

Tax & superannuation

The Australian Taxation Office (ATO) gives advice and information about tax requirements and superannuation (super). This includes the compulsory superannuation guarantee.

On this page:

- [Tax](#)
- [Superannuation guarantee](#)
- [Extra terms about superannuation](#)
- [When superannuation hasn't been paid?](#)
- [Tools and resources](#)
- [Related information](#)



Our role (the Fair Work Ombudsman) is to give employers and employees information and advice on workplace rights and obligations. We can provide information on extra terms about superannuation in awards.

Find out how you can access advice and support on tax and superannuation issues.

Tax


The ATO gives information and advice to employers and employees on tax.

If you want to understand your tax obligations as an employer or employee, find information on the ATO website:

- Employers: [ATO – Tax and super when engaging an employee](https://www.ato.gov.au/Business/Your-workers/Tax-and-super-when-engaging-an-employee/)  (https://www.ato.gov.au/Business/Your-workers/Tax-and-super-when-engaging-an-employee/)
- Employees: [ATO – Working as an employee](https://www.ato.gov.au/individuals/working/working-as-an-employee/)  (https://www.ato.gov.au/individuals/working/working-as-an-employee/)

You can also contact the ATO online at [ATO – Contact us](https://www.ato.gov.au/About-ATO/Contact-us/)  (https://www.ato.gov.au/About-ATO/Contact-us/), or over the phone on 13 28 61.

If you're an employer, we have templates to help you record tax or superannuation on employee records or pay slips. Access them at [Pay slips and record-keeping \(www.fairwork.gov.au/pay/pay-slips-and-record-keeping/default\)](http://www.fairwork.gov.au/pay/pay-slips-and-record-keeping/default).

For more information on state and territory payroll tax, visit [business.gov.au – Payroll tax](https://www.business.gov.au/Finance/Taxation/Payroll-tax)  (https://www.business.gov.au/Finance/Taxation/Payroll-tax).

Superannuation guarantee

Under the superannuation guarantee, employers have to pay superannuation contributions of 10% of an employee's ordinary time earnings when:

- an employee is paid \$450 or more before tax in a month and is:
 - over 18 years, or
 - under 18 years and works over 30 hours a week.

If eligible, the super guarantee applies to all types of employees including:

- full-time employees
- part-time employees
- casual employees.

Temporary residents are also eligible for super.

Super has to be paid at least every 3 months and into the employee's nominated account.

The ATO can give advice and assistance on superannuation issues, including on the super guarantee. Find out more at:

- [ATO – Super for employers](https://www.ato.gov.au/Business/Super-for-employers/)  (https://www.ato.gov.au/Business/Super-for-employers/)
- [ATO – Super for employers – How much super to pay](https://www.ato.gov.au/Business/Super-for-employers/Paying-super-con-)  (https://www.ato.gov.au/Business/Super-for-employers/Paying-super-con-)

[tributions/How-much-super-to-pay/](#))

You can also contact the ATO online at [ATO – Contact us](#) [☞](https://www.ato.gov.au/About-ATO/Contact-us/) (https://www.ato.gov.au/About-ATO/Contact-us/), or over the phone on 13 10 20.

Extra terms about superannuation

Some awards, enterprise agreements and other [registered agreements](#) (www.fairwork.gov.au/Dictionary.aspx?TermID=2034) have extra terms about superannuation.

Find more information about superannuation in your award by selecting from the list below.

Based on what you've told us, it looks like you're covered by the Restaurant Industry Award [MA000119].

Employers have to pay superannuation when an employee earns \$350 or more before tax in a month under the Restaurant Award.

This replaces the standard superannuation guarantee requirements set out above.

Employers also have to pay superannuation to an employee during periods of leave while on workers compensation, if the employee:

- is entitled to accident pay
- can't work because of a work-related injury or illness
- is getting paid workers compensation payments or regular payments from their employer
- is still employed by their employer.

For more information about superannuation entitlements in this award, go to [Restaurant Industry Award \[MA000119\] clause 30](#) [☞](http://awardviewer.fwo.gov.au/award/show/MA000119) (http://awardviewer.fwo.gov.au/award/show/MA000119)

To find out more about who this award applies to, go to the [Restaurant Award summary](#) (www.fairwork.gov.au/awards-and-agreements/awards/award-summary/ma000119-summary).

