Changes impacting the superannuation industry





Australian Government Australian Taxation Office

	2026	
DEC	JAN	FEB

Employer/Employee activity

Changes impacting the superannuation industry

Build

Design

	2025								
	MAR	APR	MAY	JUN	JUL	AUG	SEP	ост	NOV
Super on Government- funded Parental Leave Pay	govern	O is designing, bu ment funded Pare D July 2024 – Ju	ental Leave Pag	yments. The supe	erannuation payı	ment is known as	the Parental Lea	ve Pay Superanr	nuation Contribu
Superannuation Portability with Cook Islands Note Pending legislation		build and implem ving Superannuati						2025	
First Home Super Saver Scheme Technical changes	 System 	es commenced S em deployed on 1 ect closure to occi	5 Sept 2024, 0						

Test



Australian Government Australian Taxation Office

		2026	
	DEC	JAN	FEB
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Industry (fund) activity

ATO activity

Onboarding

Employer/Employee activity

Change control

Deliverable	Change	Version
Superannuation Portability with Cook Islands	No change – Pending Legislation	March 2025
Super on Government-funded Parental Leave Pay	Updated to include project deliverables and timelines	March 2025
Access to Offender's Super for victims and survivors of sexual abuse	No change – Pending Legislation	March 2025
Reforming treatment of the Transfer Balance Cap for Successor Fund Transfers	 Updated to include: Project deliverables Start date of law 	March 2025
First Home Super Saver Scheme – Technical Changes	 System deployed on 15 Sept 2024, operating as intended. Project closure to occur April 2025 	March 2025
Better Targeted Super Concessions	No Updates – Legislation pending	March 2025
Payday Super	 Legislation pending ATO continues to consult with stakeholders 	March 2025
Non-arm's Length Expense Rules for Super funds	Removed. Project completed February 2025	March 2025
Super Guarantee – Rate Increase	Updated to reflect 2025–26 increase	March 2025
Superannuation Portability with Cook Islands	 Added as announced in Mid-Year Economic and Fiscal Outlook (MYEFO) 2023–24 	May 2024
Super on Government-funded Parental Leave Pay	Added as announced in May 2024 Federal Budget	May 2024
Access to Offender's Super for victims and survivors of sexual abuse	 Added as announced in Mid-Year Economic and Fiscal Outlook (MYEFO) 2023–24 	May 2024
Reforming treatment of the Transfer Balance Cap for Successor Fund Transfers	 Added as announced in Mid-Year Economic and Fiscal Outlook (MYEFO) 2023–24 	May 2024
Better Targeted Super Concessions	 Updated to include: External consultation Total Super Balance (TSB) definition change 	May 2024
Payday Super	No updates	May 2024

* Change Control is limited to the past 12 months