




Check member contributions for accuracy

Report MATS transactions correctly to avoid errors that may impact members.

Published 16 June 2025


As we approach the end of the financial year, it is a good time to make sure your member contributions reported through [Member Account Transaction Service \(MATS\)](#)  are accurate and complete. Unchecked errors may result in unintended consequences for your members, which we may not be able to reverse.

When reporting MATS transactions for a member:

- Report contribution amounts and types accurately, using the correct label for each type of contribution.
- Confirm the fund's ABN, Unique Superannuation Identifier (USI) and member account identifiers match the details reported via the Member Account Attribute service (MAAS).
- Report events within 10 business days of their occurrence.
- Verify you have successfully lodged the report by checking for a technical receipt and business response.
- Resolve error responses promptly, including contacting your Digital Service Provider (DSP) when necessary.
- **Report the 30 June account balance no later than 31 October 2025.**

Many of our processes use the type and amount of contributions you report through MATS, and we also display this information in ATO Online. As automated processing increases, we have fewer opportunities to help you fix reporting errors before we use the data to assess members against contribution caps and other measures.

For assistance with reporting obligations, lodge an enquiry using the Super Enquiry Service.

Looking for the latest news for Super funds? You can stay up to date by visiting our Super funds newsroom and [subscribing](#)  to our monthly Super funds newsletter and CRT alerts.

QC 105073

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).