



Payday Super consultation continues

Stay up to date as consultation continues with the Payday Super reform.

Last updated 22 July 2025


We're continuing to engage with industry and stakeholders on the government's Payday Super reform to begin from 1 July 2026.

Although this measure is not yet law, consultation updates are available on our **Payday Super Working Group** section of ato.gov.au.

Key topics discussed to date include:

- The establishment of a special purpose working group to explore end-to-end administrative solutions including design parameters. Separate technical groups for updates impacting SuperStream and Single Touch Payroll (STP) are now operational.
- Re-design of the super guarantee (SG) charge that applies when employers don't pay the correct amount to the right fund on time. An updated SG charge calculation will apply, including changes to how late contributions are recognised and consideration of employer behaviour such as efforts to disclose and rectify an error.
- Contributions will need to arrive in employees' super funds within 7 calendar days of payments with an ordinary time earnings (OTE) component.
- The SuperStream data and payment standards will be revised to allow payments made via the New Payments Platform and improve error messaging to ensure employers and intermediaries can quickly address errors.
- Employers will need to report both OTE and Super Liability fields via their STP software.

- Additional penalties for failure to pay a SG charge debt raised by the ATO.
- Closure of the Small Business Super Clearing House from 1 July 2026. Current users are encouraged to transition to an alternative service before this date.
- Revisions to the choice of fund rules allowing employers to show an employee's existing stapled fund to them as part of the onboarding process if they choose. The scope of this change will not make any changes to the existing ATO stapling service.

The Payday Super measure is not yet law, for more details check the Treasury [factsheet \(PDF, 255KB\)](#)  or visit ato.gov.au/paydaysuper.

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