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# Super guarantee charge (SGC) statements due by 28 May

Get back on track for your quarterly SG due dates.

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If you didn't pay your eligible workers' super guarantee (SG) in full, on time, and to the right fund by 28 April, you need to lodge a [super guarantee charge](#) (SGC) statement and pay the SGC to us by 28 May.

This will be the last time you can use the [late payment offset \(LPO\)](#). The LPO won't be available for any late SG payments for the June quarter due 28 July.

## Reminder: Quarterly SG payments are ending

From 1 July [Payday Super](#) starts, which means employers must pay super for each payday.

If you currently use the Small Business Superannuation Clearing House (SBSCH), it'll permanently close on 1 July 2026. Find out more about the [SBSCH closure](#).


For all the latest information on Payday Super, visit [ato.gov.au/paydaysuper](https://ato.gov.au/paydaysuper).

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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.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

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