) a person who is a member of a scheme of superannuation established by or under some other Act;
 - (b) a person who is a member of a scheme of superannuation established for the benefit of the employees of an agency or instrumentality of the Crown (not being a scheme referred to in paragraph (a));
 - (c) a person employed pursuant to a fixed term contract that—
 - (i) requires the employer to provide for or contribute towards benefits for the employee in a scheme of superannuation other than the Triple S scheme; and
 - (ii) does not expressly state that the provision or contribution by the employer referred to in subparagraph (i) is in addition to the employee's membership of the Triple S scheme;
 - (d) a person whose earnings from employment to which this Act applies are less than the amount prescribed by regulation during the period prescribed by regulation for that purpose;
 - (e) the employees of an agency or instrumentality of the Crown that has been excluded from the operation of this section by regulation;
 - (f) a person employed in employment prescribed by regulation for the purposes of this paragraph.
- (4) A member of—
- (a) the State Scheme or of any other scheme established by or under an Act; or
 - (b) a scheme of superannuation established for the benefit of employees of an agency or instrumentality of the Crown,
- becomes a member of the Triple S scheme whenever an entitlement to benefits needs to accrue to the member under the Triple S scheme to satisfy the requirements of the Commonwealth Act and, in that event, the amount of the charge percentage in respect of the member for the purposes of this Act will be—
- (c) the amount declared by regulation for that purpose; or
 - (d) if no amount has been declared under paragraph (c)—the amount required to reduce the charge percentage under the Commonwealth Act in respect of the member to zero.
- (5) Where the employer contributions pursuant to a contract referred to in subsection (3)(c) are not sufficient to reduce the charge percentage under the Commonwealth Act to zero—
- (a) the employee is a member of the Triple S scheme; and

- (b) the amount of the charge percentage in respect of that employee for the purposes of this Act is the amount required to reduce the charge percentage under the Commonwealth Act to zero.
- (6) The Governor may, by regulation, declare the members of a scheme of superannuation established by or under some other Act or established for the benefit of employees of an agency or instrumentality of the Crown to be members of the Triple S scheme in order to provide them with superannuation benefits in place of benefits that would have accrued to them under the PSESS Scheme if that scheme had continued for their benefit after 30 June 1992.
- (7) The amount of the charge percentage in respect of members referred to in subsection (6) will be fixed by regulation.
- (8) A regulation for the purposes of subsection (4) or (7) may be retrospective to 1 July 1998.
- (9) A person who has made an election under section 15B(1) or 15C(1), or is taken to have made an election under section 15C(1), is a member of the Triple S scheme.
- (10) If—
 - (a) a person who is not a member of the Triple S scheme has an entitlement to a lump sum under Part 5A of this Act or under the provisions of another Act that correspond to that Part; and
 - (b) that entitlement is to be retained in the Fund, or rolled over for payment into the Fund (as the case may be),then that person becomes a member of the Triple S scheme by force of this subsection.
- (10a) If a co-contribution or benefit rolled over from another superannuation fund or scheme is paid to the Board for a person who is a member of the State Scheme or the Police Superannuation Scheme but not, at the time of the payment, a member of the Triple S scheme, the person becomes a member of the Triple S scheme by virtue of this subsection when the payment is received by the Board.
- (11) The Governor may, by regulation, make any provision in connection with the operation of subsection (10) or (10a), including by providing that a specified provision of this Act does not apply to a person who becomes a member of the Triple S scheme by virtue of either of those subsections, or applies to such a person subject to any modification prescribed by the regulations.

15—Election by contributor to the State Scheme

- (1) A contributor within the meaning of the *Superannuation Act 1988* may elect to become a member of the Southern State Superannuation Scheme if the employment on which his or her status as such a contributor is based has not terminated.
- (2) An election takes effect on a date fixed by the Board being a date occurring within two months after the election was made.
- (3) For the purposes of the *Superannuation Act 1988*, a contributor who has made an election under subsection (1) will be taken—
 - (a) to have resigned from employment and to have preserved his or her accrued superannuation benefits (whether he or she has reached the age of 55 years or not); and

- (b) not to reach the age of 55 years until he or she reaches that age and ceases to be employed in employment to which that Act applies.
- (4) An election under this section—
 - (a) must be made in writing to the Board; and
 - (b) may specify the rate (if any) at which the member elects to contribute to the scheme.

15A—Contributors to State Scheme

- (1) This section applies to a contributor within the meaning of the *Superannuation Act 1988* who is a member of the Triple S scheme by virtue of section 14(4) if—
 - (a) he or she elects to make contributions to the Treasurer under section 25; or
 - (b) his or her employer pays an amount in respect of him or her to the Treasurer under section 26(1a).
- (2) For the purposes of the *Superannuation Act 1988*, a contributor to whom this section applies will be taken—
 - (a) to have resigned from employment and to have preserved his or her accrued superannuation benefits (whether he or she has reached the age of 55 years or not); and
 - (b) not to reach the age of 55 years until he or she reaches that age and ceases to be employed in employment to which this Act applies.

15B—Salary sacrifice by members of certain schemes

- (1) A prescribed person may elect, by notice in writing to the Board, to become a member of the Triple S scheme in order to establish an entitlement to the employer component of benefits under Part 5 by sacrificing part of his or her salary in accordance with a contract, an award or an enterprise agreement that entitles the person to sacrifice all or part of his or her salary.
- (2) Subject to subsection (3), where a person has elected to become a member of the Triple S scheme under subsection (1), the employer must, within seven days after salary is paid to the member, pay to the Treasurer an amount (or arrange for the payment within that period to the Treasurer of an amount) equivalent to the member's non-monetary salary that is allocated for the purpose of the employer component of benefits under Part 5 in accordance with the contract, award or enterprise agreement.
- (3) Subsection (2) does not apply to, or in relation to, a member during a period in which he or she is not an active contributor to the State Scheme except where the member is not an active contributor because of section 23(7) of the *Superannuation Act 1988*.
- (4) The amount of the charge percentage in respect of a person who has elected to become a member of the Triple S scheme under subsection (1) is zero.
- (5) A person who has elected to become a member of the Triple S scheme under subsection (1)—
 - (a) is not entitled to make contributions under section 25;

- (b) is entitled to the employer component of benefits under Part 5 but is not entitled to any other benefit under this Act in his or her capacity as a member under this section other than any voluntary invalidity/death insurance taken out under section 22.
- (6) In this section—
 - prescribed person* means—
 - (a) a person who is an active contributor to the State Scheme; or
 - (b) a person prescribed, or of a class prescribed, by the regulations for the purposes of this definition.

15C—Salary sacrifice by members of Police Superannuation Scheme

- (1) A police officer who is a contributor to the Police Superannuation Scheme may elect, by notice in writing to the Board, to become a member of the Triple S scheme in order to establish an entitlement to the employer component of benefits under Part 5 by sacrificing part of his or her salary in accordance with a contract, an award or an enterprise agreement that entitles the person to sacrifice all or part of his or her salary.
- (2) If a person has elected, or is taken to have elected, to become a member of the Triple S scheme under this section, the employer must, within 7 days after salary is paid to the member, pay to the Treasurer an amount (or arrange for the payment within that period to the Treasurer of an amount) equivalent to the member's non-monetary salary that is allocated for the purposes of the employer component of benefits under Part 5 in accordance with the contract, award or enterprise agreement.
- (3) The amount of the charge percentage in respect of a person who has elected, or is taken to have elected, to become a member of the Triple S scheme under subsection (1) is zero.
- (4) A person who has elected, or is taken to have elected, to become a member of the Triple S scheme under subsection (1) is entitled to—
 - (a) payment, in accordance with Part 5, of the balance of each account maintained for the person by the Board under section 7 or 27; and
 - (b) voluntary invalidity/death insurance taken out under section 22 (if any),but is not entitled to any other benefits under this Act in his or her capacity as a member under this section.

16—Duration of membership

- (1) A person who fulfils the requirements for membership of the scheme under this Division remains a member of the scheme until benefits payable under this Act to, on behalf of, or in respect of, the member have been paid even though the member may have subsequently ceased to fulfil the requirements for membership under this Division.
- (2) Subject to section 37, during a period in which a member does not fulfil the requirements for membership of the scheme under this Division an annual employer contribution does not accrue under this Act to the member in respect of that period.

- (3) Where a member becomes a member of a scheme of superannuation established for the benefit of the employees of an agency or instrumentality of the Crown, his or her membership of the Triple S scheme that is attributable to his or her employment by the agency or instrumentality is terminated and the member's employee and employer components and rollover component (if any) (as defined in section 30) attributable to that membership are carried over to the other superannuation scheme.
- (4) Where an annual employer contribution has not accrued to a member under this Act or the repealed *Superannuation (Benefit Scheme) Act 1992* for a period of three years or more because the member has been an active contributor during that period under the *Superannuation Act 1988*, an amount equivalent to the balance standing to the credit of the member's employer contribution account and the member's rollover account (if any) may be paid by the Treasurer to the credit of the member's rollover account under the *Superannuation Act 1988* and in that event the member ceases to be a member of the Triple S scheme.
- (5) However, if the Board is maintaining a co-contribution account on behalf of a member of the State Scheme because of co-contribution payments received in respect of that membership, the member does not cease to be a member of the Triple S scheme by virtue of the operation of subsection (4).
- (6) If—
- (a) a person is a member of the scheme solely by virtue of being a member of the State Scheme in respect of whom a co-contribution has been paid to the Board; and
 - (b) the person becomes entitled to the payment of benefits under the *Superannuation Act 1988* and to the payment of the amount standing to the credit of the person's co-contribution account,
- then the person ceases to be a member of the Triple S scheme on the payment of the balance of the co-contribution account.
- (7) If—
- (a) a person is a member of the scheme solely by virtue of being a member of the Police Superannuation Scheme—
 - (i) in respect of whom a co-contribution or a benefit rolled over from another fund or scheme has been paid to the Board; or
 - (ii) who has made an election, or is taken to have made an election, under section 15C; and
 - (b) the person becomes entitled to the payment of benefits under the *Police Superannuation Act 1990* and Part 5 of this Act,

then the person ceases to be a member of the Triple S scheme on the payment of the balance of each account maintained by the Board in his or her name.

Division 2—Invalidity/death insurance

20—Interpretation

In this Division—

prescribed member means—

- (a) a police member; or
- (b) a member prescribed, or of a class prescribed, by regulation for the purposes of this definition.

21—Basic invalidity/death insurance

- (1) Subject to this section, each member of the scheme is entitled to basic invalidity/death insurance regardless of the state of health of the member.
- (2) The following are not entitled to basic invalidity/death insurance:
 - (a) a person who is a member of the scheme by virtue only of section 14(5), (6), (10) or (10a), section 15B or section 15C (including any combination of these provisions);
 - (b) a spouse member of the scheme, unless the spouse member is also a member of the scheme (other than by virtue of a provision mentioned in paragraph (a));
 - (c) a person who is—
 - (i) employed or engaged for a specified period of time; and
 - (ii) remunerated solely by a fee, allowance or commission.
- (3) A member who has received invalidity insurance benefits under this Act (or a benefit in the nature of invalidity insurance benefits under any other Act that provides for the payment of benefits by the Treasurer) and is subsequently employed in employment to which this Act applies is not entitled to basic invalidity insurance in respect of his or her subsequent employment.

22—Application for voluntary invalidity/death insurance

- (1) Subject to this section, a member (other than a prescribed member) may apply to the Board for voluntary invalidity/death insurance under this section.
- (1a) A person who is employed on a casual basis can only apply for voluntary invalidity/death insurance if he or she is employed pursuant to an arrangement under which he or she is to work for nine or more hours each week or for periods that average, over a three month period, nine or more hours each week.
- (1ab) A person who is not entitled to basic invalidity/death insurance under section 21(2)(c) cannot apply for voluntary invalidity/death insurance.
- (1b) A person who is a member of the scheme by virtue only of section 14(5), (10) or (10a) (including any combination of these provisions) cannot apply for voluntary invalidity/death insurance.
- (2) An application must be made in a manner approved by the Board and must specify the voluntary invalidity/death insurance that the member is applying for.

- (4) Subject to subsection (8), the applicant must provide the Board with prescribed information as to the applicant's state of health and the Board may require an applicant to provide satisfactory evidence of the state of the applicant's health.
- (5) The cost of any medical examination to which an applicant is required to submit for the purposes of subsection (4) must be paid by the applicant.
- (6) If it appears to the Board—
 - (a) that an applicant's state of health is such as to create a risk of invalidity or premature death; or
 - (b) that an applicant has in the past engaged in an activity of a prescribed kind that increases the risk of invalidity or premature death; or
 - (c) that an applicant is likely in the future to engage in an activity of a kind referred to in paragraph (b),

the Board may refuse the application or may grant it on conditions (being conditions authorised by the regulations).

- (7) If it appears to the Board that an applicant withheld information required in relation to his or her application under this section, the Board may withhold or reduce voluntary invalidity/death insurance benefits that the applicant would otherwise have been entitled to.
- (8) If within three months after electing to become a member of the Triple S scheme, a contributor under the *Superannuation Act 1988* applies to the Board under this section for voluntary invalidity/death insurance that will entitle the applicant to benefits that will not, in the Board's opinion, exceed the benefits in the nature of invalidity and death insurance to which the applicant would have been entitled under the *Superannuation Act 1988*—
 - (a) subsection (4) does not apply to the applicant; and
 - (b) the Board must accept the application and the only conditions that it can impose on its acceptance are the conditions (if any) to which the applicant's membership of the State Scheme is subject or conditions to which the applicant agrees.
- (9) Where the Board grants an application for voluntary invalidity/death insurance or for an increase or decrease in the level of voluntary insurance, the Board must fix the date for the commencement of the insurance or of the increase or decrease in the level of insurance.

23—Variation of voluntary insurance

- (1) Subject to subsection (2), a member who has voluntary invalidity/death insurance under section 22 may apply to the Board to increase or decrease the level of the insurance.
- (3) An application must be made in a manner approved by the Board.
- (4) This Division applies to an application to increase the level of insurance as though it were an initial application for voluntary insurance.

23A—Voluntary invalidity/death insurance—prescribed members

- (1) All prescribed members have such voluntary invalidity/death insurance as is prescribed by regulation and are liable for premiums in respect of that insurance fixed by or under the regulations.
- (2) Subject to this section, a prescribed member may apply to the Board for additional voluntary invalidity/death insurance under this section.
- (3) An application must be made in a manner approved by the Board and must specify the voluntary invalidity/death insurance that the member is applying for.
- (4) The applicant must provide the Board with prescribed information as to the applicant's state of health and the Board may require an applicant to provide satisfactory evidence of the state of the applicant's health.
- (5) The cost of any medical examination to which an applicant is required to submit for the purposes of subsection (4) must be paid by the applicant.
- (6) If it appears to the Board—
 - (a) that an applicant's state of health is such as to create a risk of invalidity or premature death; or
 - (b) that an applicant has in the past engaged in an activity of a prescribed kind that increases the risk of invalidity or premature death; or
 - (c) that an applicant is likely in the future to engage in an activity of a kind referred to in paragraph (b),the Board may refuse the application or may grant it on conditions (being conditions authorised by the regulations).
- (7) If it appears to the Board that an applicant withheld information required in relation to his or her application under this section, the Board may withhold or reduce voluntary invalidity/death insurance benefits that the applicant would otherwise have been entitled to.
- (8) If the Board grants an application for voluntary invalidity/death insurance or for an increase or decrease in the level of voluntary insurance, the Board must fix the date for the commencement of the insurance or of the increase or decrease in the level of insurance.
- (9) Regulations made for the purposes of this section may make different provision according to the various classes of members, matters or circumstances to which they are expressed to apply.

23B—Variation of voluntary insurance—prescribed members

- (1) A prescribed member may apply to the Board, in a manner approved by the Board, to increase or decrease the level of his or her voluntary invalidity/death insurance.
- (2) However, a prescribed member cannot apply to reduce his or her voluntary invalidity/death insurance below the level applicable to the member prescribed by regulation under section 23A(1).

24—Amount of invalidity/death insurance benefits and amount of premiums

- (1) The amount of basic and voluntary invalidity/death insurance benefits and the amount of the premiums in respect of those benefits will be fixed by or under regulation.
- (2) The regulations may provide—
 - (a) for different amounts of basic and voluntary invalidity/death insurance depending on the member's age or whether the member was employed on a full time, part time or casual basis or on any other relevant factor; and
 - (b) for annual increases in the amount of basic and voluntary invalidity/death insurance for the benefit of members who wish to have annual increases in their insurance; and
 - (c) for the amount of premiums to be fixed by the Board.
- (3) Premiums will be debited against each member's employer contribution account.
- (4) If the debiting of a premium under subsection (3) would result in a debit balance in the account—
 - (a) the premium will be debited against the account to the extent of the credit balance in the account; and
 - (b) the member's basic and voluntary invalidity/death insurance is suspended from the expiration of the month following the month in which the premium was debited until the account is again sufficiently in credit to enable the debiting of premiums without resulting in a debit balance.
- (5) In subsection (4)—

month means any one of the 12 named months of a calendar year.

24A—Voluntary suspension of invalidity/death insurance

- (1) A person who is employed on a casual basis and who does not have voluntary invalidity/death insurance may, by notice in writing to the Board, suspend his or her basic invalidity/death insurance.
- (2) Subject to subsection (3) an employee (not being an employee referred to in subsection (1)) may, by notice in writing to the Board, suspend his or her basic invalidity/death insurance and his or her voluntary invalidity/death insurance (if any).
- (3) An employee can only suspend insurance under subsection (2) if the Board is satisfied that he or she will not be in receipt of any income from his or her employer during the period of suspension.
- (4) An employee may at any time, by notice in writing to the Board, reinstate his or her suspended insurance.
- (5) Basic and voluntary invalidity/death insurance benefits are only payable to or in respect of an employee whose employment terminates on account of invalidity or death within one year after his or her insurance is reinstated under subsection (4) if the invalidity or death was caused by accidental injury.

Division 3—Contributions by members

25—Contributions

- (1) Subject to this section, a member may elect to make contributions to the Treasurer as a deduction from salary at a whole number percentage, or at 4.5%, of the combined value of the monetary and non-monetary salary (if any) to which the member is entitled in each period in respect of which salary is paid to the member.
- (2) A person who is a member of the scheme by virtue only of section 14(5), (6), (10) or (10a) (including any combination of these provisions) is not entitled to make contributions.
- (3) A police member must contribute at a rate of at least 4.5 per cent of salary.
- (3a) Subsection (3) does not apply to—
 - (a) a police cadet; or
 - (b) a police officer who is employed on a contract having a fixed term.
- (4) A police cadet is not obliged to contribute but may elect to do so.
- (4a) The regulations may require that specified members, or members of a specified class, contribute at a prescribed rate (and the regulations may prescribe different rates in respect of different members or different classes of member).
- (5) Subject to this section, a member who has elected to contribute may subsequently elect to contribute at a different rate or to cease contributing.
- (6) An election under this section must be made to the Board in writing and will operate from a date to be fixed by the Board.
- (7) Where, following a change in a member's salary, it will be difficult for an employer to determine the amount of the member's contribution for the first payment period to which the new contribution applies, the Board may, by notice in writing to the employer, direct that the member's contributions will, until a date specified in the notice, be determined in accordance with this section as in force immediately before the commencement of the *Southern State Superannuation (Contributions) Amendment Act 2000*.
- (8) A notice under subsection (7) may be varied or revoked by the Board by subsequent notice served on the employer.
- (9) If over a particular period a member receives (while remaining in employment) weekly workers compensation payments for total or partial incapacity for work, contributions will be payable as if the weekly payments were salary or a component of salary (as the case requires).
- (10) Contributions are payable from the member's monetary salary on the days on which monetary salary is paid to the member.
- (11) A member whose membership of the scheme commences on the commencement of the member's employment will commence making contributions on a date fixed by the Board.

