



## Updated information on ordinary time earnings for employers

Additional details and examples are now available to help employers work out what's considered ordinary time earnings.

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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 SG so you can be confident you're **meeting your SG obligations**.

Additional details and examples are now available to help employers work out how much SG they must pay 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 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. We'll share further information when Payday Super becomes law.

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