



Independent contractor stapled super fund request form

A form to request stapled super fund details for an independent contractor.

Last updated 5 April 2024

Employers or their authorised representatives can use this form:

- to request a stapled super fund for an independent contractor to pay their super guarantee contributions
- for independent contractors engaged from 1 November 2021.

Stapled super funds

A stapled super fund is an existing super account linked, or 'stapled', to an individual so it follows them as they change jobs. This includes independent contractors who you pay mainly for their labour and who are employees for super guarantee purposes

You will need to request stapled super fund details for independent contractors who start on or after 1 November 2021, when:

- you need to make super guarantee payments
- they are eligible to choose a super fund, but don't.

Before you can request an independent contractor's stapled super fund details, you need to **establish an employment relationship**.

Under Single Touch Payroll (STP) it is not mandatory to report independent contractors, however they can be reported voluntarily. If you do not include independent contractors in your STP reporting, you will not have an employment relationship with them in our systems.

How to complete this form

To be valid the form must include:

- independent contractor details
- employer details
- details of authorised person or nominated representative making the declaration.

The approved form is also required to be signed and dated.

Next steps

- [Download the Contractor stapled super fund request form \(PDF 269KB\)](#)  (NAT 75404)

How to submit this form

Submit the form through Online services. You must include:

- Topic: Superannuation
- Subject: Other
- Description: refer to 'Stapled super fund request for contractor'
- the written contract signed by both parties
- the completed *Contractor stapled super fund request form*.

Or mail the completed form and contract to:

Australian Taxation Office
PO BOX 3006
PENRITH NSW 2740

QC 67359

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet

your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

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