25A—Other contributions

- (1) A member who is making contributions to the Treasurer under section 25 may make additional monetary contributions to the Treasurer under this section that are not related to the member's salary.
- (1a) A member whose employment has not terminated but who is not making contributions under section 25 may make monetary contributions to the Treasurer under this section.
- (2) The amount of each contribution under this section must be equal to or exceed the amount prescribed by regulations for the purposes of this section.

Division 4—Payments by employers

26—Payments by employers

- (1) Within a period (to be determined by the Board) after salary is paid to a member, the member's employer must pay to the Treasurer an amount calculated as follows:

$$A = S \times \frac{CP}{100}$$

Where—

A is the amount to be paid

S is the amount of salary paid to the member or, if the member is entitled to both monetary and non-monetary salary, *S* is the aggregate of the monetary and non-monetary salary to which the member is entitled

CP is the charge percentage applicable in respect of the member for the period during which the salary was paid.

- (1a) Where pursuant to an award or enterprise agreement the whole or part of a member's non-monetary salary is allocated for the purpose of increasing the employer component of the member's benefits under Part 5, the employer must, within seven days after salary is paid to the member, pay to the Treasurer an amount (or arrange for the payment within that period to the Treasurer of an amount) equivalent to the member's non-monetary salary that is allocated for that purpose.
- (2) If an employer fails to pay the amount referred to in subsection (1) or (1a) within the time allowed by that subsection, the employer is liable to pay to the Treasurer a penalty (not being greater than 10 per cent of the amount unpaid) fixed by the Board.
- (2a) This section does not apply in relation to a person who is a member of the scheme by virtue of section 14(10) or (10a).
- (3) In this section—

employer means—

 - (a) the administrative unit in which the member is employed; or
 - (b) the agent or instrumentality of the Crown, or other person or body, that employs the member,

as the case requires.

Part 3A—Spouse members

Division 1—Preliminary

26A—Interpretation

In this Part—

eligible member means a member in respect of whom payments are being made to the Treasurer under section 15B, 15C or 26;

prescribed payment means payment of an amount that is a spouse contributions-splitting amount for the purpose of the definition of *contributions-splitting ETP* in section 27A(1) of the *Income Tax Assessment Act 1936* of the Commonwealth;

voluntary death insurance means death insurance granted by the Board under section 26G;

voluntary death insurance benefits means benefits payable in respect of voluntary death insurance.

Division 2—Spouse members

26B—Spouse contributions splitting

- (1) Subject to this section, an eligible member may apply to the Board, in a manner approved by the Board, to make a prescribed payment from the member's contribution account or employer contribution account into a rollover account established in the name, and for the benefit, of the member's spouse.
- (2) An application under subsection (1), and the making of a prescribed payment following the acceptance of an application, are subject to, and must comply with—
 - (a) Division 6.7 of the *Superannuation Industry (Supervision) Regulations 1994* of the Commonwealth (as if the provisions of that Division apply to, and in relation to, the scheme); and
 - (b) such terms and conditions as may be specified by the Board.
- (3) The Board may fix fees payable in respect of applications under this section.
- (4) Any fee payable under subsection (3) may be deducted by the Board from—
 - (a) the applicant's employer contribution account; or
 - (b) if there are insufficient funds in that account—a spouse account established in the name of the applicant's spouse.

26C—Other contributions for spouse members

- (1) An eligible member may make monetary contributions to the Treasurer under this section for crediting to a contribution account in the name of the member's spouse.
- (2) A spouse member may, while the spouse member is the spouse of a member, make monetary contributions to the Treasurer under this section.
- (3) The amount of each contribution under this section must be equal to or exceed the amount prescribed by regulation for the purposes of section 25A.

26D—Spouse members and spouse accounts

- (1) If a prescribed payment, or a monetary contribution under section 26C(1), is made by a member for the benefit of a spouse in respect of whom neither a prescribed payment nor a contribution under section 26C(1) has previously been made, the spouse becomes a *spouse member* of the Triple S scheme by virtue of this subsection.
- (2) The Board must—
 - (a) maintain a contribution account in the name of a spouse member who is making or has made contributions to the scheme under section 26C, or in relation to whom contributions are being or have been made by a member under that section; and
 - (b) credit the account with the amount of contributions made by the spouse member or member; and
 - (c) debit the account with any payment that is to be charged against the account under this Act.
- (3) The Board must—
 - (a) maintain a rollover account in the name of a spouse member—
 - (i) for the benefit of whom a prescribed payment has been made; or
 - (ii) for whom an amount of money has been carried over from another superannuation fund or scheme to the Triple S scheme; and
 - (b) credit the account with the amount of the prescribed payment made, or money carried over, for the spouse member; and
 - (c) debit the account with any payment that is to be charged against the account under this Act.
- (4) The Board must—
 - (a) maintain a co-contribution account in the name of a spouse member in respect of whom a co-contribution has been paid to the Board; and
 - (b) credit the account with the amount of any co-contribution paid to the Board in respect of the spouse member; and
 - (c) debit the account with any payment that is to be charged against the account under this Act.
- (5) The Board may, in an appropriate case, debit against a spouse account an administrative charge fixed by the Board.
- (6) However, an administrative charge may not be debited against a spouse member's co-contribution account if the Board is maintaining a contribution account or rollover account in the name of the spouse member and the credit balance (if any) of either or both of those accounts is sufficient to pay the administrative charge.
- (7) The Board may, for the purposes of subsection (5), fix different charges depending on the balance of spouse members' accounts or any other relevant factor.
- (8) The Governor may, by regulation, make any provision in connection with the operation of subsection (1), including by providing that a specified provision of this Act does not apply to a spouse member or applies to a spouse member subject to any modification prescribed by the regulations.

26E—Accretions to spouse members' accounts

- (1) At the end of each financial year, each spouse account that has a credit balance will be adjusted to reflect a rate of return determined by the Board in relation to spouse members' accounts for the relevant financial year.
- (2) In determining a rate of return for the purposes of subsection (1), the Board should have regard to—
 - (a) the net rate of return achieved by investment of the Southern State Superannuation Fund over the financial year or, where a spouse member has made a nomination under subsection (3), the net rate of return achieved by the class of investments, or the combination of classes of investments, nominated by the spouse member; and
 - (b) the desirability of reducing undue fluctuations in the rate of return on spouse members' accounts.
- (3) If the Fund is invested in different classes of investments, the Board may, with the agreement of the Superannuation Funds Management Corporation of South Australia, permit spouse members, on such terms and conditions as it thinks fit, to nominate the class of investments, or the combination of classes of investments, for the purpose of determining the rate of return under this section.
- (4) If, under subsection (2)(b), the Board determines a rate of return that is at variance with the net rate of return achieved by investment of the Fund, the Board must include its reasons for the determination in its report for the relevant financial year.
- (5) If it is necessary to determine the balance of a spouse member's account and the Board has not yet determined a rate of return in relation to the relevant financial year, the balance will be determined by applying a percentage rate of return on accounts estimated by the Board.
- (6) A balance determined under subsection (5) will not be adjusted when a rate of return is subsequently determined under subsection (1).
- (7) A reference in this section to *rate of return* is a reference to a positive or a negative rate of return.

26F—Amalgamation of accounts

- (1) If a person who is a spouse member is, or becomes, a member of the scheme, the Board may transfer the amounts standing to the credit of the person's spouse accounts to a member's contribution account, rollover account or co-contribution account, as appropriate, maintained by the Board in the name of the person (and the Board may, if necessary for the purposes of this subsection, establish such an account in the name of the person).
- (2) If all amounts standing to the credit of the person's spouse accounts are transferred from those accounts under this section—
 - (a) the person ceases to be a spouse member of the scheme; and
 - (b) the person's voluntary death insurance under Division 3 (if any) is taken to be voluntary invalidity/death insurance under section 22.

Division 3—Voluntary death insurance

26G—Voluntary death insurance

- (1) A spouse member may, if the spouse member is the spouse of a member, apply to the Board for voluntary death insurance.
- (2) A spouse member who is not the spouse of a member is not entitled to death insurance cover and any such cover enjoyed by a spouse member will cease if the spouse member ceases to be the spouse of a member.
- (3) An application must be made in a manner approved by the Board and must specify the voluntary death insurance that the spouse member is applying for.
- (4) The applicant must provide the Board with prescribed information as to the applicant's state of health and the Board may require an applicant to provide satisfactory evidence of the state of the applicant's health.
- (5) The cost of any medical examination to which an applicant is required to submit for the purposes of subsection (4) must be paid by the applicant.
- (6) If it appears to the Board—
 - (a) that an applicant's state of health is such as to create a risk of premature death; or
 - (b) that an applicant has in the past engaged in an activity of a prescribed kind that increases the risk of premature death; or
 - (c) that an applicant is likely in the future to engage in an activity of a kind referred to in paragraph (b),

the Board may refuse the application or may grant it on conditions (being conditions authorised by the regulations).

- (7) If it appears to the Board that an applicant withheld information required in relation to his or her application under this section, the Board may withhold or reduce voluntary death insurance benefits that the applicant would otherwise have been entitled to.
- (8) If the Board grants an application for voluntary death insurance or for an increase or decrease in the level of voluntary death insurance, the Board must fix the date for the commencement of the insurance or of the increase or decrease in the level of insurance.

26H—Variation of voluntary death insurance

- (1) A spouse member who has voluntary death insurance may apply to the Board to increase or decrease the level of the insurance.
- (2) An application must be made in a manner approved by the Board.
- (3) This Division applies to an application to increase the level of insurance as though it were an initial application for voluntary insurance.

26I—Amount of death insurance benefits and amount of premiums

- (1) The amount of voluntary death insurance benefits for spouse members and the amount of the premiums in respect of those benefits will be fixed by or under regulation.

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- (2) The regulations may provide—
- (a) for different amounts of voluntary death insurance depending on the spouse member's age or on any other relevant factor; and
 - (b) for annual increases in the amount of voluntary death insurance for the benefit of spouse members who wish to have annual increases in their insurance; and
 - (c) for the amount of premiums to be fixed by the Board.
- (3) Premiums may be debited against any of a spouse member's spouse accounts.
- (4) If the debiting of a premium against a particular spouse account under subsection (3) would result in a debit balance in the account—
- (a) the premium may be debited against the account to the extent of the credit balance in the account; and
 - (b) if there is another spouse account in the name of the spouse member, the premium will be debited against that account to the extent of the credit balance in the account; and
 - (c) the spouse member's voluntary death insurance is suspended from the expiration of the month following the month in which the last premium was debited until a spouse account in the name of the spouse member is again sufficiently in credit to enable the debiting of premiums without resulting in a debit balance.
- (5) In subsection (4)—
- month* means any 1 of the 12 months of a calendar year.

Division 4—Payment of benefits

26J—Benefits for spouse members

- (1) Subject to this section, the following provisions apply in respect of an amount standing to the credit of a spouse member's spouse account:
- (a) if—
 - (i) the spouse member—
 - (A) has reached the retirement age; and
 - (B) is the spouse of the relevant member; and
 - (ii) the employment of the relevant member has terminated,

payment of the amount may be made to the spouse member subject to restrictions (if any) imposed by the SIS Act;
 - (b) if—
 - (i) the spouse member—
 - (A) has not reached the retirement age; and
 - (B) is the spouse of the relevant member; and
 - (ii) the employment of the relevant member has terminated,

the amount must be preserved;

- (c) if the spouse member—
 - (i) is not the spouse of the relevant member; and
 - (ii) has not reached the retirement age,

the amount must be preserved;

- (d) if the spouse member—
 - (i) is not the spouse of the relevant member; and
 - (ii) has reached the retirement age,

payment of the amount may be made to the spouse member subject to restrictions (if any) imposed by the SIS Act.

- (2) If an amount standing to the credit of a spouse member's spouse account is preserved under subsection (1)—

- (a) the spouse member may elect to carry the amount over to some other fund or scheme approved by the Board; or
- (b) subject to restrictions (if any) imposed by the SIS Act, the spouse member may at any time after reaching the retirement age require the Board to authorise payment of the amount and, if no such requirement has been made on or before the date on which the spouse member reaches 65 years of age, the Board will authorise payment of the amount to the spouse member.

- (3) If—

- (a) a spouse member suffers physical or mental incapacity; and
- (b) the Board is satisfied that the spouse member's incapacity for all kinds of work is 60 per cent or more of total incapacity and is likely to be permanent,

the spouse member is entitled to benefits made up of the amount (if any) standing to the credit of each of the spouse member's spouse accounts.

- (4) If a spouse member dies, the amount (if any) standing to the credit of each of the spouse member's spouse accounts, and the voluntary death insurance benefit (if any), will be paid to—

- (a) if the deceased spouse member is survived by a spouse—the spouse; and
- (b) if the deceased spouse member is not survived by a spouse—the spouse member's estate.

- (5) However, a surviving spouse will not be entitled to a benefit under subsection (4) if section 35F applies to the spouse.

- (6) A payment under subsection (2), (3) or (4) excludes further rights so that a claim cannot subsequently be made under another of those subsections.

- (7) In this section—

relevant member, in relation to a spouse member, means the member who, by making a prescribed payment, or a contribution under section 26C(1), for the benefit of the spouse member, caused the spouse member to become a spouse member of the scheme.

Part 4—The employer component of benefits

27—Employer contribution accounts

- (1) The Board must maintain employer contribution accounts in the names of all members.
- (2) A member's employer contribution account must be credited with amounts that are equivalent to the amounts paid or payable by the member's employer to the Treasurer under section 26(1) in respect of salary paid to the member.
- (2a) The employer contribution account of a member referred to in section 26(1a) must be credited with amounts that are equivalent to the amounts paid or payable by, or on behalf of, the member's employer to the Treasurer under section 26(1a) in respect of the member.
- (2b) The employer contribution account of a person who has elected to become a member of the Triple S scheme under section 15B or section 15C, or is taken to have elected to become a member under section 15C, must be credited with amounts that are equivalent to the amounts paid or payable by, or on behalf of, the member's employer to the Treasurer under section 15B(2) or 15C(2) in respect of the member.
- (3) At the end of each financial year, each member's employer contribution account will be adjusted to reflect a rate of return equivalent to the rate of return on investments of the Southern State Superannuation (Employers) Fund determined by the Board under section 11 in respect of the relevant financial year or, where the member has made a nomination under subsection (4), equivalent to the rate of return on the nominated class of investments, or combination of classes of investments, determined by the Board.
- (4) Where the Southern State Superannuation (Employers) Fund is invested in different classes of investments, the Board may, with the agreement of the Treasurer, permit members, on such terms and conditions as it thinks fit, to nominate the class of investments, or combination of classes of investments, for the purpose of determining the rate of return under subsection (3).
- (5) A member cannot nominate a class of investments, or a combination of classes of investments, under subsection (4) if he or she does not at the same time nominate the same class or combination of classes of investments under section 7A(3).
- (6) If, when the employer component is to be paid under Part 5 or an amount is to be paid under section 16(4), the rate of return for the relevant financial year has not been determined under section 11, the rate of return will be equivalent to the rate of return on investments of the Southern State Superannuation (Employers) Fund estimated by the Board for that year (there will be no adjustment when the rate of return is subsequently determined under section 11).
- (7) The following amounts must be debited against the employer contribution accounts of members (other than members referred to in subsection (7a)):
 - (a) an administrative charge to be fixed by the Board (different charges may be fixed depending on the balance of members' accounts or any other relevant factor); and

- (b) the amount of the premium fixed by or under the regulations in respect of the basic invalidity/death insurance and the voluntary invalidity/death insurance (if any) for each member; and
 - (c) a disability pension premium which, subject to subsection (9), will be an amount fixed by the Board.
- (7a) The following amounts must be debited against the employer contribution accounts of persons who have elected to become members of the Triple S scheme under section 15B or 15C, or are taken to have elected to become members under section 15C:
 - (a) an administrative charge to be fixed by the Board (different charges may be fixed depending on the balance of members' accounts or any other relevant factor);
 - (b) the amount of the premium fixed by or under the regulations in respect of the voluntary invalidity/death insurance (if any) for each member.
- (8) The Board must keep a record of the aggregate of the amounts debited against employer contribution accounts under subsection (7)(b) and must provide the Treasurer with that information for the purposes of section 10(1a).
- (9) A disability pension premium is not payable under subsection (7)(c) in relation to—
 - (a) a member who is not entitled to a disability pension under section 33A under any circumstances; and
 - (b) a member who is exempted under section 33A(15) from the ambit of section 33A.
- (10) A reference in this section to *rate of return* is a reference to a positive or a negative rate of return.
- (11) This section does not apply in relation to a person who is a member of the scheme by virtue only of section 14(10) or (10a) (or both).

Part 5—Superannuation benefits

30—Interpretation

In this Part—

co-contribution component in relation to a member means the amount standing to the credit of the member's co-contribution account;

the employee component in relation to a member means the amount standing to the credit of the member's contribution account;

the employer component in relation to a member means the amount standing to the credit of the member's employer contribution account;

the rollover component in relation to a member means the amount standing to the credit of the member's rollover account.

30A—Transition to retirement

- (1) For the purposes of this section, the *basic threshold* is an amount prescribed by the regulations for the purposes of this subsection.

- (2) A member may apply to the Board for the benefit of this section if—
- (a) the member has reached—
 - (i) the age of 55 years; and
 - (ii) his or her preservation age; and
 - (b) the member has entered into an arrangement with his or her employer—
 - (i) to reduce his or her hours of work; or
 - (ii) to alter his or her duties,or both, with the effect that there is a reduction in the member's salary; and
 - (c) the purpose for establishing the arrangement referred to in paragraph (b) relates to the proposed retirement of the member in due course (including by allowing the member to scale down his or her work in the lead-up to retirement); and
 - (d) the member has not applied for the benefit of section 30B.
- (3) The Board may require that an application under subsection (2)—
- (a) be made in such manner, and comply with such requirements, as the Board thinks fit; and
 - (b) be accompanied by such information or other material specified by the Board to assist the Board to be satisfied as to the matters set out in paragraphs (b) and (c) of that subsection.
- (4) If the Board is satisfied that a valid application has been made under subsection (2), an entitlement will arise as follows:
- (a) the Board will determine a benefit (a *draw down benefit*) on the basis of the member's application and on the basis that the maximum draw down benefit to which the member is entitled will be determined as follows:

$$B = SP \times \frac{(FS - NS)}{FS}$$

Where—

B is the maximum draw down benefit

SP is the amount that would be payable under section 31 if the member had retired from employment immediately before the date of the determination

FS is the member's actual salary immediately before the commencement of the arrangement envisaged by subsection (2)(b)

NS is the member's actual salary on the commencement of the arrangement envisaged by subsection (2)(b);

- (b) the Board will then, according to an election made by the member as part of his or her application to the Board for the benefit of this section, invest (on behalf of and in the name of the member) the draw down benefit—
 - (i) with the Superannuation Funds Management Corporation of South Australia; or

- (ii) with another entity that will provide a non-commutable income stream for the member while the member continues to be employed in the workforce,
 - so that the member receives (and only receives) a payment in the form of a pension or an annuity (a *draw down payment*) on account of the benefit.
- (5) Paragraph (a) of subsection (4) operates subject to the qualification that if SP under that paragraph does not exceed the basic threshold then the maximum draw down benefit will be equal to SP.
- (6) The draw down benefit will be constituted by the components that would apply under section 31 if the member had retired from employment immediately before the date of the Board's determination, with each component bearing the same proportion to the component that would apply under section 31 as the draw down benefit bears to SP under subsection (4)(a).
- (7) The investment of a draw down benefit under subsection (4)(b)(i) will be on terms and conditions determined by the Board.
- (8) An entitlement to a draw down payment is not commutable.
- (9) However—
 - (a) a member may, after commencing to receive a draw down payment and before retiring from employment under this Act, take steps to bring the investment to an end and pay the balance of the investment into a rollover account under this Act as if the balance were being carried over from another superannuation scheme to the Triple S scheme; and
 - (b) the value of an investment under subsection (4)(b)(i) may be redeemed in due course under subsection (14).
- (10) When the Board has determined a draw down benefit—
 - (a) the various accounts maintained by the Board under section 7 will be immediately adjusted to take into account the payment of the draw down benefit; and
 - (b) section 12(2) and (3) will apply with respect to the relevant components constituting the draw down benefit, as applying under subsection (6) of this section; and
 - (c) the contributions payable by the member under section 25 will (despite any provision made by section 25 to the contrary)—
 - (i) be fixed on the basis of the member's salary under the arrangement established with his or her employer (for so long as the arrangement continues); and
 - (ii) as so fixed, be payable in respect of this salary from the first full pay period after the Board's determination of the draw down benefit; and
 - (d) the relevant employer contribution account will be immediately adjusted to take into account the payment of the draw down benefit.

