



Updated information on ordinary time earnings (OTE) for employers

Additional detail and examples are now available to help employers work out what's considered OTE.

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Paying super is an important part of being an employer, and we've improved our web content to help you get it right.

Super guarantee (SG) is calculated based on ordinary time earnings (OTE). This is the amount you pay your employees for their ordinary hours of work.

However, not all amounts you pay your employees are OTE. It's important to understand which amounts are OTE for super guarantee (SG) so you can be confident you're meeting your SG obligations.

Additional detail and examples are now available to help employers work out how much SG must be paid and what's considered OTE. The law and definition of OTE has not changed, but we've updated our web content to help employers get it right.

The government has previously announced that Payday Super would start from 1 July 2026. We expect this legislation to introduce a new concept of qualifying earnings to calculate SG entitlements. This will include OTE. Further information will be shared when Payday Super becomes law.

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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