

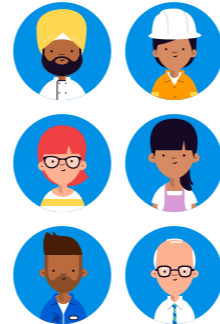


Super guarantee compliance snapshot 2024–25

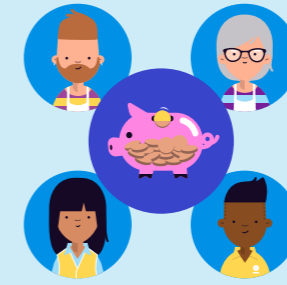


Most employers are doing the right thing – without direct intervention from the ATO

For 2022–23, we estimate a net super guarantee gap of **6%** or **\$6.25b**.



Approximately **942,500 employers** employing **14.9m workers** eligible for super



The ATO has distributed **\$1.10b*** in SGC entitlements to the funds of approximately **960,000 employees**

*This amount includes all SGC amounts collected in the 2024–25 financial year, including amounts collected for prior years.

Total Super Guarantee Charge (SGC) liabilities raised of \$1.73b* for approximately 855,000 employees

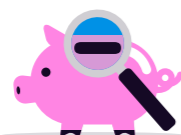


*This amount includes ATO compliance actions, employer voluntary disclosures, penalties and \$172m interest. Numbers may not add up due to rounding.

\$209m in penalties raised



\$548m in SGC liabilities raised through voluntary disclosures



ATO actions

208,950 total compliance actions raising \$795m in SGC

Comprised of:



120,000 proactive reminders



73,600 prompts raising \$206m in SGC



Approximately 15,350 cases raising \$589m in SGC

Around 22,550 firmer and legal actions were taken

Comprised of:



19,750

• **director penalty notices**

(approximately 14,400 issued to 10,900 companies)

• **SGC directions to pay**

• **business tax debt disclosures**

• **garnishee notices**



2,800

legal actions

9.3%



Across **942,500 employers**, **9.3%** (approximately **87,200**) had an SGC collectable debt*

12%



12% (approximately **10,300**) of employers with a SGC collectable debt owe **60%** of the total SGC collectable debt*

9.4%



9.4% of SGC debt (**\$201.3m**) is under a payment plan, involving approximately **7,600 employers***

*This is a snapshot of all SGC debt as at 30 June 2025 including SGC liabilities raised from previous periods.