



➤ For examples to help you complete this worksheet, refer to page 14 of *Completing your Superannuation guarantee charge statement – quarterly* (NAT 9600).

❗ You will need to use this worksheet to complete the *Superannuation guarantee charge statement – quarterly* (NAT 9599).

Employee name:

Quarter ended: / /

STEP 1 (A): Employee quarterly information

Q1 How much super have you paid for this employee for the quarter (include on time and late payments)? **A \$**

Q2 How much super did you pay by the cut-off date for this employee for the quarter? **B \$**

Q3 How much super did you pay by the cut-off date to the employee's chosen fund for the quarter? **C \$**

❗ Do not include any contributions made to the employee's chosen fund where you charged your employee a direct cost for making contributions to the fund.
Make sure you include any contributions you made within two months of your employee providing you details of their chosen fund, even if you paid them to a fund other than the employee's chosen fund.

Q4 What is the employee's total salary or wages for the quarter, limited to the maximum contribution base? **D \$**

Q5 What is the employee's earnings base for the quarter, limited to the maximum contribution base? **E \$**

Do you have '0' at **A** and **B**? (Q1 and Q2)

Yes complete the calculation below.

No go to step 2.

STEP 1 (B): Simple calculation of employee super guarantee shortfall

Work out the employee's super guarantee shortfall amount (excluding choice)

$$9.5 \div 100 \times \mathbf{D \$} \text{ } = \mathbf{H \$} \text{ }$$

Copy this amount to question 15 (label **H**) on the statement.
There is no choice liability for this employee. Write '0' at question 17 (label **I**) on the statement.
Copy the amount from question 15 (label **H**) to question 18 (label **J**) on the statement.
This is all you have to work out for section C of the statement for this employee.

➤ After transferring amounts to labels **H**, **I** and **J** on the statement, answer 'No' at question 19. You do not need to fill in any other steps for this employee.

STEP 2: Employee preparation calculations

Work out the percentage of super guarantee contribution paid by the cut-off date

$$\mathbf{B \$} \text{ } \div \mathbf{E \$} \text{ } \times 100 = \mathbf{G} \text{ } \%$$

If **B = C** go to step 3.

Work out the percentage of super guarantee contribution paid to the employee's nominated fund by the cut-off date

$$\mathbf{C \$} \text{ } \div \mathbf{E \$} \text{ } \times 100 = \mathbf{Y} \text{ } \%$$

Work out the notional quarterly shortfall

$$\mathbf{D \$} \text{ } \times \frac{9.5 - \mathbf{Y}}{\text{}} \div 100 = \mathbf{Z \$} \text{ }$$

➤ For more information about the notional quarterly shortfall, refer to 'Definitions' on page 26 of *Completing your Superannuation guarantee charge statement – quarterly* (NAT 9600).

STEP 3: Employee super guarantee shortfall calculations

Work out the employee's super guarantee shortfall (excluding choice)

$$D \$ \boxed{} \times \frac{9.5 - G}{100} = H \$ \boxed{}$$

Work out the choice liability for this employee (if **B = C** put zero)

$$0.25 \times \$ \boxed{} = I \$ \boxed{}$$

I Choice liability is limited to \$500 per notice period per employee, so label **I** cannot be greater than \$500.

Employee's subtotal $H + I = J \$ \boxed{}$

STEP 4: Do you want to claim a late payment offset for this employee?

I For more information about the late payment offset, refer to 'Definitions' on page 26 of *Completing your Superannuation guarantee charge statement – quarterly* (NAT 9600).

Q1 Have you paid and had accepted any money into your employee's fund after the cut-off date for the quarter?

Yes No you cannot make a late payment election. **Go to step 6.**

Q2 Has an original superannuation guarantee charge assessment been made by the Tax Office for this period?

Yes No go to question 4.

Q3 Was the late payment for this employee received by the fund before the original superannuation guarantee charge assessment was made for this period?

Yes No you cannot make a late payment election. **Go to step 6.**

Q4 Do you want to make a late payment offset for this employee?

Yes No go to step 6.

STEP 5: Employee late payment offset election amount

What is the total of late payments?

$$A \$ \boxed{} - B \$ \boxed{} = \$ \boxed{}$$

I Your late payment election amount can be any amount up to the total of the late payments you paid for your employee.

I For more information about nominal interest, refer to 'Definitions' on page 26 of *Completing your Superannuation guarantee charge statement – quarterly* (NAT 9600). The *Nominal interest calculation worksheet* (NAT 72393) is included with this publication. Copies can also be obtained by:

- visiting our website at www.ato.gov.au or
- phoning us on **1300 720 092**.

Work out the employee's maximum offset amount

$$J \$ \boxed{} + K_{\#} \$ \boxed{} = R \$ \boxed{}$$

K is the amount of nominal interest calculated for this employee on the *Nominal interest calculation worksheet* (NAT 72393).

I The late payment offset election amount cannot be greater than the employee's maximum offset amount at **R** above.

Enter the lesser amount at **N** below.

Employee's late payment offset amount $N \$ \boxed{}$

STEP 6: Transferring employee information

Transfer the amounts at labels **H**, **I**, **J** and **N** to section C on the statement for this employee.

If label **I** equals 0 for this employee, answer 'Yes' at question 16 of the statement, otherwise answer 'No'.

You will need to include your answers from step 4 at question 19 of the statement.