

Issue:  
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# ROGERSON KENNY

## BUSINESS ACCOUNTANTS



[WWW.ROGERSONKENNY.COM.AU](http://WWW.ROGERSONKENNY.COM.AU)

## Superannuation Update

### Claiming deductions for personal super contributions

#### Can I claim a deduction for amounts paid through salary sacrifice?

You can't claim a deduction or tax offset for super contributions that are paid to your super account or RSA under an effective salary sacrifice arrangement. This is because, under super law, contributions made under a salary sacrifice arrangement are taken to have been made by your employer, not you.

You can't claim a deduction for any administration fees you pay to your employer to enter into and maintain a salary sacrifice arrangement.

If you have entered a salary sacrifice arrangement to receive extra super contributions from your employer, the extra super will be counted as RESC. These will be included on your payment summary and may affect your income tests.

For more information on reportable employer super contributions, refer to [Income tests](#).

“ACCOUNTANTS  
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TO...”

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