



SGR 94/1W - Superannuation guarantee: Earnings bases

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 This document has changed over time. This is a consolidated version of the ruling which was published on *30 July 2008*



Notice of Withdrawal

Superannuation Guarantee Ruling

Superannuation guarantee: Earnings bases

Superannuation Guarantee Ruling SGR 94/1 is withdrawn with effect from today.

1. This Ruling explained what an earnings base is for the purposes of the *Superannuation Guarantee (Administration) Act 1992* (SGAA).
2. Prior to 1 July 2008, scope existed for certain employers to determine their superannuation guarantee (SG) obligations by reference to various earnings bases.
3. From 1 July 2008, employers are required to determine their SG obligations by reference to 'ordinary time earnings', as it is defined in the SGAA. SG obligations can no longer be determined by reference to any other earnings bases.
4. Superannuation Guarantee Ruling SGR 94/4 discusses 'ordinary time earnings' for the purposes of the SGAA.

Commissioner of Taxation
30 July 2008

ATO references

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