# *SGR 2009/2W - Superannuation guarantee: meaning of the terms 'ordinary time earnings' and 'salary or wages'*



There is a Compendium for this document: **SGR 2009/2EC** .

This document has changed over time. This is a consolidated version of the ruling which was published on *30 June 2026*

# Notice of Withdrawal

## Superannuation Guarantee Ruling

## Superannuation guarantee: meaning of the terms ‘ordinary time earnings’ and ‘salary or wages’

Superannuation Guarantee Ruling SGR 2009/2 is withdrawn with effect from 1 July 2026.

1. SGR 2009/2 explains the meaning of ‘ordinary time earnings’ (OTE) as defined in subsection 6(1) of the *Superannuation Guarantee (Administration) Act 1992* (SGAA). The Ruling also explains the meaning of ‘salary or wages’ defined in section 11 of the SGAA.

2. From 1 July 2026, the relevant provisions of the SGAA are substantially amended by the *Treasury Laws Amendment (Payday Superannuation) Act 2025* introducing a new concept of ‘qualifying earnings’ as the amount of earnings on which individual superannuation guarantee amounts are calculated. The concept of OTE has been incorporated into qualifying earnings. The concept of ‘salary or wages’ is no longer relevant in the SGAA. SGR 2009/2 is therefore withdrawn.

3. To the extent that the views in SGR 2009/2 remain relevant under the amended legislation, they have been incorporated into draft Law Companion Ruling LCR 2026/D1 *Payday Super: qualifying earnings*.

**Commissioner of Taxation**
30 June 2026

ATO references

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