Superannuation Guarantee (Administration)(Out-of-Cycle Qualifying Earnings) Determination 2026

I, Will Day, Deputy Commissioner of Taxation, make the following determination.

Dated 22 June 2026

Will Day
Deputy Commissioner of Taxation

Contents

1 Name

This instrument is the *Superannuation Guarantee (Administration)(Out-of-Cycle Qualifying Earnings) Determination 2026*.

2 Commencement

This instrument commences on 1 July 2026.

3 Authority

This instrument is made under subsection 18C(3) of the *Superannuation Guarantee (Administration) Act 1992*.

4 Definitions

Note: A number of expressions used in this instrument are defined in section 6 of the Act, including the following:
(a) employer;
(b) employee;
(c) qualifying earnings;
(d) payment of qualifying earnings to or for an employee.

In this instrument:

Act means the *Superannuation Guarantee (Administration) Act 1992*.

back payment means a payment made by an employer to an employee that is paid after the time the employee became entitled to the payment.

payment in advance means a payment made by an employer to an employee that is

(a) paid earlier than the time the employee would ordinarily become entitled to the payment; and
(b) not a loan made to the employee.

5 Out-of-cycle qualifying earnings

(1) The following kinds of qualifying earnings are out-of-cycle qualifying earnings, if the circumstances in subsection (2) exist:
(a) allowances;
(b) bonuses;
(c) commissions;
(d) loadings;
(e) payments in advance;
(f) back payments.

(2) The circumstances for the purposes of subsection (1) are:
(a) the employer has an established timing, pattern or schedule for making payments of qualifying earnings to or for an employee; and

(b) the payment of qualifying earnings of a kind mentioned in subsection (1) is made on a day that falls outside that established timing, pattern or schedule for making payments of qualifying earnings to or for the employee.

(3) However, a payment of qualifying earnings to or for an employee (***the first payment***) is not a payment of out-of-cycle qualifying earnings unless:

(a) the employer makes another payment of qualifying earnings to or for the employee (***the subsequent payment***) following the first payment; and

(b) the subsequent payment of qualifying earnings to or for the employee is not a payment of out-of-cycle qualifying earnings; and

(c) the subsequent payment is made on the next day that is consistent with the established timing, pattern or schedule for making payments of qualifying earnings to or for the employee following the day the first payment was made.

(4) To avoid doubt, there can be one or more payments of out-of-cycle qualifying earnings between the first payment and the subsequent payment referred to in subsection (3).