Completing your Superannuation guarantee charge statement – quarterly

This statement is to be used for quarters starting on or after 1 July 2003.

To obtain additional copies of these instructions and statement:
- visit our website at www.ato.gov.au
- phone us on 1300 720 092.

If you want to prepare your Superannuation guarantee charge statement – quarterly online, visit our website at www.ato.gov.au
OUR COMMITMENT TO YOU

We are committed to providing you with guidance you can rely on, so we make every effort to ensure that our publications are correct.

If you follow our guidance in this publication and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, we must ask you to pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest.

If you make an honest mistake in trying to follow our guidance in this publication and you owe us money as a result, we will not charge you a penalty. However, we will ask you to pay the money, and we may also charge you interest.

If correcting the mistake means we owe you money, we will pay it to you. We will also pay you any interest you are entitled to.

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further assistance from us.

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for a more recent version on our website at www.ato.gov.au or contact us.

This publication was current at December 2008.
# Completing Your Superannuation Guarantee Charge Statement – Quarterly

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WHO MUST COMPLETE THE STATEMENT?
You must complete a statement if you did not:
- pay sufficient super contributions for your eligible employees by the quarterly cut-off date, or
- meet your choice of super fund obligations for the quarter.

BEFORE YOU COMPLETE THIS STATEMENT
For more information about your super guarantee obligations, choice of super fund obligations and super guarantee late payment offset, refer to the following:
- Superannuation guarantee – how to meet your super obligations (NAT 1987)
- Superannuation guarantee late payment offset (NAT 71565)
- Choice of super fund – meet your obligations (NAT 71574).

To obtain a copy of these publications, see ‘More information’ on page 30.

Visit our website at www.ato.gov.au and use one of our calculators to help you work out the following:
- if someone is an employee or a contractor
- how much super you must pay for each employee
- your total super guarantee charge liability (you can also produce a statement that you can print and send to us).
HOW DO YOU COMPLETE THE STATEMENT?

If you want to prepare your Superannuation guarantee charge statement – quarterly online, visit our website at www.ato.gov.au

SECTION A: STATEMENT DETAILS

Question 1
Type of statement
Complete by placing an ‘X’ in the applicable box to indicate whether this is an original or amended statement.

You should indicate that this statement is an amendment if you have already lodged a super guarantee charge statement for the quarter and now want to:
- amend the information you reported, or
- report a liability for employees you didn’t include on the earlier statement.

Question 2
Statement is for the quarter ended
Provide the end date of the quarter you are reporting. You must use a separate statement for each quarter.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Dates</th>
</tr>
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<tbody>
<tr>
<td>1</td>
<td>1 July – 30 September</td>
</tr>
<tr>
<td>2</td>
<td>1 October – 31 December</td>
</tr>
<tr>
<td>3</td>
<td>1 January – 31 March</td>
</tr>
<tr>
<td>4</td>
<td>1 April – 30 June</td>
</tr>
</tbody>
</table>

SECTION B: YOUR DETAILS

Question 3
Tax file number (TFN)
Provide your business TFN.

If you are an income tax exempt organisation and do not have a TFN, write ‘EXEMPT’.

We are authorised under the Taxation Administration Act 1953 to request your TFN. You don’t have to provide your TFN to us. However, if you do, it will help us identify you correctly and process your statement quickly.

Question 4
Australian business number (ABN)
Provide your ABN. This is the ABN you use on your employees’ payment summaries.

Question 5
Full legal business name
Provide the full legal business name.

If this statement is completed on behalf of a registered company, provide the name registered with the Australian Securities and Investment Commission. Otherwise, provide the name of the partnership, trust estate or individual.

Question 6
Trading name
Provide the name that you trade under, or that is known by your suppliers or customers. It may be different to your legal business name.

Question 7
Street address
Provide the address where the business is located. Do not provide a post office box.

Question 8
Postal address for superannuation guarantee notices
Provide your current postal address for service of super guarantee notices. If this is the same as your answer to question 7, write ‘AS ABOVE’.
02 HOW DO YOU COMPLETE THE STATEMENT?

Question 9
Authorised contact person
Provide the name of an authorised contact person who we can contact if we need further information.

⚠️ We must have this person recorded as an authorised contact to speak on your behalf.

SECTION C: EMPLOYEE DETAILS
This section asks for the details of each employee that you are reporting a super guarantee shortfall, choice liability or claiming a late payment offset for.

To help you work out your answers to questions 15 to 21 for each employee, use the Employee calculation worksheet (NAT 72392). For a copy of the worksheet, see page 31.

To identify which example in chapter 5 is relevant to each employee, see ‘Example flowchart’ on page 13.

⚠️ If there are not enough pages to report all of your employees, photocopy and complete the blank employee details pages and attach them to your completed statement.

⚠️ Don’t leave any calculation boxes blank. Insert zero ‘0’ if a calculation box does not apply.

Employee
Number each employee you are reporting in this statement, beginning with 1. This will help to quickly identify the employee if we need to contact you about information on this statement.

Question 10
TFN
Provide your employee’s TFN.

Question 11
Name
Provide your employee’s full name.

⚠️ If your employee has changed names since starting employment, show their current name.

Question 12
Date of birth
Provide your employee’s date of birth.

Question 13
Postal address
Provide your employee’s current (or last known) postal address. If you do not know their current postal address, provide their current residential address.

Question 14
Nominated fund details
Provide the following details for your employee’s nominated fund:
- fund name
- fund ABN
- super product identification number (SPIN) for the super product that holds your employee’s account (if known)
- your employee’s account number with the fund.

⚠️ If your employee is eligible to choose the super fund that their super contributions are paid to, provide details of their nominated fund. If your employee is not eligible to choose a super fund, or has not chosen a fund, provide the account details for your default super fund (if your employee has an account with that fund).

Question 15
Superannuation guarantee shortfall (excluding choice)
Provide the shortfall amount that you have worked out for your employee.

To help you work out this amount, complete the Employee calculation worksheet (NAT 72392). For a copy of this worksheet, see page 31.

For example:

H $\overline{5}2\overline{5}0\overline{0}$
**Question 16**
Did you meet your superannuation choice obligations for this employee?
Complete by placing an ‘X’ in the applicable box.

Complete the *Employee calculation worksheet* (NAT 72392) to help you work out if you have met your choice obligations for this employee. For a copy of this worksheet, see page 31.

