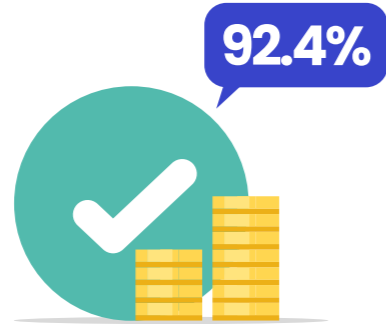




Super guarantee compliance snapshot 2023–24

Most employers are doing the right thing

Employers are paying **92.4%** of the SG they are required to pay – **without direct intervention from the ATO.**



Approximately **902,000 employers** employing **14.5 million workers** eligible for super*

* Figures are reported via Single Touch Payroll

Total Super Guarantee Charge (SGC) liabilities raised

\$1.91 billion*

* This is the total amount of SGC liabilities raised, including \$177m in interest. This amount includes ATO compliance, proactive reminders and prompts, and employer voluntary disclosures of unpaid super.



Voluntary disclosures of unpaid super



\$539m

Amount of SGC liabilities raised*

* Figure excluding interest



\$352m

Super recovered and paid to individuals and funds

ATO compliance actions

\$659m
SGC liabilities raised*

* Figure excluding interest



\$300m
Part 7 penalties raised



28,100*
Total employee referrals received



Approximately **23,600**
Cases completed



* Not all employee referrals will result in a case being created.

Compliance actions are made up of employee referrals and ATO initiated actions.

Proactive reminders and prompts

\$240 million
in SGC raised*

100,000
reminders

67,000
prompts

We helped employers via our proactive actions to check their obligations.

* This amount is in addition to the \$659m in SGC liabilities raised via ATO compliance actions above and excludes interest.

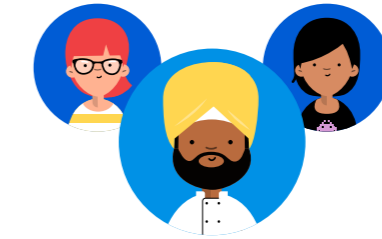


In total, SGC liabilities for approximately 1.13 million employees has been raised*

* This includes SGC raised for employees from ATO compliance actions and voluntary disclosures.

Total super liabilities paid to funds and individuals

\$932 million*



Of the liabilities raised during the 2023–24 financial year, the ATO has distributed SG entitlements to the funds of approximately **797,000 employees.**

* This amount includes all SGC amounts collected in the 2023–24 financial year, including amounts collected for prior years.

Super guarantee gap

For 2021–22, we estimate a net gap of **6.3%** or **\$5.16 billion**

The SG gap estimates the difference between the amount of SG paid that employers are required to make for their employees and the actual contributions made.

This gap can occur due to a number of reasons, such as non-compliance by employers, errors in calculation, or under reporting of wages.

The net SG gap figures are calculated after considering ATO compliance actions.



Super guarantee charge debt*



SGC collectable debt **\$2.15b**

SGC debt under a payment plan (9.7% of SGC debt) **\$209m**

Director penalty notices issued (relating to 6,500 companies) **8,710**

* This is a snapshot of all SGC debt as at 30 June 2024 including SGC liabilities raised from previous periods.

For definitions of key terms used, visit ato.gov.au/sgsnapshot