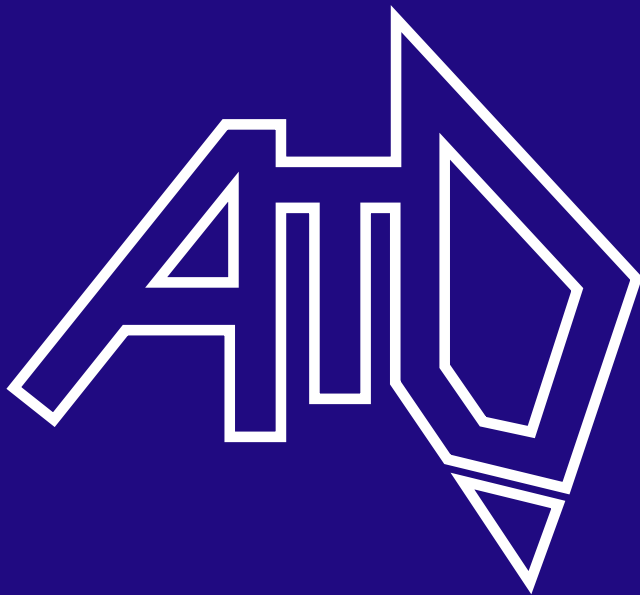


Australian
Taxation
Office



Superannuation Guarantee

Instruction Guide and Statement

Valid for all years up to
and including 2002/2003

For those employers who have NOT paid
the required amount of superannuation
contributions by 28 July.



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If you feel this publication does not fully cover your circumstances, please seek help from the ATO or a professional tax adviser. Since we regularly revise our publications to take account of any changes to the law, you should make sure this edition is the latest.

About this guide

This guide should give you enough information to complete your *Superannuation Guarantee Statement*. However it is not intended to be a complete guide to the superannuation guarantee legislation. If, when completing your statement or reading this guide, you are unsure how the superannuation guarantee applies to you, access various factsheets and publications via our website at www.ato.gov.au/super.

Alternatively, you can contact the Superannuation Infoline on **13 10 20** for the cost of a local call.

This guide is only applicable up to and including the 2002-2003 years. From 1 July 2003, the quarterly superannuation guarantee system comes into effect. Information on this new system and how it will impact on you will be available from the ATO from January 2003.

Before going any further, have you met your obligations?

You have met all of your obligations under superannuation guarantee if you have kept accurate records throughout the year and these records show that you have provided the minimum level of superannuation support for each eligible employee as set out in the superannuation guarantee legislation.

If you have met your superannuation guarantee obligations you do **not** need to complete the calculations in this guide. Nor do you need to lodge a *Superannuation Guarantee Statement* or pay the Superannuation Guarantee Charge.

You should, however, refer to the section 'What records do you need to keep?' on page 6 to ensure that you have met the legal requirements for substantiating all of your employee superannuation support.

To gain a better understanding of your obligations under superannuation guarantee it is recommended that you obtain a copy of the Australian Taxation Office (ATO) publication *A guide for employers – How to understand and meet your superannuation guarantee obligations* (NAT 1987), or seek the advice of your financial adviser. This publication is available from the ATO superannuation website at www.ato.gov.au/super

Checklist

1. Have you paid someone to work for you?
2. Have you provided superannuation for all your eligible employees?
3. Have you provided enough superannuation?
4. Were your contributions paid into a complying fund no later than 28 days following the end of the relevant financial year? i.e. 28 July.
5. Have you kept records of all your payments?

If you cannot answer "Yes" to all of the above questions, you may have to complete a statement and pay the Superannuation Guarantee Charge.

Exemptions

Although no employers are excluded you do not have to provide superannuation support for some employees in limited circumstances.

The following categories are exempt for superannuation guarantee purposes.

Category A – Employees paid less than \$450 in any month for which they were employed during the financial year (that is, these employees are exempt only for the months they were paid less than \$450).

Category B – Employees under 18 years of age and working not more than 30 hours per week.

Category C – Employees paid to do work of a domestic or private nature for not more than 30 hours per week e.g., part-time nanny or housekeeper.

Category D – Employees aged 70 years and over.

Category E – Non-resident employees paid for work done outside Australia.

Category F – Australian resident employees paid by non-resident employers for work done outside Australia.

Category G – Local government councillors (i.e. not members of eligible local governing bodies).

Category H – Employees who have exceeded their pension RBL and irrevocably elected not to receive further employer superannuation support.

Category I – Holders of specific visas which are listed in Practice Statement 1999/7 which is available from the ATO website at www.ato.gov.au/super or contact the Superannuation Infoline on **13 10 20**.

Category J – Employers covered by Scheduled International Social Security Agreements.

What to do next

If your records show that you have not contributed the minimum amount of superannuation support for each of your eligible employees, you will need to complete the calculations in this guide. **This must be done for each employee for whom you did not provide at least the minimum support.**

If you are uncertain whether or not you have met all of your superannuation guarantee obligations, completing the calculations in this guide for each of your employees will determine the extent, if any, of your remaining superannuation guarantee obligations.

How to use this guide

Part 1

This part includes essential information to help you complete the *Superannuation Guarantee Statement*. Read this part carefully before you move on to Part 2.

Part 2

You should complete this part if you have provided superannuation support for all or some of your employees but don't know the extent of any outstanding liability under the superannuation guarantee legislation.

It includes step by step instructions and an example to help you calculate your superannuation guarantee liability, if any.

Part 3

Complete this part if you have not provided any superannuation support for all or some of your employees.

Part 4

This part contains instructions on how to complete the *Superannuation Guarantee Statement*.

This section should be used only by those employers who already know what 'individual shortfalls' they have. If you do not know your individual shortfalls for the relevant financial year, you should complete Part 2 and/or Part 3 before attempting to complete the *Superannuation Guarantee Statement*.

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Part 1

Information to help you complete the Superannuation Guarantee Statement

What is the superannuation guarantee?

The *Superannuation Guarantee (Administration) Act 1992* (the Act) requires you either to provide a minimum level of superannuation support for each of your employees or to pay the **Superannuation Guarantee Charge**, which is not tax deductible. If you have not provided your employees with the minimum level of superannuation support you must lodge a *Superannuation Guarantee Statement* and pay the charge to the ATO. The superannuation guarantee applies to **all** employers.