If B equalled C when completing step 1(A) of the worksheet, you do not have a choice liability for this employee. Answer “Yes” and go to question 18.

If B did not equal C when completing step 1(A) of the worksheet, you have made some contributions that did not meet your super choice obligations for the quarter. This may be because:
- the contributions were paid to a fund other than the fund chosen by this employee, or
- you charged your employee to make these contributions.

You have a choice liability and must answer “No”.

**Question 17**
Superannuation choice liability
Provide the choice liability amount for your employee.

To help you work out this amount, complete step 3 of the *Employee calculation worksheet* (NAT 72392).

For example:

\[ \text{J } \$ \ 775 \ 00 \]

**Question 18**
Employee’s subtotal
Provide the subtotal of your employee’s super guarantee shortfall and choice liability amounts.

Add together the amounts at question 15 (label H) and question 17 (label I).

For example:

\[ \text{J } \$ \ 775 \ 00 \]

**Question 19**
Do you want to claim a late payment offset for this employee?
Complete by placing an ‘X’ in the applicable box.

If you have paid some contributions into a fund after the cut-off date you may be eligible to make a late payment election.

Even if you are eligible, you may not want to claim the late payment offset because:
- you will not be able to withdraw your election or change the amount
- a late payment allowed as an offset
  - is not tax deductible for income tax purposes
  - cannot be used as a prepayment for current or future contributions
  - cannot be used as a late payment for any other period.

If you are not eligible, or do not want to claim a late payment offset for this employee, answer “No” by placing an ‘X’ in the applicable box and go to section D when you have completed section C for every employee to be included in this statement.

For more information about the late payment offset, see ‘Definitions’ on page 26.
Question 20
Late payment election amount
Provide the amount you want to elect as a late payment offset.
To help you work out this amount, complete the Employee calculation worksheet (NAT 72392). For a copy of the worksheet, see page 31.
For example:

\[ N \, \$1,500.00 \]

This amount cannot be greater than the late contributions you paid for your employee.

Question 21
Late payment offset amount
Provide the late payment offset amount that may be applied to reduce your super guarantee charge for the employee.
To help you work out this amount complete step 5 of the Employee calculation worksheet (NAT 72392).
If the amount at question 20 (label N) is less than the amount at question 18 (label J), the maximum you are eligible to offset is the amount at question 20 (label N).
If the amount at question 20 (label N) is greater than the amount at question 18 (label J), the maximum amount you can elect to offset is the super guarantee charge for this employee up to the total of their super guarantee shortfall, choice liability and nominal interest. You can work out the nominal interest for this employee using the Nominal interest calculation worksheet (NAT 72393).
For example:

\[ S \, \$1,500.00 \]

To help you work out this amount, see ‘Examples of calculating the super guarantee charge’ on page 14.

SECTION D: TOTALS
This section is to add up the total amounts you have recorded for individual employees in section C.

Question 22
Number of employees reported for the quarter
Provide the total number of employees you have reported in section C of this statement.
For example:

\[ (TOTAL) \, H \, \$2,625.00 \]

Question 23
Total superannuation guarantee shortfall (excluding choice) for the quarter
Provide the total super guarantee shortfall amount for the quarter.
Add up all the amounts you recorded at question 15 (label H) for all of your employees.
For example:

\[ (TOTAL) \, I \, \$7,250.00 \]

Question 24
Total choice liability for the quarter
Provide the total choice liability amount for the quarter.
Add up all the amounts you recorded at question 17 (label I) for all of your employees.
For example:

\[ (TOTAL) \, J \, \$3,875.00 \]

Question 25
Subtotal for the quarter
Provide the subtotal for the quarter.
Add up the totals from question 24 and question 25.
For example:

\[ (TOTAL) \, J \, \$3,875.00 \]
02 HOW DO YOU COMPLETE THE STATEMENT?

Question 26
Nominal interest component
Provide the nominal interest component.
To help you work out the nominal interest component, use the Nominal interest calculation worksheet (NAT 72393). For a copy of the worksheet, see page 31.
For example:

(TOTAL) K $7,592.25

Nominal interest compensates your employee for the interest forfeited as a result of your late payment or non-payment of their super guarantee entitlement.

Question 27
Administration component
Provide the administration component.
The administration component is $20 for each employee you recorded in the statement.
For example:

(TOTAL) L $7,000.00

Question 28
Superannuation guarantee charge for the quarter
Provide the super guarantee charge amount.
Add up the totals from questions 25, 26 and 27.
For example:

(TOTAL) M $4,134.25

Question 29
Number of employees that you have indicated, at question 19, you want to claim a late payment offset for
Provide the number of employees you have made a late payment election.

Question 30
Total late payment election amount
Provide the total late payment election amount.
Add up all the amounts you recorded at question 20 (label N) for all of your employees.
For example:

(TOTAL) N $2,250.00

Question 31
Total late payment offset amount
Provide the total late payment offset amount.
Add up all the amounts you recorded at question 21 (label S) for all of your employees.
For example:

(TOTAL) S $2,250.00

Question 32
Total superannuation guarantee charge payable
Provide the total super guarantee charge payable.
Subtract the amount at question 31 from the amount at question 28 to work out your total super guarantee charge payable.
For example:

(TOTAL) T $7,884.25

This is the super guarantee charge amount payable for this quarter.

If you answered ‘No’ at question 19 for all employees, go to question 32.
If you answered ‘Yes’ at question 19 for any employee, continue to question 29.
SECTION E: DECLARATION
You must complete the declaration that applies to you.

If you are a tax agent making the declaration, provide your tax agent registration number.

Provide the details of the person making this declaration.

If the employer is completing the declaration, it must be signed by one of the following:
- the senior partner of a partnership
- the trustee or public officer of a trust estate
- the public officer of a company
- the proprietor of a sole trader business.

This person must also sign the first page of any attachments.

Payment
Mail your cheque or money order together with your statement and payment slip.

You must complete the payment slip to show the following details:
- the quarter ended that the attached statement relates to
- your full legal name as the employer
- your TFN (if an exempt business, write ‘EXEMPT’)
- your ABN
- the payment amount.

Cheques and money orders must be for amounts in Australian dollars and payable to ‘Deputy Commissioner of Taxation’.

Cheques must be crossed ‘Not Negotiable’ and must not be post-dated.

Do not send cash.

Do not use pins, staples, paper clips or adhesive tape.

