



Payday Super consultation continues

Updates are available on the Payday Super Working Group section of our website.

Last updated 26 February 2025

Payday Super is not yet law. Announced measures that are not yet law will be subject to consideration by the incoming government.

We are continuing to engage with industry and stakeholders on the government's Payday Super reform, to begin from 1 July 2026.

Consultation updates are available on the **Payday Super Working Group** section of our website.

Key details for tax professionals to be aware of include:

- Contributions will need to arrive in employees' super funds within 7 calendar days of payments with an ordinary time earnings (OTE) component.
- Re-design of the super guarantee (SG) charge that applies when employers do not pay the correct amount to the right fund on time. An updated SG charge calculation will apply, including changes to how late contributions are recognised and consideration of employer behaviour, such as efforts to disclose and rectify an error.
- The SG charge will be tax deductible. Any penalties and interest after assessment of SG charge will not be deductible.
- The SuperStream data and payment standards will be revised to improve error messaging to ensure employers and their intermediaries can quickly address errors.

- Employers will need to report both OTE and Super Liability fields via their Single Touch Payroll (STP) software.

The Payday Super measure is not yet law. For more details check the [Treasury factsheet \(PDF, 255KB\)](#) or visit ato.gov.au/PaydaySuper.

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