SGD 98/2W - Superannuation Guarantee: are superannuation contributions, which result from a salary sacrifice arrangement, made by the employer or are they made by the employee?

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This document has changed over time. This is a consolidated version of the ruling which was published on *7 November 2001*

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Australian Taxation Office

Superannuation Guarantee Determination

SGD 98/2

Notice of Withdrawal

Superannuation Guarantee Determination

Superannuation Guarantee: 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Superannuation Guarantee Determination SGD 98/2 is withdrawn with effect from today.

Taxation Ruling TR 2001/10 sets out the ATO view on how the taxation and superannuation laws apply to salary sacrifice arrangements. Paragraphs 115 to 118 of Taxation ruling TR 2001/10 cover the superannuation guarantee implications of an employer making a superannuation contribution to a complying superannuation fund as a retirement savings account under a salary sacrifice arrangement.

Commissioner of Taxation
7 November 2001

ATO References:
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