

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

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

Identifying and definitional attributes

Metadata item type:	Data Element
Short name:	Recurrent expenditure—superannuation employer contributions
METEOR identifier:	722672
Registration status:	Health , Standard 16/01/2020
Definition:	Contributions paid in Australian dollars 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, for a financial year.

Data element concept attributes

Identifying and definitional attributes

Data element concept:	Establishment—recurrent expenditure (superannuation employer contributions)
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.
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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:
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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:	Establishment
Property:	Recurrent expenditure

Value domain attributes

Identifying and definitional attributes

Value domain:	Total Australian currency N[N(8)]
METEOR identifier:	270563
Registration status:	Health , Standard 01/03/2005 Community Services (retired) , Standard 27/04/2007 Early Childhood , Standard 21/05/2010 Disability , Standard 07/10/2014 National Health Performance Authority (retired) , Retired 01/07/2016 Aged Care , Standard 30/06/2023
Definition:	Total number of Australian dollars.

Representational attributes

Representation class:	Total
Data type:	Currency
Format:	N[N(8)]
Maximum character length:	9
Unit of measure:	Australian currency (AU\$)

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare
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Data element attributes

Collection and usage attributes

Guide for use:	Record as currency up to hundreds of millions of dollars. Rounded to nearest whole dollar.
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. 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.

Source and reference attributes

Submitting organisation: Australian Institute of Health and Welfare

Relational attributes

Related metadata references: Supersedes [Establishment—recurrent expenditure \(superannuation employer contributions\) \(financial year\), total Australian currency N\[N\(8\)\] Health](#), Superseded 16/01/2020

Implementation in Data Set Specifications: [Mental health establishments NMDs 2020–21](#)

[Health](#), Superseded 20/01/2021

Implementation start date: 01/07/2020

Implementation end date: 30/06/2021

DSS specific information:

Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.

However, these services are still encouraged to report this data where available.

[Mental health establishments NMDs 2021–22](#)

[Health](#), Superseded 17/12/2021

Implementation start date: 01/07/2021

Implementation end date: 30/06/2022

DSS specific information:

Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.

However, these services are still encouraged to report this data where available.

[Mental health establishments NMDs 2022–23](#)

[Health](#), Superseded 09/12/2022

Implementation start date: 01/07/2022

Implementation end date: 30/06/2023

DSS specific information:

Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.

However, these services are still encouraged to report this data where available.

[Mental health establishments NMDs 2023–24](#)

[Health](#), Superseded 06/12/2023

Implementation start date: 01/07/2023

Implementation end date: 30/06/2024

DSS specific information:

Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.

However, these services are still encouraged to report this data where available.

[Mental health establishments NMDs 2024–25](#)

[Health](#), Standard 06/12/2023

Implementation start date: 01/07/2024

Implementation end date: 30/06/2025

DSS specific information:

Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.

However, these services are still encouraged to report this data where available.