Australian Government
Australian Taxation Office

Super guarantee compliance snapshot 2025–26



Most employers are doing the right thing – without direct intervention from the ATO

For 2023–24, we estimate a net super guarantee (SG) gap of **6.1%** or **$7.25b**

*SG Gap estimates are refreshed annually and may be revised as more complete data becomes available.



Approximately 945,600 employers employing 15m workers eligible for super



The ATO has distributed $1.13b* in SGC entitlements to the funds of approximately 909,000 employees

*This amount includes all SGC amounts collected in the 2025–26 financial year, including amounts collected for prior years.

Total Super Guarantee Charge (SGC) liabilities raised of $2.22b* for approximately 1.02m unique employees



*This amount includes ATO compliance actions, employer voluntary disclosures, penalties and $184m interest.

$248m in penalties raised



$619m in SGC liabilities raised through voluntary disclosures



ATO actions

254,910 total compliance actions raising $1.17b in SGC

Comprised of:

145,030 proactive reminders

97,830 prompts raising $467.3m in SGC

Approximately 12,050 cases raising $700.4m in SGC

Around 18,410 firmer and legal actions were taken

Comprised of:

16,005
- **director penalty notices** (approximately 12,880 issued with respect to 9,850 companies)
- **departure prohibition orders**
- **SGC directions to pay**
- **business tax debt disclosures**
- **garnishee notices**

2,405 legal actions



Approximately 81,100 employers have an SGC collectable debt*



16% (approximately 13,000) of employers with an SGC collectable debt owe 60% of the total SGC collectable debt*



10.3% of all SGC collectable debt ($271m) is under a payment plan involving approximately 9,100 employers*

*This is a snapshot of all SGC collectable debt as at 30 June 2026 including liabilities raised from previous periods, penalties and interest.

Figures exclude interest except where noted. For definitions of key terms used, visit ato.gov.au/sgsnapshot

NAT 75547-11.2026 DE-85559