- (11) If the employment arrangements of a member who is receiving a draw down payment under this section alter so that there is an alteration in his or her salary—
- (a) in the case of a reduction in salary—the member may apply to the Board for a further benefit in accordance with the provisions of this section and this section will then apply to the application and with respect to the relevant arrangement—
 - (i) as if FS under subsection (4)(a) is the member's actual salary immediately before the relevant reduction in salary; and
 - (ii) as if NS is the member's actual salary immediately after the relevant reduction in salary; and
 - (iii) by applying such other modifications as may be necessary for the purpose or as may be prescribed; and
 - (b) in the case of an increase in salary—the draw down payment will continue as if the increase had not occurred but the contributions payable by the member must be adjusted to take into account the increase.
- (12) When a member retires from employment (and is thus entitled to a benefit under section 31), the member's entitlement under section 31 will be adjusted to take into account the draw down benefit provided under this section (and that section will then have effect accordingly).
- (13) If a member's employment is terminated on account of invalidity or by the member's death, any entitlement under section 34 or 35 (as the case requires) will be adjusted to take into account the draw down benefit provided under this section (and the relevant section will then have effect accordingly).
- (14) When a member retires, has his or her employment terminated on account of invalidity or dies (whichever first occurs), an investment being held under subsection (4)(b)(i) may be redeemed (subject to any rules or requirements applicable to the exercise of a power of redemption).
- (15) Despite a preceding subsection, if the maximum draw down benefit under subsection (4)(a) is not sufficient to be invested under subsection (4)(b) in order to obtain a draw down payment—
- (a) unless paragraph (b) applies—the draw down benefit must be an amount equal to the minimum amount required to obtain a draw down payment (and subsection (4)(a) will apply accordingly);
 - (b) if the minimum amount required to obtain a draw down payment is greater than SP under subsection (4)(a), the Board must reject the application under this section (and no entitlement will arise under subsection (4)).
- (16) The determination of a benefit under this section must take into account the operation of any provision under Part 5A.
- (17) The Governor may, by regulation, declare that any provision of this section is modified in prescribed circumstances (and the regulation will have effect according to its terms).

30B—Early access to superannuation benefits

- (1) For the purposes of this section, the *basic threshold* is an amount prescribed by the regulations for the purposes of this subsection.
- (2) Subject to this section, a member may apply to the Board for the benefit of this section if—
 - (a) the member has reached—
 - (i) the age of 55 years; and
 - (ii) his or her preservation age; and
 - (b) in the case of the first application by the member under this section—the combined balance of his or her eligible contribution accounts equal or exceed the basic threshold; and
 - (c) the member has not applied for the benefit of section 30A.
- (3) An application under this section may be made for the payment of the whole, or a specified proportion, of the balance of the member's eligible contribution accounts but, in the case of the first application by a member under this section, the application must seek the payment of an amount that is at least equal to the basic threshold.
- (4) Once a member has made an application under this section, a second or subsequent application cannot be made—
 - (a) unless at least 12 months have elapsed from any preceding application; and
 - (b) unless the combined balance of his or her eligible contribution accounts equal or exceed an amount prescribed by the regulations for the purposes of this subsection.
- (5) The Board may require that an application under this section be made in such manner, and comply with such requirements, as the Board thinks fit.
- (6) A payment pursuant to an application under this section will be drawn from the member's contribution account first and then, to the extent (if any) that an additional amount is required for the purposes of the payment, from the member's other eligible contribution account or accounts in accordance with the regulations.
- (7) The payment will, according to an election made by the member as part of his or her application, be invested by the Board (on behalf of and in the name of the member)—
 - (a) with the Superannuation Funds Management Corporation of South Australia; or
 - (b) with another entity that will provide a non-commutable income stream for the member while the member continues to be employed in the workforce,so that the member receives (and only receives) a payment in the form of a pension or annuity (a *drawn down payment*).
- (8) An investment under subsection (7) will be on terms and conditions determined by the Board.
- (9) An entitlement to a draw down payment is not commutable.
- (10) However, the value of an investment may be redeemed in due course under subsection (14).

- (11) When the Board makes a payment on an application under this section—
- (a) the member's contribution account and, if relevant, any other eligible contribution account, will be immediately adjusted to take into account the payment; and
 - (b) section 12(2) and (3) will apply with respect to the relevant components constituting the payment.
- (12) When a member retires from employment (and is thus entitled to a benefit under section 31), the member's entitlement under section 31 will be adjusted to take into account an entitlement provided under this section (and that section will then have effect accordingly).
- (13) If a member's employment is terminated on account of invalidity or by the member's death, any entitlement under section 34 or 35 (as the case requires) will be adjusted to take into account an entitlement provided under this section (and the relevant section will then have effect accordingly).
- (14) When a member retires, has his or her employment terminated on account of invalidity or dies (whichever first occurs), an investment being held under subsection (7) may be redeemed (subject to any rules or requirements applicable to the exercise of a power of redemption).
- (15) The making of a payment under this section must take into account the operation of any provision under Part 5A.
- (16) The Governor may, by regulation, declare that any provision of this section is modified in prescribed circumstances (and the regulation will have effect according to its terms).
- (17) In this section—
- eligible contribution accounts* of a member means—
- (a) the member's contribution account; and
 - (b) the member's employer contribution account; and
 - (c) if the regulations so provide—
 - (i) the member's rollover account;
 - (ii) the member's co-contribution account.

31—Retirement

- (1) A member who retires from employment is entitled to—
- (a) payment of the employee component and the employer component; and
 - (b) payment of—
 - (i) the rollover component (if any); and
 - (ii) the co-contribution component (if any),to the extent that payment of the component can be made in accordance with the SIS Act.

- (1a) A rollover component, or the part of a rollover component, or a co-contribution component, that cannot be paid in accordance with the SIS Act must be preserved and subsections (6) and (6a) of section 32 apply to and in relation to it.
- (2) For the purposes of this section a member retires from employment if—
 - (a) the member has reached the retirement age; and
 - (b) the member's employment terminates or is terminated for any reason (except the member's death).

32—Resignation

- (1) Where a member resigns from employment before reaching the retirement age the member may elect—
 - (a) to take immediately the employee component; or
 - (b) to preserve the employee component; or
 - (c) to carry the employee component over to some other superannuation fund or scheme approved by the Board.
- (2) Where a member resigns from employment before reaching the retirement age the member may elect—
 - (a) if the circumstances referred to in subsection (3) apply—to take immediately the employer component; or
 - (b) to preserve the employer component; or
 - (c) to carry the employer component over to some other superannuation fund or scheme approved by the Board.
- (2a) Where a member resigns from employment before reaching the retirement age the member may elect—
 - (a) to take immediately the rollover component (if any) to the extent that payment of that component can be made in accordance with the SIS Act; or
 - (b) to preserve the rollover component; or
 - (c) to carry the rollover component over to some other superannuation fund or scheme approved by the Board.
- (2b) If a member resigns from employment before reaching the retirement age, the member may elect—
 - (a) to take immediately the co-contribution component (if any) to the extent that payment of the component can be made in accordance with the SIS Act; or
 - (b) to preserve the co-contribution component; or
 - (c) to carry the co-contribution component over to some other superannuation fund or scheme approved by the Board.
- (3) The circumstances referred to in subsection (2)(a) are as follows:
 - (a) the amount of the employer component is less than \$200; or
 - (b) the member satisfies the Board that—
 - (i) he or she intends leaving Australia on a permanent basis; or

- (ii) he or she is residing out of Australia and will continue to do so on a permanent basis.
- (4) A member who fails to inform the Board in writing of his or her election under subsection (1), (2), (2a) or (2b) within three months after resignation will be taken to have elected to preserve the employee, employer, rollover or co-contribution component as the case requires.
- (5) If the Board is of the opinion that the limitation period referred to in subsection (4) would unfairly prejudice a member, the Board may extend the period as it applies to the member.
- (6) Where the member elects to preserve the employee, employer, rollover or co-contribution component, the following provisions apply subject to subsection (6a):
 - (a) the member may at any time after reaching 55 years of age require the Board to authorise payment of the component and, if no such requirement has been made on or before the date on which the member reaches 65 years of age, the Board will authorise payment of the component to the member;
 - (b) if the member has become incapacitated and satisfies the Board that his or her incapacity for all kinds of work is 60 per cent or more of total incapacity and is likely to be permanent, the Board will authorise payment of the component to the member;
 - (c) if the member dies, the component will be paid to the spouse of the deceased member or, if he or she left no surviving spouse, to the member's estate,(and a payment under any of the above paragraphs excludes further rights so that a claim cannot be subsequently made under some other paragraph).
- (6a) Subsection (6) applies to a rollover component or a co-contribution component subject to restrictions imposed by the SIS Act.
- (7) A member who has elected, or has been taken to have elected, to preserve his or her employee component, employer component, rollover component or co-contribution component and to whom the component has not been paid under subsection (6), may elect to withdraw that election and to elect to carry the component over to some other superannuation fund or scheme approved by the Board.
- (8) If two or more components have been preserved, a member cannot make an election under subsection (7) unless the member elects to carry both or all of the components over.
- (9) Where the member elects to carry over the employee, employer, rollover or co-contribution component to an approved superannuation fund or scheme, the following provisions apply:
 - (a) the member must satisfy the Board by such evidence as it may require that he or she has been admitted to membership of the fund or scheme; and
 - (b) on being so satisfied the Board will authorise payment of the component on behalf of the member to the fund or scheme.

- (10) If a member has resigned from employment and has elected to preserve the employee, employer, rollover or co-contribution component but has subsequently been re-employed in employment by virtue of which he or she becomes a member of the scheme, the Board may maintain separate member's contribution accounts or employer contribution accounts or rollover accounts or co-contribution accounts or a combined member's contribution account or employer contribution account or rollover account or co-contribution account in the name of the member.
- (11) For the purposes of this section and subject to any other provision of this Act a member who has not reached the retirement age will be taken to resign if the member's employment terminates or is terminated for any reason except invalidity (in circumstances entitling the member to benefits under this Act), retrenchment or death.

33—Retrenchment

- (1) Subject to subsection (2), if a member's employment is terminated by retrenchment the member is entitled to—
 - (a) payment of the employee component and the employer component; and
 - (b) payment of—
 - (i) the rollover component (if any); and
 - (ii) the co-contribution component (if any),to the extent that the payment can be made in accordance with the SIS Act.
- (2) The member may elect to preserve his or her employee, employer, rollover or co-contribution component or to carry it over to some other superannuation fund or scheme and in the event of such an election the provisions of section 32 will apply as if the member had resigned from employment.

33A—Disability pension

- (1) Subject to this section, a member who—
 - (a) is temporarily or permanently incapacitated for work; and
 - (b) is no longer engaged in work in respect of employment to which this Act applies on account of the incapacity; and
 - (c) has not reached the age of 60 years,is entitled to a disability pension.
- (1a) An application for a disability pension must be made within 6 months of the day on which the member ceases to be engaged in work in respect of employment to which this Act applies.
- (2) The amount of a disability pension will be 75 per cent of the member's notional salary.
- (3) A member who becomes incapacitated for work in a particular position will not be regarded as incapacitated for work for the purposes of this section if some other position, carrying a salary of at least 80 per cent of the salary applicable to the former position, is available to the member and the member could reasonably be expected to take that other position.

- (4) Subject to subsection (5), a member is only entitled to a pension if—
- (a) for a period of at least 12 months immediately before the commencement of the incapacity—
 - (i) the member made contributions from his or her salary under section 25; or
 - (ii) in the case of a member whose charge percentage is determined in a contract of employment negotiated between the member and his or her employer—the charge percentage was greater than the charge percentage or percentages fixed by Schedule 1 for that period; or
 - (iii) the member's employer was required to pay, or arrange for the payment of, amounts to the Treasurer under section 26(1a) in respect of the member; or
 - (iv) the circumstances referred to in 2 or all of subparagraphs (i), (ii) and (iii) applied at the same time or at different times throughout that period; or
 - (b) the member is entitled to a pension under subsection (4a).
- (4a) A member is entitled to a pension under this subsection in respect of an incapacity for work if—
- (a) the member does not qualify under 1 of the circumstances referred to in subsection (4)(a)(i), (ii) or (iii); but
 - (b) the member is, at the time of the occurrence of the incapacity, paying premiums to the Board for the purposes of obtaining a benefit under this section in the event of an incapacity for work.
- (4b) The following provisions apply in connection with subsection (4a):
- (a) a member within the ambit of subsection (4a)(a) may apply to the Board, in a form approved by the Board, to pay premiums for the purposes of this section;
 - (b) the Board must, in order to assess the application, require the member to provide information about his or her health and the status of any medical condition or disability;
 - (c) if it appears to the Board that a member's state of health is such as to create a risk of incapacity for work, the Board may refuse the application or may grant it on conditions (including conditions that reduce the amount of a pension that would otherwise be payable in the event of an incapacity for work);
 - (d) the amount of any premium will be fixed by the Board;
 - (e) a member who is paying premiums may, by notice in writing to the Board, elect to cease paying those premiums for the purposes of subsection (4a)(b) (and thus to cease to come within the ambit of this section).
- (4c) An election under subsection (4b)(e) will take effect from a date determined by the Board.

- (5) Subsection (4) does not apply to a member if—
- (a) the incapacity was caused by accidental injury and, when the incapacity occurred—
 - (i) the member was making contributions from his or her salary under section 25; or
 - (ii) in the case of a member whose charge percentage is determined in a contract of employment negotiated between the member and his or her employer—the charge percentage was greater than the charge percentage applicable under Schedule 1 at that time; or
 - (iii) the member's employer was required to pay, or arrange for the payment of, amounts to the Treasurer under section 26(1a) in respect of the member; or
 - (b) when the incapacity occurred the member was entitled to voluntary invalidity/death insurance granted by the Board under section 22 or by virtue of being a police member and—
 - (i) was making contributions from his or her salary under section 25; or
 - (ii) in the case of a member whose charge percentage is determined in a contract of employment negotiated between the member and his or her employer—the charge percentage was greater than the charge percentage applicable under Schedule 1 at that time; or
 - (iii) the member's employer was required to pay, or arrange for the payment of, amounts to the Treasurer under section 26(1a) in respect of the member.
- (6) However, a member will not be entitled to a pension by reason of subsection (5)(b) if he or she would not have been entitled to, or would have been entitled to reduced, voluntary invalidity/death insurance benefits (because of conditions placed by the Board when it granted the voluntary insurance).
- (7) A disability pension is not payable in respect of—
- (a) the period of 30 days following the day on which the member ceases work on account of the disability; or
 - (b) a period in respect of which the member is entitled to weekly payments of workers compensation; or
 - (c) a period for which the member is on recreation leave or long service leave.
- (8) The Board will not authorise the payment of a disability pension in respect of a period of incapacity of less than one week and may decline to authorise a disability pension if it appears that the duration of the incapacity is likely to be less than six months.
- (9) A disability pension cannot be paid for a continuous period of more than 18 months unless the Board thinks that there are special reasons for extending that limit, in which case it may extend the pension period by not more than a further 6 months.
- (10) A disability pension cannot be paid, in respect of the same incapacity, for an aggregate period of more than 24 months in any 1 period of 48 months.
- (11) A member is not required to make any contribution over a period for which the member receives a disability pension.

- (12) A right to a disability pension under this section cannot be assigned.
- (13) Subsection (12) does not prevent the making of a garnishee order in relation to a pension.
- (14) The following are not entitled to a disability pension under this section under any circumstances:
- (a) a spouse member, unless the spouse member is also a member of the scheme;
 - (b) a person prescribed, or of a class prescribed, by the regulations for the purposes of this subsection.
- (15) If a member who—
- (a) is employed on a casual basis; or
 - (b) satisfies the Board—
 - (i) that the majority of his or her income is derived from employment to which this Act does not apply; or
 - (ii) that he or she is covered by an insurance policy that provides income protection entitlements superior to the entitlements provided under this section,
- applies successfully to the Board to be exempted from the ambit of this section, the member is not entitled to a disability pension under this section.
- (16) If a member previously exempted from the ambit of this section under subsection (15) applies successfully to the Board to be brought within the ambit of this section, the member is entitled, subject to this section, to a disability pension under this section.
- (17) Subsection (4b)(b) and (c) apply in relation to an application under subsection (16).
- (18) The Board must specify the date on which an exemption under subsection (15), or the cessation of an exemption under subsection (16), will take effect.
- (19) An application under subsection (15) or (16) must be made in a manner approved by the Board.
- (20) If a person who is a member of the scheme by virtue of section 14(4) becomes entitled to a benefit under this section, the person is not entitled to a benefit under section 30 or 36 of the *Superannuation Act 1988*.
- (21) Despite subsection (1), a member may receive a disability pension under this section while engaged in remunerative activities if the Board is satisfied that the member is engaged in the activities for the purposes of a rehabilitation or return to work arrangement.
- (22) However, if at any time during a financial year a member who is receiving or would, but for this subsection, be entitled to receive, a pension under this section is also receiving income from remunerative activities, the pension will be reduced by the amount by which the pension and income exceed, when aggregated, the amount that the member would be entitled to receive if he or she were in receipt of his or her notional salary and if those payments equal or exceed that amount, the pension will be suspended.
- (23) The Board must consult with the Police Superannuation Board before authorising the payment of a disability pension to a police officer.

