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Tax Compliance Update

Are you paying superannuation for your eligible employees and contractors?

The ATO indicates that employers in many industries are not meeting their superannuation obligations. Some common mistakes made by employers are listed below:

- Not paying enough super contributions for their eligible employees
- Missing the quarter cut-off dates (28 October, 28 January, 28 April and 28 July)
- Not understanding they need to pay super for any contractor they pay under a contract that is mainly for the contractor's labour, even if the contractor quotes an Australian Business Number
- Not keeping accurate records
- Not passing on an employee's tax file number to their super fund
- Not lodging a Superannuation Guarantee Charge statement-quarterly when they don't:
 - ✓ Pay enough super contributions
 - ✓ Pay super by the cut-off dates
 - ✓ Pay super into the employee's chosen super fund.

What you can do

The ATO have a range of helpful calculators available on their [website \(under "calculators and tools"\)](#) to help you understand and meet your super contributions.

The ATO understands that there may be instances where you don't meet your obligations on time. If this happens you must lodge a Superannuation Guarantee Charge statement with them.

For more information please do not hesitate to contact our office, or alternatively visit the ATO website at <http://www.ato.gov.au/employersuper>

"ACCOUNTANTS
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