



Australian Government
Australian Taxation Office



Paying super is an
important part of being
an employer

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 of your eligible workers.



Super provides income for your workers in retirement.

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)*



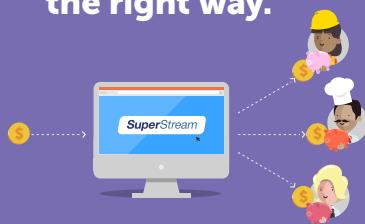
At a minimum, you can pay super quarterly. If you fail to pay on time, you may need to pay a superannuation guarantee charge.

4. Check you're paying to the right place.



You must pay super into a complying super fund or Retirement Savings Account. Workers may also choose their own fund.

5. Check you're paying the right way.



All employers must use SuperStream when paying super. You may be able to use the Small Business Super Clearing House to distribute payments to your employees' super funds.

6. You need to keep records...



...To show you have met your obligations.

Employing people involves lots of obligations, including superannuation. 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**