SGR 94/5W - Superannuation guarantee: salary or wages

This cover sheet is provided for information only. It does not form part of *SGR 94/5W - Superannuation guarantee: salary or wages*

This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2009*

Notice of Withdrawal

Superannuation Guarantee Ruling

Superannuation guarantee: salary or wages

Superannuation Guarantee Ruling SGR 94/5 is withdrawn with effect from today.

1. Superannuation Guarantee Ruling SGR 94/5, which issued on 15 September 1994, explained the meaning of the words 'salary or wages' in the *Superannuation Guarantee (Administration) Act 1992*.

2. SGR 94/5 is replaced by Superannuation Guarantee Ruling SGR 2009/2 Superannuation guarantee: meaning of the terms 'ordinary time earnings' and 'salary or wages', which issued on 13 May 2009. This Ruling applies to payments made to employees in the quarter beginning on 1 July 2009 and all later quarters. SGR 2009/2 expands upon and clarifies the Commissioner's view on the meaning of 'salary or wages' and also deals with the relationship between 'salary or wages' and 'ordinary time earnings'.

Commissioner of Taxation
1 July 2009

ATO references
NO: 2006/20258
ISSN: 1038-7463
ATOlaw topic: Superannuation Guarantee Charge