Are you an employer?

The superannuation guarantee applies to all employers of full-time, part-time or casual staff. An employer is a person who employs persons under a contract of employment. This contract can be written or oral. In addition, the Act includes as employers:

- companies paying directors' fees;
- the Commonwealth, States and Territories;
- persons who employ individual contractors under contracts for their labour even if an Australian Business Number (ABN) is quoted;
- local governments;
- organisations exempt from income tax, e.g. charities;
- family companies, trusts and partnerships;
- persons who employ people to perform domestic or private work for more than 30 hours per week;
- non-resident employers who have employees working in Australia.

Who is an employee?

For superannuation guarantee purposes, an employee is a person who is paid for working under your control and direction under a contract of employment. This contract can be written or oral.

In addition, employees include:

- anyone with whom you have entered into a contract for his or her personal labour even if an ABN is quoted; or
- anyone you pay to perform, present or participate in any music, play, dance, entertainment, sport, display or promotional activity or any similar activity involving the exercise of intellectual, artistic, musical, physical or other personal skills; or
- anyone you pay to provide services in, or in connection with, the making of any film, tape, disc, or radio or television broadcast, or
- anyone entitled to payment for the performance of duties as a member of the executive body of a body corporate (e.g. a company director).

The ATO has issued a Ruling (*Superannuation Guarantee Ruling SGR 93/1*) on this subject. If you

have any doubt about who is covered for superannuation guarantee purposes, contact the Superannuation Infoline on **13 10 20** for advice.

How is the charge made up?

The Superannuation Guarantee Charge is made up of three components:

Shortfall of contributions

For each employee, the shortfall component is calculated by multiplying the employee's salary or wages paid in the relevant contribution period by the employee's individual shortfall percentage.

Interest

The interest component is calculated on the total amount of these shortfalls. It is designed to substitute for the superannuation fund earnings an employee would have received if you had provided the minimum amount of superannuation. The current rate is 10% per annum.

Administration

The administration component is \$50 plus \$30 for each employee included in the statement. This component is intended to cover part of the costs of administering the Act.

Superannuation Guarantee Charge

The Superannuation Guarantee Charge is the total of the above three components. Further penalties will be imposed if you:

- fail to lodge a statement or information by the due date;
- give false or misleading information;
- fail to keep records of your calculations; or
- make an arrangement for the purpose of avoiding the Superannuation Guarantee Charge.

The Superannuation Guarantee Charge is not tax deductible.

When does superannuation support have to be provided?

You have until 28 July following the end of the relevant financial year to provide the minimum amount of superannuation support. If you provide the minimum superannuation support by this date, you do **not** have to lodge a *Superannuation Guarantee Statement* or pay the Superannuation Guarantee Charge.

If you do not provide the minimum superannuation support by 28 July, the *Superannuation Guarantee Statement* must be lodged by 14 August. If you do not lodge the statement on the due date, interest continues to accrue on the unpaid amount until you have lodged your *Superannuation Guarantee Statement* and paid the Superannuation Guarantee Charge in full.

The Superannuation Guarantee Charge is due and payable on the latter of 14 August following the end of the relevant year or the date the *Superannuation Guarantee Statement* is lodged.

What is the minimum contribution amount?

The Act prescribes the contribution of a certain minimum percentage of the **earnings base** of each of your employees for each **contribution period** throughout the year. The percentage required depends upon your **base year annual national payroll**.

The table below shows the charge percentage that applies for the financial years.

Superannuation contribution percentage required

Financial year	Employers charge percentage
1996–97	6%
1997–98	6%
1998–99	7%
1999–2000	7%
2000–2001	8%
2001–2002	8%
2002–onwards	9%

What is an employee's earnings base?

An employee's earnings base is the dollar amount to which you apply your charge percentage to calculate the minimum superannuation support for that employee.

An earnings base could be contained in:

- the fund's trust deed;
- a law of the Commonwealth, State or Territory;
- an industrial award, or
- an agreement with the employee.

If you are required to provide superannuation based on an amount which is related to the employee's earnings, then that amount is an earnings base.

For example, if you are contributing to a fund in accordance with an industrial award which provides that the required contribution is a percentage of the employee's base salary, the earnings base is whatever the award defines as base salary.

Having worked out what your earnings base is, you must work out what it adds up to. If you have contributed according to that earnings base for the whole contribution period, you add it up for the whole period. If you have contributed according to that base for an employee for only part of the period, then you only add it up for that part of the period.

Where no other valid earnings base is available, the earnings base will be ordinary time earnings as defined in the superannuation guarantee legislation. This is explained on page 5.

Can I use my existing earnings base?

An earnings base can only be used for superannuation guarantee purposes if:

- you were contributing in accordance with that earnings base (whether contained in a law, scheme or arrangement) for the benefit of the employee immediately before 21 August 1991, and that base has not been reduced since then. If it has been reduced, the earnings base must be at least as large as ordinary time earnings as defined in the superannuation guarantee legislation; or
- it is an earnings base in an award which is linked to each individual employee's earnings. It is not necessary for these earnings bases to have been operative before 21 August 1991.

Standard employee

Some laws and industrial awards require a superannuation contribution which is a percentage of the earnings of some 'standard' employee. For instance, an award might require a contribution of a percentage of the award wage of a class 2 officer. In such cases, the earnings of that standard employee are an earnings base for the employees entitled to that contribution. These earnings bases are not acceptable if they were not in the award or law prior to 21 August 1991, or if they have been amended since then in a way that reduces the earnings base.

Flat dollar contributions

Some industrial awards require a superannuation contribution which is a dollar amount. If the amount of the contribution is required (whether by the award or otherwise) to be adjusted when the earnings of a specified class of employees increase, then the earnings of that specified class are deemed to be an earnings base for the employees entitled to that contribution.

For part-time employees, the earnings base is reduced by the same proportion as their part-time hours are a proportion of full-time ordinary hours.

Example

Say an award specifies a flat dollar contribution of \$15 for each adult employee. The \$15 is required to be increased in line with the base rate earnings of a class 6 truck driver covered by the award. The base rate earnings of a class 6 truck driver is deemed to be an earnings base for employees entitled under the award to the \$15 contribution.

