

BUSINESS & FINANCE COMMITTEE

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11 June 2013

To the Christian Reformed Churches of Australia:

SUPERANNUATION GUARANTEE CONTRIBUTIONS - JULY TO DECEMBER 2013

Commencing 1 July 2013, the quarterly amount due for Superannuation Guarantee Contributions for full time ministers will be \$1,725. As in previous years, this amount is a function of the minimum stipend, children's allowances and service increment, as determined by Synod 2000, and endorsed again at Synod 2012. This quarterly amount is due for the quarters ended 30 September 2013 and 31 December 2013.

You will be advised of your obligations regarding Superannuation Guarantee Contributions for the half-year ending 30 June 2014, in December 2013.

Concerning your legal obligation to provide for Superannuation, please note that full-time or part-time employees (including vicars) who are paid \$450 or more per month are required by law to have superannuation contributions paid by their employer. The Session is legally responsible for ensuring that superannuation payments are made. If you want such employees registered in the CRCA Superannuation Fund, please notify me immediately of the date on which such employee will commence to be paid by your church and the amount of the weekly/monthly salary.

On behalf of the Business & Finance Committee

Troy Vander Noord