



ATO calls on employers to prepare for Payday Super

Payday Super legislation has now passed and will take effect from 1 July 2026.

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

The Payday Super legislation has now passed and will take effect from 1 July 2026, meaning employers will be required to pay employees' super at the same time as salary and wages.

Deputy Commissioner Emma Rosenzweig said this is a once in a generation change and wants employers to give themselves the best opportunity to be prepared for 1 July 2026.

'Simply put Payday Super is about paying super on payday. Don't wait until the last minute, we want employers to start planning for Payday Super now to ensure they are prepared for when the law takes effect.'

'You don't have to wait to start paying super contributions more regularly. Many employers are already paying on pay day.'

Payday Super will help employers meet their super guarantee (SG) obligations and help protect the retirement funds of millions of Australians.

'This is a critical change in addressing unpaid super and deterring non-payment by employers while ensuring employees are fully compensated for any delays in receiving their super.'


'Payday Super will provide the ATO with earlier visibility of under-payment or non-payment of super, allowing for a proactive approach to compliance to reduce unpaid super,' Ms Rosenzweig said.

The ATO's proposed compliance approach for the first year of Payday Super will recognise that employers who try to do the right thing, and resolve any issues quickly, will not be the focus of ATO compliance action.

'We're working closely with industry groups, tax professionals, digital service providers and super funds to help prepare employers for the 1 July start date and we'll be finalising clear guidance on factors we will consider in our compliance approach,' said Ms Rosenzweig.

Keep up to date with the progress of Payday Super at ato.gov.au/paydaysuper.

Notes to journalists

A high-resolution headshot of [Deputy Commissioner Emma Rosenzweig \(JPG, 1.01MB\)](#)  is available for download from our media centre.

ATO stock footage and images are available for use in news bulletins from our media centre.

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