

# ***SGR 94/5W - Superannuation guarantee: salary or wages***

 This cover sheet is provided for information only. It does not form part of *SGR 94/5W - Superannuation guarantee: salary or wages*

 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: salary or wages

Superannuation Guarantee Ruling SGR 94/5 is withdrawn with effect from today.

1. Superannuation Guarantee Ruling SGR 94/5, which issued on 15 September 1994, explained the meaning of the words 'salary or wages' in the *Superannuation Guarantee (Administration) Act 1992*.
2. SGR 94/5 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 'salary or wages' and also deals with the relationship between 'salary or wages' and 'ordinary time earnings'.

---

**Commissioner of Taxation**

1 July 2009

---

ATO references

NO: 2006/20258

ISSN: 1038-7463

ATOlaw topic: Superannuation Guarantee Charge