

# ***SGR 94/4W - Superannuation guarantee: ordinary time earnings***

⚠ This cover sheet is provided for information only. It does not form part of *SGR 94/4W - Superannuation guarantee: ordinary time earnings*

⚠ This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2009*



---

# Notice of Withdrawal

---

## Superannuation Guarantee Ruling

### Superannuation guarantee: ordinary time earnings

Superannuation Guarantee Ruling SGR 94/4 is withdrawn with effect from today.

1. Superannuation Guarantee Ruling SGR 94/4, which issued on 15 September 1994, explained what 'ordinary time earnings' (OTE) were as defined in subsection 6(1) of the *Superannuation Guarantee (Administration) Act 1992*.
2. SGR 94/4 is replaced by Superannuation Guarantee Ruling SGR 2009/2 Superannuation guarantee: meaning of the terms 'ordinary time earnings' and 'salary or wages', which issued on 13 May 2009. This Ruling applies to payments made to employees in the quarter beginning on 1 July 2009 and all later quarters. SGR 2009/2 expands upon and clarifies the Commissioner's view on the meaning of OTE and also deals with the relationship between OTE and 'salary or wages'.

---

**Commissioner of Taxation**

1 July 2009

---

ATO references

NO: 2006/20258

ISSN: 1038-7463

ATOlaw topic: Superannuation Guarantee Charge