SGR 94/4W - Superannuation guarantee: ordinary time earnings

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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: ordinary time earnings

Superannuation Guarantee Ruling SGR 94/4 is withdrawn with effect from today.

1. Superannuation Guarantee Ruling SGR 94/4, which issued on 15 September 1994, explained what 'ordinary time earnings' (OTE) were as defined in subsection 6(1) of the *Superannuation Guarantee (Administration) Act 1992*.

2. SGR 94/4 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 OTE and also deals with the relationship between OTE and 'salary or wages'.

Commissioner of Taxation
1 July 2009

ATO references
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