



Quarterly super guarantee charge (SGC) statement

Use this form and instructions to prepare and lodge your SGC statement online.

Last updated 25 February 2026



This information is only for employee earnings paid up to 30 June 2026.

For employee earnings paid from 1 July 2026, the new Payday Super rules apply. See [The new super guarantee charge](#).

Get the form

Each time you need to complete an SGC statement, download the current version of the statement:

- [Super guarantee charge \(SGC\) statement \(XLSX, 207KB\)](#) 

How to complete the form

Refer to the [Guide to completing the Super Guarantee Charge \(SGC\) Statement](#) for instructions and more information when completing the statement.

Avoid processing delays

To ensure we process your form as quickly as possible:

- include each employee's
 - tax file number
 - full legal name
 - date of birth
 - last known address
- only attach XLS files to your secure message
- don't save a copy as PDF and attach
- don't attach ZIP folders
- don't attach payment evidence with the SGC statement to the secure message
- don't alter or add columns on the spreadsheet
- don't include zero employee shortfall amounts unless you are amending a previous shortfall to nil
- don't duplicate quarter end dates when lodging more than one spreadsheet
- don't print and sign the declaration section of the form and attach a copy when submitting **via secure mail**.

QC 72440

Our commitment to you

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.

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.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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