SGD 96/D1 - Superannuation guarantee: how can an employer work out the value of the labour component of a contract that is wholly or principally for a person's labour under subsection 12(3) of the Superannuation Guarantee (Administration) Act 1992?

This cover sheet is provided for information only. It does not form part of SGD 96/D1 - Superannuation guarantee: how can an employer work out the value of the labour component of a contract that is wholly or principally for a person's labour under subsection 12(3) of the Superannuation Guarantee (Administration) Act 1992?

This document has been finalised by SGD 96/2.