


# ***SGR 2005/1W - Superannuation guarantee: who is an employee?***

 This cover sheet is provided for information only. It does not form part of *SGR 2005/1W - Superannuation guarantee: who is an employee?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *25 June 2024*



---

# Notice of Withdrawal

---

## Superannuation Guarantee Ruling

### Superannuation guarantee: who is an employee?

Superannuation Guarantee Ruling SGR 2005/1 is withdrawn with effect from 26 June 2024.

1. SGR 2005/1 explains when an individual is considered to be an 'employee' under section 12 of the *Superannuation Guarantee (Administration) Act 1992*.
2. Certain statements in SGR 2005/1 are no longer current due to developments in case law in the context of the *Superannuation Guarantee (Administration) Act 1992*. The Ruling is therefore withdrawn.
3. The views in this Ruling have been updated and incorporated into Appendix 2 of Draft Taxation Ruling TR 2023/4DC1 *Income tax and superannuation guarantee: who is an employee?*

---

**Commissioner of Taxation**

25 June 2024

---

---

ATO references

NO: 1-UYVPMOG  
ISSN: 2205-619X

---

© AUSTRALIAN TAXATION OFFICE FOR THE COMMONWEALTH OF AUSTRALIA

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).