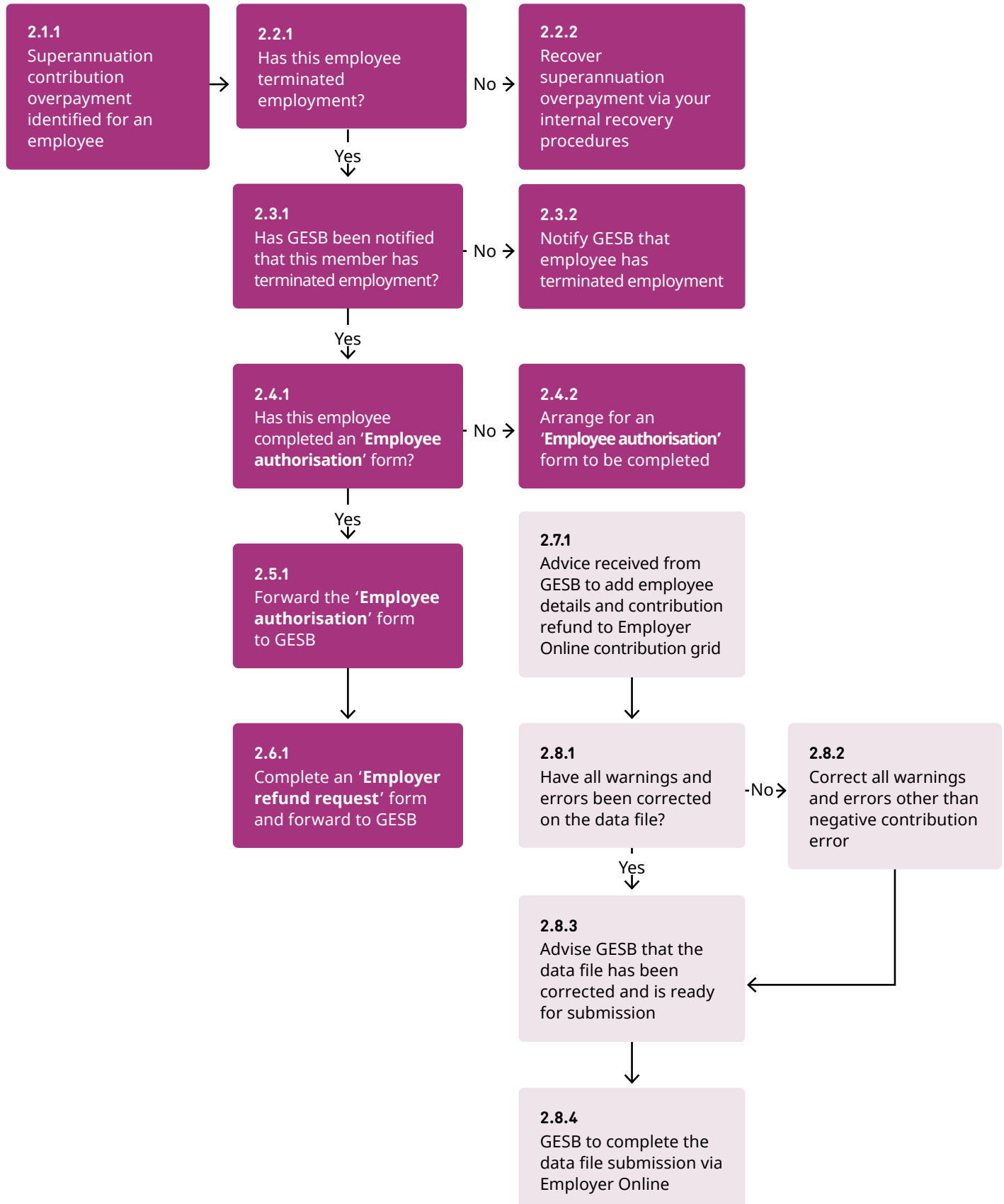


Superannuation overpayment process via Employer Online

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Section 1 – Overview

Superannuation contribution overpayments, known as negative contributions, cannot be automatically processed through Employer Online. Any attempt to submit a negative value will result in an error message being generated.

Where the superannuation overpayment relates to a terminated employee, the employer has the option to contact GESB to explain the circumstances of the overpayment. Provided the reason meets SIS requirements, GESB will be able to override the error on the employer's contribution data file and the file will be processed through Employer Online.

Section 2 – Superannuation overpayment process via Employer Online

2.1 Superannuation contribution overpayment identified

- 2.1.1 Notification received that superannuation contributions have been overpaid for an employee. Go to 2.2.

2.2 Has the employee terminated employment?

- 2.2.1 Has this employee terminated their employment? If Yes go to 2.3. If No go to 2.2.2.
- 2.2.2 Proceed to your internal recovery procedures to recover the superannuation contribution overpayment.

2.3 Has GESB been notified of the termination of employment?

- 2.3.1 Has GESB been notified that this employee has terminated their employment? If Yes go to 2.4. If No go to 2.3.2.
- 2.3.2 Locate the member on the Employer Online contribution grid.
- 2.3.3 Complete 'finalise' process to terminate employment.

2.4 Employee authorisation form

- 2.4.1 Has this employee provided written authorisation to debit their superannuation account with the amount of the contribution refund? If Yes go to 2.5. If No go to 2.4.2.

- 2.4.2 Arrange for member to forward an '**Employee authorisation**' form.

- 2.4.3 Remove member from the Employer Online contribution grid. Once authority to debit superannuation account has been received the member can be replaced on the Employer Online contribution grid.

2.5 Member authorisation to GESB

- 2.5.1 Forward the '**Employee Authorisation**' form to GESB.

2.6 Employer refund request form

- 2.6.1 Complete an '**Employer refund request**' form.
- 2.6.2 Forward the '**Employer refund request**' form to GESB.

2.7 GESB advises to submit refund via Employer Online

- 2.7.1 Enter employees details and contribution refund as a negative amount in the Employer Online contribution grid.

2.8 Warnings and errors

- 2.8.1 Complete 'save' process.
- 2.8.2 Correct all warnings and errors other than the error resulting from the refunded contribution.
- 2.8.3 Advise GESB that the data file has been corrected and is ready for submission.
- 2.8.4 GESB to complete the data file submission.

Section 3 – Example timeline

Fortnight 1 – Error discovered on Employer Online

- Employer confirms this is a terminated employee
- Employer obtains authorisation from the former employee to seek a refund from their superannuation account – waits for return of advice
- Once authorisation received – complete a GESB '**Employer refund request**' form and submit both forms to GESB Employer Services for actioning. GESB advises that the refund can be entered for the next data file submission

Fortnight 2 – Employer re-enters negative contribution into Employer Online

- Transaction receives an error on Employer Online
- Employer to contact their Key Account Manager and get the error overridden on Employer Online

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