Where an award provides for a flat dollar contribution, there is only a deemed earnings base if:

- the contribution is required (by the award or otherwise) to be adjusted if the earnings of an identified class of employees increase; and
- the award was operative immediately before 21 August 1991 and has not since been amended in a way that reduces the earnings base. It is not necessary for the employer to have been contributing under that award at 21 August 1991.

What are ordinary time earnings?

If a particular employee has no other acceptable earnings base, then the employee's ordinary time earnings, as defined in the superannuation guarantee legislation will be the default earnings base.

Ordinary time earnings (OTE) are the total of the employee's earnings for ordinary hours of work, over-award payments, shift loading and commission. See the table on this page for more information.

There is a ruling on the default OTE.

If you have any other questions about these matters or require a copy of this ruling, contact your financial adviser or the Superannuation Infoline on **13 10 20** for further advice.

Maximum earnings base

If you calculate that an employee's earnings base is greater than the maximum earnings base, the superannuation guarantee only requires you to use the maximum earnings base as the earnings base for that period. The maximum earnings bases are calculated quarterly as per the following table.

Financial Year	Maximum earnings base
1996–1997	\$22 590 per quarter year
1997–1998	\$23 630 per quarter year
1998–1999	\$24 480 per quarter year
1999–2000	\$25 240 per quarter year
2000–2001	\$26 300 per quarter year
2001–2002	\$27 510 per quarter year
2002–2003	\$29 220 per quarter year

What are salary or wages?

As well as their ordinary meaning, salary or wages include:

- the money you pay to someone for work and services,
- commissions,
- directors' fees,
- most allowances, and
- the labour portion of a payment made to a person who works under a contract principally for his or her labour.

See the table below for more information.

It does not include payments which are principally of a private or domestic nature to someone who works for you for no more than 30 hours a week. Nor does it include fringe benefits, reimbursements or dividends.

Payment Type	Salary & Wage	OTE*
Most allowances (other than reimbursement of expenses)	Yes	Yes
Reimbursement of expenses e.g. travel costs	No	No
Bonuses not relating to specific performance criteria e.g. Christmas bonus	Yes	No
Other Bonuses	Yes	Yes
Commission	Yes	Yes
Over award payments	Yes	Yes
Shift loading	Yes	Yes
Overtime	Yes	No
Casual loading	Yes	Yes
Benefits subject to fringe benefits tax	No	No
Workers compensation payments, including top-up payments, where NO work is performed	No	No
Workers compensation payments, including top-up payments where work is performed	Yes	Yes
Top-up payments — serving jury duty or reserve forces etc.	Yes	No
Payments when on maternity or paternity leave	Yes	No
Pay for annual holiday leave taken	Yes	Yes
Government (wage) subsidies e.g. job start allowance	Yes	Yes
Annual leave loading	Yes	No
Pay for sick leave taken	Yes	Yes
Pay for long service leave taken	Yes	Yes
Accrued annual leave, long service and sick leave paid as a lump sum on termination.	Yes	No
Payments in lieu of notice	Yes	No
Redundancy payments	Yes	No
Other payments made by employer on termination	Yes	No
Directors fees	Yes	Yes
Payments for performances in, or provision of services relating to entertainment, sport, promotions, films, discs, tapes, TV or radio	Yes	Yes
Payments to a contractor who is an employee under the SGAA (labour portion only)	Yes	Yes
Dividends	No	No
Partnership and trust dividends	No	No
Payments for entering into a restraint of trade agreement	No	No
Payments for domestic work under 30 hours per week	No	No

*Ordinary Time Earnings as defined in the superannuation guarantee legislation

If you are unsure about what is included as salary or wages, you can obtain the Superannuation Guarantee Ruling titled 'Salary or Wages' or contact the Superannuation Infoline on **13 10 20**.

What is the shortfall?

If you do not provide sufficient superannuation by 28 July you will have a shortfall. In any given contribution period, the percentage shortfall for each employee is the difference between the minimum percentage of superannuation support specified by the Act and the percentage you have already contributed. The dollar amount of an employee's shortfall, if any, is found by multiplying the percentage shortfall by the employee's total salary or wages (and not their ordinary time earnings).

The total superannuation guarantee shortfall is the total dollar amount of all your employees' shortfalls.

How is the charge redistributed to employees?

The Commissioner of Taxation must pay the equivalent of the shortfall and the nominal interest components paid by employers to a fund of the employee's choice.

We will do this by either sending each affected employee a voucher or depositing directly in a superannuation account the employee's share of the amount paid by their employer. The employee can use the voucher to supplement an existing superannuation account or to create a new superannuation account with any complying superannuation fund.

Penalties for late payment

If you lodge the statement but don't pay the charge, a General Interest Charge (GIC) will apply to late payments. GIC will accrue from the date of lodgment to the date your superannuation guarantee account is fully paid.

This interest rate is determined by adding 7% to the monthly average yield of 90-day Bank Accepted Bills. This rate may change each quarter and you can contact the Superannuation Infoline on **13 10 20** for the updated interest rate.

For the period up to 1 July 1999, if you lodge the statement but don't pay the charge, a late payment penalty of 10% will accrue from the date of lodgment to 30 June 1999.

Late payment penalty and/or GIC are not matters that can be objected against. However, GIC only can be remitted. If you require further information on this contact the Superannuation Infoline on **13 10 20**.

If you require an extension of time for payment, arrangements can be made through the ATO. Requests should be in writing and lodged with your *Superannuation Guarantee Statement*. Late payment penalties and/or GIC will still be imposed until payment is received in full. The GIC is tax deductible.

What records do you need to keep?

There is no set form of record keeping. You can decide on the format which most suits you. As with income tax records, they must be in English and be kept for 5 years. If the records are not in written form (e.g. in an electronic medium such as magnetic tape or computer disc), they will have to be in a form which is readily accessible and easily converted into written English.

The records you **must** keep include documents relevant to calculating:

- the amount of superannuation contributions (if any) you have made for each employee;
- the superannuation fund or RSA to which you paid the superannuation contributions for each employee.
- the earnings base under which you made these contributions;
- your base year payroll
- the calculations used to determine the superannuation guarantee shortfall for each employee.

Where you have a superannuation guarantee shortfall you will need to maintain records that verify the information contained in your *Superannuation Guarantee Statement*.

