



**Senator the Hon Michaelia Cash**  
Minister for Employment  
Minister for Women  
Minister Assisting the Prime Minister for the Public Service

Reference: MS16-000010

The Hon Scott Morrison MP  
Treasurer  
Parliament House  
CANBERRA ACT 2600

Dear Treasurer

A handwritten signature in black ink that reads 'Scott'.

**Fair Work Commission Presidential Members – Division 293 Tax**

On 23 November 2015, the Hon Vice President Graeme Watson and the Hon Senior Deputy President Ian Watson of the Fair Work Commission (FWC) wrote to me on behalf of former presidential members of the Australian Industrial Relations Commission (AIRC) who belong to the Judges' Pensions Scheme (JPS). These members' interests under the JPS are affected by the taxation of superannuation contributions under Division 293 of the *Income Tax Assessment Act 1997* (ITAA). The correspondence from Vice President Watson and Senior Deputy President Watson is attached to this letter.

Following discussion between officers of our departments, I am advised that this correspondence raises matters that fall within your portfolio responsibilities. Accordingly, I have written to Vice President Watson and Senior Deputy President Watson advising them that I have referred their letter to you for consideration.

I would appreciate it if you could provide me with a copy of your response in due course.

Yours sincerely

A handwritten signature in black ink that reads 'Michaelia Cash'.

Senator the Hon Michaelia Cash

9 / 2 / 2016

Encl.