

Application for reclassification or refund of contributions

If you're an employer, member or clearing house and have classified a contribution incorrectly or made a contribution in error, you can apply for a reclassification or refund of that contribution.

What constitutes an error?

Here are some examples that may constitute an error:

- Clerical, administrative or computer error.
- The contribution is paid to the wrong employee or the wrong fund on behalf of an employee.
- The employee receives a contribution but is not entitled to Superannuation Guarantee contributions.
- The employee is overpaid their entitlements.

Other errors may occur and similarly, in some cases, the examples above may not be deemed to be errors. We assess each application individually.

What doesn't constitute an error?

A change of mind or a request for reversal doesn't constitute an error. Here are some examples that may not constitute an error:

- Contributions made by a member in excess of the relevant contributions cap can't be reversed so the member can avoid paying extra tax.
- An employer can't request a refund to recover debts owed by an employee.

In some circumstances it may not be possible to process a reclassification or refund request. For example, if the member is no longer with UniSuper, or there are insufficient funds in the member's account, the request will be declined.

What this fact sheet covers

This fact sheet explains how to apply for the reclassification or refund of a contribution made in error.

Who is this fact sheet for?

Employers, members or clearing houses seeking a contribution reclassification or refund.

Please note: Under superannuation legislation, UniSuper's Trustee can only provide a reclassification or refund where it's satisfied the payment was allocated in error, and UniSuper still holds the contribution.

How do I apply?

We can only consider an application for a refund or reclassification of contributions when you've completed the following steps:

1. Complete the *Application for reclassification or refund of contributions* form.
If member acknowledgement is required, ensure the member has completed Section 3 of the application form (see next section for more information).
2. Attach supporting documentation to your application (see next section for more information).
3. Return your application to us.

If a request is being made for more than one member, you'll need to submit a separate form for each member.

Do I need the member's acknowledgement to seek a reclassification or refund?

No - if the request is for a reclassification.

No - if the request for refund is less than \$2,000.

Yes - if the request for refund is \$2,000 or more.

If you can't obtain the member's acknowledgement, we'll write to the member and notify them of your request. The member will have 14 days to reply, before the request is processed.

What supporting documentation do I need to provide?

You'll need to provide evidence demonstrating each payment has been made in error for contributions over \$2,000. This could include:

- a termination letter with the correct date
- leave application forms
- payroll records.

If you can't provide supporting documentation, you'll need to complete Section 4 of the form—Statutory declaration.

What happens after I submit an application?

If your application for reclassification is approved, the contribution will be reclassified as necessary, and you'll be notified in writing once complete.

If your application for a refund is approved, the overpayment will be refunded to you by cheque or EFT, if we have your EFT details. The final refunded amount may be adjusted to take into account any negative investment earnings, tax, or out-of-pocket expenses incurred by the fund.

If your application isn't approved, you'll be notified in writing, and no further action will be required.

Need more information?

If you have any further queries about this process, please contact us on **1800 331 685**, or email enquiry@unisuper.com.au.

This information is of a general nature only and includes general advice. It has been prepared without taking into account your individual objectives, financial situation or needs. Before making any decision in relation to your UniSuper membership, you should consider your personal circumstances, the relevant product disclosure statement for your membership category and whether to consult a licensed financial adviser. This information is current as at July 2023 and is based on our understanding of legislation at that date. Information is subject to change. To the extent that this fact sheet contains information which is inconsistent with the UniSuper Trust Deed and Regulations (together the Trust Deed), the Trust Deed will prevail. Issued by: UniSuper Management Pty Ltd ABN 91 006 961 799, AFSL No. 235907 on behalf of UniSuper Limited the trustee of UniSuper, Level 1, 385 Bourke Street, Melbourne Vic 3000.

Fund: UniSuper, ABN 91 385 943 850

Trustee: UniSuper Limited, ABN 54 006 027 121 AFSL 492806

Date: July 2023 UNISEMP005 0723

Application for reclassification or refund of contributions form



Use this form to apply for a reclassification or refund of a contribution made in error.

Refer to the *Application for reclassification or refund of contributions* fact sheet for details on how to complete this form.

IMPORTANT INFORMATION

Please note, in some cases it may not be possible to fulfil your request to reclassify or refund a contribution made for a member. For example, if a member's circumstances change after making a pre-tax contribution, it's not possible to retrospectively reclassify that contribution to post-tax.

DO WE HAVE YOUR EFT DETAILS FOR REFUNDS?

If you haven't previously provided your EFT details for refunds, please complete the *Nomination of EFT details for refunds* form available on our website. Once we have your details, we'll use them for all refunds.

WHEN TO USE THIS FORM

Use this form if you've provided the incorrect contribution classification type to us for a member and wish to reclassify the contribution type, or if a contribution was paid in error and you're requesting all or part of that contribution to be refunded.

It's important to note that under superannuation legislation, the Trustee can only reclassify or refund a contribution for a member where it's satisfied the original details provided for the contribution were incorrect at the time the contribution was paid or in certain circumstances, where the payment was made due to a mistake. For the Trustee to consider reclassifying or refunding the contribution, Section 2 of this form must be completed providing

full details of the circumstances of the error. Supporting evidence must also be attached for contributions over \$2,000. If you can't provide supporting evidence for contributions over \$2,000, you must also complete Section 4 - Statutory declaration.

