



# Have you paid your employees' super guarantee?

Your eligible employees' super guarantee (SG) contributions are due by 28 July.

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The next quarterly due date for SG contributions is 28 July. However, as this falls on a weekend, the super fund must receive your payment by **Monday 29 July**. Remember to make your payment in full, on time and to the right fund.

If you don't pay your SG contributions by the due date each quarter, you'll need to pay the super guarantee charge. This is more than the SG contribution amount and you can't claim it as a tax deduction.

From 1 July, the SG rate increased to 11.5%, so make sure the payments you make for eligible workers on or after 1 July reflect the new rate.

For the quarter ending 30 June, the 11% SG rate applied to payments you made before 1 July.

The SG rate will progressively increase to 12% by July 2025.

If you need help to work out how much super you need to pay for your employees and eligible contractors after 1 July:

- use our [super guarantee contributions calculator](#)
- speak with your registered tax professional.

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## **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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