


***SGD 98/2W - Superannuation Guarantee: are superannuation contributions, which result from a salary sacrifice arrangement, made by the employer or are they made by the employee?***

 This cover sheet is provided for information only. It does not form part of *SGD 98/2W - Superannuation Guarantee: are superannuation contributions, which result from a salary sacrifice arrangement, made by the employer or are they made by the employee?*

 This document has changed over time. This is a consolidated version of the ruling which was published on 7 November 2001

---

## Notice of Withdrawal

---

### **Superannuation Guarantee Determination**

**Superannuation Guarantee: are superannuation contributions, which result from a salary sacrifice arrangement, made by the employer or are they made by the employee?**

Superannuation Guarantee Determination SGD 98/2 is withdrawn with effect from today.

Taxation Ruling TR 2001/10 sets out the ATO view on how the taxation and superannuation laws apply to salary sacrifice arrangements. Paragraphs 115 to 118 of Taxation ruling TR 2001/10 cover the superannuation guarantee implications of an employer making a superannuation contribution to a complying superannuation fund as a retirement savings account under a salary sacrifice arrangement.

---

**Commissioner of Taxation**

7 November 2001

---

ATO References:

NO T2001/014151

ISSN: 1038 - 8982