



Have you paid your super guarantee entitlements?

You need to pay your eligible workers' super guarantee (SG) in full, on time and to the right fund by 28 July.

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If you hire staff, you need to pay your eligible workers' super guarantee (SG) in full, on time and to the right fund by 28 July.

You need to allow extra time for the payments to reach your employees' super funds if you're using a commercial clearing house. Payments are only considered 'paid' when the super fund receives them.

The SG rate increased from 11.5% to 12% on 1 July 2025. For the quarter ending 30 June, apply the 11.5% SG rate for payments made before 1 July

You'll need to apply the 12% rate for all salary and wages paid to eligible workers on and after 1 July. This is even if some or all of the pay period it relates to is before 1 July.

Read our [simple checks for super success checklist](#) for help meeting your super obligations.

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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.

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