You should also keep records that detail the complying status of the fund(s) to which you contributed.

Exemptions

Did you employ anyone who fits within one of the exempt categories during the relevant financial year?

(refer to Exemptions on page 1 of this guide)

No ► Go to Part 2

Yes ► Complete the table below and read on.

Write the name of every employee who was at any time 'exempt' and the exemption category. These employees do not need to be included in any further calculations performed in this guide, unless they were not in an exempt category throughout their employment with you during the financial year.

Employee name	Exemption category

Please note — if you made any payments to these employees which were not exempt payments, you will need to include them in your calculation of the Superannuation Guarantee Charge.

Part 2

Do you have a superannuation guarantee liability?

Before proceeding further

Before proceeding any further through this guide, you will need to have the following information available for each eligible employee:

- name, address and, if available, their tax file Number (TFN);
- their earnings base;
- salary or wages paid; and
- the superannuation contributions you have made for that employee.

Each of these terms is explained in Part 1 of this guide.

Were your superannuation contributions paid into a complying fund or RSA?

A complying superannuation fund is one which has met the requirements of the Commonwealth's superannuation legislation and qualifies for the concessional tax rates.

The trustees of a superannuation fund should advise you whether their fund is a complying fund before you begin making contributions. They should also advise you when they cease to be a complying superannuation fund. This information should be given in writing.

All contributions made to satisfy superannuation guarantee obligations fall within the minimum benefit standards of the *Superannuation Industry (Supervision) Act 1993* (SISA). This legislation ensures that an employee has a legal entitlement to contributions made to a fund in respect of superannuation guarantee contributions in their name and to any earnings that have accrued on those contributions. Minimum benefits must also be 'preserved', which means, generally, that the superannuation benefits will not be available to the employee until retirement at age 55 or later.

For contributions to count under the superannuation guarantee legislation, they must be made to a complying superannuation fund. Any contributions you made to a non-complying superannuation fund may not count towards the minimum set out in the superannuation guarantee legislation.

If you are not certain if the fund you use is a complying fund, you should contact the fund's trustee to obtain this information.

You should obtain a written notice from the fund's trustees stating that the fund to which you have been contributing is a complying fund.

If the fund was not a complying fund but you had reason to believe it was, contact the Superannuation Infoline on **13 10 20**. The ATO will advise you what actions you need to take.

A current Register Of Complying Super funds (ROCS) is now available on the ATO superannuation website at www.ato.gov.au/super

Since 1 July 1997, banks, building societies, credit unions and life insurance companies have been able to provide superannuation in the form of RSAs. To satisfy the requirements of the superannuation guarantee, employers are able to open an RSA to accept contributions for an employee. All RSAs comply with government rules.

Individual shortfall

1 Do you know what the individual shortfall is for each of your employees?

No Read on

Yes You do not need to answer the following set of questions. Please go to Part 4 on page 14 for instructions on how to complete the *Superannuation Guarantee Statement*.

Calculating your shortfall

A blank calculation sheet for recording your calculations, entitled 'superannuation guarantee shortfall calculation sheet – partial contributions', is on page 11.

Do not include your calculation sheets with your statement.

If you are uncertain how to perform a particular calculation, the example on page 10 should help you. Steps 1 to 11 are numbered on the example sheets on pages 10 and 11.

Step 1

Fill out the full name and TFN for each eligible employee in the spaces provided on the calculation sheet. Every employee not included in your table of exempt employees should be included on one of the calculation sheets. If you don't know the TFN for an employee, leave this space blank.

Step 2

Write your charge percentage (see the table on page 4) into the charge percentage box on the calculation sheet for each contribution period.

Defined benefit fund

There are two main types of superannuation funds used by employers, defined benefit funds and accumulation funds.

Defined benefit funds are less common and are mainly used by government or large companies.

Typically, the benefits from defined benefit funds are expressed in terms of a fixed outcome e.g., three times an employee's final average salary.

2 Did you provide superannuation support through a ‘defined benefit fund’ for any of your employees for the relevant financial year?

No ▶ Go to question 5

Yes ▶ Go to question 3. If you contributed to more than one defined benefit fund per employee, please give the information asked for in the following questions for each fund.

3 Was your defined benefit fund a complying fund?

No ▶ Read on

Yes ▶ Go to question 4

If the fund was not a complying fund but you had reason to believe it was, contact the Superannuation Infoline on **13 10 20**. The ATO will advise you what actions you need to take.

The notional employer contribution rate specified in the benefit certificate (see question 4) in force during the contribution period(s) may reduce your Superannuation Guarantee Charge.

If the defined benefit fund was non-complying go to question 5.

Benefit certificate

A benefit certificate is a document provided by an Actuary to a defined benefit fund. It specifies the ‘notional’ level of employer superannuation support for each class of employee covered by the scheme.

4 Do you have a ‘benefit certificate’ for this fund which was in force for the whole of the relevant financial year?

No ▶ You need to obtain a benefit certificate from an actuary to a defined benefit fund. Your fund’s trustee may be able to help you with this.

You cannot complete the rest of this guide until you have obtained this benefit certificate.

Yes ▶ Go to question 5.

Accumulation fund

In an accumulation fund (sometimes called a contribution fund), employers contribute a particular amount for the benefit of each employee.

Typically, the benefit received by an employee from an accumulation fund is the total of the contributions made by, or on behalf of the employee, plus the earnings the fund has made on these contributions (less administrative charges and taxes).

If you did not contribute to either an accumulation fund or a defined benefit fund, go to Part 3 on page 12 and complete Steps 12 to 16 to calculate the shortfall for each employee.

5 Did you contribute to an ‘accumulation fund’ for any of your employees for the relevant financial year?

(These contributions could have been made prior to, or during the relevant financial year, or up to 28 July following the end of the relevant financial year.) The contributions can only be counted once towards meeting your obligations.

No ▶ Go to Step 3, question 6

Yes ▶ If you have contributed to more than one accumulation fund per employee, please give the information asked for in the following questions for each fund. Go to question 6

6 Was your accumulation fund a complying fund?

No ▶ Read on

Yes ▶ Go to Step 3

If the fund was not a complying fund but you had reason to believe it was, contact the Superannuation Infoline on 13 10 20. The ATO will advise you what actions you need to take.

