

Superannuation Guarantee Determinations do not have the force of law. Each decision made by the Australian Taxation Office is made on the merits of each individual case having regard to any relevant Determinations and Rulings.

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## Superannuation Guarantee Determination

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**A 'part-time employee' is a person who is employed to work not more than 30 hours per week. Does 'employed to work' mean actual hours worked?**

Yes. A person is a part-time employee if he or she actually works 30 hours or less. A person is 'employed to work' the number of hours he or she actually works. (This is the case even though there is a written document that stipulates the employee is to work fewer hours than the employee actually works.)

*Examples:*

- Each week Emily works for a large supermarket for four hours on Thursday nights and eight hours on Saturdays. Emily is 'employed to work' for 12 hours per week. Emily is a 'part-time' employee.*
- Emily usually works for a large supermarket for 12 hours per week. However, during the school holidays she works an additional 22 hours for the week. For that week Emily is 'employed to work' for 34 hours and is not a 'part-time' employee for that week.*
- Andrew is employed by a large fast food chain. There is a written document in which Andrew and the fast food chain agree that Andrew's hours of work are 25 hours per week. During the school holidays Andrew works an additional 10 hours each week. For those weeks Andrew is 'employed to work' 35 hours. Andrew is not a part-time employee for those weeks.*

**Commissioner of Taxation**

11/2/93