



Multiple Positions

RBF Guidance

Background

The Contributory Scheme closed on 15 May 1999 and the *Retirement Benefits Act 1993* (the Act) was amended by the *Retirement Benefits (Miscellaneous Amendments) Act 2001*. The current legislation, the *Public Sector Superannuation Reform Act 2016*, includes Section 32 and was effective from 1 April 2017.

Employees who commence additional or new positions after the introduction of the *Retirement Benefits (Miscellaneous Amendments) Act 2001* may not be eligible to have those positions included in their existing Contributory membership accounts. If these ‘additional positions’ do not meet the required criteria for inclusion in the scheme they are required to be removed and applicable contributions and interest placed in a complying superannuation account of their choice.

The complexity arises because Section 32 applies to members of the Contributory Scheme who are/were employed in two or more positions or capacities; however position or capacity is not defined in the *Public Sector Superannuation Reform Act 2016* or associated regulations under this act. Employee is defined in the regulations as a permanent employee or a fixed-term employee, but does not include a person appointed to an office under Section 25 or 31 or a person in respect of whom an arrangement under Section 46 (1)(a) is in force or employed in any position or capacity under the *State Service Act 2000* or in any industry of undertaking carried on by or on behalf of the State other than a person mentioned in regulation 6(1).

The *State Service Act 2000* defines ‘position’ as an allocation of duties in accordance with section 34(1) (c). s34 (1) (c) specifies that the Head of Agency is to allocate duties to positions in that Agency.

Assessment

The common expectation is that the existence of two or more position descriptions and/or payroll position codes may indicate a multiple position.

However, due to various payroll and administrative requirements, exceptions may occur where the member does have more than one position description or payroll code but may not actually have a true multiple position. For example:

- ▶ The need for an employer to allocate the members’ role across more than one department within an agency. For example, a nurse employed across more than one hospital but performing same position or role.
- ▶ Temporary higher duties or additional hours have been packaged as a separate position / payroll number. For example:
 - ▶ Teacher taking on additional hours of work for exam marking; or
 - ▶ Teacher on higher duties covering another teaching role or Principal for a specified timeframe.

Some other aspects to consider which may indicate that a multiple position exists:

- ▶ An additional role or duties which are substantially different i.e. different position descriptions, different salaries and employment conditions; or
- ▶ An employee is taking LWOP to work in another role in another department or with another Public Sector employer (not a transfer);
- ▶ A new contract of employment and a new position description is required for the new position or role; or
- ▶ The position or role is not within scope of the substantive employment position.

Continued overleaf

Date commenced employment	Administration treatment	Possible actions
Before 5 December 2001	Account created with a complying super fund of the members choice for second or subsequent position	<ul style="list-style-type: none"> ▶ No further action
Before 5 December 2001	Contributions made towards the Contributory Scheme for any subsequent positions or roles.	<ul style="list-style-type: none"> ▶ The employer should flag the members account for further investigation. ▶ Notify RBF as soon as possible. <p>If the subsequent position or role did not qualify that person to contribute to the Contributory Scheme for that position or role, the account will need to be adjusted including contributions, salary and service details.</p> <p>If the subsequent position or role did qualify a person to contribute to the Contributory Scheme, no further action is required.</p>
After 5 December 2001	Contributions made toward the Contributory Scheme for any subsequent positions or roles.	<p>There is no 'new' member option after 5 December 2001 that would enable a person to join the Contributory Scheme.</p> <ul style="list-style-type: none"> ▶ Flag the members account for further investigation. ▶ Notify RBF as soon as possible. <p>If the subsequent position or role does not qualify that person to contribute to the Contributory Scheme for that position or role, the account will need to be adjusted including contributions, salary and service details as follows:</p> <ul style="list-style-type: none"> ▶ Employer makes a determination and notifies RBF of the outcome. ▶ An accumulation account with a complying super fund will need to be established so contributions may be made on behalf of the employee. ▶ Employer will need to submit any adjustments for the Contributory Scheme account via Mercer Spectrum or the amendment files.

Continued overleaf

IMPORTANT

- ▶ Any contributions resulting from a subsequent position or role are **not** able to be paid to the Contributory Scheme.
- ▶ Any higher salary associated with staff working casual hours or casual positions are **not** eligible to be included in the salary for the purpose of the Contributory Scheme.
- ▶ Under the Public Sector Superannuation Reform Regulations 2017, Regulation 20 only allows permanent employees to contribute. If a member's subsequent positions are not permanent positions, they would have to make an application under Regulation 21 to become a member of the scheme.
- ▶ The Contributory Scheme closed on 15 May 1999 and certain temporary employees could elect to contribute up to 15 May 2002. RBF could not extend the time for these applications and, as a result, post 5 December 2001 any 'new positions' would not have had any right to join the Contributory Scheme.
- ▶ Employers will need pay contributions to an accumulation account with a complying super fund on behalf of these members for any subsequent positions or roles determined as multiple positions. Employers will need to determine all of the required adjustments/reversals to be deducted from Contributory Scheme account/s and adjustments/contributions to be paid to accumulation account/s.
- ▶ All adjustments for Contributory Scheme accounts can be completed via MercerSpectrum and/or the amendment files. If employers would like assistance through this process please contact the Mercer Spectrum Helpline on 1300 721 408.

RBF Process

RBF's role is to administer the member's superannuation account/s and benefits with the information provided by employers in accordance with our governing rules. Where RBF are notified of an issue or an error that may impact a member's superannuation or benefit entitlements RBF will flag the members account until it is resolved. This is to help reduce the impact to the member and also notifies members that there is an outstanding employer data integrity issue on their account.

The required approach for rectification work on a member account will vary depending on the date they commenced their substantive employment and any subsequent positions they hold. RBF can also assist employers by undertaking reasonableness tests, determining materiality and financial impact to members, employers and the fund.