

POS	SALARY PACKAGING	PSFCS22
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POSITION STATEMENT CODE:	PSFCS22
DIRECTORATE:	Finance & Corporate Services
BUSINESS UNIT:	Human Resources
SERVICE UNIT:	Human Resources
RESPONSIBLE OFFICER:	Manager, Human Resources
FILE NO.:	182/002
DATE FIRST ADOPTED:	13 December 2007
DATE LAST REVIEWED:	8 December 2016
ATTACHMENTS:	N/A
VERSION NO.	5

Dates of Amendments / Reviews:		
DAPPS Meeting:	24 November 2011	27 November 2014
	24 May 2012	2 June 2015
	28 November 2013	24 November 2016
OCM:	8 December 2011	11 December 2014
	14 June 2012	2 June 2015
	12 December 2013	

BACKGROUND:

To attract and retain staff, the City of Cockburn offers salary packaging of items including novated vehicle leases, portable electronic devices (laptop computers, iPads, tablets), income protection insurance and superannuation. Salary packaging means that the cash component of the gross salary is reduced by the cost of the item(s) to be taken in lieu of cash.

PURPOSE:

The purpose of this position statement is to prescribe the operational framework for employees to package non-cash benefits as part of overall remuneration.

POSITION:

- (1) Salary packaging is generally available to all permanent employees whether they work full or part time hours. It is also generally available to employees on fixed term contracts, which exceed 12 months duration. It is not available to casual employees. The Employer may choose not to approve a request for a salary packaging arrangement particularly where such arrangements would impose an administrative burden on the Employer.
- (2) The Employer will not be liable for additional tax, penalties or other costs payable or which may become payable by the Employee. Employees accessing non-cash benefits are responsible for ensuring the completion and provision of all necessary declarations and substantiation required and adherence to any conditions imposed.

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- (3) Any payments owing for salary packaging will be deducted from any termination payment should an employee leave the City.
- (4) Employees are required to deal with the Council appointed salary packaging provider for any items other than superannuation.
- (5). Applications for items other than superannuation require the approval of the Manager Human Resources. Approval is made when the salary packaging provider's forms are signed by the Manager, Human Resources. Approval is also required where an Employee requests the appointed salary packaging provider to temporarily vary their deductions. In such cases, approval will be on the basis of financial hardship and the requesting Employee is required to provide sufficient information to support any request for variation.
- (6) Requests for salary packaging of superannuation must be in writing and the total amount to be packaged must not exceed 99% of salary.
- (7) If the employee's salary packaging is ceased as a result of, but not limited to the following:
 1. Legislative change;
 2. Transmission of business;
 3. Contracting out of a service;
 4. Transfer or termination of employment;
 5. Disciplinary action;
 6. Paying out of a contract;
 7. Leave without pay; or
 8. Council amalgamations/boundary adjustments

the employee shall have no grounds for maintenance of the arrangement, or compensation in lieu of packaging.