



New South Wales

# First State Superannuation Amendment (Compulsory Employer Superannuation Contributions) Regulation 2014

under the

First State Superannuation Act 1992

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *First State Superannuation Act 1992*.

DOMINIC PERROTTET, MP  
Minister for Finance and Services

## Explanatory note

The object of this Regulation is to prescribe employee salary contributions percentages on which the levels of compulsory employer superannuation contributions under the *First State Superannuation Act 1992* are based, and the periods in which the percentages apply, to replace, and add to, those provided for in the Act. The revised percentages are in line with the superannuation guarantee charge percentages for those financial years, provided for in the *Superannuation Guarantee (Administration) Act 1992* of the Commonwealth.

This Regulation is made under the *First State Superannuation Act 1992*, including sections 8 (2A) and 15 (the general regulation-making power).

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### 1 Name of Regulation

This Regulation is the *First State Superannuation Amendment (Compulsory Employer Superannuation Contributions) Regulation 2014*.

### 2 Commencement

This Regulation commences on the day on which it is published on the NSW legislation website.

### 3 Amendment of First State Superannuation Regulation 2013

#### Clause 5A

Insert after clause 5:

#### 5A Compulsory employer contributions—salary contribution percentage

For the purposes of section 8 (2A) of the Act, the following periods and percentages are prescribed to replace, or in addition to, those in the table to section 8 (2) of the Act:

Year starting on 1 July 2015	9.5
Year starting on 1 July 2016	9.5
Year starting on 1 July 2017	9.5
Year starting on 1 July 2018	9.5
Year starting on 1 July 2019	9.5
Year starting on 1 July 2020	9.5
Year starting on 1 July 2021	10
Year starting on 1 July 2022	10.5
Year starting on 1 July 2023	11
Year starting on 1 July 2024	11.5
Year starting on or after 1 July 2025	12