


CR 2014/102A1 - Addendum - Income tax: Murdoch University ATO Approved Voluntary Retirement Scheme

 This cover sheet is provided for information only. It does not form part of *CR 2014/102A1 - Addendum - Income tax: Murdoch University ATO Approved Voluntary Retirement Scheme*

 View the [consolidated version](#) for this notice.



Addendum

Class Ruling

Income tax: Murdoch University ATO Approved Voluntary Retirement Scheme

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2014/102 to :

- reflect a variation to the excluded employees
- clarify that the number of packages will not exceed 15% of full time equivalent employees
- limit the right of veto on acceptance of applications, and
- confirm that the Scheme payment will not be made in lieu of superannuation benefits.

CR 2014/102 is amended as follows:

1. Paragraph 14

Omit the paragraph; substitute:

14. The Vice Chancellor, in his capacity as the Chief Executive Officer of Murdoch, will have a limited right of veto if key staff accept the offer to retire. Key staff are those identified below who are excluded from the Scheme:

- staff with a research active level which is three times the base 'Research Active' definition
- staff identified for teaching excellence (with reference to receiving a national or state recognised teaching award in the past three years)
- members of the strategic leadership group, that is, the (acting) Vice Chancellor, Provost, all School Deans, Chief Operating Officer, Academic Registrar and Chief Financial Officer
- staff with an active worker's compensation claim where there is payment made for loss of income, or
- staff under investigation for allegations of misconduct.

CR 2014/102Error!

Reference source not found.

Page 2 of 3

2. Paragraph 16

Omit the paragraph; substitute:

16. The number of packages offered will be limited to 15% of full time equivalent (FTE) employees as at 31 March 2014.

3. Paragraph 18

Omit the paragraph; substitute:

18. The application process will involve the following steps:
- applications will be sent to the Dean or Director of the applicable school or office
 - the Dean or Director will consider the application taking into account the eligible class of employees outlined in paragraph 13 of this Ruling and the key employees excluded at paragraph 14 of this Ruling
 - if the applicant falls within the class of employees outlined at paragraph 13 of this Ruling, subject to paragraph 14 of this Ruling, the Dean or Director will forward their endorsed application to the AAVRS Review Panel
 - should the applicant be a Director not excluded by paragraph 14 of this Ruling, then their application will be endorsed by an administrative head who is excluded by paragraph 14 of this Ruling
 - if the number of received applications does not exceed 15% of FTE employees as at 31 March 2014, an offer to retire under the Scheme will be made to all applicants
 - should the amount of applications exceed the amount of packages available, the AAVRS Review Panel will make offers to those employees with the greater length of service, and
 - the AAVRS Review Panel will include the Provost, Deputy Vice Chancellor Research and Development, two Deans, the Chief Operating Officer, the Chief financial officer and secretarial support from the Human Resources Office.

CR Error! Reference source not found.2014/102

Page 3 of 3

4. Paragraph 20

After the paragraph; insert:

20A. The payment made under the Scheme is in excess of any superannuation benefits to which eligible employees would otherwise be entitled to. Payments made under the Scheme cannot be rolled into a superannuation fund.

This Addendum applies on and from 17 December 2014.

Commissioner of Taxation

28 January 2015

ATO references

NO:	1-68BNMTK
ISSN:	1445-2014
ATOlaw topic:	Income tax ~~ Assessable income ~~ Employment related ~~ Employment termination payment – early retirement scheme

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).