Penalties may apply if you don’t keep adequate records.

Send the completed statement and payment to:
Australian Taxation Office
PO Box 277
World Trade Centre VIC 8005

Keeping records
You must keep records for five years after the statement is lodged. Keep information about how you worked out any super guarantee shortfalls or choice liabilities and proof of late contribution amounts. Ensure you also keep a copy of this completed and signed statement.
EXAMPLE A: Quarter start date and effective date in the same calendar year

The following example shows you how to work out the nominal interest where the quarter start date and quarter effective date fall in the same calendar year.

To work out nominal interest, there is a blank calculation worksheet on page 31.

Luke Kite is an employee of Tree Pty Ltd during the quarter ended 30 June 2009. The cut-off date for contributions for this quarter is 28 July 2009. Tree Pty Ltd did not pay any super contributions for the quarter and the total super guarantee shortfall amount (from J) for Luke is $1,062. The quarter’s due date for lodgment of the super guarantee charge statement is 28 August 2009.

**STEP 1: Quarterly dates**

<table>
<thead>
<tr>
<th>Quarter start date</th>
<th>Day</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>A1</td>
<td>01</td>
<td>04</td>
<td>2009</td>
</tr>
</tbody>
</table>

In this instance Tree Pty Ltd is reporting for the quarter ended 30 June 2009 so the quarter start date for this quarter is 1 April 2009. Tree Pty Ltd enters this date in box A1.

<table>
<thead>
<tr>
<th>Quarter effective date</th>
<th>Day</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>B1</td>
<td>30</td>
<td>09</td>
<td>2009</td>
</tr>
</tbody>
</table>

The quarter effective date is the later of:
- the due date for lodgment of the superannuation guarantee charge statement
- the actual lodgment date (the date the statement is lodged with us).

Tree Pty Ltd is preparing this statement after the due date (28 August 2009), and will lodge on 30 September 2009.

Tree Pty Ltd enters this date in box B1.

**Calendar year of quarter start date (that is, the year the quarter start date is in)**

<table>
<thead>
<tr>
<th>E1</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td></td>
</tr>
</tbody>
</table>

**Calendar year of quarter effective date (that is, the year the quarter effective date is in)**

<table>
<thead>
<tr>
<th>F1</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td></td>
</tr>
</tbody>
</table>

Is the calendar year of quarter start date (E1) and calendar year of quarter effective date (F1) the same year?

Yes ☑️ use step 2 to work out the nominal interest amount

No 🏷️ use steps 3 and 4 to work out the nominal interest amount

**STEP 2: Nominal interest – quarter start date and quarter effective date in the same calendar year**

The quarter effective date is not included as a nominal interest day.

Work out the number of days between quarter effective date and quarter start date

<table>
<thead>
<tr>
<th>A1</th>
<th>Day</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>04</td>
<td>2009</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>B1</th>
<th>Day</th>
<th>Month</th>
<th>Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>30</td>
<td>09</td>
<td>2009</td>
<td></td>
</tr>
</tbody>
</table>

= C1 182

Number of days in calendar year (if leap year use 366)

<table>
<thead>
<tr>
<th>D2</th>
<th>No. of days</th>
</tr>
</thead>
<tbody>
<tr>
<td>365</td>
<td>365</td>
</tr>
</tbody>
</table>
The quarter effective date (30 September 2009) is not included as a nominal interest day, otherwise the number of days would be 183.

The amount of nominal interest relating to Luke Kite’s super guarantee charge for the quarter is $52.95.

![Nominal interest calculation](image-url)

- Do not go to step 3 or 4 in the worksheet.
EXAMPLE B: Quarter start date and effective date in different calendar years
The following example shows you how to work out nominal interest where the quarter start date and quarter effective date fall in different calendar years.

To work out nominal interest, there is a blank calculation worksheet on page 31.

Luke Kite is an employee of Tree Pty Ltd during the quarter ended 30 June 2009. Tree Pty Ltd did not pay any super contributions for the quarter and the total super guarantee shortfall amount (from J) for Luke is $1,062. The quarter’s due date for lodgment of the super guarantee charge statement is 28 August 2009. Tree Pty Ltd is lodging the super guarantee charge statement on 30 October 2010.

STEP 1: Quarterly dates

Quarter start date
In this instance, Tree Pty Ltd is reporting for the quarter ended 30 June 2009, the quarter start date is 1 April 2009. Tree Pty Ltd enters this date in box A1.

Quarter effective date
The quarter effective date is the later of:
- the due date for lodgment of the superannuation guarantee charge statement
- the actual lodgment date (the date the statement is lodged with us).
Tree Pty Ltd is preparing this statement after the due date (28 August 2009), and will lodge on 30 October 2010.
Tree Pty Ltd enters this date in box B1.

Calendar year of quarter start date (that is, the year the quarter start date is in)

Calendar year of quarter effective date (that is, the year the quarter effective date is in)

Is the calendar year of quarter start date (E1) and calendar year of quarter effective date (F1) the same year?

Yes ☑ use step 2 to work out the nominal interest amount

No ☒ use steps 3 and 4 to work out the nominal interest amount

STEP 3: Nominal interest – quarter start date and quarter effective date in different calendar years

Last day of the quarter start date calendar year

First day of the quarter effective date calendar year

Work out the number of days from the quarter start date up to and including the last day of the associated calendar year

\[ \text{No. of days} = 1 \]

\[
\]
Number of days in the calendar year of the quarter start date (if leap year use 366) \( D_1 \)

Proportion of the year used \( C_1 \)

Work out the number of days from the first day of the calendar year up to and including the day prior to the quarter effective date

Number of nominal interest days

The quarter effective date (30 October 2010) is not included as a nominal interest day; otherwise the number of days would be 303.

Proportion of the year used \( C_2 \)

Work out the number of complete calendar years in the calculation period (between the quarter start and effective dates)

Number of years

\[
\text{Nominal interest} = (L_1 \times 0.75) + (L_2 \times 0.83) + (L_3 \times 0) = (1.58 \times 0.1 \times 1,062) = 167.80 \]

The amount of nominal interest relating to Luke Kite’s super guarantee shortfall for the quarter is $167.80.
For each of your eligible employees, follow the flowchart to find the relevant worked example that will help you complete section C for that employee. Worked examples are on pages 14 to 25.

