



Super changes apply, don't get caught short

Hello

To avoid additional costs (including the [superannuation guarantee charge](#) (SGC)), you must pay the right amount of super for all your [eligible employees](#) by the [quarterly due date](#).

Whether you're paying super weekly, monthly, or quarterly it's important to check that the super guarantee (SG) you pay takes into account changes that started on 1 July 2022. These were:

- > the increase in the SG rate from 10% to 10.5%
- > the removal of the \$450 per month eligibility threshold when paying SG.

You must have applied these changes to all the salary and wages you paid from 1 July 2022, even if some of the pay period they related to was before 1 July 2022.

All other [eligibility requirements](#) for super remain in place. For example, an employee aged under 18 years must still work for you more than 30 hours in a week to be eligible for super.

What you need to do

You need to make sure:

- > your payroll and accounting systems are up to date and include the recent changes to SG
- > you've calculated and paid the right amount of SG for all your eligible employees
- > you pay SG amounts in full by the due date.

You'll have to pay the SGC if your total SG amounts for the period 1 July 2022 to 30 September 2022 aren't received by your employees' super funds by **28 October 2022**.

If you need help meeting your SG obligations, you can contact a registered tax professional for assistance.

What happens if you don't pay the right amount of Super?

If you don't meet your SG obligations, you'll have to pay the SGC. You'll need to [lodge an SGC statement](#) and pay the SGC to us.

This will cost you more than paying the correct SG on time. SGC is not tax deductible.

You may also have to pay additional penalties or charges.



For more information

You can find out more about super for employers on our website

[Find out more](#)

Don't get scammed

The ATO never asks for your confidential details by email.
To learn more about staying safe online, go to ato.gov.au/onlinesecurity.

Look suspicious?

Don't take chances, forward suspicious emails to ReportEmailFraud@ato.gov.au

Your privacy

To learn more about how we maintain your privacy,
go to ato.gov.au/yourprivacy.

Your rights and obligations

For more information about your rights and obligations,
go to ato.gov.au/taxpayerscharter



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