



Queensland

Superannuation (State Public Sector) and Other Legislation Amendment Regulation 2026

Subordinate Legislation 2026 No. 63

made under the

Superannuation (State Public Sector) Act 1990
Supreme Court of Queensland Act 1991

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[s 1]

Part 1 Preliminary

1 Short title

This regulation may be cited as the *Superannuation (State Public Sector) and Other Legislation Amendment Regulation 2026*.

2 Commencement

This regulation commences on 1 July 2026.

Part 2 Amendment of Superannuation (State Public Sector) Regulation 2023

3 Regulation amended

This part amends the *Superannuation (State Public Sector) Regulation 2023*.

4 Amendment of s 10 (References to salary etc.)

Section 10(1), ‘ordinary time earnings’—
omit, insert—

qualifying earnings

5 Amendment of s 13C (Frequency for employer contributions relating to non-full pay period during relevant parental leave period)

Section 13C(2), ‘ordinary time earnings’—
omit, insert—

qualifying earnings

6 Amendment of sch 1 (Compulsory contributions by employers and employees)

Schedule 1, part 1, item 6, column 2 and part 2, item 4, column 2, ‘ordinary time earnings’—

omit, insert—

qualifying earnings

7 Amendment of sch 2 (Dictionary)

(1) Schedule 2, definition *ordinary time earnings*—

omit.

(2) Schedule 2—

insert—

qualifying earnings, of an employee, means the employee’s qualifying earnings under the *Superannuation Guarantee (Administration) Act 1992* (Cwlth), section 10A(1) to (3).

(3) Schedule 2, definition *charge percentage*, ‘section 19(2)’—

omit, insert—

section 17A(2)

(4) Schedule 2, definition *required frequency*, paragraph (a), ‘ordinary time earnings’—

omit, insert—

qualifying earnings

ENDNOTES

- 1 Made by the Governor in Council on 18 June 2026.
- 2 Notified on the Queensland legislation website on 19 June 2026.
- 3 The administering agency is Queensland Treasury.

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