



# ***SGD 93/8 - Superannuation Guarantee: method of calculating the notional employer contribution rate in accordance with regulation 4 of the Superannuation Guarantee (Administration) Regulations.***

 This cover sheet is provided for information only. It does not form part of *SGD 93/8 - Superannuation Guarantee: method of calculating the notional employer contribution rate in accordance with regulation 4 of the Superannuation Guarantee (Administration) Regulations.*

 This document has changed over time. This is a consolidated version of the ruling which was published on *8 July 1993*

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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### Superannuation Guarantee: method of calculating the notional employer contribution rate in accordance with regulation 4 of the Superannuation Guarantee (Administration) Regulations.

1. The Superannuation Guarantee (Administration) Regulations (the regulations) took effect from 28 April 1993, the date on which they were notified in the *Commonwealth of Australia Gazette*.
2. The notional employer contribution rate (the rate) in respect of a class of employees is calculated in accordance with either regulation 4, 5 or 6 of the regulations. Regulation 4 applies if neither regulation 5 nor 6 apply to calculate the rate. Regulation 4 provides that the notional employer contribution rate is to be calculated in accordance with a method decided by an actuary.
3. For the purposes of regulation 4 we will accept methods of calculating a notional employer contribution rate which are consistent with Guidance Note 456 issued on 29 April 1993 by the Institute of Actuaries of Australia and entitled 'Preparation of Benefit Certificates Required Under The Superannuation Guarantee (Administration) Act 1992'.
4. The Institute of Actuaries' Guidance Note 456 is available from:  
  
The Institute of Actuaries of Australia  
Suite 1  
8th Floor  
49 Market Street  
SYDNEY NSW 2000  
  
Telephone: (02) 264 2411  
Facsimile: (02) 261 8501

**Commissioner of Taxation**  
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Related Determinations: SGD 93/9

Related Rulings:

Subject Ref: benefit certificates; notional employer contribution rate

Legislative Ref: Superannuation Guarantee (Administration) Regulations 4

Case Ref:

ATO Ref: NO 93/3776-8

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