34—Termination of employment on invalidity

- (1) If a member's employment terminates on account of invalidity before the member reaches the age of 65 years the member is entitled to benefits made up of the following components:
 - (a) the employee component; and
 - (b) the employer component; and
 - (c) the rollover component (if any); and
 - (ca) the co-contribution component (if any); and
 - (d) subject to this section, the basic invalidity insurance benefit and the voluntary invalidity insurance benefit (if any).
- (2) The basic and voluntary invalidity insurance benefits are not payable unless the Board is satisfied that the member's incapacity for all kinds of work is 60 per cent or more of total incapacity and is likely to be permanent.
- (3) The basic invalidity insurance benefit is not payable to a member whose employment terminated on account of invalidity within one year after the commencement of his or her membership of the scheme unless—
 - (a) he or she was a member of the State Scheme or any other scheme of superannuation established for the benefit of the employees of an agency or instrumentality of the Crown immediately before becoming a member of the Triple S scheme and the termination of his or her employment occurred on or after the first anniversary of the commencement of his or her membership of the State Scheme or other scheme; or
 - (b) the invalidity was caused by accidental injury; or
 - (c) the member has applied for and been granted voluntary invalidity/death insurance.
- (6) If—
 - (a) the member was, immediately before termination of his or her employment, a police officer; and
 - (b) the member's incapacity resulted from injuries received in the course of duty,

the member is entitled to benefits under subsection (1) or to payment of an amount calculated as follows whichever is the greater:

$$A = 3 \times S$$

Where—

A is the amount

S is—

- (a) if the member—
 - (i) held the rank of senior sergeant or a lower rank immediately before termination of his or her employment; and

- (ii) was at any time during his or her membership of South Australia Police rostered to work on day, afternoon and night shifts, or on any two of those shifts, on a rotating basis; and
 - (iii) was not, immediately before termination of his or her employment, employed on a permanent basis on special duties at a salary level greater than that payable to a senior sergeant,
the member's actual or attributed salary as defined by the *Police Superannuation Act 1990* (expressed as an annual amount) increased by ten per cent;
 - (b) in any other case—the member's actual or attributed salary as defined by the *Police Superannuation Act 1990* (expressed as an annual amount).
- (6a) When determining for the purposes of subsection (6) whether a member is entitled to benefits under subsection (1) or to a payment under subsection (6), the rollover component (if any) and the co-contribution component (if any) will be disregarded (the member is entitled to payment of the rollover component and the co-contribution component in addition to a payment under subsection (6)).
- (6b) Subsection (6) does not apply to a police officer who is a member of the scheme by virtue only of section 14(10a) or 15C (or both).
- (7) Subject to subsection (8) a member's employment will be taken to have terminated on account of invalidity if and only if—
- (a) the employer (acting with the written approval of the Board) terminates the employment on the ground of the member's invalidity; or
 - (b) —
 - (i) the employer or the member satisfies the Board (before termination of employment) that the member is incapacitated for work in the member's present position and that there is no other position, carrying a salary of at least 80 per cent of the salary applicable to the member's present position, which the member could reasonably be expected to take, available to the member; and
 - (ii) after notice has been given to the Board as required by the regulations, the employer terminates the employment or the member resigns from employment.
- (8) A member's employment will be taken to have terminated on account of invalidity if—
- (a) at a time when the member is totally or partially incapacitated for work in the member's present position the member's employment is terminated by the employer—
 - (i) in circumstances that would, but for this subsection, constitute retrenchment of the member; or
 - (ii) on account of the unsatisfactory performance by the member of his or her duties (including the member's failure to meet performance standards) caused by the member's incapacity; or
 - (iii) for any other reason that is caused by or is the direct result of the member's incapacity; and

- (b) the Board is satisfied that the member has been totally or partially incapacitated for work in the member's former position since the termination of his or her employment (being a period of at least six months) and that the incapacity is likely to be permanent.
- (9) A member referred to in subsection (8) who claims to be entitled to benefits under this section, or a person acting on his or her behalf, must within six months after the termination of the member's employment, give written notice to the Board claiming that the member is entitled to benefits under this section.
- (10) The Board must consult with the Police Superannuation Board before authorising the payment of a benefit to a police officer under this section.

35—Death of member

- (1) Where a member's employment is terminated by the member's death—
 - (a) if the deceased member is survived by a spouse—a payment will be made to the spouse;
 - (b) if the deceased member is not survived by a spouse—a payment will be made to the member's estate.
- (2) The amount of the payment under subsection (1)(a) or (b) is the aggregate of the following amounts:
 - (a) the employee component; and
 - (b) the employer component; and
 - (c) the rollover component (if any); and
 - (ca) the co-contribution component (if any); and
 - (d) subject to this section, the basic death insurance benefit and the voluntary death insurance benefit (if any).
- (2a) However, a surviving spouse will not be entitled to a benefit under this section if section 35F applies to the spouse.
- (3) Subject to subsection (4), the basic death insurance benefit is not payable in respect of a member who died within one year after the commencement of his or her membership of the scheme unless—
 - (a) he or she was a member of the State Scheme or any other scheme of superannuation established for the benefit of the employees of an agency or instrumentality of the Crown immediately before becoming a member of the Triple S scheme and his or her death occurred on or after the first anniversary of the commencement of his or her membership of the State Scheme or other scheme; or
 - (b) death was caused by accidental injury; or
 - (c) the member has applied for and been granted voluntary invalidity/death insurance.
- (4) Subject to subsection (4aa), where a member takes his or her life—
 - (a) within one year after the commencement of his or her membership of the scheme; or

- (b) within one year after the commencement of, or increase in the level of, voluntary invalidity/death insurance,

the following provisions apply:

- (c) where death occurs within one year after the commencement of membership of the scheme or commencement of voluntary invalidity/death insurance—neither basic nor voluntary death insurance benefits are payable;
- (d) where death occurs within one year after an increase in the level of voluntary invalidity/death insurance—voluntary death insurance benefits are not payable in respect of the increased insurance.

(4aa) Subsection (4)(c) does not apply in relation to a member who was a member of the State Scheme or any other scheme of superannuation established for the benefit of the employees of an agency or instrumentality of the Crown immediately before becoming a member of the Triple S scheme if his or her death occurred on or after the first anniversary of the commencement of his or her membership of the State Scheme or other scheme.

(7) If—

- (a) the member was, immediately before his or her death, a police officer; and
- (b) the member died from injuries received in the course of duty,

the member's spouse or estate is entitled to benefits under subsection (2) or to payment of an amount calculated as follows whichever is the greater:

$$A = 3 \times S$$

Where—

A is the amount

S is—

- (a) if the member—
- (i) held the rank of senior sergeant or a lower rank immediately before his or her death; and
- (ii) was at any time during his or her membership of South Australia Police rostered to work on day, afternoon and night shifts, or on any two of those shifts, on a rotating basis; and
- (iii) was not, immediately before his or her death, employed on a permanent basis on special duties at a salary level greater than that payable to a senior sergeant,

the member's actual or attributed salary as defined by the *Police Superannuation Act 1990* (expressed as an annual amount) increased by ten per cent;

- (b) in any other case—the member's actual or attributed salary as defined by the *Police Superannuation Act 1990* (expressed as an annual amount).

- (7a) When determining for the purposes of subsection (7) whether a member's spouse or estate is entitled to benefits under subsection (2) or to a payment under subsection (7), the rollover component (if any) and the co-contribution component (if any) will be disregarded (the spouse or estate is entitled to payment of the rollover component and the co-contribution component in addition to a payment under subsection (7)).
- (7b) Subsection (7) does not apply to a police officer who is a member of the scheme by virtue only of section 14(10a) or 15C (or both).
- (8) If a member who has died is not survived by a spouse and probate or letters of administration in relation to the deceased's estate have not been granted to any person, the Board may use the amount payable under this section, or such part of it as is required, to pay the funeral expenses of the deceased member or to reimburse a person who has paid those expenses.
- (9) Where—
 - (a) a member's employment terminates or is terminated for any reason (except the member's death); and
 - (b) the member dies within one month after the termination of his or her employment,

the member's spouse or estate is entitled to the basic death insurance benefit and the voluntary death insurance benefit (if any) that the spouse or estate would have been entitled to if the member's employment had been terminated by the member's death.

35AA—Commutation to pay deferred superannuation contributions surcharge—member

- (1) A member who is liable for a deferred superannuation contributions surcharge as a result of a benefit becoming payable to the member may apply to the Board, in accordance with this section—
 - (a) to receive part of the benefit in the form of a commutable pension; and
 - (b) to fully commute the pension.
- (2) A member who has become entitled to a benefit, or will shortly become entitled to a benefit, may—
 - (a) estimate the amount of the surcharge the member will become liable to pay (the *estimated surcharge amount*); and
 - (b) request the Board, in the approved form, to—
 - (i) withhold from the member's benefit an amount equal to the estimated surcharge amount (the *withheld amount*); and
 - (ii) pay the balance of the benefit to the member (being, in the case of a benefit to which the member is yet to become entitled, a payment after the entitlement arises),

and the Board must, subject to subsection (4), comply with the member's request.

- (3) If a member has made a request under subsection (2)(b), the member must, before the expiration of 2 months following the issue of a surcharge notice in respect of the member, advise the Board in the approved form that the notice has been issued and the Board must, within 7 days of receiving that advice—
- (a) convert into a pension—
 - (i) if the amount of the surcharge payable by the member is less than the withheld amount—a portion of the withheld amount equal to the amount payable; or
 - (ii) in any other case—the whole of the withheld amount; and
 - (b) immediately after converting the withheld amount, or a portion of the withheld amount, into a pension under paragraph (a)—commute the pension; and
 - (c) pay to the member—
 - (i) the lump sum resulting from the commutation of the pension; and
 - (ii) the balance (if any) of the withheld amount.
- (3a) If a member who has become entitled to a benefit but has not yet received a surcharge notice provides the Board with satisfactory evidence of the amount of the surcharge he or she will become liable to pay (the **surcharge amount**) and requests the Board, in the approved form, to apply, or facilitate the application of, an amount of the member's benefit in payment of the surcharge, the Board must, within 7 days of the request—
- (a) convert into a pension an amount of the member's benefit that is equal to the surcharge amount; and
 - (b) immediately after converting the amount into a pension under paragraph (a)—commute the pension; and
 - (c) pay the lump sum resulting from the commutation to the member or the Commissioner of Taxation (at the option of the member); and
 - (d) following payment under paragraph (c)—reduce the member's remaining benefits by an amount equal to the surcharge amount.
- (4) The Board may reject an application under subsection (1) if—
- (a) it is not satisfied that, if the application were accepted, the resulting lump sum will be applied in payment of the surcharge; or
 - (b) the member fails to satisfy the Board that the member has, or will have, a surcharge liability to the Commissioner of Taxation.
- (5) The factors to be applied in—
- (a) the conversion of a withheld amount (or part of a withheld amount) into a pension; and
 - (b) the commutation of a pension,
- will be determined by the Treasurer on the recommendation of an actuary.

35AAB—Commutation to pay deferred superannuation contributions surcharge following death of member

- (1) If a member who is liable for a deferred superannuation contributions surcharge dies—
 - (a) having made a request of the Board under section 35AA for part of his or her benefit to be withheld but before receiving a surcharge notice; or
 - (b) having received a surcharge notice but before requesting commutation of his or her pension under section 35AA,the member's spouse or, if the member is not survived by a spouse, the member's legal representative, may, before the expiration of the period of 2 months immediately following the member's death or the issue of the surcharge notice (whichever is the later), apply to the Board—
 - (c) to receive the amount withheld by the Board on behalf of the deceased member under section 35AA in the form of a commutable pension; and
 - (d) to fully commute the pension.
- (2) The Board must, on receipt of an application under subsection (1)—
 - (a) convert into a pension—
 - (i) if the amount of the surcharge payable by the spouse or estate is less than the withheld amount—a portion of the withheld amount equal to the amount payable; or
 - (ii) in any other case—the whole of the withheld amount; and
 - (b) immediately after converting the withheld amount, or a portion of the withheld amount, into a pension under paragraph (a)—commute the pension; and
 - (c) pay to the spouse or estate—
 - (i) the lump sum resulting from the commutation of the pension; and
 - (ii) the balance (if any) of the withheld amount.
- (3) If a member dies without having made a request under section 35AA, the member's spouse or, if the member is not survived by a spouse, the member's legal representative, may—
 - (a) estimate the amount of the surcharge the spouse or estate will become liable to pay (the *estimated surcharge amount*); and
 - (b) request the Board, in the approved form, to—
 - (i) withhold from the spouse's benefit or the benefit payable to the estate an amount equal to the estimated surcharge amount (the *withheld amount*); and
 - (ii) pay the balance of the benefit to the spouse or estate,and the Board must, subject to subsection (6), comply with the request.
- (4) An application under subsection (3) must be made in writing to the Board before payment of the benefit to the spouse or legal representative.

- (5) The spouse or legal representative must, before the expiration of 2 months following the issue of a surcharge notice in respect of the member, advise the Board in the approved form that the notice has been issued and the Board must, within 7 days of receiving that advice—
- (a) convert into a pension—
 - (i) if the amount of the surcharge payable by the spouse or estate is less than the withheld amount—a portion of the withheld amount equal to the amount payable; or
 - (ii) in any other case—the whole of the withheld amount; and
 - (b) immediately after converting the withheld amount, or a portion of the withheld amount, into a pension under paragraph (a)—commute the pension; and
 - (c) pay to the spouse or estate—
 - (i) the lump sum resulting from the commutation of the pension; and
 - (ii) the balance (if any) of the withheld amount.
- (6) The Board may reject an application under subsection (1) or (3) if it is not satisfied that, if the application were accepted, the resulting lump sum will be applied in payment of the surcharge or be used to reimburse the deceased member's estate, or the spouse or other person who has paid the surcharge on behalf of the estate.
- (7) The factors to be applied in—
- (a) the conversion of a withheld amount (or part of a withheld amount) into a pension; and
 - (b) the commutation of a pension,
- will be determined by the Treasurer on the recommendation of an actuary.
- (8) In this section—
- legal representative**, in relation to a deceased member, means a person—
- (a) holding office as executor of the will of the deceased member where probate of the will has been granted or resealed in South Australia or any other State or a Territory; or
 - (b) holding office in South Australia or any other State or a Territory as administrator of the estate of the deceased member.

35AAC—Withheld amount

An amount withheld under section 35AA or 35AAB—

- (a) must be retained in the Southern State Superannuation (Employers) Fund; and
- (b) will be credited with interest at the rate of return determined by the Board under section 11; and
- (c) may be paid to the member (or the member's spouse or legal representative)—
 - (i) in accordance with section 35AA or 35AAB; or
 - (ii) at the direction of the Board if the Board—

- (A) has not, within 2 years of withholding the amount, received advice that a surcharge notice has been issued in respect of the member; or
- (B) considers, at any time, there is other good reason for doing so.

Part 5A—Family Law Act provisions

35A—Purpose of this Part

The purpose of this Part is to facilitate the division under the *Family Law Act 1975* of the Commonwealth of superannuation interests between spouses who have separated.

35B—Interpretation

In this Part, unless the contrary intention appears—

Commonwealth regulations means the *Family Law (Superannuation) Regulations 2001* (No. 303 as amended) of the Commonwealth;

eligible person, in relation to a superannuation interest of a member, has the same meaning as in section 90MZB of the *Family Law Act 1975* of the Commonwealth;

flag lifting agreement has the same meaning as in Part VIII B of the *Family Law Act 1975* of the Commonwealth;

member includes a spouse member;

member spouse has the same meaning as in Part VIII B of the *Family Law Act 1975* of the Commonwealth;

non-member spouse has the same meaning as in Part VIII B of the *Family Law Act 1975* of the Commonwealth;

operative time has the same meaning as in Part VIII B of the *Family Law Act 1975* of the Commonwealth;

payment split has the same meaning as in Part VIII B of the *Family Law Act 1975* of the Commonwealth;

splitting instrument means—

- (a) a superannuation agreement; or
- (b) a flag lifting agreement that provides for a payment split; or
- (c) a splitting order;

splitting order has the same meaning as in Part VIII B of the *Family Law Act 1975* of the Commonwealth;

superannuation agreement has the same meaning as in Part VIII B of the *Family Law Act 1975* of the Commonwealth.

35C—Non-member spouse entitlement

- (1) The Board must, on service of a splitting instrument, create an interest for the non-member spouse named in the instrument in accordance with the provisions of the instrument, with effect from the operative time.

- (2) The value of the non-member spouse's interest will be determined by reference to the provisions of the instrument but in any event may not exceed the value of the member spouse's interest.

35D—Payment of lump sum

- (1) The interest of a non-member spouse under section 35C will, according to the election of the non-member spouse—
 - (a) be paid out to the extent (if any) that payment can be made in accordance with the SIS Act; or
 - (b) be retained to the credit of the non-member spouse in an account in the name of the non-member spouse in the Fund; or
 - (c) be rolled over or transferred to some other superannuation fund or scheme approved by the Board.
- (2) The Board must, if necessary, establish a member's contribution account so as to provide for the requirements of subsection (1)(b).
- (3) The Board must take the action required under subsection (1) within 28 days after receiving the relevant election.
- (4) However, if an election is not made by the non-member spouse before the end of 28 days after the Board gives notice to the non-member spouse in the manner contemplated by the regulations, the Board must, subject to the regulations, transfer the interest to the credit of the non-member spouse under subsection (1)(b).

35E—Effect on member's entitlements

- (1) Despite the other provisions of this Act, if a payment split is payable with respect to the superannuation interest of a member, there is a corresponding reduction in the entitlement of the member under this Act.
- (2) A reduction in the entitlement of a member will be given effect on the basis that the member's contribution account, rollover account, co-contribution account and employer contribution account (insofar as they exist) will be subject to a charge that takes effect by reducing the balance of each of those accounts at the operative time (insofar as a balance exists) by a percentage equal to the percentage that the non-member spouse's share in the relevant superannuation interest bears to the total value of the contributor's accrued superannuation benefit at the operative time (subject to any relevant method or factor adopted or applied by the regulations and to the extent necessary to take into account the full value of the entitlement of the non-member spouse).
- (3) A reduction in the entitlement of a member will not extend to any superannuation benefit that is not a splittable payment under Part VIIIB of the *Family Law Act 1975* of the Commonwealth.
- (4) If 2 or more reductions must be made with respect to an entitlement of a member because 2 or more splitting instruments have been served on the Board, the Board may determine to apply the reductions separately, or in aggregate.
- (5) If a member has received a draw down benefit under section 30A—
 - (a) the superannuation interest of the member will be taken to include the balance of any draw down benefit that is being held under section 30A(4)(b)(i); and

- (b) any entitlement under section 30A will be adjusted to take into account the effect of a payment split under this Part.
- (6) If a member has received the benefit of a payment under section 30B—
 - (a) the superannuation interest of the member will be taken to include the balance that is being held under section 30B(7) and (8); and
 - (b) any entitlement under section 30B will be adjusted to take into account the effect of a payment split under this Part.

35F—Lump sum not payable to spouse on death of member if split has occurred

If a member dies and is survived by a spouse who—

- (a) has received, is receiving or is entitled to receive a benefit under a splitting instrument; or
- (b) is, under the terms of a splitting instrument, not entitled to any amount arising out of the member's superannuation interest under this Act (or any proportion of such an interest),

the spouse is not entitled to a benefit under this Act in respect of the deceased member (except in accordance with the instrument) and will not be considered to be a spouse of the deceased member for the purposes of section 43 (if relevant).

35G—Board to comply with Commonwealth requirements

The Board must comply with the requirements imposed on the Board under Part VIIIB of the *Family Law Act 1975* of the Commonwealth.

35H—Provision of information

In addition to any other information that may be provided by the Board in connection with this Part, the Board may, on application, provide to an eligible person a statement of the value of a superannuation interest of a member spouse, as at a particular date specified in the application.

35I—Payment from contribution account in name of non-member spouse

Where the interest of a spouse (or former spouse) is paid into a contribution account under section 35D(1)(b), or is rolled over for payment into an account under this Act under the provisions of another Act that correspond to this Part of this Act, the amount paid into the account will be taken to be a rollover component that may be paid out in accordance with section 32(6).

35J—Fees

- (1) The Board may fix fees in respect of matters in relation to which fees may be charged under regulation 59 of the Commonwealth regulations.
- (2) Any fee under subsection (1) that is payable by a member spouse or a non-member spouse and has not been paid within 1 month of the amount becoming payable may be deducted by the Board—
 - (a) if the outstanding fee is payable by a member spouse—
 - (i) from the member spouse's contribution account; or

- (ii) from any benefit payable to the member spouse under this Act;
- (b) if the outstanding fee is payable by a non-member spouse—
 - (i) from any interest that is to be rolled over or transferred to a fund for the benefit of the non-member spouse; or
 - (ii) from any other benefit payable to the non-member spouse under this Act.

Part 6—Miscellaneous

36—Information to be given to certain members

- (1) The Board must provide members of the scheme who do not contribute or who are not entitled to voluntary invalidity/death insurance with information as to the benefits of contributing or applying for voluntary invalidity/death insurance.
- (2) When a person becomes a member of the Triple S scheme by virtue of section 14(10a) or 15C, the Board must advise the person in writing of his or her membership of the scheme and provide the person with information, including such information as may be prescribed, as to the management and investment of his or her payments and the benefits to which he or she is entitled under this Act.

