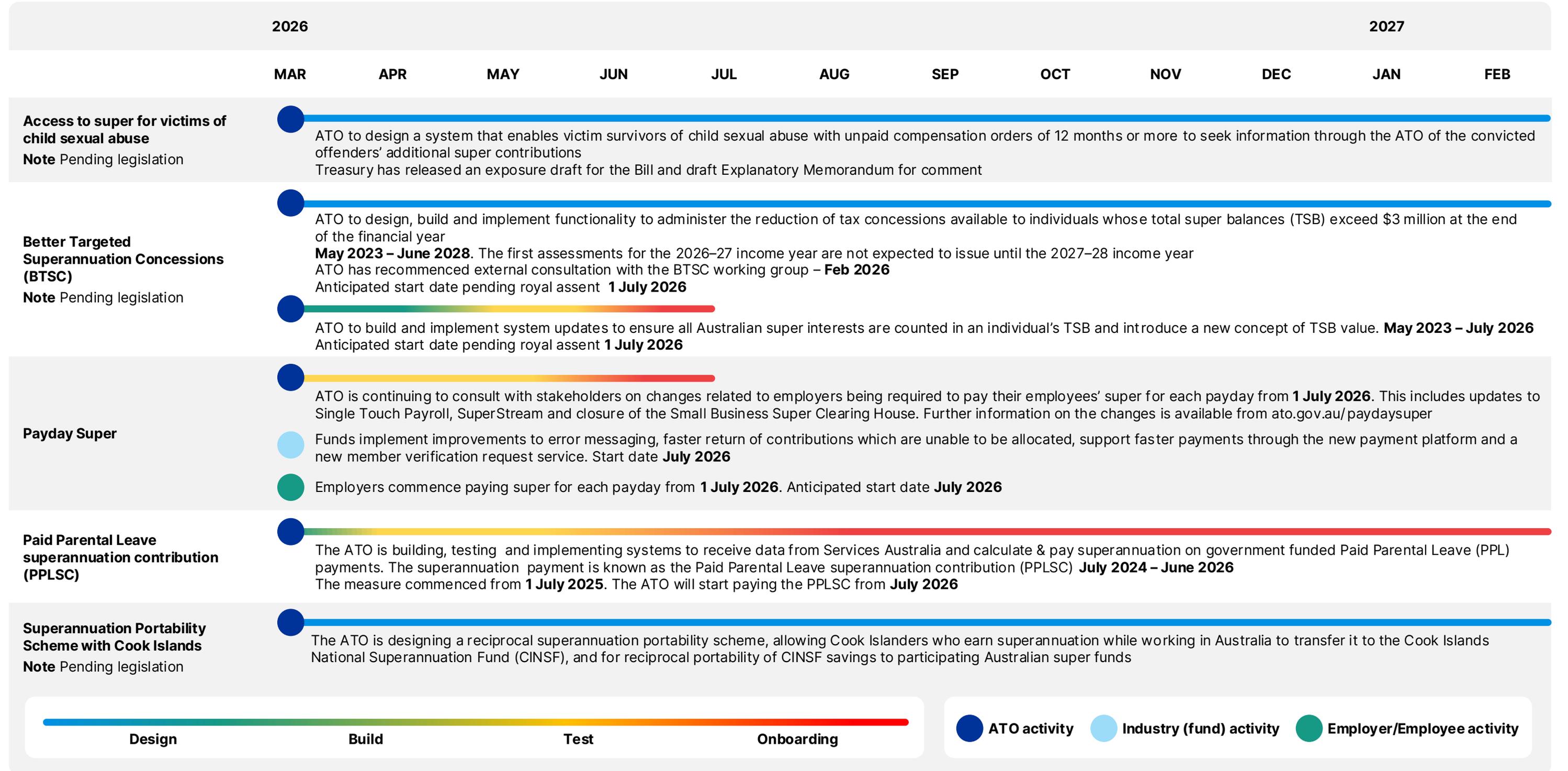


Changes impacting the superannuation industry



Change control

Deliverable	Change	Version
Access to super for victims of child sexual abuse	<ul style="list-style-type: none"> No change – Pending legislation 	Feb 2026
Better targeted super concessions	<ul style="list-style-type: none"> No updates – Pending legislation 	Feb 2026
Payday Super	<ul style="list-style-type: none"> Payday Super legislation passed on 6 Nov 2025 ATO continues to consult with stakeholders 	Feb 2026
Paid Parental Leave superannuation contribution (PPLSC)	<ul style="list-style-type: none"> Timeline and progress updated Updated to include project deliverables and timelines 	Feb 2026
Superannuation portability scheme with Cook Islands	<ul style="list-style-type: none"> No change – Pending legislation 	Feb 2026
Super guarantee – rate increase	<ul style="list-style-type: none"> Updated to reflect 2025–26 increase Removed as no further rate increases scheduled 	Feb 2026
Non-arm's length expense rules for superannuation funds	<ul style="list-style-type: none"> Removed – project completed Feb 2025 	March 2025
Reforming treatment of the transfer balance cap for successor fund transfers	<ul style="list-style-type: none"> Removed – project completed Feb 2025 	March 2025
First home super saver scheme – technical changes	<ul style="list-style-type: none"> Removed – project completed and closed Sep 2024 	March 2025