



No. 10 of 2022

**REPORT OF THE REMUNERATION TRIBUNAL**  
**2022 Review of Salary Sacrifice Arrangements for**  
**Judges, Court Officers and Statutory Officers**

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**INTRODUCTION**

1. The Remuneration Tribunal (**Tribunal**) has conducted a review of Determination 16 of 2021<sup>1</sup> which provides for salary sacrifice arrangements for Judges, Court Officers and Statutory Officers covered by the determination.
2. As explained in this report, the Tribunal has decided that some minor changes are required to the determination to accommodate new superannuation fund selection laws.

**THE REVIEW PROCESS**

3. On 20 September 2022, in accordance with sections 10(2) and 10(4) of the *Remuneration Act 1990 (Act)*, the Tribunal wrote to and invited submissions by 17 October 2022 in respect of this review from:
  - a. the Honourable Premier of South Australia – as the Minister responsible for the Act who may make submissions or introduce evidence in the public interest
  - b. the Judicial Remuneration Coordinating Committee (**JRCC**)
  - c. members of the judiciary and relevant office holders
4. The Tribunal also placed a notice on its website from 20 September 2022 calling for submissions from affected persons by 17 October 2022.
5. The JRCC provided a written submission on 17 October 2022, on behalf of:
  - a. the Chief Justice, Judges of Appeal, Judges and Masters of the Supreme Court
  - b. the Chief Judge, Judges and Masters of the District Court
  - c. the Judges and Magistrates of the South Australian Employment Tribunal
  - d. the Chief Magistrate and the Magistrates of the Magistrates Court
  - e. the State Coroner and Deputy Coroner
  - f. the Commissioners of the Environment, Resources and Development Court, and
  - g. the President and Deputy Presidents of the South Australian Employment Tribunal.

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<sup>1</sup> Salary Sacrifice Arrangements for Judges, Court Officers and Statutory Officers.

6. On 31 October 2022, after an extension was granted, the Premier's representative confirmed that the Premier did not intend to make a submission.
7. No oral submissions were made about this review at the Tribunal's hearing on 14 November 2022.
8. In summary the JRCC submitted that the Tribunal should review the determination in the usual way, and otherwise make a determination that reflects the terms of Determination 16 of 2021.

## **CONSIDERATION AND CONCLUSION**

9. The Tribunal notes that Determination 16 of 2021 contained minor modifications to ensure compliance with the *Statutes Amendment (Fund Selection and Other Superannuation Matters) Act 2021*, which introduced reforms in relation to superannuation fund selection. That legislation recently commenced on 30 November 2022. That determination also contained modifications to include the newly created judicial offices established by the *Supreme Court (Court of Appeal) Amendment Act 2019*.
10. The Tribunal sought further advice this year from Super SA as to any further changes that are necessary to ensure compliance with the above-mentioned fund selection laws. Super SA recommended some further minor changes. The Tribunal has adopted those recommended changes. They clarify the operation of the determination for those office holders whose primary superannuation fund is the Triple S scheme by default, and who are accordingly eligible to make a fund selection under section 21C of the *Southern State Superannuation Act 2009*.
11. In summary, the new determination now includes the words "*or a fund selected under section 21C of the Southern State Superannuation Act 2009*" (and similar) in places where the previous determination referred to salary sacrifice to the Triple S Scheme. An additional note has also been included to clarify that no additional administration fee is payable in circumstances where a salary sacrifice arrangement to superannuation automatically transfers to a newly selected fund under the *Southern State Superannuation Act 2009*. These changes will not be relevant to the majority of office holders covered by the determination, given Triple S is not their primary superannuation fund.
12. The Tribunal is aware that a procurement process is currently underway to establish a new across government Panel Agreement for salary sacrifice, as the existing Agreement is due to expire on 30 June 2023. The Tribunal has been informed that when the current Panel Agreement expires, office holders and public sector employees who wish to make pre-tax voluntary superannuation contributions to their chosen superannuation fund will need to do this via payroll. It will not be possible to make such contributions through a Panel Member. The Tribunal understands that these changes will not diminish any ability to salary sacrifice to superannuation, but instead would change the process for doing so.
13. The Tribunal intends to invite a further review of the current determination in the first half of next year in order to decide if any changes need to be made in light of the procurement process. The procurement process does not currently necessitate changes.
14. The Tribunal has not been asked to make any specific change to the existing determination, and is not aware of any other necessary changes.

15. Accordingly, the Tribunal has only made minor changes to the existing determination, and the new version will apply from 1 January 2023.



Matthew O'Callaghan  
**PRESIDENT**



Deborah Black  
**MEMBER**



Peter de Cure AM  
**MEMBER**

Dated: 14 December 2022