37—Employer benefits and contributions where member on leave without pay

Where a member is on leave without pay, the Minister may, at the request of the employing authority, direct that Part 3 Division 4 and Part 4 will apply in relation to the member as though he or she were not on leave without pay and, for that purpose, the member will be taken to be receiving the salary that he or she would have received if he or she were not on leave without pay.

38—Exclusion of benefits under awards etc

- (1) A person who employs a member of the Southern State Superannuation Scheme in employment to which this Act applies cannot be required by or under the *Fair Work Act 1994* or by an award, enterprise agreement or industrial agreement to make a payment or payments—
 - (a) in the nature of superannuation; or
 - (b) to a superannuation fund,for the benefit of the member or for the benefit of some other person in respect of the member.
- (2) An award cannot be made or varied under the *Fair Work Act 1994* on or after 1 July 1992 under which an employer is required to make a payment or payments in respect of a period of PSESS Scheme employment occurring before that date—
 - (a) in the nature of superannuation; or
 - (b) to a superannuation fund,for the benefit of a PSESS Scheme employee or for the benefit of some other person in respect of that employee.

- (3) In subsection (2)—

PSESS Scheme employee means a person to whom benefits have been credited under the PSESS Scheme;

PSESS Scheme employment, in relation to an employee, means employment by virtue of which the employee is credited with benefits under the PSESS Scheme.

39—Police Occupational Superannuation Scheme

A police officer who is a member of the Southern State Superannuation Scheme is not entitled to benefits under the Police Occupational Superannuation Scheme in respect of a period of employment occurring after 3 May 1994.

40—Review of the Board's decision

- (1) Any person who is dissatisfied with a decision of the Board under this Act may appeal to the Administrative and Disciplinary Division of the District Court or to the Board against the decision.
- (4) On an appeal to the Board, the Board may substitute another decision for its original decision or confirm its original decision.

41—Power to obtain information

- (1) The Board may, from time to time, require an employing authority, a workers compensation authority, a member or a spouse member to supply the Board with any information that it reasonably requires for the purposes of this Act.
- (2) The Board may require a member or spouse member to verify information supplied under this section or any other provision of this Act by statutory declaration.
- (3) A person who—
- (a) fails to comply with a requirement under subsection (1); or
 - (b) supplies information under this section or any other provision of this Act that is false or misleading in a material particular,

is guilty of an offence.

Maximum penalty: \$20 000.

- (4) If an employing authority fails to supply information to the Board in accordance with a requirement under subsection (1) within 7 days of the requirement (or such longer period as the Board allows), the employer is liable to pay to the Treasurer a penalty (not exceeding the amount calculated in accordance with the following formula) fixed by the Board:

$$A = S \times \frac{CP}{100} \times \frac{1}{10}$$

Where—

A is the amount

S is the aggregate amount of salary paid or payable by the employer to all of its employees who are members of the scheme during the month in which the Board required the information

CP is the charge percentage applicable under the Commonwealth Act in respect of the month in which the Board required the information.

(5) In subsection (4)—

employer means—

- (a) an administrative unit in which members of the scheme are employed; or
- (b) an agent or instrumentality of the Crown, or other person or body, that employs members of the scheme.

(6) For the purposes of any other Act or law, a workers compensation authority will be taken, when acting under this section, to be disclosing information in the course of official duties.

(7) In this section—

workers compensation authority includes any person or authority with power to determine or manage claims for workers compensation.

42—Delegation by Board

- (1) The Board may delegate any of its powers or functions under this Act (except this power of delegation) to any person or body.
- (2) A delegation under this section—
 - (a) must be by instrument in writing; and
 - (b) may be conditional or unconditional; and
 - (c) does not derogate from the power of the Board to act in any matter; and
 - (d) is revocable at will by the Board.

43—Division of benefit where deceased member or spouse member is survived by lawful and putative spouse

- (1) If a deceased member or spouse member is survived by a lawful spouse and a putative spouse, any benefit to which a surviving spouse is entitled under this Act will be divided between them in a ratio determined by reference to the relative length of the periods for which each of them cohabited with the deceased as his or her spouse.
- (2) Where a number of periods of cohabitation are to be aggregated for the purpose of determining an aggregate period of cohabitation for the purpose of subsection (1), any separate period of cohabitation of less than three months will be disregarded.
- (3) A surviving spouse must, at the request of the Board, furnish it with any information that it requires for the purposes of making a division under subsection (1).
- (4) A putative spouse is not entitled to any benefit under this section, unless the deceased member or spouse member and that spouse were putative spouses as at the date of the member's death.
- (5) Where—
 - (a) a deceased member or spouse member is survived by a lawful and a putative spouse;
 - (b) a benefit is paid to one of them on the assumption that he or she is the sole surviving spouse of the deceased,

the other spouse has no claim on the benefit insofar as it has been already paid unless that spouse gave the Board notice of his or her claim before the date of payment.

44—Payment in case of death

- (1) Subject to subsection (2), where a person to whom a payment is to be made under this Act dies, the Board may, in its discretion, make the payment to—
 - (a) the personal representative of the deceased; or
 - (b) the spouse of the deceased; or
 - (c) the children of the deceased.
- (2) The Board may use the amount payable, or such part of it as is required, to pay the funeral expenses of the person who has died or to reimburse a person who has paid those expenses.

45—Payments in foreign currency

Where—

- (a) an amount becomes payable to, on behalf of, or in respect of, a member or spouse member; and
- (b) the member or spouse member was immediately before the amount became payable, employed outside Australia and paid a salary in a currency other than Australian currency,

the Board may, with the agreement of the person to whom the amount is to be paid, pay the amount in that other currency.

46—Rounding off of benefits

The amount of benefits under this Act must be rounded off to the nearest multiple of five cents.

47—Liabilities may be set off against benefits

A liability of a member or spouse member arising under this Act may be set off against a payment that is to be made to, on behalf of, or in respect of the member or spouse member under this Act.

47A—Confidentiality

- (1) A member or former member of the Board or the board of directors of the Superannuation Funds Management Corporation of South Australia, or a person employed or formerly employed in the administration of this Act, must not divulge information of a personal or private nature, or information as to the entitlements or benefits of any person under this Act except—
 - (a) as required by or under any Act of the State or the Commonwealth; or
 - (b) to, or with the consent of, that person; or
 - (c) to that person's employing authority; or
 - (d) to any other person for purposes related to the administration of this Act; or
 - (e) as may be required by a court.

Maximum penalty: \$10 000.

- (1a) A member or former member of the Board or the board of directors of the Superannuation Funds Management Corporation of South Australia, or a person employed or formerly employed in the administration of this Act, must not divulge information if to do so is inconsistent with a requirement imposed on the trustee of an eligible superannuation plan under Part VIIIIB of the *Family Law Act 1975* of the Commonwealth.
- Maximum penalty: \$10 000.
- (2) This section does not prevent the disclosure of statistical or other information related to members or spouse members generally or to a class of members or spouse members rather than to an individual member or spouse member.

47B—Post retirement investment

- (1) The Board may offer to accept money from public sector superannuation beneficiaries or the spouses of public sector superannuation beneficiaries for investment with the Superannuation Funds Management Corporation of South Australia.
- (1a) The Board may, in relation to a particular type of investment, offer to accept money only from public sector superannuation beneficiaries, or the spouses of public sector superannuation beneficiaries, who have received a benefit under a public sector superannuation scheme.
- (2) An offer will be on terms and conditions determined by the Board following consultation with the Corporation about matters relevant to the terms and conditions for which the Corporation is responsible under the *Superannuation Funds Management Corporation of South Australia Act 1995*.
- (3) Money accepted by the Board under subsection (1)—
- (a) will, subject to the terms and conditions of the offer referred to in subsection (2), be invested by the Corporation in a manner determined by it; and
 - (b) may, if a public sector superannuation beneficiary so requests, be invested for the benefit of the spouse of the beneficiary.
- (4) The Corporation may enter into transactions affecting that money—
- (a) for the purposes of investment; or
 - (b) for purposes incidental, ancillary or otherwise related to investment.
- (5) Money that may be invested by public sector superannuation beneficiaries or their spouses under this section is not limited to money received by the investor from a public sector superannuation scheme.
- (6) The Board must, in respect of each financial year—
- (a) keep proper accounts of receipts and payments in relation to money accepted by it under this section; and
 - (b) prepare financial statements in relation to those receipts and payments.
- (7) The Auditor-General may at any time, and must at least once in each year, audit the accounts and financial statements referred to in subsection (6).

- (8) In this section—

public sector superannuation beneficiary means a person who is a member of, or has received a benefit under, a public sector superannuation scheme (but does not include a person who has received a benefit under a public sector superannuation scheme solely by virtue of being the spouse of a member of such a scheme);

public sector superannuation scheme means a scheme of superannuation—

- (a) established under this Act or under any other Act; or
- (b) established for the benefit of employees of an agency or instrumentality of the Crown.

47BA—Post retirement invalidity/death insurance

- (1) Subject to this section—

- (a) a public sector superannuation beneficiary may apply to the Board for invalidity/death insurance; and
- (b) the spouse of a public sector superannuation beneficiary may apply to the Board for death insurance,

and the Board may provide such insurance, subject to the terms and conditions (if any) prescribed by regulation.

- (2) A person who is aged 65 years or over cannot apply for, and is not entitled to, invalidity or death insurance.
- (3) The amount of invalidity and death insurance benefits under this section and the amount of the premiums in respect of those benefits will be fixed by or under regulation.
- (4) The regulations may provide—
 - (a) for different amounts of invalidity or death insurance depending on a person's age or whether a person is employed on a full time, part time or casual basis, or is not employed, or on any other relevant factor; and
 - (b) for annual increases in the amount of invalidity or death insurance for the benefit of persons who wish to have annual increases in their insurance; and
 - (c) for the amount of premiums to be fixed by the Board.

- (5) In this section—

public sector superannuation beneficiary has the same meaning as in section 47B.

47C—Annuities

- (1) The Board may, with the Minister's approval, provide annuities on terms and conditions fixed by the Board.
- (2) The Board can only undertake to provide an annuity to a person who is, or has been—
 - (a) a member of the Triple S scheme or some other scheme of superannuation established by an Act; or
 - (b) a member of some other scheme of superannuation established for the benefit of employees of an agency or instrumentality of the Crown.

48—Resolution of difficulties

- (1) If, in the opinion of the Board, any doubt or difficulty arises in the application of this Act to particular circumstances or the provisions of this Act do not address particular circumstances that have arisen, the Board may give such directions as are reasonably necessary to resolve the doubt or difficulty or to address the circumstances (but only insofar as the Board determines it to be fair and reasonable in the circumstances) and any such direction will have effect according to its terms.
- (2) If, in the opinion of the Board—
 - (a) a time limit under this Act should be extended in particular circumstances; or
 - (b) a procedural step under this Act should be waived in particular circumstances,the Board may extend the time limit (even if it has already expired) or waive compliance with the procedural step.
- (3) In determining whether to take action under subsection (2), the Board should have regard to—
 - (a) in a case under subsection (2)(a)—
 - (i) the length of delay that has occurred; and
 - (ii) the explanation for the delay; and
 - (iii) any hardship that will occur if the time limit is not extended; and
 - (iv) the extent to which it will cause any unfairness if the time limit is not extended; and
 - (v) any other relevant factor;
 - (b) in a case under subsection (2)(b)—
 - (i) the conduct of the person who would benefit from the action; and
 - (ii) any hardship that will occur if the procedural step is not waived; and
 - (iii) the extent to which it will cause any unfairness if the procedural step is not waived; and
 - (iv) any other relevant factor.
- (4) Subsections (2) and (3) do not derogate from any other provision of this Act or the regulations that makes specific provision for the extension of time.
- (5) If the Board gives a direction under subsection (1), or extends a time limit or waives compliance with a procedural step under subsection (2), the Board's report to the Minister in respect of the financial year in which the Board takes that action must include details of the action.

49—Regulations

- (1) The Governor may make such regulations as are contemplated by this Act, or as are necessary or expedient for the purposes of this Act.
- (2) Any such regulation may impose a penalty, not exceeding a fine of \$2 500, for breach of or non-compliance with a provision of the regulations.

- (3) Without limiting subsection (1), the regulations may make any provision that is necessary in view of the provisions of Part VIII B of the *Family Law Act 1975* of the Commonwealth, including by modifying the operation of any provision of this Act in prescribed circumstances in order to ensure that this Act operates in a manner that is consistent with, and complementary to, the requirements of that Commonwealth Act.

Schedule 1

Percentage for definition of charge percentage	Period during which percentage applies
6	1 July 1995 to 30 June 1998
7	1 July 1998 to 30 June 2000
8	1 July 2000 to 30 June 2002
9	1 July 2002 onwards.

Schedule 2

Percentage for definition of charge percentage	Period during which percentage applies
9	1 July 1995 to 30 June 2002
10	1 July 2002 onwards.

Schedule 3—Transitional provisions

Part 1—General provisions

- 2 Subject to clause 3, on the commencement of the *Southern State Superannuation (Merger of Schemes) Amendment Act 1998*, the employer contribution account under this Act of a member who was a member of the Benefit Scheme immediately before the repeal of the *Superannuation (Benefit Scheme) Act 1992* will be credited with the amount of the balance of the member's superannuation account under that Act.
- 3 That part (if any) of the balance of a member's superannuation account under the repealed *Superannuation (Benefit Scheme) Act 1992* comprising an amount credited from another superannuation fund or scheme under section 18 of the *Superannuation (Benefit Scheme) Act 1992* and all accretions attributable to that amount will, on the commencement of the *Southern State Superannuation (Merger of Schemes) Amendment Act 1998*, be credited to the member's rollover account under this Act.
- 4 On the commencement of the *Southern State Superannuation (Merger of Schemes) Amendment Act 1998* the Treasurer must transfer from the Consolidated Account (which is appropriated to the necessary extent) or from a special deposit account to the Southern State Superannuation (Employers) Fund an amount equivalent to the aggregate of the amounts credited to members' employer contribution accounts under clause 2.
- 5 (1) The Board will continue to maintain accounts maintained by it under section 28 of the repealed *Superannuation (Benefit Scheme) Act 1992*.

- (2) The balance standing to the credit of an account referred to in subclause (1) will attract interest at the end of each financial year at a rate equivalent to the rate of return on investments of the Southern State Superannuation (Employers) Fund determined by the Board under Part 2 Division 3 in respect of the relevant financial year.
- (3) An administration fee prescribed by regulation may be deducted by the Board from an account referred to in subclause (1) at the end of each financial year.
- 6 Section 15(3) does not apply to, or in relation to, a contributor who made an election under section 17(1) of this Act before the commencement of the *Southern State Superannuation (Merger of Schemes) Amendment Act 1998* and, despite its repeal, section 17(2) continues to apply to, and in relation to, such a contributor.
- 7 (1) Where the employment of a member who was a member of the Benefit Scheme on 30 June 1998 terminates on account of invalidity or death on or before 30 June 1999, the basic future service benefit paid or payable to or in respect of the member under section 34 or 35 must not be less than the future service benefit that would have been payable to or in respect of the member under section 15 or 16 of the *Superannuation (Benefit Scheme) Act 1992* if that Act had remained in force and the member had remained a member of the Benefit Scheme.
- (2) Where the employment of a member who was a member of the Triple S scheme on 30 June 1998 terminates on account of invalidity or death on or before 30 June 1999, the basic future service benefit paid or payable to or in respect of the member under section 34 or 35 must not be less than the future service benefit (calculated on the assumption that the member was not a supplementary future service benefit member) that would have been payable to or in respect of the member under the relevant section if the *Southern State Superannuation (Merger of Schemes) Amendment Act 1998* had not come into operation.
- 8 (1) A calculation will be made in respect of each Benefit Scheme member to determine the amount of the future service benefit to which he or she would have been entitled if—
- (a) the member's employment had been terminated on account of invalidity on 1 January 1999; and
- (b) this Act had not been amended by the *Southern State Superannuation (Merger of Schemes) Amendment Act 1998* and the *Superannuation (Benefit Scheme) Act 1992* had not been repealed.
- (2) If the amount determined under subclause (1) in respect of a member is greater than the amount of the basic future service benefit to which the member would have been entitled under this Act (as amended by the *Southern State Superannuation (Merger of Schemes) Amendment Act 1998*) if his or her employment had been terminated on account of invalidity on 1 January 1999, the following provisions apply:
- (a) the member will be taken to be a supplementary future service benefit member and, subject to this subclause, will be entitled to a supplementary future service benefit equivalent to the difference in the two amounts;
- (b) the member will be entitled to the supplementary future service benefit on and after 1 July 1999 and the member's future service benefit factor will be adjusted to reflect the member's entitlement under this clause from that date;

- (c) the Board may increase a member's benefit and benefit factor referred to in paragraphs (a) and (b) in order to match a level of supplementary future service benefit and future service benefit factor prescribed by regulation;
 - (d) a member may, on giving at least two months written notice to the Board, elect to—
 - (i) reduce the level of the benefit to which he or she is entitled under this subclause and the benefit factor applicable to it to a lower level prescribed by regulation; or
 - (ii) discontinue the benefit;
 - (e) a notice under paragraph (d) may operate from 1 July 1999 or from the commencement of a subsequent financial year;
 - (f) a member referred to in this clause may apply to the Board under section 23 for an increase in the level of his or her supplementary future service benefit, but the Board may refuse the application or may grant it subject to conditions in accordance with section 22;
 - (g) the Board must inform each member in writing of his or her entitlement to a supplementary future service benefit under this clause.
- (3) In this clause—
- Benefit Scheme member*** means a person who was a member of the Benefit Scheme immediately before the repeal of the *Superannuation (Benefit Scheme) Act 1992* and who is a member of the Triple S scheme by virtue of section 14(2).
- 9 Regulations made under section 27(7)(c) prescribing the disability pension factor may provide for their retrospective operation from 1 July 1998.
- 10 Regulations made under section 34(3) or 35(4) may—
- (a) provide for their retrospective operation from 1 July 1998;
 - (b) include provisions of a transitional nature that may modify the provisions of this Act.
- 11 (1) A member of the scheme who was, immediately before the commencement of the *Southern State Superannuation (Invalidity/Death Insurance) Amendment Act 2001* (the ***amending Act***) a member—
- (a) who would have been entitled to a basic future service benefit in the circumstances referred to in section 34; or
 - (b) in respect of whom a basic future service benefit would have been payable in the circumstances referred to in section 35,
- but who was not a supplementary future service benefit member is entitled to a level of basic invalidity/death insurance that, in the opinion of the Board, will give the member invalidity and death insurance equivalent to or greater than the level of basic insurance that he or she was entitled to immediately before the commencement of the amending Act.

