

# EMPLOYER REFUND REQUEST FORM

Please complete and sign this form and return to: **BUSSQ GPO Box 2775, Brisbane Qld 4001.**

To request a refund of contributions made in error for a member, please complete the form below in blue or black ink and return it to **BUSSQ**.

All refund requests are subject to approval by **BUSSQ**. Under current superannuation legislation, **BUSSQ** can only approve and process an employer's request for a refund of contributions if the Trustee is satisfied that the payment was made in error by the employer.

**BUSSQ Employer number**

## 1 EMPLOYER DETAILS

Employer name

### Postal Address

Street number / PO Box

Suburb / Town

State

Postcode

### Contact Person

Mr/Mrs/Ms/Miss

Given names

Surname

Daytime contact number

Email

## 2 REFUND ARRANGEMENTS

If approved, the **BUSSQ** refund will be returned to you via EFT to the following bank account. (Please note that **BUSSQ** does not refund via cheque)

Financial institution name

Financial institution postal address

Street number / PO Box

Suburb / Town

State

Postcode

Name in which the account is held

BSB number

Account number

### 3 DETAILS OF REFUND REQUEST

Please complete the table below, including the error code. If there is insufficient space in the table below, please provide further detail in a separate document and attach to this form.

List of error codes:

- A – General overpayment – e.g. the amount I sent to BUSSQ was \$5,000, but the contribution only totalled \$500.
- B – Duplicated amount – e.g. I have paid this contribution before.
- C – Contribution paid to BUSSQ in error – e.g. my employee is with another super fund and this is where I should have sent their super contributions. I understand that by requesting a refund from BUSSQ, I may not meet my SG obligations.
- D – Contribution paid to the wrong employee’s BUSSQ account.
- E – Wrong type of contribution – e.g. Salary Sacrifice, After Tax etc.
- F – Calculation error – e.g. due to clerical, administrative or computer error.
- G – Employee terminated – e.g. I have paid super for an employee whose employment has been terminated.
- H – Other – please provide further information.

BUSSQ Member No.	Member Name	Date of Birth	Contribution Period	Amount Paid \$	Correct Amount \$	Difference \$	Total Refund Amount \$	Error Code	Comments
<b>Total:</b>									

## 4 SUMMARY AND ACKNOWLEDGEMENT

How many employees does this refund request relate to?

What is the total value of the refund you have requested? \$

Please advise which financial year/s your refund request relates to:

If you are requesting a refund from a previous financial year, please consider the following:

- Has your business lodged a tax return and claimed a tax deduction for super paid to employees? If so, your business may need to lodge an amended tax return.
- Have PAYE Statements been issued to employees for the financial year/s in question? Please ensure any reportable super contributions (Salary Sacrifice) are correctly reported, and re-issue PAYE Statements, if necessary.
- If employees' reportable super contributions are affected by this refund request, relevant employees may need to lodge an amended tax return.
- Will this refund request affect any employer obligations under an Enterprise Bargaining Agreement (EBA)?

**Please note that BUSSQ may decline a refund request for previous financial years. If a request for previous financial years is approved, BUSSQ may charge a fee for service – payable by the employer.**

## 5 EVIDENCE PROVIDED

Please attach any documentation/evidence to support your refund request.

The following evidence has been attached:

- Spreadsheet of Calculations
- Written consent form from each employee (see end of BUSSQ Refund form)\*
- Notification / Direction from the Australian Taxation Office
- Notification from Accountant or Payroll Provider (explaining error in payroll calculation etc.)
- Notification from relevant Union re non-compliance of EBA

\*Written consent from employee will be compulsory if:

- adjustment goes back past current financial year
- amount was paid on overtime
- employee will be required to lodge an amended tax return

## 6 EMPLOYER DECLARATION

By completing and lodging this form, you are acknowledging that the following conditions have been understood and accepted:

- It is your responsibility to advise affected employees that you are requesting a refund of contributions made in error to them.
- Any members affected by your request for a refund may be contacted by BUSSQ.
- In some cases, it may not be possible to process a refund request. Refunds may be declined for the following reasons:
  - If the period for which the refund request relates to exceeds 12 months, and will result in complex tax implications for affected members
  - If the member for whom the refund relates to is no longer a member of BUSSQ
  - There is insufficient funds available in the member's account, or
  - If the member disputes the refund and does not authorise BUSSQ to proceed. (sufficient evidence)
- Should a member dispute your request for a refund, BUSSQ will contact you for further proof. Approval will be at the Trustee's discretion, taking into consideration the particulars of the refund request and BUSSQ's legal responsibilities. If BUSSQ does not have enough information to make a decision it will be the employer's responsibility to obtain a ruling from the ATO.
- BUSSQ accepts no responsibility for refunds that are unable to be processed.
- To avoid disadvantaging affected members, the approved refund amount will not include any positive interest earnings and it will be reduced by any negative interest applied.
- A processing fee may be charged if additional administration/processing is required to complete an approved refund. For example, if the refund relates to contributions paid over a long period of time, or if the refund request involves a large number of employees. BUSSQ will contact you before proceeding with the refund if a processing fee is required.
- Your business may be required to lodge an amended income tax return.
- Your business may need to re-issue PAYE Statements to employees who will be affected by this refund.
- Affected employees may need to lodge amended income tax returns, and it is your responsibility to advise your employees and discuss any adverse impacts to them.
- All approved refunds will be sent via EFT to your nominated bank account.
- This refund may place you/your business in breach of Super Guarantee (SG) legislation, EBA obligations, and may void any insurance arrangements in place for your employee/s.
- Any amount refunded from a member's BUSSQ account will be calculated as per relevant unit prices, which may result in reduced earnings for the member.

## 6 EMPLOYER DECLARATION (CONTINUED)

I hereby acknowledge and agree to the following:

- As the employer, I am fully accountable to the Trustee for any matters arising out of this claim and agree that I shall indemnify the Trustee against all costs, expenses and any other sums incurred arising out of payment or administration of this claim or where a refund is found to have been paid improperly, or is disputed by a member regardless of whether or not the member's right to the payment is established.

I hereby confirm:

- That I have the capacity and authority to request this refund, and
- Sign this Declaration on the/my employer's behalf.

Name

Position

Signature

Dated (dd/mm/yyyy)

## 7 PRIVACY

Any personal information provided on this form is collected and held in accordance with the BUSSQ Privacy Statement which is available from our website, or by calling 1800 MY BUSSQ (1800 692 877). Please call BUSSQ if you have any questions about your rights under the privacy legislation.

## 8 MEMBER AUTHORISATION

This section must be completed by the relevant member should the refund request, for any particular member, total more than \$5,000 or where the request relates to a contribution paid to BUSSQ for a previous financial year.

It is the employer's responsibility to explain the refund request and any repercussions to their employee/s, and to obtain this authority from them.

**BUSSQ Member to complete:**

I have been advised that my employer has made a payment to my BUSSQ member account in error.

By completing this authorisation, I give BUSSQ permission to approve a refund of monies from my BUSSQ member account,

totalling \$

I hereby acknowledge and understand that this refund will reduce my account balance, and may affect investment earnings and any insurance cover I currently have in place with BUSSQ.

Name

Date of birth (dd/mm/yyyy)

Signature

Dated (dd/mm/yyyy)