If the accumulation fund was non complying, any contributions you have made to this fund during the financial year may not count as employer superannuation contributions (ie. as tax deductions) under the superannuation guarantee legislation.

Step 3

For each employee who is a member of a complying defined benefit or accumulation fund, write the fund’s name under the column headed ‘Name of fund’.

If contributions have been made to an accumulation fund, complete Steps 4, 5, 6A and 7 to calculate your contribution shortfall for each employee.

If contributions have been made to a defined benefit fund complete Steps 6B and 7.

Step 4

For each contribution period, write the dollar value of each earnings base used for each employee for whom contributions were made to an accumulation fund in the column headed ‘Earnings base’.

Step 5

For each earnings base listed in Step 4, write the total contributions you made to this fund using the earnings base for the employee for each contribution period in the column headed ‘Contributions made’.

Step 6A

Write the contribution percentage to the **accumulation fund** in the column headed ‘Contribution %’.

To calculate each contribution percentage:

- divide the figure in Step 5 (total contributions for this employee) by the figure in Step 4 (the dollar value of the earnings base used for this employee);
- multiply the result by 100.

The percentage should be calculated to four decimal places and rounded up to three decimal places (0.0004 rounding to 0.001).

If in a contribution period you were making contributions for an employee:

- (a) who was covered by an award, law or occupational superannuation arrangement for only part of the contribution period; or
- (b) to a complying superannuation fund to cover only a part of the contribution period; and the duration of (a) or (b) was less than the time they were employed, you should:
 - multiply the contribution percentage by the number of days in (a) or (b); and
 - divide the result by the number of days that you employed them in the period.

Step 6B

Write the relevant notional employer contribution rate to the **defined benefit fund** in the column headed 'Contribution %'.

The notional employer contribution rate is specified on the benefit certificate of a defined benefit fund.

If in a contribution period you were making contributions for an employee and:

- (a) the scheme membership period covered only part of the contribution period; or
- (b) the certificate period covered only part of the contribution period; and (a) or (b) was less than the time they were employed you should:
 - multiply the notional employer contribution rate by the number of days in (a) of (b); and
 - divide the result by the number of days they were employed during the period.

Step 7

To calculate your total contribution percentage for each employee for each contribution period, add the percentage figures in Step 6. Write the result in the space labelled 'Total'.

Minimum contribution amount

If your total contribution percentage equals or exceeds your charge percentage you do not have a shortfall for that employee in that contribution period.

7 Have you contributed the minimum amount?

- No** If the total is less than the charge percentage, go to Step 8.
- Yes** Complete Steps 8, 9, 10 and 11 only for employees for whom you have not contributed the minimum amount.

If you have met all your obligations under superannuation guarantee, you do not need to complete the calculations in this guide. Nor do you need to lodge a Superannuation Guarantee Statement or pay the Superannuation Guarantee Charge.

Step 8

Subtract each employee's total contribution percentage from your charge percentage for each contribution period. Write the result in the column headed 'Shortfall %'.

Over contributions

If you over contribute for a particular individual in one contribution period, and you had a shortfall for that individual in another contribution period, within the same financial year, you may transfer the dollar value of the over contribution to reduce your shortfall.

In some circumstances you can also transfer the dollar value of the over contribution up to twelve months in advance. Contact the Superannuation Infoline on **13 10 20** if you need more information.

Note: You cannot use over contributions for one individual against a shortfall for another.

8 Did you over contribute in any of the contribution periods?

No Go to Step 9

Yes Complete the following calculations

- Calculate the percentage that you have over contributed in the contribution period.
- Offset this percentage against your earnings base for that period to determine a dollar amount over contributed.
- Deduct this amount from the period over contributed to reduce that period to the minimum percentage required. Add the excess contribution amount to the contributions made against the relevant earnings base for the same fund for a period under contributed. This will increase the contributions made and so reduce the shortfall payable.

Step 9

Write the total salary or wage you paid that employee during each contribution period in the column headed 'Salary or wage'.

Step 10

Where the shortfall percentage is greater than zero, multiply the shortfall percent (Step 8) by the salary or wage (Step 9). Write the result in the space labelled 'Shortfall'.

Step 11

Add the shortfall amounts for all four periods to determine the individual shortfall for this employee. Write the result in the space labelled 'Individual shortfall'.

If you have any employees for whom you have made no contributions, refer to Part 3 on page 12 and complete Steps 12 to 16 to calculate the shortfall for each employee. Otherwise go to Part 4 on page 14.

Example

superannuation guarantee shortfall calculation sheet — partial contributions

Employee's name				Tax File Number				
Step 1 <i>SALLY SMITH</i>				1 2 3 4 5 6 7 8 9				
Period 1 July <i>2002</i> to 30 September <i>2002</i>		Step 2 Charge percentage <i>9 %</i>						
Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall		
<i>XYZ SUPER FUND</i>	<i>7050.00</i>	<i>211.50</i>	<i>3 %</i>					
			%					
			%					
Step 7 Total			<i>3 %</i>	<i>6 %</i> ×	<i>\$ 7590.00</i>	=	<i>\$455.40</i>	
Period 1 October <i>2002</i> to 31 December <i>2002</i>		Step 2 Charge percentage <i>9 %</i>						
Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall		
<i>XYZ SUPER FUND</i>	<i>7050.00</i>	<i>211.50</i>	<i>3 %</i>					
			%					
			%					
Step 7 Total			<i>3 %</i>	<i>6 %</i> ×	<i>\$ 7590.00</i>	=	<i>\$455.40</i>	
Period 1 January <i>2003</i> to 30 March <i>2003</i>		Step 2 Charge percentage <i>9 %</i>						
Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall		
<i>XYZ SUPER FUND</i>	<i>7050.00</i>	<i>211.50</i>	<i>3 %</i>					
			%					
			%					
Step 7 Total			<i>3 %</i>	<i>6 %</i> ×	<i>\$ 7590.00</i>	=	<i>\$455.40</i>	
Period 1 April <i>2003</i> to 30 June <i>2003</i>		Step 2 Charge percentage <i>9 %</i>						
Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall		
<i>XYZ SUPER FUND</i>	<i>7050.00</i>	<i>211.50</i>	<i>3 %</i>					
			%					
			%					
Step 7 Total			<i>3 %</i>	<i>6 %</i> ×	<i>\$ 7590.00</i>	=	<i>\$455.40</i>	
							Step 11 Individual Shortfall	<i>\$1821.60</i>

Sally Smith is an employee of MM Ltd during the 2002–2003 year (**Step 1**). Sally is employed for the full year. She is in an award-based superannuation scheme.