Payments will only meet the super guarantee requirements if they are paid to:
- a complying super fund, or
- retirement saving account provider.
EXAMPLES OF THE EMPLOYEE’S CALCULATION WORKSHEET

These examples use the Employee calculation worksheet (NAT 72392) to work out the following:
- super guarantee shortfall
- choice liability
- late payment offset.

Note that the step references in the examples below refer to the steps in the worksheet, for example, step 1 (A) – ‘Employee quarterly information’ relates to Step 1 (A) in the worksheet.

For a copy of the worksheet, see page 31.

EXAMPLE 1: You have not paid any super for your employee for the quarter

Luke Kite is an employee of Tree Pty Ltd during the quarter ended 31 December 2009. Tree Pty Ltd has not paid any super contributions for Luke for the quarter. His shortfall is worked out on his total salary or wages for the quarter.

STEP 1 (A): Employee quarterly information

Q4 What is the employee’s total salary or wages for the quarter, limited to the maximum contribution base?

As Tree Pty Ltd did not pay any super contributions for Luke, this is the only information they must use to work out his super guarantee shortfall.

STEP 1 (B): Simple calculation of employee super guarantee shortfall

Work out the employee’s super guarantee shortfall amount (excluding choice)

\[ \frac{9}{100} \times D \] 

\[ \frac{9}{100} \times 11,800 = H \]

Copy this amount to question 15 (label H) on the statement.

There is no choice liability for this employee. Write ‘0’ at question 17 (label I) on the statement.

Copy the amount from question 15 (label H) to question 18 (label J) on the statement.

The current minimum super guarantee contribution rate is 9% of the earnings base (generally, ordinary times earnings from 1 July 2008, should always be used) for each eligible employee.
EXAMPLE 2: You have not paid any super before the cut-off date but you paid some late

Karen Atkins is an employee of Cost Pty Ltd during the quarter ended 30 September 2009.

Cost Pty Ltd paid a $792 super guarantee contribution to Karen’s nominated fund on 1 November 2009, after the cut-off date for the quarter. In this example, Cost Pty Ltd has chosen to have the late payment applied as the maximum allowable offset.

(N/A means this example does not require this information.)

STEP 1 (A): Employee quarterly information

Q1 How much super have you paid for this employee for the quarter (include on time and late payments)?
A $ 792

Q2 How much super did you pay by the cut-off date for this employee for the quarter?
B $ 0

Q3 How much super did you pay by the cut-off date to the employee’s chosen fund for the quarter?
C $ 0

Q4 What is the employee’s total salary or wages for the quarter, limited to the maximum contribution base?
D $ 12,980

Q5 What is the employee’s earnings base for the quarter, limited to the maximum contribution base?
E $ (N/A)

STEP 1 (B): Simple calculation of employee super guarantee shortfall

As Cost Pty Ltd did not pay any super contributions for Karen before the cut-off date, the super guarantee shortfall is 9% of Karen’s total salary and wages (D). There is no super choice liability for Karen so they do not need to complete step 2.

STEP 2: Employee preparation calculations

Since B is zero, the percentage of super guarantee contribution paid by the cut-off date (G) is 0%. Also B = C, so go on to step 3.

STEP 3: Employee super guarantee shortfall calculations

Work out the employee’s super guarantee shortfall (excluding choice)

\[
\frac{9 - G}{100} = \frac{9}{100} = \frac{1,168.20}{1,168.20}
\]

Since B = C there is no choice liability for this employee, I is zero

Employee’s subtotal (H + I)

J $ 1,168.20

STEP 4: Do you want to claim a late payment offset for this employee?

Have you paid and had accepted any money into your employee’s fund after the cut-off date for the quarter?

Yes ☑️ No ☐ you cannot make a late payment election. Go to step 6.

Do you want to make a late payment election for this employee?

Yes ☑️ No ☐ go to step 6.
STEP 5: Employee late payment election amount

What is the total of late payments?

\[ A \$\, 792 - B \$\, 0 = \$\, 792 \]

Cost Pty Ltd has chosen to have the late payment applied as the maximum allowable offset available. The late payment election amount for Karen is $792 at question 20 (label N).

Is the amount at question 20 (label N) greater than the employee’s subtotal from step 3 (label J)?

- Yes [ ]
- No [ ]

the amount you have elected can offset the super guarantee charge for this employee up to the total of their super guarantee shortfall, choice liability and nominal interest. You will need to work out nominal interest for this employee.

Employee’s late payment offset amount

\[ S \$\, 792 \]

STEP 6: Transferring employee information

Transfer the amounts at labels H, I, J and S (if needed) to section C on the statement for this employee. If label I equals 0 for this employee, answer ‘Yes’ at question 16 of the statement, otherwise answer ‘No’.

You will need to include your answers from step 4 at question 19 of the statement.
**EXAMPLE 3: You paid some super to the wrong fund before the cut-off date and some super was paid late**

Sali Jones started employment with Cost Pty Ltd on 3 October 2009 and was employed for the rest of the quarter ended 31 December 2009.

Cost Pty Ltd paid a $900 super guarantee contribution on 10 January 2010 (before the cut-off date). Cost Pty Ltd paid a further $450 super guarantee contribution on 12 February 2010. In this example, Cost Pty Ltd has elected to have some of the late contribution applied as an offset.

Cost Pty Ltd offered choice of super fund to Sali and he chose Neat Superannuation Fund. However, all of the contributions were paid to Prime Superannuation Fund (the employer’s default fund) more than two months after Cost Pty Ltd received Sali’s nomination. Therefore, Cost Pty Ltd did not meet its choice obligations and has to pay a choice liability for Sali.

**STEP 1 (A): Employee quarterly information**

<table>
<thead>
<tr>
<th>Q1</th>
<th>How much super have you paid for this employee for the quarter (include on time and late payments)?</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>$1,350</td>
</tr>
<tr>
<td>Q2</td>
<td>How much super did you pay by the cut-off date for this employee for the quarter?</td>
</tr>
<tr>
<td>B</td>
<td>$900</td>
</tr>
<tr>
<td>Q3</td>
<td>How much super did you pay by the cut-off date to the employee’s chosen fund for the quarter?</td>
</tr>
<tr>
<td>C</td>
<td>$0</td>
</tr>
</tbody>
</table>

Do not include any contributions you made to the employee’s chosen fund where you charged your employee a direct cost for making contributions to the fund.

Make sure include any contributions you made within two months of your employee providing you details of their chosen fund, even if you paid them to a fund other than the employee’s chosen fund.

