Establishment—recurrent expenditure (superannuation employer contributions) (financial year), total Australian currency N[N(8)]

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# Establishment—recurrent expenditure (superannuation employer contributions) (financial year), total Australian currency N[N(8)]

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| Identifying and definitional attributes | |
| Metadata item type: | Data Element |
| Short name: | Recurrent expenditure—superannuation employer contributions |
| METEOR identifier: | 270371 |
| Registration status: | [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 16/01/2020 |
| Definition: | Contributions paid in Australian dollars or (for an emerging cost scheme) that should be paid (as determined by an actuary) on behalf of establishment employees either by the establishment or a central administration such as a state health authority, to a superannuation fund providing retirement and related benefits to establishment employees, for a financial year. |

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| Data element concept attributes | |
| Identifying and definitional attributes | |
| Data element concept: | [Establishment—recurrent expenditure (superannuation employer contributions)](https://meteor-uat.aihw.gov.au/content/269801) |
| METEOR identifier: | 269801 |
| Registration status: | [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 01/03/2005 |
| Definition: | Contributions paid or (for an emerging cost scheme) that should be paid (as determined by an actuary) on behalf of establishment employees either by the establishment or a central administration such as a state health authority, to a superannuation fund providing retirement and related benefits to establishment employees.  The following different funding bases are identified:   * paid by hospital to fully funded scheme; * paid by Commonwealth Government or State government to fully funded scheme; * unfunded or emerging costs schemes where employer component is not presently funded.   Fully funded schemes are those in which employer and employee contributions are paid into an invested fund. Benefits are paid from the fund. Most private sector schemes are fully funded.  Emerging cost schemes are those in which the cost of benefits is met at the time a benefit becomes payable; that is, there is no ongoing invested fund from which benefits are paid. The Commonwealth superannuation fund is an example of this type of scheme as employee benefits are paid out of general revenue. |
| Context: | Health expenditure:  Superannuation employer contributions are a significant element of establishment expenditure and, as such, are required for health expenditure analysis at the national level.  The funding basis is required for cost comparison purposes particularly in the case of unfunded or emerging cost schemes where no actual contribution is being presently made but ultimately employer liability will have to be funded. |
| Object class: | [Establishment](https://meteor-uat.aihw.gov.au/content/268953) |
| Property: | [Recurrent expenditure](https://meteor-uat.aihw.gov.au/content/269132) |

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| Value domain attributes | |
| Identifying and definitional attributes | |
| Value domain: | [Total Australian currency N[N(8)]](https://meteor-uat.aihw.gov.au/content/270563) |
| METEOR identifier: | 270563 |
| Registration status: | [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 01/03/2005  [Community Services (retired)](https://meteor-uat.aihw.gov.au/RegistrationAuthority/3), Standard 27/04/2007  [Early Childhood](https://meteor-uat.aihw.gov.au/RegistrationAuthority/15), Standard 21/05/2010  [Disability](https://meteor-uat.aihw.gov.au/RegistrationAuthority/18), Standard 07/10/2014  [National Health Performance Authority (retired)](https://meteor-uat.aihw.gov.au/RegistrationAuthority/10), Retired 01/07/2016 |
| Definition: | Total number of Australian dollars. |

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| Representational attributes | | |
| Representation class: | Total | |
| Data type: | Currency | |
| Format: | N[N(8)] | |
| Maximum character length: | 9 | |
| Unit of measure: | Australian currency (AU$) | |



