
Superannuation employer contributions (including funding basis)

Important note: This is an archived metadata standard from the AIHW Knowledgebase. For current metadata standards and related information please access METeOR, the AIHW's Metadata Online Registry at <http://meteor.aihw.gov.au>

Identifying and Definitional Attributes

Data Dictionary: NHDD
Knowledgebase ID: 000237 Version number: 1
Metadata type: DATA ELEMENT
Registration Authority: NHIMG Admin status: SUPERSEDED
Effective date: 01-MAR-05
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.

Relational and Representational Attributes

Datatype: Numeric

Representational form: QUANTITATIVE VALUE

Representation layout: \$999,999,999

Minimum Size: 2

Maximum Size: 9

Data Domain: NOVAL Australian dollars. Rounded to nearest whole dollar.

Guide For Use: Record as currency up to hundreds of millions of dollars.

Verification Rules:n/a

Related metadata: relates to the data element Establishment type version 1

Administrative Attributes

Source Document:

Source Organisation: National minimum data set working parties

Comments: The definition specifically excludes employee superannuation contributions (not a cost to the establishment) and superannuation final benefit payments.

In private enterprise some superannuation schemes are partially funded but this is considered too complex a distinction for national minimum data sets.

It is noted that the emergence of salary sacrifice schemes allows employees to forego salary for higher superannuation contributions. If these become significant, national minimum data sets may have to take them into account at a future stage.

Data Element Links

Information Model Entities linked to this Data Element

NHIM Recurrent expenditure

Data Agreements which include this Data Element

NMDS - Public hospital establishments From 01-Jul-89 to

NMDS - Community mental health establishments From 01-Jul-03 to