<table>
<thead>
<tr>
<th>Q4</th>
<th>What is the employee’s total salary or wages for the quarter, limited to the maximum contribution base?</th>
</tr>
</thead>
<tbody>
<tr>
<td>D</td>
<td>$17,300</td>
</tr>
<tr>
<td>Q5</td>
<td>What is the employee’s earnings base for the quarter, limited to the maximum contribution base?</td>
</tr>
<tr>
<td>E</td>
<td>$15,000</td>
</tr>
</tbody>
</table>

**STEP 1 (B): Simple calculation of employee super guarantee shortfall**

For this example step 1 (B) is not required. Go to step 2.

**STEP 2: Employee preparation calculations**

Work out the percentage of super guarantee contribution paid by the cut-off date

\[
\frac{B}{E} \times 100 = G \%
\]

\[
\frac{900}{15,000} \times 100 = 6\%
\]

Since B does not equal C Cost Pty Ltd has a choice liability for Sali.

Work out the percentage of super guarantee contribution paid to the employee’s nominated fund by the cut-off date

\[
\frac{C}{E} \times 100 = Y \%
\]

\[
\frac{0}{15,000} \times 100 = 0\%
\]

Work out the notional quarterly shortfall

\[
\frac{D}{E} \times \frac{9 - Y}{9} = Z$

\[
\frac{17,300}{15,000} \times \frac{9 - 0}{9} = 1,557.00
\]
STEP 3: Employee super guarantee shortfall calculations

Work out the employee’s super guarantee shortfall (excluding choice)

\[ D \div 100 \times 3 = H \]

Work out the choice liability for this employee

\[ 0.25 \times 1,038.00 = I \]

Choice liability is limited to $500 per notice period, so it cannot be greater than $500.

Employee’s subtotal \((H + I)\)

\[ J \]

STEP 4: Do you want to claim a late payment offset for this employee?  

Have you paid and had accepted any money into your employee’s fund after the cut-off date for the quarter?

Yes  No you cannot make a late payment election. Go to step 6.

Do you want to make a late payment election for this employee?

Yes  No go to step 6.

STEP 5: Employee late payment election amount

What is the total of late payments?

\[ A - B = \]

Cost Pty Ltd has chosen to elect $300 of the late payment of $450 to be applied as an offset. The late payment election amount for Sali is $300. Write this amount at question 20 (label N) on the statement for Sali.

Is the amount at question 20 (label N) greater than the employee’s subtotal amount from step 3 (label J)?

Yes  the amount you elected can offset the super guarantee charge for this employee up to the total of their super guarantee shortfall, choice liability and nominal interest. You will need to work out nominal interest for this employee.

No  the most that can be offset is the amount at question 20 (label N). Enter this amount at question 21 (label S) on the statement.

Employee’s late payment offset amount

\[ S \]

STEP 6: Transferring employee information

Transfer the amounts at labels H, I, J and S to section C on the statement for this employee. If label I equals 0 for this employee, answer ‘Yes’ at question 16 of the statement, otherwise answer ‘No’.

You will also need to include your answers from step 4 at question 19 of the statement.
EXAMPLE 4: You paid some super to the correct fund before the cut-off date and also paid some late
Alys Smith started employment with Cost Pty Ltd on 3 October 2009 and was employed for the rest of the quarter ended 31 December 2009.

Cost Pty Ltd paid a $900 super guarantee contribution to Neat Superannuation Fund (Alys’s nominated fund) on 10 January 2010 (before the cut-off date). Cost Pty Ltd also paid $600 super guarantee contribution to Alys’s nominated fund on 12 February 2010 (after the cut-off date). In this example, Cost Pty Ltd has chosen to have the late contribution applied as the maximum allowable offset. Cost Pty Ltd lodged the statement on 28 February 2010.

**STEP 1 (A): Employee quarterly information**

<table>
<thead>
<tr>
<th>Question</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Q1 How much super have you paid for this employee for the quarter (include on time and late payments)?</td>
<td>$1,500 A</td>
</tr>
<tr>
<td>Q2 How much super did you pay by the cut-off date for this employee for the quarter?</td>
<td>$900 B</td>
</tr>
<tr>
<td>Q3 How much super did you pay by the cut-off date to the employee’s chosen fund for the quarter?</td>
<td>$900 C</td>
</tr>
<tr>
<td>Q4 What is the employee’s total salary or wages for the quarter, limited to the maximum contribution base?</td>
<td>$17,300 D</td>
</tr>
<tr>
<td>Q5 What is the employee’s earnings base for the quarter, limited to the maximum contribution base?</td>
<td>$15,000 E</td>
</tr>
</tbody>
</table>

**Do not include any contributions made to the employee's chosen fund where you charged your employee a direct cost for making contributions to the fund.**

Make sure you include contributions you made within two months of your employee providing you details of their chosen fund, even if you paid them to a fund other than the employee’s chosen fund.

**STEP 1 (B): Simple calculation of employee super guarantee shortfall**

For this example step 1 (B) is not required. Go to step 2.

**STEP 2: Employee preparation calculations**

Work out the percentage of super guarantee contribution paid by the cut-off date

\[
\frac{900 \times 100}{15,000} = \frac{6}{6} \%
\]

Since B = C go to step 3.

**STEP 3: Employee super guarantee shortfall calculations**

Work out the employee’s super guarantee shortfall (excluding choice)

\[
\frac{17,300}{100} \times \frac{9 - 6}{3} = \frac{519.00}{0} \%
\]

Since B = C there is no choice liability for Alys, I is zero.

Employee’s subtotal (H + I)

\[
\frac{519.00}{0} \%
\]
STEP 4: Do you want to claim a late payment offset for this employee?
Have you paid and had accepted any contribution into your employee’s fund after the cut-off date for the quarter?
Yes ☐ No ☐ you cannot make a late payment election. Go to step 6.

Do you want to make a late payment election for this employee?
Yes ☐ No ☐ go to step 6.

Cost Pty Ltd has elected to have the late contribution applied as an offset.

STEP 5: Employee late payment election amount

What is the total of late payments?

\[ A \times 1,500 - B \times 900 = 600.00 \]

Cost Pty Ltd has decided to maximise the offset available. Therefore, the late payment election amount for Alys is $600.00. Write this amount at question 20 (label N) of the statement for Alys.

Is the amount at question 20 (label N) greater than employee’s subtotal from step 3 (label J)?

