SGD 93/4W - Are superannuation contributions which result from a salary sacrifice arrangement made by the employer or are they made by the employee?

This cover sheet is provided for information only. It does not form part of *SGD 93/4W - Are superannuation contributions which result from a salary sacrifice arrangement made by the employer or are they made by the employee?*

This document has changed over time. This is a consolidated version of the ruling which was published on *25 November 1998*

Generated on: 21 November 2026, 12:43:12 AM

Australian Taxation Office

SG Determination SGD 93/4

Notice of Withdrawal

Are superannuation contributions which result from a salary sacrifice arrangement made by the employer or are they made by the employee?

Superannuation Guarantee Determination SGD 93/4 is withdrawn.

It is replaced by Superannuation Guarantee Determination SGD 98/2 which issued today.

Commissioner of Taxation

25 November 1998

ATO Ref: NAT 98/12605-8

ISSN 1038 - 7455