



# ***SGD 2003/5W - Superannuation guarantee: how do the exclusions under sections 27 and 28 of the Superannuation Guarantee (Administration) Act 1992 interact?***

 This cover sheet is provided for information only. It does not form part of *SGD 2003/5W - Superannuation guarantee: how do the exclusions under sections 27 and 28 of the Superannuation Guarantee (Administration) Act 1992 interact?*

 This document has changed over time. This is a consolidated version of the ruling which was published on *19 October 2022*



---

# Notice of Withdrawal

---

## Superannuation Guarantee Determination

### Superannuation guarantee: how do the exclusions under sections 27 and 28 of the *Superannuation Guarantee (Administration) Act 1992* interact?

Superannuation Guarantee Determination SGD 2003/5 is withdrawn with effect from 20 October 2022.

1. SGD 2003/5 provided an explanation of how the exclusions in subsection 27(1) and section 28 of the *Superannuation Guarantee (Administration) Act 1992* (SGAA) interact for the purposes of calculating:
  - an individual superannuation guarantee (SG) shortfall under section 19 of the SGAA, and
  - the total amount of salary or wages paid in a month for the purposes of subsection 27(2) of the SGAA.
2. SGD 2003/5 contained a straight application of the law in sections 27 and 28 of the SGAA with respect to their effect on the calculation of an individual SG shortfall under section 19 of the SGAA.
3. Changes were made to subsection 27(2) of the SGAA by the *Treasury Laws Amendment (Enhancing Superannuation Outcomes for Australians and Helping Australian Businesses Invest) Act 2022*. These changes removed the \$450-a-month threshold before an employee's salary or wages are taken into account in the calculation of an individual SG shortfall under section 19 of the SGAA. They apply to the quarter commencing 1 July 2022 and later quarters.
4. SGD 2003/5 is no longer current and is therefore withdrawn.

---

**Commissioner of Taxation**

19 October 2022

---

ATO references

NO: 1-VEI0XGO  
ISSN: 2205-6203

---

© 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).