Yes ☐ the amount you elected can offset the super guarantee charge for this employee up to the total of their super guarantee shortfall, choice liability and nominal interest. You will need to work out nominal interest for this employee. Refer to the attached Nominal interest calculation worksheet on page 31.

No ☐ the most that can be offset is the amount at question 20 (label N). Enter this amount at question 21 (label S) on the statement.

The late payment offset amount allowed is the lesser of:

- the late payment election amount (N), and
- the employee’s maximum offset amount at (R) above.

Enter the lesser amount at S below.

Employee’s late payment offset amount

\[ S \times 540.28 \]

Since Cost Pty Ltd is choosing to offset the maximum allowed, they would enter $540.28 at question 21 (label S) of the statement. The remaining $59.72 of the $600 late payment may be used by Cost Pty Ltd as a prepayment for contributions for Alys for a later quarter or as a late payment for some other period they have a super guarantee charge for.

STEP 6: Transferring employee information
Transfer the amounts at labels H, I, J and S to section C of the statement for this employee. If label I equals 0 for this employee, answer ‘Yes’ at question 16 of the statement, otherwise answer ‘No’.

You will need to include your answers from step 4 at question 19 of the statement.
EXAMPLE 5: You paid some super before the cut-off date but at least some contributions were paid to the wrong fund

Mitchell Maple started employment with Cost Pty Ltd on 3 October 2009 and was employed for the rest of the quarter ended 31 December 2009.

STEP 1 (A): Employee quarterly information

Q1 How much super have you paid for this employee for the quarter (include on time and late payment)?

A $ 900

Q2 How much super did you pay by the cut-off date for this employee for the quarter?

B $ 900

Q3 How much super did you pay by the cut-off date to the employee's chosen fund for the quarter?

C $ 0

Do not include any contributions made to the employee's chosen fund where you charged your employee a direct cost for making contributions to the fund.

Make sure you include any contributions you made within two months of your employee providing you details of their chosen fund, even if you paid them to a fund other than the employee's chosen fund.

Q4 What is the employee's total salary or wages for the quarter, limited to the maximum contribution base?

D $ 17,300

Q5 What is the employee's earnings base for the quarter, limited to the maximum contribution base?

E $ 15,000

STEP 1 (B): Simple calculation of employee super guarantee shortfall

For this example step 1 (B) is not required. Go to step 2.

STEP 2: Employee preparation calculations

Work out the percentage of super guarantee contribution paid by the cut-off date

\[ \frac{900 \times 100}{15,000} = 6\% \]

Work out the percentage of super guarantee contribution paid to the employee's nominated fund by the cut-off date

\[ \frac{0 \times 100}{15,000} = 0\% \]

Work out the notional quarterly shortfall

\[ \frac{17,300}{9} = 1,557.00 \]

STEP 3: Employee super guarantee shortfall calculations

Work out the employee's super guarantee shortfall (excluding choice)

\[ \frac{17,300}{9} - \frac{900}{3} = 519.00 \]

Work out the choice liability for this employee

\[ 0.25 \times 1,038.00 = 259.50 \]

Choice liability is limited to $500 per notice period, so it cannot be greater than $500.

Employee's subtotal \((H + I)\)

J $ 778.50
STEPS 4 and 5: are not relevant to this example since there were no late payments.

STEP 6: Transferring employee information

Transfer the amounts at H, I, and J to section C of the statement for this employee. If label I equals 0 for this employee, answer ‘Yes’ at question 16 of the statement, otherwise answer ‘No’.
EXAMPLE 6: You paid the correct amount of super on time but not to the correct fund

Alisa Smith started employment with Cost Pty Ltd on 3 October 2009 and was employed for the rest of the quarter ended 31 December 2009.

Cost Pty Ltd offered choice of super fund to Alisa and she nominated Neat Superannuation Fund. Cost Pty Ltd paid Alisa’s super contributions of $1,350 to Prime Superannuation fund (the employer’s default fund) by the cut-off date, which was more than two months after she provided her nomination. Therefore, Cost Pty Ltd did not meet its super choice obligation and have a choice liability.

STEP 1 (A): Employee quarterly information

Q1 How much super have you paid for this employee for the quarter (include on time and late payment)?

Q2 How much super did you pay by the cut-off date for this employee for the quarter?

Q3 How much super did you pay by the cut-off date to the employee's chosen fund for the quarter?

Q4 What is the employee’s total salary or wages for the quarter, limited to the maximum contribution base?

Q5 What is the employee’s earnings base for the quarter, limited to the maximum contribution base?

Do not include any contributions made to the employee's chosen fund where you charged your employee a direct cost for making contributions to the fund.

Make sure you include any contributions you made within two months of your employee providing you details of their chosen fund, even if you paid them to a fund other than the employee’s chosen fund.

STEP 1 (B): Simple calculation of employee super guarantee shortfall

For this example step 1 (B) is not required. Go to step 2.

STEP 2: Employee preparation calculations

Work out the percentage of super guarantee contribution paid by the cut-off date

Work out the percentage of super guarantee contribution paid to the employee’s nominated fund by the cut-off date

Work out the notional quarterly shortfall

STEP 3: Employee super guarantee shortfall calculations

Work out the employee’s super guarantee shortfall (excluding choice)

Work out the choice liability for this employee

Choice liability is limited to $500 per notice period, so it cannot be greater than $500.

Employee’s subtotal (H + I)
STEPS 4 and 5: are not relevant to this example since there were no late payments.

STEP 6: Transferring employee information

Transfer the amounts at H, I, and J to section C of the statement for this employee. If label I equals 0 for this employee, answer ‘Yes’ at question 16 of the statement, otherwise answer ‘No’.
EXAMPLE 7: You paid insufficient super to the correct fund before the cut-off date

Bob Peters started employment with Cost Pty Ltd on 3 October 2009 and was employed for the rest of the quarter ended 31 December 2009.

Cost Pty Ltd offered a choice of super fund to Bob and he chose Neat Superannuation Fund.

Bob was entitled to $1,350 super contributions but Cost Pty Ltd only paid $900 to Neat Superannuation Fund (Bob’s nominated fund) in December 2009 (before the cut-off date).

