



### 1. Intention

To provide guidance on Council's position to requests from employees for the purpose of salary sacrifice.

### 2. Scope

This policy applies to all employees of the Shire of Waroona.

### 3. Statement

The Shire of Waroona supports the principle of salary sacrifice, offering employees the opportunity to access approved benefits through structured pre-tax salary deductions, in accordance with relevant taxation laws and the terms of this policy. Salary sacrifice options available under this policy include:

a. Superannuation Contributions

All employees are eligible to salary sacrifice additional contributions to a complying superannuation fund, subject to ATO contribution caps and fund acceptance rules.

b. Housing (Council-Provided Rental Accommodation)

Employees employed at the Chief Executive Officer, Director, Manager or Coordinator level, may be eligible to salary sacrifice rental payments for Council-provided housing. Eligibility for this benefit is reviewed periodically and may be amended by Council resolution.

c. Novated Vehicle Leasing (WALGA Preferred Supplier Only)

Employees may enter into novated lease agreements for motor vehicles through WALGA's Preferred Supplier Panel. All novated lease arrangements must comply with applicable legislation and be managed in accordance with the Shire's internal processes.

All salary sacrifice arrangements must be cost-neutral to the Shire and approved by the Chief Executive Officer or delegated authority. It is recommended that employees seek independent financial or taxation advice prior to entering into any salary sacrifice agreement. The Shire reserves the right to modify or withdraw salary sacrifice options at its discretion, subject to changes to legislation or operational requirements.

### 4. Legislative and Strategic Context

Nil.

## 5. Review

This policy is to be reviewed as required.

## 6. Associated Documents

Nil.

## 7. Document Control

Division	Human Resources		
Policy Number	HRP008		
Contact Officer	Chief Executive Officer		
Related Legislation	Nil		
Related Shire Documents	Nil		
File Number	PE.33 - Personnel		
Risk Rating	Low	Review Frequency	As required.
Next Review	When required.	Date Adopted	22/06/2024
OCM Number	OCM04/083		

## 8. Previous Policy No's.

Policy No.	Title
HR013	Salary Sacrifice
2.28	Salary Sacrifice

## 9. Amendments

Date	Details of Amendment	Reference	Record Number
25/09/2007	Amended to reflect current employees.	OCM07/160	
24/11/2009	Amended to reflect current employees.	OCM09/197	
26/10/2010	Amended to reflect current employees.	OCM10/10/163	
22/11/2011	Amended to reflect current employees.	OCM11/11/143	
25/06/2013	Amended to reflect current employees.	OCM13/06/047	
26/11/2013	Amended to reflect current employees.	OCM13/11/125	
26/09/2017	Amended to reflect current employees.	OCM17/09/091	
18/12/2018	Amended to reflect current employees.	OCM18/12/126	
22/06/2021	Updated as part of major review and reformatted.	OCM21/06/071	

27/06/2021	Updated to include novated leases and update of current employees	OCM21/06/083	
27/05/2025	Reviewed with significant amendments	OCM25/05/070	CM.7