



What happens if you pay your employees super late

Super Guarantee Charge (SGC) can be costly for employers, so watch our video on what to do if you're paying super late.

Published 24 June 2025

As an employer, the SGC may apply if you don't meet your super guarantee obligations for your eligible employees and contractors.

You must pay your eligible employees and contractors their super guarantee (SG) in full, on time, and to the right fund.

SG contributions must be paid at least quarterly but can be paid more often to help manage your cashflow. Find out more at ato.gov.au/cashflowcoachingkit

To avoid SGC, you must ensure that your employees' and contractors' funds receive payments on or before the quarterly super due dates each year:

- 28 July
- 28 October
- 28 January
- 28 April.

Our video explains what late or unpaid super means for employers.

For more information visit ato.gov.au/superforemployers

Keep up to date

We have tailored communication channels for medium, large and multinational businesses, to keep you up to date with updates and changes you need to know.

Read more articles in our online [Business bulletins newsroom](#).

Subscribe to our free:

- fortnightly [Business bulletins email newsletter](#) 
- [email notifications](#) about new and updated information on our website - you can choose to receive updates relevant to your situation. Choose the 'Business and organisations' category to ensure your subscription includes notifications for more *Business bulletins newsroom* articles like this one.

QC 105116

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).