



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 Graeme Watson
Vice President
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

Dear Vice President Watson

Fair Work Commission Presidential Members – Division 293 Tax

I refer to your letter of 23 November 2015, co-signed by the Hon Senior Deputy President Ian Watson, concerning the taxation of superannuation contributions under Division 293 of the *Income Tax Assessment Act 1997* (ITAA) and how this affects former presidential members of the Australian Industrial Relations Commission who belong to the Judges' Pensions Scheme.

I have referred your letter to the Treasurer, the Hon Scott Morrison MP, for consideration as the operation of the ITAA falls within his portfolio responsibilities.

I have replied in similar terms to the Hon Senior Deputy President Watson.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Michaelia Cash'.

Senator the Hon Michaelia Cash

9 / 2 / 2016



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The Hon Ian Watson
Senior Deputy President
Fair Work Commission
GPO Box 1994
MELBOURNE VIC 3001

Dear Senior Deputy President Watson

Fair Work Commission Presidential Members – Division 293 Tax

I refer to your letter of 23 November 2015, co-signed by the Hon Vice President Graeme Watson, concerning the taxation of superannuation contributions under Division 293 of the *Income Tax Assessment Act 1997* (ITAA) and how this affects former presidential members of the Australian Industrial Relations Commission who belong to the Judges' Pensions Scheme.

As the operation of the ITAA falls within the portfolio responsibilities of the Treasurer, the Hon Scott Morrison MP, I have referred your letter to him for consideration.

I have replied in similar terms to the Hon Vice President Watson.

Yours sincerely

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