



Missed a super due date?

Get your super obligations back on track and lodge your super guarantee charge (SGC) statement correctly.

Last updated 21 August 2024

Your eligible employee's super fund must receive their super guarantee (SG) payments in full by the quarterly due date. The latest SG quarterly contributions were due by 28 July. If you missed the deadline (even by a day), you must pay the super guarantee charge (SGC) to the ATO and lodge an SGC statement by 28 August.

Lodge your SGC statement and pay the SGC to us by this date to avoid further penalties.

The SGC is more than the super you would have otherwise paid to the employee's fund and is not tax deductible.

We'll be able to process your SGC statement faster if you complete all required information in the SGC statement spreadsheet.

Remember to:


- follow our guide to complete the **SGC statement**
- use the latest version of the **SGC statement spreadsheet**
- make no changes to the spreadsheet besides adding the required information
- provide full information for each employee. This includes their tax file number, full legal name, date of birth and last known address.

When lodging an SGC statement via Online services, you don't need to sign the Declaration tab. The Online Services authentication process is considered an electronic signature.

If you need help to work out how much super you need to pay for your employees and eligible independent contractors for payments of salary

and wages made from 1 July 2024:

- use our **super guarantee contributions calculator**
- speak with your registered tax professional.

You can find more information at **The super guarantee charge**, or watch our helpful [video](#) .

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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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