



# ***SGD 94/4W - Is a person who provides home based child care an employee for the purposes of the Superannuation Guarantee (Administration) Act 1992 (SGAA)?***

 This cover sheet is provided for information only. It does not form part of *SGD 94/4W - Is a person who provides home based child care an employee for the purposes of the Superannuation Guarantee (Administration) Act 1992 (SGAA)?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *1 August 2018*



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# Notice of Withdrawal

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## Superannuation Guarantee Determination

Is a person who provides home based child care an employee for the purposes of the *Superannuation Guarantee (Administration) Act 1992 (SGAA)*?

Superannuation Guarantee Determination SGD 94/4 is withdrawn with effect from today.

1. SGD 94/4 deals with the employment status of persons providing home based child care as part of family day care schemes as they once operated, often run by local councils.
2. While the Determination considers arrangements representative of those in place in 1994, the child care industry in Australia has changed markedly since SGD 94/4 was published. At the time, family day care services essentially consisted of networks of individuals who cared for children in their own homes.
3. Although the content of SGD 94/4 remains correct in relation to the types of arrangements it considers, such arrangements are less common in today's child care environment, with most family day care services and in-home care programs now having been established as commercial ventures. More recent schemes resulting from Commonwealth Government initiatives provide further departure from the scenarios considered in the Determination.
4. As a result, certain statements in SGD 94/4 are not representative of the majority of modern practices within the industry, and the Determination is withdrawn.
5. While it is not proposed to issue a replacement product, the current principles to be applied in determining whether a person is an employee for the purposes of the SGAA may be found in Superannuation Guarantee Ruling SGR 2005/1 *Superannuation guarantee: who is an employee?*

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**Commissioner of Taxation**

1 August 2018

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ATO references

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