

# Establishment—recurrent expenditure (superannuation employer contributions)

**Metadata item type:** Data Element Concept  
**METEOR identifier:** 269801  
**Registration status:**

- [Health](#), Standard 01/03/2005

**Definition:** Contributions paid or (for an emerging cost scheme) that should be paid (as determined by an actuary) on behalf of establishment employees either by the establishment or a central administration such as a state health authority, to a superannuation fund providing retirement and related benefits to establishment employees.

The following different funding bases are identified:

- paid by hospital to fully funded scheme;
- paid by Commonwealth Government or State government to fully funded scheme;
- unfunded or emerging costs schemes where employer component is not presently funded.

Fully funded schemes are those in which employer and employee contributions are paid into an invested fund. Benefits are paid from the fund. Most private sector schemes are fully funded.

Emerging cost schemes are those in which the cost of benefits is met at the time a benefit becomes payable; that is, there is no ongoing invested fund from which benefits are paid. The Commonwealth superannuation fund is an example of this type of scheme as employee benefits are paid out of general revenue.

**Context:** Health expenditure:

Superannuation employer contributions are a significant element of establishment expenditure and, as such, are required for health expenditure analysis at the national level.

The funding basis is required for cost comparison purposes particularly in the case of unfunded or emerging cost schemes where no actual contribution is being presently made but ultimately employer liability will have to be funded.

## Object Class attributes

### Identifying and definitional attributes

**Object class:** [Establishment](#)

**Definition:** Institutions, organisations or the community from which health services are provided. The term establishment covers conventional health establishments and also organisations which may provide services in the community.

**Specialisation of:** [Organisation](#)

### Source and reference attributes

**Origin:** National Health Data Committee

## Property attributes

### Identifying and definitional attributes

**Property:** [Recurrent expenditure](#)  
**Definition:** Expenditure which does not result in the acquisition or enhancement of an asset.  
**Property group:** [Financial characteristics](#)

## Source and reference attributes

**Submitting organisation:** Australian Institute of Health and Welfare  
**Reference documents:** Australian Bureau of Statistics: Government Finance Statistics 1998, Cat. No. 5514.0

## Data element concept attributes

### Relational attributes

**Related metadata references:** Is used in the formation of [Establishment—recurrent expenditure \(financial year\), total Australian currency N\[N\(8\)\]](#)

- [Health](#), Standard 08/12/2004

**Data Elements implementing this Data Element Concept:** [Establishment—recurrent expenditure \(superannuation employer contributions\) \(financial year\), total Australian currency N\[N\(8\)\]](#)

- [ACT Health \(retired\)](#), Candidate 17/08/2018
- [Health](#), Superseded 16/01/2020

[Establishment—recurrent expenditure \(superannuation employer contributions\) \(financial year\), total Australian currency N\[N\(8\)\]](#)

- [Health](#), Standard 16/01/2020