



## Super guarantee charge statements due by 28 February

Missed the last super guarantee due date? You must lodge a SGC statement and pay it by 28 February.

**Last updated** 28 January 2026

Employers play a critical role in ensuring the future financial security of their employees.

Super guarantee contributions were due to your eligible workers super fund on 28 January. If you didn't pay in full, on time, and to the right fund, it's time to get back on track.

You must pay the super guarantee charge (SGC) and lodge the SGC statement to us by 28 February to avoid penalties. As this due date falls on a weekend, you can pay and lodge on the next business day.

The SGC amount is more than the super you would have otherwise paid to your employee's fund and is not tax deductible. If you're not sure how much SGC is payable, use the [SGC calculator](#). We also have a [guide on how to complete the SGC statement](#).

For more information about the super guarantee charge, visit [ato.gov.au/SGC](https://ato.gov.au/SGC).

If you currently use the Small Business Super Clearing House (SBSCH), it will close permanently on 1 July 2026. Don't wait until the last minute – transition to an [alternative service](#) now.

Remember, Payday Super starts 1 July 2026. Now is the time to start getting ready.


For more information and resources, go to [ato.gov.au/paydaysuper](https://ato.gov.au/paydaysuper).

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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.

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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