The award requires MM Ltd to make superannuation contributions of 3% of the employee's base salary to a complying superannuation fund (**Step 3**). These were the only contributions made by MM Ltd for this financial year. Sally's annual base salary is \$28 200.00. Her gross salary for 2002–2003 is \$30 360.00 (**Step 9**).

Employer's charge percentage

Under the superannuation guarantee, the minimum level of support applicable to MM Ltd is 9% for each of the four contribution periods in the 2002–2003 financial year (**Step 2**).

Earnings base

Sally's earnings base under the award is \$28 200.00 (\$7050.00 for each contribution period) (**Step 4**).

Employer's actual contributions

MM Ltd's actual superannuation contribution during the 2002–2003 year for Sally is:

1st contribution period \$7050.00 × 3% = \$211.50 (**Step 5**)
 2nd contribution period \$7050.00 × 3% = \$211.50

3rd contribution period \$7050.00 × 3% = \$211.50

4th contribution period \$7050.00 × 3% = \$211.50

MM Ltd's actual percentage level of support in each contribution period is:

$$\frac{\$ 211.50}{\$ 7050.00} = 3\% \text{ (Steps 6 and 7)}$$

The difference between MM Ltd's actual and required support is:

1st contribution period 9% - 3% = 6% (**Step 8**)
 2nd contribution period 9% - 3% = 6%
 3rd contribution period 9% - 3% = 6%
 4th contribution period 9% - 3% = 6%

Shortfall

MM Ltd's individual superannuation guarantee shortfall for Sally is based on her actual salary and not her ordinary time earnings and is:

1st contribution period \$7590.00 × 6% = \$455.40 (**Step 10**)
 2nd contribution period \$7590.00 × 6% = \$455.40
 3rd contribution period \$7590.00 × 6% = \$455.40
 4th contribution period \$7590.00 × 6% = \$455.40

\$1821.60 (**Step 11**)

Example

superannuation guarantee shortfall calculation sheet — partial contributions

Employee's name Tax File Number

Step 1

Period 1 July to 30 September Step 2 Charge percentage %

Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall
			%			
			%			
			%			
Step 7 Total			%	% × \$	= \$	

Period 1 October to 31 December Step 2 Charge percentage %

Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall
			%			
			%			
			%			
Step 7 Total			%	% × \$	= \$	

Period 1 January to 31 March Step 2 Charge percentage %

Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall
			%			
			%			
			%			
Step 7 Total			%	% × \$	= \$	

Period 1 April to 30 June Step 2 Charge percentage %

Step 3 Name of fund	Step 4 Earnings base	Step 5 Contributions made	Step 6 Contribution %	Step 8 Shortfall	Step 9 Salary or wage	Step 10 Shortfall
			%			
			%			
			%			
Step 7 Total			%	% × \$	= \$	
Step 11 Individual shortfall						\$

Part 3

Calculating your liability where no previous contributions have been made

Before proceeding further

You will need to complete this part if you have made no previous superannuation contributions for your eligible employees or if you only made contributions to a non-complying fund.

You will need to know:

- the name, address and, if available, the TFN of each employee;
- your charge percentage for each contribution period;
- the salary or wage of each employee for each contribution period.

Each of these terms is explained in Part 1 of this guide.

If you have made some contributions for any of your employees, you will need to refer to Part 2 to calculate the shortfall amount for these employees.

Calculating your shortfall

Follow Steps 12 to 16 using the example calculation below to help you to determine the shortfall for each employee. Photocopy the page entitled 'superannuation guarantee shortfall calculation sheet – no previous contributions' on page 13 as many times as required. Do not include your calculation sheets with your statement.

To calculate the shortfall for each employee, follow Steps 12 to 16 using the calculation sheet provided.

Step 12

Write on the calculation sheet the name and TFN of each employee. If you do not know the TFN for an employee, leave this space blank.

Step 13

Determine the salary or wage of the employee for each contribution period and write this amount in the space under the column headed 'Gross salary'.

In the example below, the employee's salary in each contribution period was \$14 000.

Step 14

Determine the charge percentage for each contribution period and write it in the column headed 'Charge percentage'. The charge percentage is 9% for each contribution period in the 2002–2003 year.

Step 15

Multiply the salary or wage by the charge percentage for each contribution period and write each amount under the column headed 'Shortfall amount'.

Step 16

Add the shortfall amounts for each contribution period to determine the individual shortfall amount for each employee. Write this amount in the space labelled 'Individual shortfall'.

Refer to Part 4 to determine how to calculate the interest and administration components of the Superannuation Guarantee Charge and how to complete the *Superannuation Guarantee Statement*.

Example

superannuation guarantee shortfall calculation — no previous contributions

	Employee's name	Tax File Number
Step 12	ANDREW JONES	9 8 7 6 5 4 3 2 1
	Contribution period	Step 13 Gross salary
	Step 14 Charge Percentage	Step 15 Shortfall amount
	1 July 2 0 0 2 to 30 September 2 0 0 2	\$ 14 000.00 × 9 % = \$ 1260.00
	1 October 2 0 0 2 to 31 December 2 0 0 2	\$ 14 000.00 × 9 % = \$ 1260.00
	1 January 2 0 0 3 to 31 March 2 0 0 3	\$ 14 000.00 × 9 % = \$ 1260.00
	1 April 2 0 0 3 to 30 June 2 0 0 3	\$ 14 000.00 × 9 % = \$ 1260.00
	Step 16 — Individual Shortfall	\$ 5040.00

Example

superannuation guarantee shortfall calculation sheet — no previous contributions

Step 12 Employee's name Tax File Number

Contribution period	Step 13 Gross salary	Step 14 Charge Percentage	Step 15 Shortfall amount
1 July <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 30 September <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 October <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 31 December <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 January <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 31 March <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 April <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 30 June <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
Step 16 — Individual Shortfall			\$ <input type="text"/>

Step 12 Employee's name Tax File Number

Contribution period	Step 13 Gross salary	Step 14 Charge Percentage	Step 15 Shortfall amount
1 July <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 30 September <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 October <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 31 December <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 January <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 31 March <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 April <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 30 June <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
Step 16 — Individual Shortfall			\$ <input type="text"/>

Step 12 Employee's name Tax File Number

Contribution period	Step 13 Gross salary	Step 14 Charge Percentage	Step 15 Shortfall amount
1 July <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 30 September <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 October <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 31 December <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 January <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 31 March <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
1 April <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> to 30 June <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	\$ <input type="text"/>	× <input type="text"/> % =	\$ <input type="text"/>
Step 16 — Individual Shortfall			\$ <input type="text"/>

Part 4

How to complete your statement

Employer details — page 1

1 Financial year of Superannuation Guarantee Statement

Show the relevant financial year of your *Superannuation Guarantee Statement*. A separate statement MUST be completed for each financial year.

