



## Media grabs: Payday Super

Video and audio grabs of ATO Deputy Commissioner Emma Rosenzweig discussing Payday Super.

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The Australian Taxation Office (ATO) is urging employers to get ready for the introduction of Payday Super.

Deputy Commissioner Emma Rosenzweig wants employers to give themselves the best opportunity to be prepared for when the law takes effect on 1 July 2026:

From 1 July 2026, employers will be required to pay employees' super at the same time as salary and wages.

Simply put Payday Super is about paying super on payday.

[Emma Rosenzweig: Payday Super 1 video download \(27.4,MB\)](#) 

[Emma Rosenzweig: Payday Super 1 audio download \(343,KB\)](#) 

We're encouraging employers to get ready for Payday Super now - don't wait until the last minute to prepare.

This is a once in a generation change and we want employers to give themselves the best opportunity to be prepared.

[Emma Rosenzweig: Payday Super 2 video download \(29.7,MB\)](#) 

[Emma Rosenzweig: Payday Super 2 audio download \(374,KB\)](#) 

You should think about:

- whether your business processes need to be changed to make sure payroll and super can be done at the same time, and
- whether you need to make different plans to manage your cashflow.

[Emma Rosenzweig: Payday Super 3 video download \(23.8,MB\)](#) 

[Emma Rosenzweig: Payday Super 3 audio download \(301,KB\)](#) 

If you use the ATO's Small Business Superannuation Clearing House to pay your super, this service is closing on 1 July 2026. You'll need to make alternative arrangements.

The good news is that 85% of employers who currently use the Small Business Superannuation Clearing House already have super payment functionality in their current payroll software, so we encourage you to check this first.

[Emma Rosenzweig: Payday Super 4 video download \(47.3,MB\)](#) 

[Emma Rosenzweig: Payday Super 4 audio download \(590,KB\)](#) 

Payday Super will allow the ATO to detect unpaid super earlier and take action to help a business get back on track and stay on track. For those businesses who don't want to pay, the ATO will be able to take firmer action faster to protect their employees' super entitlements.

[Emma Rosenzweig: Payday Super 5 video download \(40.4, MB\)](#) 

[Emma Rosenzweig: Payday Super 5 audio download \(502,KB\)](#) 

In the first year of Payday Super, the ATO will focus on supporting employers who try to do the right thing and resolve any issues quickly.

[Emma Rosenzweig: Payday Super 6 video download \(18.9,MB\)](#) 

[Emma Rosenzweig: Payday Super 6 audio download \(246,KB\)](#) 

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