An application for a refund of a member's contribution requires the member's acknowledgement if the contribution made is \$2,000 or more. Where member acknowledgement is required, Section 3 of this form must be completed by the member prior to submitting the form to us.

If a request is being made for more than one member, a separate form is required for each individual member's request.

CIRCUMSTANCES WHEN THE TRUSTEE CONSIDERS REQUESTS FOR RECLASSIFICATION OR REFUNDS

The Trustee only considers applications for reclassification or refunds of contributions when:

- in receipt of a fully completed and signed form, providing sufficient details explaining the error, including the member's acknowledgement (where applicable)
- the contribution was made either in the current or last financial year (unless exceptional circumstances exist)
- the contribution was genuinely processed incorrectly in the first instance or the contribution was not processed in accordance with the member's original instructions at the time the contribution was made.

PRIVACY STATEMENT

UniSuper is committed to protecting personal information and the confidentiality of information in accordance with privacy law obligations. The information provided to UniSuper on this form is collected and used in accordance with our Privacy Statement and Privacy Policy which can be found online at unisuper.com.au/privacy. If you have any privacy related questions, please call **1800 331 685**.

SECTION 1A EMPLOYER OR CLEARING HOUSE DETAILS

- Please complete in BLACK or BLUE BALL POINT PEN using CAPITAL letters. Cross (X) where required.
- Please complete this section if you're an employer or clearing house. If you're a UniSuper member please go straight to SECTION 1B.

Employer/clearing house name

UniSuper employer number
(if applicable)

ABN

Contact email address



SECTION 1A CONTINUED

Contact address

Suburb/Town

State

Postcode

Country (if not Australia)

Daytime contact number

SECTION 1B MEMBER DETAILS

Member number

Member surname

Member given name

Member date of birth
(DD/MM/YYYY)

Daytime contact number

SECTION 1C CONTRIBUTION DETAILS***ORIGINAL DETAILS**

<i>Date contribution paid</i>	<i>Contribution type</i>	<i>Contribution amount</i>

AMENDED DETAILS

<i>Date contribution paid</i>	<i>Contribution type</i>	<i>Contribution amount</i>	<i>Refund amount (if applicable)</i>

* If additional lines are required, please detail on a separate sheet of paper and attach to this form.

SECTION 4 STATUTORY DECLARATION

➤ Please complete this section if the contribution is over \$2,000 and you can't provide supporting evidence. Refer to the *Application for reclassification or refund of contributions* fact sheet for more information on providing supporting evidence.

This statutory declaration must be completed by the person who completed the *Application for reclassification or refund of contributions* form and signed in the presence of a person authorised to witness statutory declarations. Refer to the *List of authorised persons authorised to sign statutory declarations* on the next page. Please ensure that the authorised person inserts their full name, qualification and address with their signature.

I, (insert full name)

Of, (insert postal address)

Occupation (of person making this declaration of the employer)

Employer or clearing house (insert name of the employer or clearing house listed in the *Application for reclassification or refund of contributions* form)

make the following declaration under the *Statutory Declarations Act 1959* (Cth)

I confirm that I have the capacity and authority to:

- request the reclassification/refund of a superannuation contribution made on behalf of a member; and
- sign this declaration.

I confirm that the details and the explanation for the request to reclassify/refund the member's contribution(s) in the *Application for reclassification or refund of contributions* form to be true and correct.

I acknowledge and agree that I am responsible for any matters arising out of this application and shall indemnify the Trustee against all costs, expenses and other liabilities incurred in connection with or arising out of this application and/or in respect of the reclassification or refund of the contribution above.

I understand that a person who intentionally makes a false statement in a statutory declaration is guilty of an offence under section 11 of the *Statutory Declarations Act 1959*, and I believe that the statements in this declaration are true in every particular.

Signature of person making this declaration

Declared at (place)

Date

DD MM YYYY

Before me, (insert full name of person before whom the declaration is made)

Signature (signature of person before whom the declaration is made)

Qualifications and address (of person before whom the declaration is made - in printed letters)

Note 1: A person who intentionally makes a false statement in a statutory declaration is guilty of an offence, the punishment for which is imprisonment for a term of four years.

Note 2: Chapter 2 of the Criminal Code applies to all offences against the *Statutory Declarations Act 1959* - see section 5A of the *Statutory Declarations Act 1959*.

PERSONS AUTHORISED TO SIGN STATUTORY DECLARATIONS

- Chiropractor
- Dentist
- Justice of the Peace
- Legal practitioner
- Medical practitioner
- Nurse
- Optometrist
- Pharmacist
- Police officer
- Physiotherapist
- Psychologist
- Teacher
- Veterinary surgeon
- Government authority with two or more years continuous service

For a full list of persons authorised to sign a statutory declaration, visit the Attorney-General's Department website at www.ag.gov.au.

Member residing overseas

For members residing overseas, people authorised to certify personal documents are listed below:

- An employee of the Commonwealth who is:
 - In a country or place outside of Australia; and
 - Authorised under paragraph 3(c) of the *Consular Fees Act 1955*; and
 - Exercising his or her function in that place.

Return your form to:

Please return your completed form and statutory declaration or supporting evidence (if applicable) to enquiry@unisuper.com.au

If you'd prefer to submit a paper application, please return the completed form together with supporting evidence to:

UniSuper
Level 1, 385 Bourke Street
Melbourne Vic 3000

Need help?

- email enquiry@unisuper.com.au
- call 1800 331 685.