SGR 2005/1W - Superannuation guarantee: who is an employee?

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This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2024*

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Notice of Withdrawal

Superannuation Guarantee Ruling

Superannuation guarantee: who is an employee?

Superannuation Guarantee Ruling SGR 2005/1 is withdrawn with effect from 26 June 2024.

1. SGR 2005/1 explains when an individual is considered to be an 'employee' under section 12 of the *Superannuation Guarantee (Administration) Act 1992*.

2. Certain statements in SGR 2005/1 are no longer current due to developments in case law in the context of the *Superannuation Guarantee (Administration) Act 1992*. The Ruling is therefore withdrawn.

3. The views in this Ruling have been updated and incorporated into Appendix 2 of Draft Taxation Ruling TR 2023/4DC1 *Income tax and superannuation guarantee: who is an employee?*

Commissioner of Taxation
25 June 2024

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