- (2) A person who was immediately before the commencement of the amending Act a supplementary future service benefit member of the scheme is entitled to a level of basic and voluntary invalidity/death insurance the combined value of which will, in the opinion of the Board, give the member invalidity and death insurance equivalent to or greater than the combined level of basic and supplementary insurance that he or she was entitled to immediately before the commencement of the amending Act.
 - (3) A member referred to in subclause (1) may reduce the level of basic invalidity/death insurance to which he or she is entitled under that subclause to the level permitted by regulation.
 - (4) Section 23 applies to, and in relation to, a member when reducing the level of insurance under subclause (3) as though the basic invalidity/death insurance were voluntary invalidity/death insurance referred to in that section.
 - (5) The entitlement of a person to voluntary invalidity/death insurance under subclause (2) is subject to the same conditions (if any) that his or her entitlement to supplementary future service benefits was subject immediately before the commencement of the amending Act.
- 12(1) Subject to this clause, a transferred visiting medical officer is entitled (without being required to undergo a medical examination) to maintain the insurance cover the member enjoyed under the VMO Fund immediately prior to the repeal of the *Superannuation (Visiting Medical Officers) Act 1993* (subject to any adjustments that would have occurred from time to time under the terms of that insurance).
- (2) The insurance cover to which a transferred visiting medical officer is entitled under subclause (1)—
 - (a) will be in substitution for invalidity/death insurance under Part 3 Division 2 of this Act (and that Division will not apply while the insurance cover under subclause (1) is maintained); and
 - (b) will, if the transferred visiting medical officer has attained the age of 60 at the time he or she becomes a member of the scheme (but has not yet attained the age of 65)—
 - (i) be available to the member despite the fact that he or she has attained the age of 60; and
 - (ii) continue to be available to the member until he or she attains the age of 65; and
 - (c) will be subject to premiums, determined by the Board, being premiums that do not exceed the premiums the member was paying under the VMO Fund immediately before 1 July 2003.
 - (3) If a transferred visiting medical officer suffers from a medical condition or restriction relevant to the determination of his or her entitlements under the VMO Fund, any insurance cover to which he or she is entitled under subclause (1) may be subject to such authorised conditions as the Board thinks fit to impose.
 - (4) A transferred visiting medical officer may apply to the Board to cancel or vary the insurance cover provided by subclause (1) but, in such a case, the transferred visiting medical officer will then be subject to the operation of Part 3 Division 2 of this Act.

(5) Despite any other provision, if an entitlement to invalidity/death insurance under the VMO Fund in respect of a transferred visiting medical officer arises on or after 1 July 2003 and before the day on which the retrospective commencement of the *Southern State Superannuation (Visiting Medical Officers) Amendment Act 2003* occurs, there will be no corresponding entitlement to insurance under subclause (1).

(6) In this clause—

authorised condition means a condition authorised by the regulations for the purposes of section 22(6);

transferred visiting medical officer means a visiting medical officer who, immediately before 1 July 2003, was a member of the VMO Fund;

VMO Fund means the SAHC Visiting Medical Officers Superannuation Fund established by a trust deed dated 24 February 1983.

13—Operation of amendments made by *Statutes Amendment (Equal Superannuation Entitlements for Same Sex Couples) Act 2003*

An amendment made by the *Statutes Amendment (Equal Superannuation Entitlements for Same Sex Couples) Act 2003* to a provision of this Act that provides for, or relates to, the payment of a lump sum or other benefit to a person on the death of a member applies only if the death occurs on or after 3 July 2003.

Part 2—Provisions relating to *Statutes Amendment (Police Superannuation) Act 2008*

14—Interpretation

In this Part—

amending Act means the *Statutes Amendment (Police Superannuation) Act 2008*;

investment account means an account established and maintained by the Police Superannuation Board in accordance with section 38D of the *Police Superannuation Act 1990*;

prescribed date means the date on which Part 4 of the *Police Superannuation Act 1990* is repealed by the amending Act.

15—Accounts for certain police officers

- (1) This clause applies to a person who becomes a member of the Triple S scheme by virtue of section 14(2a).
- (2) The Board will establish a member's contribution account and an employer contribution account in the name of the member.
- (3) The balance of the member's contribution account, on the establishment of the account under this clause, will be an amount equivalent to the amount standing to the credit of the account maintained in the name of the member by the Police Superannuation Board under section 13 of the *Police Superannuation Act 1990* immediately before the prescribed date.

- (4) Subject to subclause (8), the balance of the member's employer contribution account, on the establishment of the account under this clause, will be an amount determined by—
- (a) in the case of a member who has not reached 60 years of age on the prescribed date—
 - (i) calculating the benefit to which the member would have been entitled under section 21 of the *Police Superannuation Act 1990* if—
 - (A) that section were in force; and
 - (B) the member had retired at the age of 60 years, on the prescribed date; and
 - (ii) determining the present value of the benefit calculated under subparagraph (i) by applying to the period falling between the prescribed date and the date on which the member is to reach the age of 60 years a discount rate based on the actuarial assumptions underlying the most recent report prepared by an actuary under section 15(4) of the *Police Superannuation Act 1990*; and
 - (iii) deducting from the present value of the benefit (as determined under subparagraph (ii)) the amount that is to be the balance of the member's contribution account (as determined under subclause (3)); and
 - (b) in the case of a member who has reached 60 years of age on the prescribed date—
 - (i) calculating the benefit to which the member would have been entitled under section 21 of the *Police Superannuation Act 1990* if—
 - (A) that section were in force; and
 - (B) the member had retired, on the prescribed date; and
 - (ii) deducting from the benefit calculated under subparagraph (i) the amount that is to be the balance of the member's contribution account (as determined under subclause (3)).
- (5) In calculating a member's entitlement under section 21 of the *Police Superannuation Act 1990* for the purposes of subclause (4)(a) or (b) of this clause, any salary increase applicable to police officers generally, or to a class of police officers to which the member belongs, that is to commence within 1 month of the prescribed date, is to be taken into account when determining the member's actual or attributed salary.
- (6) If the Police Superannuation Board is maintaining an investment account, a rollover account or a co-contribution account in the name of the member, the following provisions apply:
- (a) the Board will establish a rollover account in the name of the member;

- (b) the balance of the rollover account, on the establishment of the account under this clause, will be an amount equivalent to the aggregate balance of the amount standing to the credit of the member's investment account (if any), rollover account (if any) and co-contribution account (if any) immediately before the prescribed date;
 - (c) however—
 - (i) if the balance of an investment account maintained by the Police Superannuation Board in the name of the member immediately before the prescribed date includes an amount attributable to salary sacrificed contributions and investment earnings on those contributions (a *salary sacrifice amount*), the salary sacrifice amount will be credited to the employer contribution account established by the Board in the name of the member pursuant to subclause (2) (and will not be included in any aggregation for the purpose of determining a balance under paragraph (b)); and
 - (ii) if the Police Superannuation Board is not maintaining a rollover account or a co-contribution account in the name of the member, and the balance of the member's investment account consists only of a salary sacrifice amount, paragraphs (a) and (b) do not apply.
- (7) If the member's accrued superannuation benefits, or a superannuation payment to which the member is entitled, have been preserved under a provision of Part 4 of the *Police Superannuation Act 1990*, the following provisions apply:
 - (a) the Board will establish a rollover account in the name of the member;
 - (b) subject to subclause (8), the balance of the rollover account, on the establishment of the account under this clause, will be an amount determined by—
 - (i) calculating the total benefit (having regard to both preserved superannuation benefits and any preserved superannuation payment) to which the member would be entitled, in accordance with the provision of the *Police Superannuation Act 1990* pursuant to which the benefits or payment were preserved, if payment of the benefit were to be made to the member immediately before the prescribed date; and
 - (ii) determining the present value of the benefit calculated under subparagraph (i) by applying to the period falling between the prescribed date and the date on which the member is to reach the age of 55 years a discount rate based on the actuarial assumptions underlying the most recent report prepared by an actuary under section 15(4) of the *Police Superannuation Act 1990*;
 - (c) the provisions of section 32(6) will apply in relation to the amount (subject to section 32(6a)) as if the amount were a component preserved by the member under section 32.

- (8) If the balance of an account established for the member under this clause is to be determined under subclause (4) or (7)(b), and the balance of the account on its establishment, as determined in accordance with the relevant provision, would, but for this subclause, have the effect of creating a liability for the Treasurer under the Commonwealth Act, that balance is to be increased by the minimum amount necessary to avoid creating the liability.
- (9) If the member has, before he or she becomes a member of the Triple S scheme, made application for a disability pension under section 24 of the *Police Superannuation Act 1990*, the application will be taken to be an application for a disability pension under section 33A of this Act.
- (10) The member will be taken for the purposes of section 25 to have made an election under subsection (1) of that section to make contributions to the Treasurer as a deduction from salary at the prescribed percentage (but he or she may subsequently elect under section 25(5), subject to that section, to contribute at a different rate).
- (11) If the member makes contributions to the Treasurer as a deduction from salary under section 25 at the prescribed percentage until his or her retirement from employment (within the meaning of section 31), he or she is entitled, on that retirement, to—
 - (a) the benefits to which he or she would, but for this subclause, be entitled under section 31; or
 - (b) benefits determined in accordance with the method prescribed by regulation, whichever is the greater.
- (12) For the purposes of subclauses (10) and (11), the *prescribed percentage* is a percentage equal to the rate at which the member was required to contribute under the *Police Superannuation Act 1990* immediately before the prescribed date.
- (13) If benefits are to be paid to the member under subclause (11)(b), the Treasurer must pay into the Southern State Superannuation (Employers) Fund from the Consolidated Account (which is appropriated to the necessary extent) the amount by which the amount of benefits payable to the member under that subclause exceed the amount of benefits to which he or she would have been entitled under section 31 if subclause (11) did not apply.

16—Police officers in receipt of disability pension

- (1) If a member to whom clause 15 applies is, immediately before the prescribed date, temporarily or permanently incapacitated for work and in receipt of a disability pension under section 24 of the *Police Superannuation Act 1990*—
 - (a) that section (other than subsection (8)) will be taken to continue in force in relation to the pension as if the member were a contributor within the meaning of the section (but the member will not be required to make contributions under the *Police Superannuation Act 1990*); and
 - (b) the member will not be entitled to a disability pension under section 33A of this Act in respect of the incapacity.
- (2) However, if the member is, immediately before the prescribed date—
 - (a) temporarily or permanently incapacitated for work; and

- (b) entitled to a disability pension under section 24 of the *Police Superannuation Act 1990* that is suspended under section 24(3) because the member is in receipt of paid leave or weekly payments of workers compensation,
- the following provisions apply in relation to the member:
- (c) clause 15(2) to (13) will operate in relation to the member on and from (but not before) the commencement day as if the prescribed date were the commencement day;
- (d) the *Police Superannuation Act 1990* will be taken to continue in force in relation to the member until the commencement day as if—
- (i) the member continued to be a contributor within the meaning of that Act; and
 - (ii) that Act had not been amended by the amending Act.
- (3) In subclause (2)—
- commencement day**, in relation to a member, means the day on which the member ceases to be entitled to—
- (a) paid leave or weekly payments of workers compensation; or
 - (b) a disability pension,
- whichever occurs first.

17—Children in receipt of pension

- (1) If a person is, immediately before the prescribed date, an eligible child in receipt of a pension payable under section 26 of the *Police Superannuation Act 1990* (the **repealed section**), the pension will continue to be paid to the child throughout any period of dependency as if that Act had not been amended by the amending Act.
- (2) Despite section 14 of the *Police Superannuation Act 1990*, a pension to be paid under the repealed section pursuant to this clause is not to be charged against the Police Superannuation Fund.

18—Accounts for certain contributors to Police Superannuation Scheme

- (1) If, immediately before the repeal of Part 5A of the *Police Superannuation Act 1990*, the Police Superannuation Board is maintaining an investment account, a rollover account or a co-contribution account in the name of a person who is a Police Superannuation Scheme contributor, the following provisions apply:
- (a) the Board will establish a rollover account in the name of the person;
 - (b) the balance of the rollover account, on the establishment of the account under this clause, will be an amount equivalent to the aggregate balance of the amount standing to the credit of the person's investment account (if any), rollover account (if any) and co-contribution account (if any) immediately before the prescribed date;
 - (c) however—

- (i) if the balance of an investment account maintained by the Police Superannuation Board in the name of the person immediately before the prescribed date includes an amount attributable to salary sacrificed contributions and investment earnings on those contributions (a *salary sacrifice amount*), the salary sacrifice amount will be credited to an employer contribution account established by the Board in the name of the person (and will not be included in any aggregation for the purpose of determining a balance under paragraph (b)); and
 - (ii) if the Police Superannuation Board is not maintaining a rollover account or a co-contribution account in the name of the person, and the balance of the person's investment account consists only of a salary sacrifice amount, paragraphs (a) and (b) do not apply;
 - (d) if the Police Superannuation Board is maintaining a rollover account or a co-contribution account in the name of the person, the person will be taken to be a member of the Triple S scheme by virtue of section 14(10a);
 - (e) if the Police Superannuation Board is maintaining an investment account in the name of the person, the person will be taken to have elected to become a member of the Triple S scheme under section 15C(1).
- (2) In this clause—

Police Superannuation Scheme contributor means a member of the Police Superannuation Scheme who was an old scheme contributor within the meaning of the *Police Superannuation Act 1990* immediately before the repeal of Part 4 of that Act by the amending Act.

19—Amounts preserved for certain contributors to Police Superannuation Scheme

- (1) The following provisions apply in relation to a payment preserved by a person under section 34(1a) of the *Police Superannuation Act 1990* immediately before the prescribed date:
- (a) the Board will establish a rollover account in the name of the person;
 - (b) the balance of the rollover account, on the establishment of the account under this clause, will be an amount equivalent to the amount of the superannuation payment to which the person would be entitled under section 34(1a) of the *Police Superannuation Act 1990* if the payment were to be made to the person on the prescribed date;
 - (c) the provisions of section 32(6) will apply in relation to the amount (subject to section 32(6a)) as if the amount were a component preserved by the person under section 32;
 - (d) the person will be taken to be a member of the Triple S scheme by virtue of section 14(10a).

- (2) The following provisions apply to accrued superannuation benefits preserved by a person under section 34(1)(b) of the *Police Superannuation Act 1990* immediately before the prescribed date if the person resigned after a contribution period of less than 120 months:
- (a) the Board will establish a rollover account in the name of the person;
 - (b) the balance of the rollover account, on the establishment of the account under this clause, will be an amount equivalent to the amount of the superannuation payment to which the person would be entitled under section 34(2) of the *Police Superannuation Act 1990* if the payment were to be made to the person on the prescribed date;
 - (c) the provisions of section 32(6) will apply (in lieu of section 34(2) of the *Police Superannuation Act 1990*) in relation to the amount (subject to section 32(6a)) as if the amount were a component preserved by the person under section 32;
 - (d) the person will be taken to be a member of the Triple S scheme by virtue of section 14(10a).

20—Balances of accounts

- (1) If the Board is required under this Part to establish a member's contribution account or a rollover account in the name of a person—
- (a) the amount that is to be the balance of the account on the establishment of the account is to be paid to the Southern State Superannuation Fund by the Treasurer out of the Consolidated Account (which is appropriated to the necessary extent) or out of a special deposit account established by the Treasurer for the purpose of making payments required under the *Police Superannuation Act 1990*; and
 - (b) if the amount that is to be the balance of the account includes an amount equivalent to—
 - (i) the balance of a contribution account, investment account, rollover account or co-contribution account maintained by the Police Superannuation Board (a *police superannuation account*); or
 - (ii) the aggregate balance of a number of police superannuation accounts,(the *equivalent amount*), then,
 - (iii) the Treasurer will reimburse the Consolidated Account or special deposit account by charging the equivalent amount against the relevant division of the Police Superannuation Fund; and
 - (iv) the balance of each police superannuation account referred to in subparagraphs (i) and (ii) will, on the establishment of the person's contribution account or rollover account in the Triple S scheme, be taken to be zero.

- (2) If the Board is required under this Part to establish an employer contribution account in the name of a person, the amount that is to be the balance of the account on the establishment of the account is to be paid to the Southern State Superannuation (Employers) Fund by the Treasurer out of the Consolidated Account (which is appropriated to the necessary extent) or out of a special deposit account established by the Treasurer for the purpose of making payments required under the *Police Superannuation Act 1990*.
- (3) If—
- (a) the Board is required under this Part to establish a rollover account in the name of a person for whom a superannuation benefit or payment has been preserved in the Police Superannuation Scheme; and
 - (b) the balance of the account, on the establishment of the account, is to be an amount equivalent to the amount of a superannuation payment to which the person would be entitled under the *Police Superannuation Act 1990* if the superannuation payment were to be made to the person, in accordance with the provision of that Act pursuant to which the benefit or payment was preserved, on or immediately before the prescribed date,
- the preserved benefit or payment will be taken, on the establishment of the rollover account in the Triple S scheme, to have been transferred from the Police Superannuation Scheme to the Triple S scheme (and the person will have no further entitlement to a benefit or payment under the provision of the *Police Superannuation Act 1990* pursuant to which the benefit or payment was preserved).
- (4) The Police Superannuation Board may, at a time determined by the Board to be appropriate in the circumstances, close an account that is no longer required for the purposes of the *Police Superannuation Act 1990*.
- (5) For the avoidance of doubt, section 13(6) of the *Police Superannuation Act 1990* applies where it is necessary for the Police Superannuation Board to determine, for the purposes of this Part, the balance of any account maintained by the Board under that Act.

21—Investment of transferred money

For the purposes of determining a rate of return under section 7A or 27 in respect of an account established by the Board as required under this Part, the Board and the Corporation must, on the establishment of the account, determine the relevant class of investments, or combination of classes of investments, on the basis that the member for whom the account has been established has not made a nomination under the relevant section (although the member may, subject to the Act, subsequently nominate a different class of investments, or combination of classes of investments, for the purpose of determining a rate of return).

22—Administration costs associated with transition

The costs associated with—

- (a) determining the balances of accounts under the *Police Superannuation Act 1990*; and
- (b) establishing, and determining the balances of, new accounts under this Act; and

- (c) transferring Police Superannuation Scheme contributors to the Triple S scheme; and
- (d) any other administrative act required under, or necessary or expedient for the purposes of, this Part,

will be recoverable from the Police Superannuation Fund.

23—Other provisions

- (1) The Governor may, by regulation, make provisions of a saving or transitional nature consequent on the enactment of the amending Act.
- (2) A provision of a regulation made under subclause (1) may, if the regulation so provides, take effect from the commencement of the amending Act or from a later day.
- (3) To the extent to which a provision takes effect under subclause (2) from a day earlier than the day of the regulation's publication in the Gazette, the provision does not operate to the disadvantage of a person by—
 - (a) decreasing the person's rights; or
 - (b) imposing liabilities on the person.
- (4) The *Acts Interpretation Act 1915* will, except to the extent of any inconsistency with the provisions of this Schedule (or regulations made under this Schedule), apply to any amendment or repeal effected by the amending Act.

Legislative history

Notes

- Please note—References in the legislation to other legislation or instruments or to titles of bodies or offices are not automatically updated as part of the program for the revision and publication of legislation and therefore may be obsolete.
- Earlier versions of this Act (historical versions) are listed at the end of the legislative history.
- For further information relating to the Act and subordinate legislation made under the Act see the Index of South Australian Statutes or www.legislation.sa.gov.au.

Repeal of Act

The *Southern State Superannuation Act 1994* was repealed by Sch 1 cl 8 of the *Southern State Superannuation Act 2009* on 1.8.2009.

