

Mr Daniel Craig  
A/g Executive Director  
Office of Impact Analysis  
Department of the Prime Minister and Cabinet  
1 National Circuit  
BARTON ACT 2600

Email: Helpdesk-OIA@pmc.gov.au

Dear Mr Craig

### **Certification as Impact Analysis Equivalent – *Unpaid Superannuation Guarantee Package***

I am writing to certify that the attached Impact Analysis and supplementary analysis has undertaken a process and analysis equivalent to an Impact Analysis (IA).

I certify that these documents adequately addresses all seven IA questions, and is submitted to the Office of Impact Analysis for the purposes of informing a final policy decision.

The scope of the Impact Analysis Equivalent covers the scope of the policy proposal with the exception of the retirement of the Australian Taxation Office’s Small Business Superannuation Clearing House. To address these gaps in the analysis I also certify the supplementary analysis. Therefore I am satisfied that with this addition, the scope of the certified documents matches the policy proposal.

The regulatory burden to business, community organisations or individuals is quantified using the Australian Government’s *Regulatory Burden Measurement* framework and is provided below.

#### **Regulatory burden estimate table**

<b>Average annual regulatory costs (from business as usual)</b>				
<b>Change in costs (\$ million)</b>	<b>Business</b>	<b>Community organisations</b>	<b>Individuals</b>	<b>Total change in costs</b>
<b>Total, by sector</b>	\$137.8	\$-	\$(1.0)	\$136.8

Accordingly, I am satisfied that the attached report is consistent with the *Australian Government Guide to Policy Impact Analysis*.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Brenton Philp', with a stylized flourish at the end.

Brenton Philp  
Deputy Secretary, Markets Group  
The Treasury, Langton Crescent  
21 March 2024