2 Australian Business Number (ABN)

The Australian Business Number (ABN) is your key to the New Tax System. It is a new single identifier for your dealings with the ATO and for future dealings with other departments and agencies at all levels. It replaces your Australian Company Number (ACN) and the Australian Registered Body Number (ARBN). Write your ABN in the box provided.

3 Tax file number (TFN)

Show the TFN of the employer ie company TFN, partnership TFN etc. The Privacy Act requires the ATO to advise individuals that it is not an offence not to quote their TFN, however it will enable us to process your statement more efficiently if you do. If you are an income tax exempt organisation and you do not have a TFN, write 'EXEMPT' in this box.

4 Name of employer

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

5 Postal address for service of notices

Show your current postal address for service of notices from the ATO.

6 Business address of employer

This must be a street address, NOT a Post Office box. Show the street name and number, the city/suburb/town and the postcode of the business' place of central management. It should be the place where most of the business decisions are made.

7 Type of organisation or business

Place an 'X' in the appropriate box. Also indicate the residency status of the organisation or business by placing an 'X' in either the 'Resident' or 'Non-resident' box.

If you are exempt from income tax:

- place an 'X' in the 'Income tax exempt' box;
- indicate whether you are a cooperative or unincorporated body;
- show the date of establishment.

8 Type of industry

Place an 'X' in the box which best describes the main business activity or the activity which is the main source of income.

Payment Advice — page 1

This section needs to be completed with the:

- relevant financial year
- full name of employer
- employer's ABN
- employer's TFN
- amount

Employee details — pages 3 and 4

1 Employee's TFN

Show the TFN quoted by the employee on their Employment Declaration or TFN Declaration. If you have not been provided with the employee's TFN, leave this box blank.

2 Employee's name

Show the full name quoted by the employee on their Employment Declaration or TFN Declaration. If the employee has since changed names, show their latest name.

3 Employee's postal address

Show the employee's last known postal address. If this is not known, use the residential address as quoted by the employee on their Employment Declaration or TFN Declaration, or the last known residential address if their place of residence has changed.

4 Employee's date of birth

Show the employee's date of birth as quoted on their Employment Declaration or TFN Declaration.

5 Residency status

Place an 'X' in the appropriate box to show whether or not the employee is an overseas resident.

6 Employee's shortfall

Show the shortfall amount that you worked out for the employee on the calculation sheet. Do not include nominal interest

Superannuation Guarantee Statement and declaration details — page 2

1 Number of employees

In the box provided write the number of employees you are including in the statement (i.e., only those with a superannuation guarantee shortfall).

2 Total superannuation guarantee shortfalls

Add the individual shortfalls of all your employees and write the total amount in the box.

3 Nominal interest component

The employer's nominal interest component is in place of fund earnings that would have accrued if the employer had provided the prescribed minimum level of superannuation support during the year.

Interest at 10% per annum is calculated on the total superannuation guarantee shortfall for the period from 1 July until 14 August following the end of the financial year (410 days or 411 days in a leap year) or until the day the *Superannuation Guarantee Statement* is lodged, whichever is the latest.

Example 1

Your total superannuation guarantee shortfall is \$5000 and you lodge your *Superannuation Guarantee Statement* on or before 14 August 2003.

$$\frac{410}{365} \times 5000 \times 10\% = \$561.64$$

Note: You are liable for the nominal interest charge up to 14 August 2003 even if you lodge your *Superannuation Guarantee Statement* before this date.

Example 2

Your total superannuation guarantee shortfall is \$5000 and you lodge your *Superannuation Guarantee Statement* on 31 October 2003.

$$\frac{488}{365} \times 5000 \times 10\% = \$668.49$$

488 is the number of days between 1 July 2002 and 31 October 2003.

4 Administration component

The administration component is a flat amount of \$50 plus \$30 for each employee for whom there is a superannuation guarantee shortfall. For example, if you are lodging a statement which includes details on the shortfall amounts of six employees, then the administration charge is:

Flat amount	=	\$	50
plus 6 × \$30	=	\$	180
		\$	230

5 Superannuation Guarantee Charge

Your superannuation guarantee liability is calculated by adding items (2) to (4) on page 2 of the statement:

- total superannuation guarantee shortfall;
- the nominal interest component; and
- the administration component

Employer's declaration

The declaration on the *Superannuation Guarantee Statement* and on the first attachment page MUST be signed by:

- a senior partner of a partnership;
- a trustee or public officer of a trust estate;
- a public officer of a company; or
- the proprietor of a sole trader business.

If the declaration is not signed, the statement is deemed to be incomplete. Interest continues to accrue until the completed statement is lodged.

Agent's certificate

If the statement is prepared by an agent, then the agent should complete the certification on page 2 of the *Superannuation Guarantee Statement*.

Attachment pages

Number each attachment page consecutively beginning with page 1. For example, if you include two attachment pages with your *Superannuation Guarantee Statement*, they will be numbered 'Page 1 of 2' and 'Page 2 of 2' respectively.

Employer's declaration - attachment

When completing the declaration first attachment page, ensure that the number of attachment pages is shown in the square provided. This number should also be shown on the employer's declaration on page 2 of the statement, in the square provided on that page.

Where to send your statement and payment

Payment of your Superannuation Guarantee Charge should accompany your statement.