STEP 1 (A): Employee quarterly information

| Q1 | How much super have you paid for this employee for the quarter (include on time and late payments)? | A $900 |
| Q2 | How much super did you pay by the cut-off date for this employee for the quarter? | B $900 |
| Q3 | How much super did you pay by the cut-off date to the employee’s chosen fund for the quarter? | C $900 |

| IMPORTANT |
| Do not include any contributions made to the employee’s chosen fund where you charged your employee a direct cost for making contributions to the fund. |
| Make sure you include any contributions you made within two months of your employee providing you details of their chosen fund, even if you paid them to a fund other than the employee’s chosen fund. |

| Q4 | What is the employee’s total salary or wages for the quarter, limited to the maximum contribution base? | D $17,300 |
| Q5 | What is the employee’s earnings base for the quarter, limited to the maximum contribution base? | E $15,000 |

STEP 1 (B): Simple calculation of employee super guarantee shortfall

For this example step 1 (B) is not required. Go to step 2.

STEP 2: Employee preparation calculations

Work out the percentage of super guarantee contribution paid by the cut-off date

\[
B$\frac{900}{100} \times E$\frac{15,000}{15,000} = G 6\%
\]

Since $B = C$ go to step 3.

STEP 3: Employee super guarantee shortfall calculations

Work out the employee’s super guarantee shortfall (excluding choice)

\[
D$\frac{17,300}{100} \times \frac{9 - G}{3} = H$519.00
\]

Since $B = C$ there is no choice liability for this employee, I is zero.

STEPS 4 and 5: are not relevant to this example since there were no late payments.

STEP 6: Transferring employee information

Transfer the amounts at H to question 15 and question 18 of the statement. If label I equals 0 for this employee, answer ‘Yes’ at question 16 of the statement, otherwise answer ‘No’.
Administration component
The administration component forms part of the super guarantee charge. For each quarter of the 2003–04 financial and subsequent years, it is a $20 fee for each of your employees who have an individual shortfall (including choice) for the assessment period. This component is retained by us for the administrative costs incurred in processing the superannuation guarantee charge statement and distributing your employees’ entitlements.

Choice liability
The choice liability is 25% of the notional quarterly shortfall less any individual super guarantee shortfall for that employee for the quarter. It is limited to $500 per notice period per employee.

Choice obligations
Eligible employees are entitled to choose the super fund or retirement savings account you pay their compulsory super contributions to.

Your obligations include the following:
- offering a choice of super fund to your eligible employees
- actioning your employee’s choice of fund within two months of receiving a valid choice
- not charging your employees a fee for changing super funds or for making super guarantee contributions to a super fund.

Choice of super fund
Eligible employees can nominate the super fund or retirement savings account where you pay their super guarantee contributions. The option to choose a super fund came into affect on 1 July 2005.

Chosen fund
The chosen fund is the super fund that your employee has nominated to receive their super guarantee contributions. Employees can nominate their chosen fund by:
- completing a Standard choice form (NAT 13080), or
- providing the required fund information to you in writing.

Employees eligible for a choice, can also nominate a retirement savings account to receive their super guarantee contributions.

Cut-off date
The cut-off date is the date that you must pay an employee’s super guarantee entitlement to their fund. If sufficient super guarantee contributions are not paid by this date, you are required to lodge the Superannuation guarantee charge statement – quarterly (NAT 9599) and pay the super guarantee charge to us.

The cut-off date is the 28th day of the month following the end of the quarter.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Cut-off date</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 July – 30 September</td>
<td>28 October</td>
</tr>
<tr>
<td>1 October – 31 December</td>
<td>28 January</td>
</tr>
<tr>
<td>1 January – 31 March</td>
<td>28 April</td>
</tr>
<tr>
<td>1 April – 30 June</td>
<td>28 July</td>
</tr>
</tbody>
</table>

Due date
The due date is the date that the Superannuation guarantee charge statement – quarterly (NAT 9599) is to be lodged. From 1 January 2006, the due date is one calendar month after the cut-off date.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>Due date for periods before 1 January 2006</th>
<th>Due date for periods starting on/after 1 January 2006</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 July – 30 September</td>
<td>14 November</td>
<td>28 November</td>
</tr>
<tr>
<td>1 October – 31 December</td>
<td>14 February</td>
<td>28 February</td>
</tr>
<tr>
<td>1 January – 31 March</td>
<td>14 May</td>
<td>28 May</td>
</tr>
<tr>
<td>1 April – 30 June</td>
<td>14 August</td>
<td>28 August</td>
</tr>
</tbody>
</table>

Earnings base
An employee’s earnings base is the amount that you use to work out their super guarantee entitlement. You must use ordinary time earnings as the earnings base for quarters from 1 July 2008.

The earnings base is limited to the maximum contribution base for the quarter.

For more information about earnings bases, refer to Superannuation guarantee – how to meet your super obligations (NAT 1987).
Definitions

**Employer fund (or default fund)**
The employer fund is the fund that you make compulsory super contributions to:
- on behalf of your employees who are not eligible to choose a super fund, or
- for eligible employees who have not exercised their right to nominate a fund.

**Late payment**
A late payment is a super guarantee payment made after the quarterly cut-off date. If you have made late payments for your employees, you may be eligible to offset these against the super guarantee charge.

**Late payment election amount**
The amount of late super contributions you paid for a particular quarter for an employee that you have elected to have offset against the super guarantee charge for that employee. When electing to offset, consider that by making an election:
- you will not be able to withdraw the election nor will you generally be able to change the late payment election amount
- late payments used to offset the super guarantee charge are non-tax deductible for income tax purposes, and
- late payments used to offset the super guarantee charge cannot be used as a prepayment for current or future super contributions, or as a late payment for any other period.

You can also make a late payment election after lodging your Superannuation guarantee charge statement – quarterly by completing the Superannuation guarantee late payment offset election (NAT 14899). You generally have four years from the date the super guarantee charge becomes payable to make this election.

**Late payment offset amount**
The late payment offset amount is the amount of late contributions that may be applied to reduce your super guarantee charge for the employee. The late payment offset amount is limited to the sum of the nominal interest and individual shortfall (including choice liability) calculated for that same employee. The offset allowed will be the lesser of this amount or the amount nominated by you as the late payment election amount.

Any amount allowed as an offset cannot be used as a prepayment for current or future contributions or as a late payment for any other period.

**Maximum contribution base**
There is a limit to the amount of super support you need to provide for your employees. The maximum contribution base caps the earnings that you use to work out your employee’s super guarantee entitlement.

