



## When employers must lodge the SGC statement

Watch our video if you've missed paying your eligible employees and contractors their super guarantee (SG).

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If you've missed paying your eligible employees and contractors their SG on time, in full, or to the right fund, you must pay the super guarantee charge (SGC). You'll need to:

- **lodge** an SGC statement
- **pay** the SGC amount to us, not the super fund.

SGC is more than the super you would've otherwise paid to the employee's fund. It's calculated on salary and wages that includes overtime and some allowances, instead of ordinary time earnings. It also includes interest and other fees. SGC is not tax deductible, so it's best that you pay on time.

To avoid additional penalties, you need to lodge the SGC statement within one calendar month of the missed quarterly payment due date each year:

- 28 August
- 28 November
- 28 February
- 28 May.

Our video explains what happens if you fail to meet your super obligations as an employer and provides instructions on how to lodge an SGC statement.

**Watch**

Remember, we have resources available to help you meet your SG obligations. Visit [ato.gov.au/superforemployers](https://ato.gov.au/superforemployers).

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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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