Send your *Superannuation Guarantee Statement* and payment to the office listed below:

**Australian Taxation Office
Superannuation Business Line
PO Box 277
WTC VIC 8005**

Additional Superannuation Guarantee Statement forms and guides and further information on this topic:

- phone the ATO Publications Distribution Service on **1300 720 092**
- visit the ATO superannuation website at **www.ato.gov.au/super**
- phone the Superannuation Infoline on **13 10 20** for the cost of a local call
- you can write to:
**Superannuation Business Line
Australian Taxation Office
PO Box 277
WTC VIC 8005**
- obtain *A Fax from Tax* on **13 28 60**
- if you do not speak English and need help from the ATO, phone the Translating and Interpreter Service on **13 14 50**
- people with a hearing or speech impairment with access to appropriate TTY or modem equipment can communicate with the ATO by first contacting the Australian Communication Exchange relay service on **13 25 44**.



Superannuation Guarantee Statement (HOR 27)

Valid until end of 2002/2003

Amount received
\$

This statement should be completed by employers and their representatives who are required to lodge a Superannuation Guarantee Statement due to a Superannuation Guarantee shortfall for any employee.

1 For the year ending 30 June

2 Australian Business Number (ABN)

3 Tax file number of the employer
(i.e. company tax file number or partnership tax file number etc.)

4 Full name of employer
(i.e. company name or partnership name etc.)

5 Postal address for service of superannuation guarantee notices

STATE POSTCODE

6 Main business address
(This must be a street address, not a Post Office box)

STATE POSTCODE

7 Type of organisation or business:

- Sole-trader Resident
- Partnership Non-resident
- Public company
- Private company Income tax exempt
- Trust
- Government Cooperative
- Superannuation Fund Unincorporated
- Other Date of establishment

DAY	MONTH	YEAR
/	/	

8 Type of industry (tick one box):

- Primary production 1
- Mining 2
- Manufacturing 3
- Building and construction 4
- Electricity, gas, water 5
- Transport, storage, communications 6
- Wholesale and retail trade 7
- Finance, insurance, real estate and business services 8
- Health, education, welfare and community services 9
- Entertainment, recreation, hotels, personal services and restaurants 10
- State or Federal Government Department 11

Privacy

The information requested is needed for taxation purposes and is required by Commonwealth law. The employer name and the amount of an employee's individual shortfall provided on this form may be disclosed to that employee. The ATO is very careful to protect your privacy. More details about privacy are in the free brochure "Safeguarding your Privacy", available at any ATO.

Note: The tax law imposes heavy penalties for giving false or misleading information.



Superannuation Guarantee Payment Advice HOR 27

Please attach your cheque to the back of this payment advice.

Full name of employer
(i.e. company name or partnership name etc.)

Year ending 30 June

Tax File Number

Australian Business Number (ABN)

Amount \$

IN-CONFIDENCE (when completed)

Superannuation Guarantee Statement for the year ending 30 June

Valid until end of 2002/2003

Employer's ABN/TFN

Number of employees included in this statement

1

Total superannuation guarantee shortfall (sum of all employee's total shortfalls)

2

Nominal interest component

3

Administration component

4

Superannuation Guarantee Charge (2 + 3 + 4 = 5). This is the amount of your superannuation guarantee liability

5

Employer's declaration

I declare that the particulars shown in this statement and the relevant records used to determine the Superannuation Guarantee Charge, as shown, are correct.

This statement includes an attachment of pages.

Please note: The tax law imposes heavy penalties for giving false or misleading information.

Details of person making this declaration

Print name

Telephone
number

Signature

Date

DAY	MONTH	YEAR
/	/	

Agent's certificate

Having charged a fee directly or indirectly for preparing or assisting in the preparation of this statement, I hereby certify that this statement has been prepared in accordance with the information supplied by the employer.

Print name

Tax Agent
Registration
Number

Signature

Date

DAY	MONTH	YEAR
/	/	

Contact person

Print name

Telephone
number

If you have less than 20 employees, please provide an estimate of the time taken to complete this form

hrs

mins

Additional Superannuation Guarantee Statement forms and guides can be obtained by:

- calling the ATO Publications Distribution Service on 1300 720 092
- accessing the ATO superannuation website at www.ato.gov.au/super
- calling the Superannuation Infoline on 13 10 20 for the cost of a local call.

Attach cheque here

Note:

You will not receive a notice of assessment if the ATO agrees with your statement.
If the ATO amends your assessment details in some way, you will receive details of the changes.

Superannuation Guarantee Statement for the year ending 30 June

Valid until end of 2002/2003

Employer's ABN/TFN

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth

DAY	MONTH	YEAR
<input type="text"/>	<input type="text"/>	<input type="text"/>

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth

DAY	MONTH	YEAR
<input type="text"/>	<input type="text"/>	<input type="text"/>

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth

DAY	MONTH	YEAR
<input type="text"/>	<input type="text"/>	<input type="text"/>

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth

DAY	MONTH	YEAR
<input type="text"/>	<input type="text"/>	<input type="text"/>

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Superannuation Guarantee Statement for the year ending 30 June

Valid until end of 2002/2003

Employer's ABN/TFN

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth DAY / MONTH / YEAR

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth DAY / MONTH / YEAR

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth DAY / MONTH / YEAR

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

<input type="text"/>
<input type="text"/>
<input type="text"/>
STATE <input type="text"/> POSTCODE <input type="text"/>

Date of birth DAY / MONTH / YEAR

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$



Superannuation Guarantee Statement – Attachment for the year ending 30 June

Valid until end of 2002/2003

Employer's ABN/TFN

Attachment page of

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

STATE POSTCODE

Date of birth

DAY MONTH YEAR
/ /

Is this employee an overseas resident? No 1 Yes 2 Employee's shortfall \$

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

STATE POSTCODE

Date of birth

DAY MONTH YEAR
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MORE EMPLOYEE DETAIL SHEETS ON REVERSE

Employer's declaration

Tax file number

This is an attachment of pages referred to in the Superannuation Guarantee statement of

signed by and dated
(insert 'me' or 'us') (insert the date of signing)

Signature

Date

Superannuation Guarantee Statement – Attachment for the year ending 30 June

Valid until end of 2002/2003

Employer's ABN/TFN

Attachment page of

Employee details

Tax file number

Full name

Title Mr Mrs Miss Ms

Surname

First given name

Other given names

Postal address

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<input type="text"/>
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