Legislation repealed by principal Act

The *Southern State Superannuation Act 1994* repealed the following:

Superannuation (Benefit Scheme) Act 1992

Principal Act and amendments

Year	No	Title	Assent	Commencement
1994	66	<i>Southern State Superannuation Act 1994</i>	3.11.1994	1.7.1995: s 2
1995	38	<i>Superannuation Funds Management Corporation of South Australia Act 1995</i>	27.4.1995	1.7.1995 (<i>Gazette</i> 25.5.1995 p2199)
1997	25	<i>Statutes Amendment (Superannuation) Act 1997</i>	10.4.1997	ss 16 & 17—1.7.1995: s 2(2); ss 12—15 and 18 & 19—24.4.1997 (<i>Gazette</i> 24.4.1997 p1618)
1998	66	<i>Southern State Superannuation (Merger of Schemes) Amendment Act 1998</i>	10.9.1998	1.7.1998: s 2
1999	86	<i>Southern State Superannuation (Salary) Amendment Act 1999</i>	2.12.1999	1.12.1999: s 2
1999	87	<i>Statutes Amendment (Visiting Medical Officers Superannuation) Act 1999</i>	2.12.1999	Pt 2 (s 4)—23.12.1999 (<i>Gazette</i> 23.12.1999 p3670)
2000	4	<i>District Court (Administrative and Disciplinary Division) Amendment Act 2000</i>	20.4.2000	Sch 1 (cl 39)—1.6.2000 (<i>Gazette</i> 18.5.2000 p2554)
2000	56	<i>Southern State Superannuation (Contributions) Amendment Act 2000</i>	20.7.2000	10.8.2000 (<i>Gazette</i> 10.8.2000 p444)

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2001	39	<i>Southern State Superannuation (Invalidity/Death Insurance) Amendment Act 2001</i>	3.8.2001	27.9.2001 (<i>Gazette 27.9.2001 p4296</i>) except ss 3(a), (b), (d)—(f), 4—13, 16—18, 19(b), (c), 19(d) (except the part that strikes out s 34(4)), 20(a)—(e), 20(f) (except the part that strikes out s 35(5)), 20(g), 21 and 22—1.7.2002 (<i>Gazette 27.6.2002 p2681</i>)
2003	13	<i>Statutes Amendment (Equal Superannuation Entitlements for Same Sex Couples) Act 2003</i>	12.6.2003	Pt 4 (ss 9 & 10)—3.7.2003 (<i>Gazette 3.7.2003 p2877</i>)
2003	49	<i>Statutes Amendment (Division of Superannuation Interests under Family Law Act) Act 2003</i>	20.11.2003	Pt 5 (ss 15—27) and Sch 1—18.12.2003 (<i>Gazette 18.12.2003 p4527</i>)
2003	59	<i>Southern State Superannuation (Visiting Medical Officers) Amendment Act 2003</i>	11.12.2003	1.7.2003: s 2
2004	37	<i>Statutes Amendment (Miscellaneous Superannuation Measures) Act 2004</i>	5.8.2004	Pt 3 (ss 13—15)—19.8.2004 (<i>Gazette 19.8.2004 p3280</i>)
2004	51	<i>Statutes Amendment (Miscellaneous Superannuation Measures No 2) Act 2004</i>	16.12.2004	Pt 5 (s 39)—3.7.2003: s 2(3); Pt 5 (ss 20—38)—13.1.2005 (<i>Gazette 13.1.2005 p69</i>)
2006	40	<i>Southern State Superannuation (Insurance, Spouse Accounts and Other Measures) Amendment Act 2006</i>	14.12.2006	1.2.2007 (<i>Gazette 25.1.2007 p277</i>) except ss 4(4), (8), 5, 7—9, new s 21(2)(b) (as inserted by s 12), 18, new s 33A(14)(a) (as inserted by s 20), 24, 26—29, 30(2), (3) & 32—12.4.2007 (<i>Gazette 12.4.2007 p1161</i>)
2006	43	<i>Statutes Amendment (Domestic Partners) Act 2006</i>	14.12.2006	Pt 81 (ss 196—198)—1.6.2007 (<i>Gazette 26.4.2007 p1352</i>)
2008	4	<i>Statutes Amendment (Transition to Retirement—State Superannuation) Act 2008</i>	13.3.2008	Pt 2 (ss 4—8)—1.7.2008 (<i>Gazette 26.6.2008 p2554</i>)
2008	25	<i>Statutes Amendment (Police Superannuation) Act 2008</i>	26.6.2008	Pt 3 (ss 30—52)—1.7.2008 (<i>Gazette 26.6.2008 p2554</i>)

Provisions amended

Entries that relate to provisions that have been deleted appear in italics.

Provision	How varied	Commencement
Pt 1		
s 2	<i>omitted under Legislation Revision and Publication Act 2002</i>	3.7.2003
s 3		
s 3(1)		
<i>additional invalidity/death insurance</i>	<i>inserted by 39/2001 s 3(a)</i>	1.7.2002
	<i>deleted by 40/2006 s 4(1)</i>	1.2.2007
<i>additional invalidity/death insurance benefits</i>	<i>inserted by 39/2001 s 3(a)</i>	1.7.2002

	<i>deleted by 40/2006 s 4(1)</i>	1.2.2007
annual employer contribution	<i>deleted by 66/1998 s 3(a)</i>	1.7.1998
actuary	inserted by 66/1998 s 3(a)	1.7.1998
basic future service benefit	<i>substituted by 66/1998 s 3(b)</i>	1.7.1998
	<i>deleted by 39/2001 s 3(b)</i>	1.7.2002
basic invalidity/death insurance	inserted by 39/2001 s 3(b)	1.7.2002
basic invalidity death insurance benefits	inserted by 39/2001 s 3(b)	1.7.2002
charge percentage	amended by 66/1998 s 3(c), (d)	1.7.1998
	amended by 56/2000 s 3(a)	10.8.2000
	amended by 59/2003 s 4(1), (2)	1.7.2003
co-contribution	inserted by 51/2004 s 20(1)	13.1.2005
co-contribution account	inserted by 51/2004 s 20(1)	13.1.2005
contributions	inserted by 39/2001 s 3(c)	27.9.2001
	amended by 40/2006 s 4(2)	1.2.2007
deferred superannuation contributions surcharge	inserted by 37/2004 s 13(1)	19.8.2004
employment to which this Act applies	amended by 66/1998 s 3(e)	1.7.1998
	amended by 51/2004 s 20(2)	13.1.2005
future service benefit	<i>deleted by 39/2001 s 3(d)</i>	1.7.2002
invalidity/death insurance benefits	inserted by 39/2001 s 3(e)	1.7.2002
	amended by 40/2006 s 4(3)	1.2.2007
member	amended by 40/2006 s 4(4)	12.4.2007
member's contribution account	amended by 66/1998 s 3(f)	1.7.1998
member of the police force	<i>deleted by 40/2006 Sch 2</i>	1.2.2007
monetary salary	inserted by 56/2000 s 3(b)	10.8.2000
non-monetary remuneration	<i>inserted by 86/1999 s 3(a)</i>	1.12.1999
	<i>deleted by 40/2006 s 4(5)</i>	1.2.2007
non-monetary salary	inserted by 56/2000 s 3(c)	10.8.2000
	substituted by 40/2006 s 4(5)	1.2.2007
notional salary	inserted by 66/1998 s 3(g)	1.7.1998

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police cadet	amended by 40/2006 Sch 2	1.2.2007
police member	inserted by 25/2008 s 30(1)	1.7.2008
Police Superannuation Scheme	inserted by 25/2008 s 30(1)	1.7.2008
preservation age	inserted by 4/2008 s 4(1)	1.7.2008
the PSESS Scheme	inserted by 66/1998 s 3(h)	1.7.1998
putative spouse	inserted by 13/2003 s 9	3.7.2003
	substituted by 43/2006 s 196	1.6.2007
retirement age	inserted by 25/2008 s 30(2)	1.7.2008
rollover account	inserted by 66/1998 s 3(i)	1.7.1998
	substituted by 49/2003 s 15(1)	18.12.2003
salary	amended by 86/1999 s 3(b)	1.12.1999
	amended by 40/2006 s 4(6)	1.2.2007
	(a) deleted by 40/2006 s 4(7)	1.2.2007
the SIS Act	inserted by 66/1998 s 3(j)	1.7.1998
special deposit account	inserted by 25/1997 s 12	24.4.1997
spouse account	inserted by 40/2006 s 4(8)	12.4.2007
spouse member	inserted by 40/2006 s 4(8)	12.4.2007
the Superannuation Funds Management Corporation of South Australia	inserted by 38/1995 Sch 2	1.7.1995
teaching hospital	inserted by 59/2003 s 4(3)	1.7.2003
Superannuation Contributions Tax Act	inserted by 37/2004 s 13(2)	19.8.2004
<i>supplementary future service benefit</i>	<i>substituted by 66/1998 s 3(k)</i>	<i>1.7.1998</i>
	<i>deleted by 39/2001 s 3(f)</i>	<i>1.7.2002</i>
<i>supplementary future service benefit member</i>	<i>deleted by 39/2001 s 3(f)</i>	<i>1.7.2002</i>
surchARGE notice	inserted by 37/2004 s 13(3)	19.8.2004
<i>the Trust</i>	<i>deleted by 38/1995 Sch 2</i>	<i>1.7.1995</i>
the Triple S scheme	inserted by 66/1998 s 3(1)	1.7.1998
visiting medical officer	inserted by 59/2003 s 4(4)	1.7.2003
voluntary invalidity/death insurance	inserted by 40/2006 s 4(9)	1.2.2007

voluntary invalidity/death insurance benefits	inserted by 40/2006 s 4(9)	1.2.2007
s 3(3)	deleted by 66/1998 s 3(m)	1.7.1998
	inserted by 86/1999 s 3(c)	1.12.1999
	substituted by 56/2000 s 3(d)	10.8.2000
	substituted by 40/2006 s 4(10)	1.2.2007
s 3(3a)—(3c)	<i>inserted by 86/1999 s 3(c)</i>	<i>1.12.1999</i>
	<i>deleted by 40/2006 s 4(10)</i>	<i>1.2.2007</i>
s 3(4a)	inserted by 66/1998 s 3(n)	1.7.1998
s 3(4b)	inserted by 4/2008 s 4(2)	1.7.2008
s 3(5)	amended by 66/1998 s 3(o), (p)	1.7.1998
	amended by 40/2006 s 4(11), (12)	1.2.2007
s 3(6) and (7)	inserted by 66/1998 s 3(q)	1.7.1998
s 3(8)	inserted by 49/2003 s 15(2)	18.12.2003
s 3A	inserted by 13/2003 s 10	3.7.2003
s 3A(1)	substituted by 43/2006 s 197	1.6.2007
s 3B	inserted by 13/2003 s 10	3.7.2003
Pt 2		
Pt 2 Div 1		
s 4		
s 4(3)	amended by 38/1995 Sch 2	1.7.1995
s 4(4)	amended by 25/1997 s 13(a)	24.4.1997
	amended by 40/2006 s 5(1)	12.4.2007
s 4(4a)	inserted by 66/1998 s 4	1.7.1998
s 4(4b)	inserted by 51/2004 s 21	13.1.2005
	amended by 40/2006 s 5(2)	12.4.2007
	amended by 25/2008 s 31	1.7.2008
s 4(6)	amended by 25/1997 s 13(b)	24.4.1997
s 4(7)	amended by 38/1995 Sch 2	1.7.1995
s 5		
s 5(1) and (2)	amended by 38/1995 Sch 2	1.7.1995
s 5(3)—(5)	<i>deleted by 38/1995 Sch 2</i>	<i>1.7.1995</i>
s 6	<i>deleted by 38/1995 Sch 2</i>	<i>1.7.1995</i>
Pt 2 Div 2	heading amended by 66/1998 s 5	1.7.1998
	heading substituted by 51/2004 s 22	13.1.2005
s 7		
s 7(1)	substituted by 66/1998 s 6(a)	1.7.1998
	substituted by 25/2008 s 32(1)	1.7.2008
s 7(2)	substituted by 25/2008 s 32(1)	1.7.2008
s 7(2a) and (2b)	<i>inserted by 66/1998 s 6(b)</i>	<i>1.7.1998</i>
	<i>deleted by 25/2008 s 32(1)</i>	<i>1.7.2008</i>
s 7(2c)	inserted by 51/2004 s 23(1)	13.1.2005

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	amended by 25/2008 s 32(2)	1.7.2008
s 7(3)	deleted by 66/1998 s 6(c)	1.7.1998
	inserted by 49/2003 s 16	18.12.2003
	amended by 51/2004 s 23(2), (3)	13.1.2005
	substituted by 40/2006 s 6	1.2.2007
s 7(3a)	inserted by 51/2004 s 23(4)	13.1.2005
s 7(4)	deleted by 66/1998 s 6(d)	1.7.1998
	inserted by 49/2003 s 16	18.12.2003
s 7(5)	inserted by 51/2004 s 23(5)	13.1.2005
s 7(5)—(7)	<i>deleted by 66/1998 s 6(d)</i>	1.7.1998
s 7A	inserted by 66/1998 s 7	1.7.1998
s 7A(1)	amended by 51/2004 s 24(1)	13.1.2005
s 7A(4)	amended by 51/2004 s 24(2)	13.1.2005
s 7B	inserted by 66/1998 s 7	1.7.1998
s 8		
s 8(1)	substituted by 40/2006 s 7	12.4.2007
s 8(1a)	inserted by 40/2006 s 7	12.4.2007
Pt 2 Div 3		
s 9		
s 9(2)	amended by 66/1998 s 8	1.7.1998
	amended by 56/2000 s 4	10.8.2000
	amended by 25/2008 s 33(1)	1.7.2008
	(ab) deleted by 25/2008 s 31(2)	1.7.2008
s 9(3)	substituted by 25/1997 s 14	24.4.1997
	amended by 39/2001 s 4	1.7.2002
s 10		
s 10(1a)	inserted by 39/2001 s 5	1.7.2002
s 11		
s 11(1)	amended by 66/1998 s 9(a)	1.7.1998
s 11(2)	amended by 66/1998 s 9(b)	1.7.1998
Pt 2 Div 4		
s 12		
s 12(1)	amended by 25/1997 s 15(a)	24.4.1997
	amended by 49/2003 s 17	18.12.2003
s 12(2)	amended by 25/1997 s 15(b)	24.4.1997
	substituted by 66/1998 s 10	1.7.1998
	substituted by 51/2004 s 25	13.1.2005
s 12(3)	amended by 25/1997 s 15(b)	24.4.1997
	amended by 39/2001 s 6(a)	1.7.2002
s 12(4)	amended by 39/2001 s 6(b), (c)	1.7.2002
	amended by 40/2006 Sch 2	1.2.2007
Pt 2 Div 5		
s 13		

s 13(2)	amended by 40/2006 s 8	12.4.2007
s 13(3) and (4)	deleted by 38/1995 Sch 2	1.7.1995
s 13A	inserted by 66/1998 s 11	1.7.1998
s 13A(2)	amended by 39/2001 s 7	1.7.2002
	amended by 40/2006 s 9	12.4.2007
Pt 3	heading substituted by 39/2001 s 8	1.7.2002
Pt 3 Div 1	amended by 25/1997 s 16	1.7.1995
	substituted by 66/1998 s 12	1.7.1998
s 14		
s 14(2a)	inserted by 25/2008 s 34(1)	1.7.2008
s 14(9)	inserted by 56/2000 s 5	10.8.2000
	amended by 25/2008 s 34(2)	1.7.2008
s 14(10)	inserted by 49/2003 s 18	18.12.2003
s 14(10a)	inserted by 51/2004 s 26(1)	13.1.2005
	substituted by 25/2008 s 34(3)	1.7.2008
s 14(11)	inserted by 49/2003 s 18	18.12.2003
	amended by 51/2004 s 26(2), (3)	13.1.2005
s 15A	inserted by 87/1999 s 4	23.12.1999
	deleted by 59/2003 s 5	1.7.2003
	inserted by 40/2006 s 10	1.2.2007
s 15B	inserted by 56/2000 s 6	10.8.2000
s 15B(1)	substituted by 40/2006 s 11(1)	1.2.2007
s 15B(5)	amended by 40/2006 s 11(2)	1.2.2007
s 15B(6)	inserted by 40/2006 s 11(3)	1.2.2007
s 15C	inserted by 25/2008 s 35	1.7.2008
s 16		
s 16(5) and (6)	inserted by 51/2004 s 27	13.1.2005
s 16(7)	inserted by 25/2008 s 36	1.7.2008
Pt 3 Div 2	heading substituted by 39/2001 s 9	1.7.2002
s 20	inserted by 25/2008 s 37	1.7.2008
s 21	inserted by 39/2001 s 10	1.7.2002
s 21(2)	amended by 49/2003 s 19	18.12.2003
	amended by 59/2003 s 6	1.7.2003
	substituted by 51/2004 s 28	13.1.2005
	substituted by 40/2006 s 12	1.2.2007 except s 21(2)(b)— 12.4.2007
	amended by 25/2008 s 38	1.7.2008
s 22		
s 22(1)	substituted by 39/2001 s 11(a)	1.7.2002
	amended by 40/2006 s 13(1)	1.2.2007
	amended by 25/2008 s 39(1), (2)	1.7.2008
s 22(1a)	inserted by 66/1998 s 13(a)	1.7.1998
	amended by 39/2001 s 11(b)	1.7.2002

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	amended by 40/2006 s 13(1)	1.2.2007
s 22(1ab)	inserted by 40/2006 s 13(2)	1.2.2007
s 22(1b)	inserted by 66/1998 s 13(a)	1.7.1998
	amended by 39/2001 s 11(c)	1.7.2002
	amended by 49/2003 s 20	18.12.2003
	amended by 59/2003 s 7	1.7.2003
	substituted by 51/2004 s 29	13.1.2005
	amended by 40/2006 s 13(1), (3)	1.2.2007
s 22(2)	amended by 39/2001 s 11(d)	1.7.2002
	amended by 40/2006 s 13(1)	1.2.2007
s 22(3)	<i>substituted by 39/2001 s 11(e)</i>	<i>1.7.2002</i>
	<i>amended by 40/2006 s 13(1), Sch 2</i>	<i>1.2.2007</i>
	<i>deleted by 25/2008 s 39(3)</i>	<i>1.7.2008</i>
s 22(4)	amended by 66/1998 s 13(b)	1.7.1998
s 22(7)	amended by 39/2001 s 11(f)	1.7.2002
	amended by 40/2006 s 13(1)	1.2.2007
s 22(8)	inserted by 66/1998 s 13(c)	1.7.1998
	amended by 39/2001 s 11(g)	1.7.2002
	amended by 40/2006 s 13(1)	1.2.2007
s 22(9)	inserted by 39/2001 s 11(h)	1.7.2002
	amended by 40/2006 s 13(1)	1.2.2007
s 23	amended by 66/1998 s 14	1.7.1998
	substituted by 39/2001 s 12	1.7.2002
s 23(1)	amended by 40/2006 s 14	1.2.2007
	amended by 25/2008 s 40(1)	1.7.2008
s 23(2)	<i>amended by 40/2006 s 14, Sch 2</i>	<i>1.2.2007</i>
	<i>deleted by 25/2008 s 40(2)</i>	<i>1.7.2008</i>
s 23(4)	amended by 40/2006 s 14	1.2.2007
ss 23A and 23B	inserted by 25/2008 s 41	1.7.2008
s 24	substituted by 39/2001 s 13	1.7.2002
s 24(1), (2) and (4)	amended by 40/2006 s 15	1.2.2007
s 24A	inserted by 39/2001 s 13	1.7.2002
s 24A(1), (2) and (5)	amended by 40/2006 s 16	1.2.2007
Pt 3 Div 3		
s 25		
s 25(1)	amended by 66/1998 s 15(a)	1.7.1998
	amended by 56/2000 s 7(a)	10.8.2000
	substituted by 40/2006 s 17(1)	1.2.2007
s 25(2)	substituted by 66/1998 s 15(b)	1.7.1998
	amended by 49/2003 s 21	18.12.2003
	substituted by 51/2004 s 30	13.1.2005
	amended by 40/2006 s 17(2)	1.2.2007

s 25(3)	amended by 40/2006 Sch 2	1.2.2007
	amended by 25/2008 s 42(1)	1.7.2008
s 25(3a)	inserted by 25/1997 s 17(a)	1.7.1995
	amended by 40/2006 Sch 2	1.2.2007
	substituted by 25/2008 s 42(2)	1.7.2008
s 25(4a)	inserted by 25/2008 s 42(3)	1.7.2008
s 25(5)	amended by 25/1997 s 17(b)	1.7.1995
	substituted by 66/1998 s 15(c)	1.7.1998
	amended by 25/2008 s 42(4)	1.7.2008
s 25(6)	substituted by 66/1998 s 15(c)	1.7.1998
	substituted by 56/2000 s 7(b)	10.8.2000
s 25(7)	substituted by 66/1998 s 15(c)	1.7.1998
	substituted by 56/2000 s 7(c)	10.8.2000
<i>s 25(7a)</i>	<i>inserted by 66/1998 s 15(c)</i>	<i>1.7.1998</i>
	<i>deleted by 56/2000 s 7(c)</i>	<i>10.8.2000</i>
s 25(8)	amended by 66/1998 s 15(d)	1.7.1998
	substituted by 56/2000 s 7(c)	10.8.2000
<i>s 25(8a)</i>	<i>inserted by 66/1998 s 15(e)</i>	<i>1.7.1998</i>
	<i>deleted by 56/2000 s 7(c)</i>	<i>10.8.2000</i>
s 25(9)	amended by 56/2000 s 7(d)	10.8.2000
s 25(10)	inserted by 56/2000 s 7(e)	10.8.2000
s 25A		
s 25A	inserted by 66/1998 s 16	1.7.1998
s 25A(1)	amended by 56/2000 s 8	10.8.2000
s 25A(1a)	inserted by 39/2001 s 14(a)	27.9.2001
s 25A(2)	amended by 39/2001 s 14(b)	27.9.2001
Pt 3 Div 4		
s 26		
s 26(1)	amended by 56/2000 s 9(a)	10.8.2000
	amended by 39/2001 s 15	27.9.2001
s 26(1a)	inserted by 56/2000 s 9(b)	10.8.2000
s 26(2)	amended by 56/2000 s 9(c)	10.8.2000
s 26(2a)	inserted by 49/2003 s 22	18.12.2003
	amended by 4/2008 s 5	1.7.2008
Pt 3A	inserted by 40/2006 s 18	12.4.2007
Pt 3A Div 1		
s 26A		
eligible member	amended by 25/2008 s 43	1.7.2008
Pt 3A Div 2		
s 26D		
s 26D(2)	amended by 4/2008 s 6	1.7.2008
Pt 3A Div 4		
s 26J		