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| Data element attributes | |
| Collection and usage attributes | |
| Guide for use: | Record as currency up to hundreds of millions of dollars. Rounded to nearest whole dollar. |
| Comments: | The definition specifically excludes employee superannuation contributions (not a cost to the establishment) and superannuation final benefit payments.  In private enterprise some superannuation schemes are partially funded but this is considered too complex a distinction for national minimum data sets.  It is noted that the emergence of salary sacrifice schemes allows employees to forego salary for higher superannuation contributions. If these become significant, national minimum data sets may have to take them into account at a future stage. |
| Source and reference attributes | |
| Submitting organisation: | National Minimum Data Set Working Parties |
| Relational attributes | |
| Related metadata references: | Has been superseded by [Establishment—recurrent expenditure (superannuation employer contributions) (financial year), total Australian currency N[N(8)]](https://meteor-uat.aihw.gov.au/content/722672)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 16/01/2020  Is used in the formation of [Establishment (community mental health)—recurrent expenditure (non-salary operating costs) (financial year), total Australian currency N[N(8)]](https://meteor-uat.aihw.gov.au/content/270297)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Standard 01/03/2005  Is used in the formation of [Establishment (mental health)—recurrent expenditure (non-salary operating costs) (financial year), total Australian currency N[N(8)]](https://meteor-uat.aihw.gov.au/content/722164)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 20/01/2021  Is used in the formation of [Establishment (mental health)—recurrent expenditure (non-salary operating costs) (financial year), total Australian currency N[N(8)]](https://meteor-uat.aihw.gov.au/content/287979)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 16/01/2020  Is re-engineered from  [Superannuation employer contributions (including funding basis), version 1, DE, NHDD, NHIMG, Superseded 01/03/2005.pdf](https://meteor-uat.aihw.gov.au/content/273199)  (16.4 KB)  *No registration status* |
| Implementation in Data Set Specifications: | [Mental health establishments NMDS 2005-06](https://meteor-uat.aihw.gov.au/content/311875)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 21/03/2006  ***Implementation start date:*** 01/07/2005 ***Implementation end date:*** 30/06/2006 ***DSS specific information:*** Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2005-06](https://meteor-uat.aihw.gov.au/content/298027)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 07/12/2005  ***Implementation start date:*** 01/07/2005 ***DSS specific information:*** Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2006-07](https://meteor-uat.aihw.gov.au/content/334283)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 23/10/2006  ***Implementation start date:*** 01/07/2006 ***Implementation end date:*** 30/06/2007 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2007-08](https://meteor-uat.aihw.gov.au/content/345134)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 05/02/2008  ***Implementation start date:*** 01/07/2007 ***Implementation end date:*** 30/06/2008 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2008-09](https://meteor-uat.aihw.gov.au/content/362299)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 03/12/2008  ***Implementation start date:*** 01/07/2008 ***Implementation end date:*** 30/06/2009 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2009-10](https://meteor-uat.aihw.gov.au/content/374981)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 02/12/2009  ***Implementation start date:*** 01/07/2009 ***Implementation end date:*** 30/06/2010 ***DSS specific information:***  Obligation condition: reporting of this data element is optional for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  [Mental health establishments NMDS 2010-11](https://meteor-uat.aihw.gov.au/content/378611)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 01/12/2010  ***Implementation start date:*** 01/07/2010 ***Implementation end date:*** 30/06/2011 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2011-12](https://meteor-uat.aihw.gov.au/content/424725)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 07/12/2011  ***Implementation start date:*** 01/07/2011 ***Implementation end date:*** 30/06/2012 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2012-13](https://meteor-uat.aihw.gov.au/content/468195)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 07/02/2013  ***Implementation start date:*** 01/07/2012 ***Implementation end date:*** 30/06/2013 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2013-14](https://meteor-uat.aihw.gov.au/content/493652)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 07/03/2014  ***Implementation start date:*** 01/07/2013 ***Implementation end date:*** 30/06/2014 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2014-15](https://meteor-uat.aihw.gov.au/content/546889)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 13/11/2014  ***Implementation start date:*** 01/07/2014 ***Implementation end date:*** 30/06/2015 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2015-16](https://meteor-uat.aihw.gov.au/content/565661)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 04/09/2015  ***Implementation start date:*** 01/07/2015 ***Implementation end date:*** 30/06/2016 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2016-17](https://meteor-uat.aihw.gov.au/content/605829)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 17/08/2017  ***Implementation start date:*** 01/07/2016 ***Implementation end date:*** 30/06/2017 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2017–18](https://meteor-uat.aihw.gov.au/content/645723)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 25/01/2018  ***Implementation start date:*** 01/07/2017 ***Implementation end date:*** 30/06/2018 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2018–19](https://meteor-uat.aihw.gov.au/content/677892)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 12/12/2018  ***Implementation start date:*** 01/07/2018 ***Implementation end date:*** 30/06/2019 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Mental health establishments NMDS 2019–20](https://meteor-uat.aihw.gov.au/content/707557)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 16/01/2020  ***Implementation start date:*** 01/07/2019 ***Implementation end date:*** 30/06/2020 ***DSS specific information:***  Reporting of this data element is not compulsory for non-government residential mental health services and specialised mental health services provided by private hospitals that receive state or territory government funding.  However, these services are still encouraged to report this data where available.  [Public hospital establishments NMDS](https://meteor-uat.aihw.gov.au/content/273047)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 21/03/2006  ***Implementation start date:*** 01/07/2005 ***Implementation end date:*** 30/06/2006  [Public hospital establishments NMDS](https://meteor-uat.aihw.gov.au/content/334285)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 23/10/2006  ***Implementation start date:*** 01/07/2006 ***Implementation end date:*** 30/06/2007  [Public hospital establishments NMDS 2007-08](https://meteor-uat.aihw.gov.au/content/345139)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 05/02/2008  ***Implementation start date:*** 01/07/2007 ***Implementation end date:*** 30/06/2008  [Public hospital establishments NMDS 2008-09](https://meteor-uat.aihw.gov.au/content/362302)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 03/12/2008  ***Implementation start date:*** 01/07/2008 ***Implementation end date:*** 30/06/2009  [Public hospital establishments NMDS 2009-10](https://meteor-uat.aihw.gov.au/content/374924)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 05/01/2010  ***Implementation start date:*** 01/07/2009  [Public hospital establishments NMDS 2010-11](https://meteor-uat.aihw.gov.au/content/386794)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 18/01/2011  ***Implementation start date:*** 01/07/2010 ***Implementation end date:*** 30/06/2011  [Public hospital establishments NMDS 2011-12](https://meteor-uat.aihw.gov.au/content/426900)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 07/12/2011  ***Implementation start date:*** 01/07/2011 ***Implementation end date:*** 30/06/2012  [Public hospital establishments NMDS 2012-13](https://meteor-uat.aihw.gov.au/content/470656)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 07/02/2013  ***Implementation start date:*** 01/07/2012 ***Implementation end date:*** 30/06/2013  [Public hospital establishments NMDS 2013-14](https://meteor-uat.aihw.gov.au/content/504279)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 11/04/2014  ***Implementation start date:*** 01/07/2013  ***Implementation end date:*** 30/06/2014 |
| Implementation in Indicators: | **Used as Numerator** [Australian Health Performance Framework: PI 2.6.1–Cost per weighted separation and total case weighted separations, 2020](https://meteor-uat.aihw.gov.au/content/728377)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Qualified 16/03/2022  [National Healthcare Agreement: P69-Cost per casemix adjusted separation, 2010](https://meteor-uat.aihw.gov.au/content/395155)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 08/06/2011  [National Healthcare Agreement: PI 69-Cost per casemix adjusted separation, 2011](https://meteor-uat.aihw.gov.au/content/421565)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Superseded 31/10/2011  [National Healthcare Agreement: PI 69-Cost per casemix adjusted separation, 2012](https://meteor-uat.aihw.gov.au/content/443715)  [Health!](https://meteor-uat.aihw.gov.au/RegistrationAuthority/14), Retired 25/06/2013 |