This cap applies to the following:
- earnings base you use to work out your employees’ quarterly super guarantee entitlement.
- total salary or wages you use to work out the super guarantee shortfall in the event that you have not made sufficient contributions before the cut-off date.

The following table provides the maximum contribution base applicable from 1 July 2003.

<table>
<thead>
<tr>
<th>Income year</th>
<th>Maximum contribution base (per quarter)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008–09</td>
<td>$38,180</td>
</tr>
<tr>
<td>2007–08</td>
<td>$36,470</td>
</tr>
<tr>
<td>2006–07</td>
<td>$35,240</td>
</tr>
<tr>
<td>2005–06</td>
<td>$33,720</td>
</tr>
<tr>
<td>2004–05</td>
<td>$32,180</td>
</tr>
<tr>
<td>2003–04</td>
<td>$30,560</td>
</tr>
</tbody>
</table>

If the period that you require the maximum contribution base is not provided in this table, visit our website at [www.ato.gov.au](http://www.ato.gov.au) to obtain the current amount.

**Nominal interest component**
Nominal interest forms a component of the super guarantee charge. This component compensates your employee for the interest forfeited as a result of your late payment or non-payment of their super guarantee entitlement. Nominal interest is applied to the combined shortfall and choice liability components at a rate of 10% per annum.

Nominal interest is worked out from the first day of the quarter to the quarterly due date or the date that the Superannuation guarantee charge statement – quarterly (NAT 9599) is lodged, whichever occurs later.

Along with the shortfall and choice liability components, we forward the nominal interest component to your employee’s fund after you have paid the super guarantee charge.
Notice period (for choice of fund obligations)
Your notice period for an employee will start on the later of the following:
- 1 July 2005
- the day that the employee is first employed by you if the employee started employment after 1 July 2005
- the day after the preceding notice period has ended.

You will receive written notification from us when your notice period has ended. A notice period can be made up of multiple quarters.

If at the time of lodging a statement we have not previously written to you advising you that your notice period has ended, then your notice period will cover all quarters since 1 July 2005 for which you are lodging statements.

Notional quarterly shortfall
This is 9% of an employee’s total salary and wages (limited to the maximum contribution base) for the quarter, reduced by the percentage of ordinary time earnings you paid as contributions to the correct fund before the quarterly cut-off date.

Ordinary time earnings
Ordinary time earnings is the default earnings base used for super guarantee purposes. Ordinary time earnings is the only allowable earnings base from 1 July 2008.

Quarter start date
This is the first day of the period that the super guarantee charge relates to. Regardless of when an employee started employment, you will use this date as the start date of your nominal interest calculation.

Super guarantee shortfall
The super guarantee shortfall is a component of the super guarantee charge. It is worked out by multiplying the notional quarterly shortfall percentage by the employee’s salary or wages.

Total salary or wages
If you have not made sufficient super contributions before the cut-off date, the super guarantee shortfall is worked out using your employee’s total salary or wages for the period. In some cases, your employee’s salary or wages amount will exceed that of their ordinary time earnings.

Quarter effective date
The quarter effective date for nominal interest calculations is the later of:
- the due date
- the lodgment date (that is, the date that you lodge the Superannuation guarantee charge statement – quarterly [NAT 9599] with us).

For more information about the components that make up ordinary time earnings, see the table on page 29.

For more information about the types of payment that constitute salary or wages compared to ordinary time earnings, see the table on page 29.
### COMPARISON OF SALARY OR WAGES AND ORDINARY TIME EARNINGS

<table>
<thead>
<tr>
<th>Payment type</th>
<th>Salary or wages?</th>
<th>Ordinary time earnings?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Allowances paid (other than a reimbursement of expenses)</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Reimbursement of expenses (for example travel costs)</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Bonuses that don’t relate to specific performance criteria (for example Christmas bonuses)</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Other bonuses</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Commission</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Over-award payments</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Shift loading</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Overtime</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Casual loading</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Benefits subject to fringe benefits tax</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Workers compensation payments, including top-up payments where no work is performed</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Workers compensation payments, including top-up payments, paid by the employer, where work is performed</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Top-up payments (for example when serving on jury duty or with reserve forces etc)</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Payments when on maternity or paternity leave</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Pay for annual holiday leave taken</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Government wage subsidies (for example, Newstart allowance)</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Annual leave loading</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Pay for sick leave taken</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Pay for long service leave taken</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Payment type</th>
<th>Salary or wages?</th>
<th>Ordinary time earnings?</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued annual leave, long service leave and sick leave paid as a lump sum on termination</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Payments in lieu of notice</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Redundancy payments</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Other payments paid by an employer on termination of employment</td>
<td>Yes</td>
<td>No</td>
</tr>
<tr>
<td>Director’s fees</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Payments for performance in, or provision of services relating to entertainment, sport, promotions, films, discs, tapes, TV, or radio</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Payments to a contractor who is an employee under the Superannuation Guarantee (Administration) Act 1992 (labour portion only)</td>
<td>Yes</td>
<td>Yes</td>
</tr>
<tr>
<td>Dividends</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Partnership and trust distributions</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Payments for entering into a restraint of trade agreement</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>Payments for domestic or private work under 30 hours per week</td>
<td>No</td>
<td>No</td>
</tr>
</tbody>
</table>
MORE INFORMATION

For more information about super guarantee, refer to:
- Superannuation guarantee – how to meet your super obligations (NAT 1987)
- Superannuation guarantee late payment offset (NAT 71565)
- Super – what employers need to know (NAT 71038)
- Tax file number declaration (NAT 3092), and
- Standard choice form (NAT 13080).

To obtain a copy of our publications or for more information:
- visit our website at www.ato.gov.au
- phone us on 1300 720 092
- phone us on 13 10 20 between 8.00am and 6.00pm, Monday to Friday to speak to a tax officer, or
- write to us at Australian Taxation Office
  PO Box 3100
  PENRITH NSW 2740

If you do not speak English well and want to talk to a tax officer, phone the Translating and Interpreting Service on 13 14 50 for help with your call.

If you have a hearing or speech impairment and have access to appropriate TTY or modem equipment, phone 13 36 77. If you do not have access to TTY or modem equipment, phone the Speech to Speech Relay Service on 1300 555 727.
Employee calculation worksheet (NAT 72392)
Nominal interest calculation worksheet (NAT 72393)
Superannuation guarantee charge statement – quarterly (NAT 9599)