Source reference: [Restaurant Industry Award \[MA000119\] clause 22.2 and 22.5](#) [☞](http://awardviewer.fwo.gov.au/award/show/MA000119) (http://awardviewer.fwo.gov.au/award/show/MA000119)

When superannuation hasn't been paid

Employees who think superannuation hasn't been paid can make a complaint to the ATO.

Before doing this, you should:

- know the award or registered agreement (www.fairwork.gov.au/awards-and-agreements) covering your employment
- check if your award or agreement has extra terms about super (use the filter above or see our [full list of awards](#) (www.fairwork.gov.au/awards-and-agreements/awards/list-of-awards))
- check a pay slip to see if it has information about your super payments
- contact your super fund to find out whether a payment has been made (you can search for your fund at [Australian Government – Super Fund Lookup](#) [☞](https://superfundlookup.gov.au/) (https://superfundlookup.gov.au/))
- talk to the employer if you have any concerns (find out how to have a [difficult conversation in the workplace](#) (www.fairwork.gov.au/workplace-problems/fixing-a-workplace-problem)).

If there are extra superannuation terms on top of the super guarantee in your award or agreement, you can [contact us](#) (www.fairwork.gov.au/contact-us) for further assistance.

The ATO has information about what an employer must do if they haven't met their superannuation obligations. Go to [ATO – Unpaid super from your employer](#) [☞](https://www.ato.gov.au/individuals/super/growing-your-super/unpaid-super-from-your-employer/) (https://www.ato.gov.au/individuals/super/growing-your-super/unpaid-super-from-your-employer/).


Tools and resources

- [Record-keeping](#) (www.fairwork.gov.au/pay/pay-slips-and-record-keeping/record-keeping)
- [Find my award](#) (www.fairwork.gov.au/awards-and-agreements/awards/find-my-award)
- [Super - ATO website](#) (https://www.ato.gov.au/individuals/super/) [☞](#)
- [Pay slip template \(DOC 53.5KB\)](#) (www.fairwork.gov.au/ArticleDocuments/766/Pay-slip-template.doc.aspx) (PDF 478.8KB) (www.fairwork.gov.au/ArticleDocuments/766/Pay-slip-template.pdf.aspx)
- [Find an agreement – Fair Work Commission](#) (https://www.fwc.gov.au/awards-and-agreements/agreements) [☞](#)

Related information

- [ATO website](#) [☞](http://www.ato.gov.au/Super/) (http://www.ato.gov.au/Super/)
- [Super obligation employer's checklist](#) [☞](https://www.ato.gov.au/Business/Super-for-employers/Super-obligations-for-employers-) (https://www.ato.gov.au/Business/Super-for-employers/Super-obligations-for-employers-)

[checklist/](#)

- (<https://www.ato.gov.au/Business/Super-for-employers/Run-a-quick-check-of-your-super-obligations/>) Super for temporary residents leaving Australia (<https://www.ato.gov.au/departaustralia>) 

Help for small business

Find tools, resources and information you might need in our [Small business showcase \(www.fairwork.gov.au/small-business-showcase/default\)](http://www.fairwork.gov.au/small-business-showcase/default) .

Page reference No: 1728

Contact us

Fair Work Online: www.fairwork.gov.au

Fair Work Infoline: 13 13 94

Need language help?

Contact the Translating and Interpreting Service (TIS) on 13 14 50

Hearing & speech assistance

Call through the National Relay Service (NRS):

For TTY: 13 36 77. Ask for the Fair Work Infoline 13 13 94

Speak & Listen: 1300 555 727. Ask for the Fair Work Infoline 13 13 94

The Fair Work Ombudsman is committed to providing advice that you can rely on. The information contained on this website is general in nature. If you are unsure about how it applies to your situation you can call our Infoline on 13 13 94 or speak with a union, industry association or workplace relations professional. Visitors are warned that this site may inadvertently contain names or pictures of Aboriginal and Torres Strait Islander people who have recently died.