

Super provides income for your workers in retirement. The ATO has tools and calculators to help you get it right.



Visit ato.gov.au/superquickcheck to find out more information or call **13 10 20**

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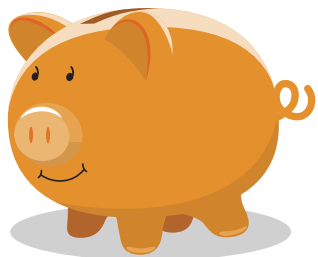
Australian Government
Australian Taxation Office



Paying super is an important part of being an employer

ato.gov.au/superquickcheck

Here's how to run a quick check of your super obligations, to make sure you've got everything sorted.



1

Check you're paying super to all eligible workers.



Some contractors may be entitled to super.

2

Check you're paying the right amount.

9.5%

Currently, you need to pay a minimum of 9.5% of their ordinary time earnings.

3

Check you're paying on time.
(It is tax deductible against your business income)



At a minimum, pay super quarterly. If you don't pay on time, you need to pay a superannuation guarantee charge, which is not tax deductible.

4

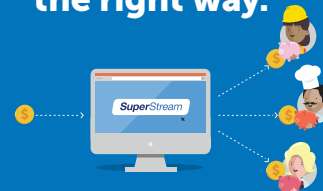
Check you're paying to the right place.



Pay super into your worker's fund of choice. If they haven't given you the details, pay it into your default fund.

5

Check you're paying the right way.



Pay the SuperStream way – where both payments and data are sent electronically in a standard format. You may be able to use the free Small Business Super Clearing House. Single Touch Payroll is the next step in streamlining your payroll reporting.

6

Check you're keeping accurate records.



Keep evidence to show you've met your obligations.