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s 26J(1) and (2)	amended by 25/2008 s 44	1.7.2008
Pt 4		
s 27	amended by 25/1997 s 18	24.4.1997
	substituted by 66/1998 s 17	1.7.1998
s 27(2)	amended by 56/2000 s 10(a), (b)	10.8.2000
s 27(2a)	inserted by 56/2000 s 10(c)	10.8.2000
s 27(2b)	inserted by 56/2000 s 10(c)	10.8.2000
	amended by 25/2008 s 45(1), (2)	1.7.2008
s 27(7)	substituted by 56/2000 s 10(d)	10.8.2000
	amended by 39/2001 s 16(a)	1.7.2002
	amended by 40/2006 s 19(1), (2)	1.2.2007
s 27(7a)	inserted by 56/2000 s 10(d)	10.8.2000
	substituted by 40/2006 s 19(3)	1.2.2007
	amended by 25/2008 s 45(3)	1.7.2008
s 27(8)	substituted by 39/2001 s 16(b)	1.7.2002
s 27(9)	substituted by 40/2006 s 19(4)	1.2.2007
s 27(11)	inserted by 49/2003 s 23	18.12.2003
	amended by 25/2008 s 45(4)	1.7.2008
s 28	<i>deleted by 66/1998 s 18</i>	1.7.1998
s 29	<i>deleted by 25/1997 s 19</i>	24.4.1997
Pt 5		
s 30	substituted by 66/1998 s 19	1.7.1998
co-contribution component	inserted by 51/2004 s 31	13.1.2005
<i>the future service benefit factor</i>	<i>deleted by 39/2001 s 17</i>	1.7.2002
ss 30A and 30B	inserted by 4/2008 s 7	1.7.2008
s 31		
s 31(1)	amended by 66/1998 s 20(a)	1.7.1998
	substituted by 51/2004 s 32(1)	13.1.2005
s 31(1a)	inserted by 66/1998 s 20(b)	1.7.1998
	amended by 51/2004 s 32(2)	13.1.2005
s 31(2)	amended by 25/2008 s 46	1.7.2008
s 32		
s 32(1)	amended by 66/1998 s 21(a)	1.7.1998
	amended by 25/2008 s 47	1.7.2008
s 32(2)	amended by 66/1998 s 21(b)	1.7.1998
	amended by 25/2008 s 47	1.7.2008
s 32(2a)	inserted by 66/1998 s 21(c)	1.7.1998
	amended by 25/2008 s 47	1.7.2008
s 32(2b)	inserted by 51/2004 s 33(1)	13.1.2005
	amended by 25/2008 s 47	1.7.2008
s 32(3)	amended by 66/1998 s 21(d)	1.7.1998

s 32(4)	substituted by 66/1998 s 21(e)	1.7.1998
	amended by 51/2004 s 33(2), (3)	13.1.2005
s 32(6)	substituted by 66/1998 s 21(f)	1.7.1998
	amended by 51/2004 s 33(4)	13.1.2005
s 32(6a)	inserted by 66/1998 s 21(f)	1.7.1998
	amended by 51/2004 s 33(5)	13.1.2005
s 32(7)	amended by 66/1998 s 21(g), (h)	1.7.1998
	amended by 51/2004 s 33(6)	13.1.2005
s 32(8)	substituted by 66/1998 s 21(i)	1.7.1998
	substituted by 51/2004 s 33(7)	13.1.2005
s 32(9)	amended by 66/1998 s 21(j), (k)	1.7.1998
	amended by 51/2004 s 33(8)	13.1.2005
s 32(10)	substituted by 66/1998 s 21(l)	1.7.1998
	substituted by 51/2004 s 33(9)	13.1.2005
s 32(11)	substituted by 66/1998 s 21(m)	1.7.1998
	amended by 25/2008 s 47	1.7.2008
s 33		
s 33(1)	amended by 66/1998 s 22(a)	1.7.1998
	substituted by 51/2004 s 34(1)	13.1.2005
s 33(2)	substituted by 66/1998 s 22(b)	1.7.1998
	amended by 51/2004 s 34(2)	13.1.2005
s 33A	inserted by 66/1998 s 23	1.7.1998
s 33A(1)	substituted by 40/2006 s 20(1)	1.2.2007
s 33A(1a)	inserted by 40/2006 s 20(1)	1.2.2007
s 33A(2)	amended by 40/2006 s 20(2)	1.2.2007
s 33A(4)	substituted by 56/2000 s 11	10.8.2000
	substituted by 40/2006 s 20(3)	1.2.2007
s 33A(4a)—(4c)	inserted by 40/2006 s 20(3)	1.2.2007
s 33A(5)	substituted by 56/2000 s 11	10.8.2000
	amended by 39/2001 s 18(a)	1.7.2002
	amended by 40/2006 s 20(4), Sch 2	1.2.2007
	amended by 25/2008 s 48(1)	1.7.2008
s 33A(6)	substituted by 39/2001 s 18(b)	1.7.2002
	amended by 40/2006 s 20(5)	1.2.2007
s 33A(7)	amended by 40/2006 s 20(6)	1.2.2007
s 33A(9)	amended by 40/2006 s 20(7)	1.2.2007
s 33A(10)	amended by 40/2006 s 20(8)	1.2.2007
s 33A(14)	inserted by 40/2006 s 20(9)	1.2.2007 except s 33A(14)(a)— 12.4.2007
s 33A(15)—(22)	inserted by 40/2006 s 20(9)	1.2.2007
s 33A(23)	inserted by 25/2008 s 48(2)	1.7.2008
s 34		
s 34(1)	amended by 66/1998 s 24(a), (b)	1.7.1998

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	amended by 39/2001 s 19(a)	27.9.2001
	amended by 39/2001 s 19(b)	1.7.2002
	amended by 51/2004 s 35(1)	13.1.2005
	amended by 40/2006 s 21(1), (2)	1.2.2007
s 34(2)	substituted by 66/1998 s 24(c)	1.7.1998
	substituted by 39/2001 s 19(c)	1.7.2002
	amended by 40/2006 s 21(3)	1.2.2007
s 34(3)	substituted by 66/1998 s 24(c)	1.7.1998
	substituted by 39/2001 s 19(c)	1.7.2002
	amended by 40/2006 s 21(4)	1.2.2007
s 34(3a) and (3b)	<i>inserted by 66/1998 s 24(c)</i>	1.7.1998
	<i>deleted by 39/2001 s 19(d)</i>	1.7.2002
s 34(4)	<i>deleted by 39/2001 s 19(d)</i>	27.9.2001
s 34(5)	<i>substituted by 66/1998 s 24(d)</i>	1.7.1998
	<i>deleted by 39/2001 s 19(d)</i>	1.7.2002
s 34(5a)	<i>inserted by 66/1998 s 24(d)</i>	1.7.1998
	<i>deleted by 39/2001 s 19(d)</i>	1.7.2002
s 34(6)	amended by 40/2006 Sch 2	1.2.2007
S	amended by 40/2006 Sch 2	1.2.2007
s 34(6a)	inserted by 66/1998 s 24(e)	1.7.1998
	amended by 51/2004 s 35(2), (3)	13.1.2005
s 34(6b)	inserted by 25/2008 s 49(1)	1.7.2008
s 34(10)	inserted by 25/2008 s 49(2)	1.7.2008
s 35		
s 35(2)	amended by 66/1998 s 25(a)	1.7.1998
	amended by 39/2001 s 20(a)	1.7.2002
	amended by 51/2004 s 36(1)	13.1.2005
	amended by 40/2006 s 22	1.2.2007
s 35(2a)	inserted by 49/2003 s 24	18.12.2003
s 35(3)	substituted by 66/1998 s 25(b)	1.7.1998
	amended by 39/2001 s 20(b)—(d)	1.7.2002
	amended by 40/2006 s 22	1.2.2007
s 35(4)	substituted by 66/1998 s 25(b)	1.7.1998
	substituted by 39/2001 s 20(e)	1.7.2002
	amended by 40/2006 s 22	1.2.2007
s 35(4aa)	inserted by 39/2001 s 20(e)	1.7.2002
s 35(4a) and (4b)	<i>inserted by 66/1998 s 25(b)</i>	1.7.1998
	<i>deleted by 39/2001 s 20(f)</i>	1.7.2002
s 35(5)	<i>deleted by 39/2001 s 20(f)</i>	27.9.2001
s 35(6)	<i>substituted by 66/1998 s 25(c)</i>	1.7.1998
	<i>deleted by 39/2001 s 20(f)</i>	1.7.2002
s 35(6a)	<i>inserted by 66/1998 s 25(c)</i>	1.7.1998
	<i>deleted by 39/2001 s 20(f)</i>	1.7.2002

s 35(7)	amended by 40/2006 Sch 2	1.2.2007
S	amended by 40/2006 Sch 2	1.2.2007
s 35(7a)	inserted by 66/1998 s 25(d)	1.7.1998
	amended by 51/2004 s 36(2), (3)	13.1.2005
s 35(7b)	inserted by 25/2008 s 50	1.7.2008
s 35(9)	inserted by 39/2001 s 20(g)	1.7.2002
	amended by 40/2006 s 22	1.2.2007
s 35AA	inserted by 37/2004 s 14	19.8.2004
s 35AA(3a)	inserted by 40/2006 s 23	1.2.2007
ss 35AAB and 35AAC	inserted by 37/2004 s 14	19.8.2004
Pt 5A	inserted by 49/2003 s 25	18.12.2003
s 35B		
member	inserted by 40/2006 s 24	12.4.2007
s 35E		
s 35E(2)	amended by 51/2004 s 37	13.1.2005
s 35E(5) and (6)	inserted by 4/2008 s 8	1.7.2008
s 35F	substituted by 51/2004 s 38	13.1.2005
Pt 6		
s 36	substituted by 66/1998 s 26	1.7.1998
s 36(1)	s 36 amended by 39/2001 s 21	1.7.2002
	s 36 amended by 40/2006 s 25	1.2.2007
	s 36 redesignated as s 36(1) by 25/2008 s 51	1.7.2008
s 36(2)	inserted by 25/2008 s 51	1.7.2008
s 38		
s 38(1) and (2)	amended by 40/2006 Sch 2	1.2.2007
s 38(3)		
<i>the PSESS Scheme</i>	<i>deleted by 66/1998 s 27</i>	<i>1.7.1998</i>
s 39	amended by 40/2006 Sch 2	1.2.2007
s 40		
s 40(1)	amended by 66/1998 s 28	1.7.1998
	amended by 4/2000 s 9(1) (Sch 1 cl 39(a))	1.6.2000
s 40(2)	<i>deleted by 4/2000 s 9(1) (Sch 1 cl 39(b))</i>	<i>1.6.2000</i>
s 40(3)	<i>deleted by 4/2000 s 9(1) (Sch 1 cl 39(c))</i>	<i>1.6.2000</i>
s 40(4)	amended by 4/2000 s 9(1) (Sch 1 cl 39(d))	1.6.2000
s 41		
s 41(1)	amended by 37/2004 s 15(1)	19.8.2004
	amended by 40/2006 s 26(1)	12.4.2007
s 41(2)	amended by 40/2006 s 26(2)	12.4.2007
s 41(3)	amended by 66/1998 s 29	1.7.1998
s 41(6) and (7)	inserted by 37/2004 s 15(2)	19.8.2004
s 43		
s 43(1), (4) and (5)	amended by 40/2006 s 27	12.4.2007

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s 45	amended by 40/2006 s 28	12.4.2007
s 47	amended by 40/2006 s 29	12.4.2007
s 47A	inserted by 66/1998 s 30	1.7.1998
s 47A(1)	amended by 40/2006 s 30(1)	1.2.2007
s 47A(1a)	inserted by 49/2003 s 26	18.12.2003
s 47A(2)	amended by 40/2006 s 30(2), (3)	12.4.2007
s 47B	inserted by 66/1998 s 30	1.7.1998
s 47B(1)	amended by 40/2006 s 31(1)	1.2.2007
s 47B(1a)	inserted by 40/2006 s 31(2)	1.2.2007
s 47B(2)	amended by 40/2006 s 31(3)	1.2.2007
s 47B(3)	substituted by 40/2006 s 31(4)	1.2.2007
s 47B(5)	amended by 40/2006 s 31(5)	1.2.2007
s 47B(8)		
public sector superannuation beneficiary	substituted by 40/2006 s 31(6)	1.2.2007
public sector superannuation scheme	inserted by 40/2006 s 31(6)	1.2.2007
s 47BA	inserted by 40/2006 s 32	12.4.2007
s 47C	inserted by 66/1998 s 30	1.7.1998
s 48		
s 48(1)	s 48 amended and redesignated as s 48(1) by 40/2006 s 33(1)—(4)	1.2.2007
s 48(2)—(5)	inserted by 40/2006 s 33(4)	1.2.2007
s 49		
s 49(2)	amended by 66/1998 s 31	1.7.1998
s 49(3)	inserted by 49/2003 s 27	18.12.2003
Sch 3	inserted by 66/1998 s 32	1.7.1998
Pt 1		
heading	inserted by 25/2008 s 52(1)	1.7.2008
<i>cl 1</i>	<i>omitted under Legislation Revision and Publication Act 2002</i>	3.7.2003
cl 11	inserted by 39/2001 s 22	1.7.2002
cl 11(2), (4) and (5)	amended by 40/2006 s 34	1.2.2007
cl 12	inserted by 59/2003 s 8	1.7.2003
cl 13	inserted by 51/2004 s 39	3.7.2003
Pt 2	inserted by 25/2008 s 52(2)	1.7.2008

Transitional etc provisions associated with Act or amendments

Statutes Amendment (Division of Superannuation Interests under Family Law Act) Act 2003, Sch 1

1—Interpretation

In this Schedule—

relevant Act means an Act amended by this Act;

relevant authority means—

- (a) the Police Superannuation Board; or
- (b) the South Australian Parliamentary Superannuation Board; or
- (c) the South Australian Superannuation Board; or
- (d) the Treasurer.

2—Prior action

Any step taken by a relevant authority before a section of this Act is brought into operation that corresponds to a step that may be taken by the relevant authority under a relevant Act after this Act is brought into operation will be taken to be valid and effectual for the purposes of a relevant Act as if it had been taken after the commencement of this Act.

3—Instruments

Any splitting instrument, or other instrument, lodged with a relevant authority before the commencement of this Act may take effect for the purposes of a relevant Act after the commencement of this Act.

4—Other matters

- (1) The Governor may, by regulation, make additional provisions of a saving or transitional nature consequent on the enactment of this Act.
- (2) A provision of a regulation under subclause (1) may, if the regulation so provides, take effect from the commencement of this Act or from an earlier day, but not before 28 December 2002.
- (3) To the extent to which a provision takes effect under subclause (2) from a day earlier than the day of the regulation's publication in the Gazette, the provision does not operate to the disadvantage of a person by—
 - (a) decreasing the person's rights; or
 - (b) imposing liabilities on the person.
- (4) The *Acts Interpretation Act 1915* will, except to the extent of any inconsistency with the provisions of this Schedule (or regulations made under this Schedule), apply to any amendment effected by this Act.

Southern State Superannuation (Insurance, Spouse Accounts and Other Measures) Amendment Act 2006, Sch 1

1—Transitional provision

- (1) The amendments made by this Act to the principal Act apply as follows:
 - (a) the amendment made by section 10 of this Act (so as to insert a new section 15A) only applies in relation to an election to make a contribution to the Treasurer, or a payment by an employer to the Treasurer, as the case may be, made after the commencement of this Act;
 - (b) the amendments—
 - (i) made by section 20(1), (3) and (6) of this Act apply with respect to an incapacity for work that commences after the commencement of this Act;
 - (ii) made by section 20(2), (7) and (8) of this Act extend to a person who, immediately before the commencement of this Act, is being paid a disability pension under section 33A of the principal Act (but otherwise do not have any effect with respect to an incapacity for work that commenced before the commencement of this Act);
 - (c) the amendment made by section 21 of this Act applies with respect to a termination of employment that occurs after the commencement of this Act.
- (2) A person under the age of 65 years whose basic or voluntary invalidity/death insurance cover (within the meaning of the principal Act) ceased before the commencement of this Act only because the person had reached a particular age will be covered by the basic or voluntary invalidity/death insurance that applied in relation to the person before he or she reached that age, subject to the same terms, conditions and restrictions, as if the relevant provisions of the principal Act, as amended by this Act, had been in operation before the person's cover ceased.
- (3) Subsections (2) and (3) of section 48 of the principal Act (as enacted by this Act) do not apply with respect to a matter where the relevant time limit expired, or the procedural step was required to be taken, before the commencement of this subclause unless the South Australian Superannuation Board is satisfied, on application by a person seeking to obtain the benefit of this subclause, that the failure to comply with the time limit or procedural step was attributable to a person's physical or mental disability at the relevant time.
- (4) The *Acts Interpretation Act 1915* will, except to the extent of any inconsistency with subclause (1), (2) or (3), apply to any amendment made by this Act.
- (5) In this clause—

principal Act means the *Southern State Superannuation Act 1994*.

Statutes Amendment (Domestic Partners) Act 2006

198—Transitional provision

An amendment made by a provision of this Act to a provision of the *Southern State Superannuation Act 1994* that relates to the payment of a lump sum or other benefit to a person on the death of a member applies only if the death occurs after the commencement of the amendment.

Historical versions

Retrospective amendment not
included in Reprints 9 and 10
(see 51/2004)

Reprint No 1—1.7.1995

Reprint No 2—24.4.1997

Reprint No 3—1.7.1998

Reprint No 4—23.12.99

Reprint No 5—1.6.2000

Reprint No 6—10.8.2000

Reprint No 7—27.9.2001

Reprint No 8—1.7.2002

Reprint No 9—3.7.2003

Reprint No 10—18.12.2003

19.8.2004

13.1.2005

1.2.2007

12.4.2007

1.6.2007