

# **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

<b>Metadata item type:</b>	Data Element
<b>Short name:</b>	Recurrent expenditure—superannuation employer contributions
<b>METEOR identifier:</b>	722672
<b>Registration status:</b>	<a href="#">Health</a> , Standard 16/01/2020
<b>Definition:</b>	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.
<b>Data Element Concept:</b>	<a href="#">Establishment—recurrent expenditure (superannuation employer contributions)</a>
<b>Value Domain:</b>	<a href="#">Total Australian currency N[N(8)]</a>

## Value domain attributes

### Representational attributes

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

### Source and reference attributes

<b>Submitting organisation:</b>	Australian Institute of Health and Welfare
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## Data element attributes

### Collection and usage attributes

<b>Guide for use:</b>	Record as currency up to hundreds of millions of dollars. Rounded to nearest whole dollar.
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**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.

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