

REPORTABLE SUPERANNUATION CONTRIBUTIONS FACTS FOR EMPLOYEES

OFFICIAL

INTRODUCTION

Reportable employer superannuation contributions are those an employer makes on behalf of an employee, such as salary sacrifice contributions or extra super contributions. Contributions not regarded as reportable employer superannuation contributions are superannuation guarantee contributions (9.5%, increasing to 10% July 2021) or contributions you make under a collectively negotiated industrial agreement.

Salary sacrificed superannuation contributions are classified as employer superannuation contributions (not employee contributions). Reportable employer superannuation contributions can affect your tax liability and your access to a wide range of government benefits.

INCOME STATEMENTS

Income statements include a label where all reportable employer superannuation contributions made for an employee appear.

If a reportable employer superannuation contribution is made, you will receive an income statement even if you have not received any salary or wages.

For more information:

Phone: 8462 1333

Email: PayrollCustomerServiceHealth@sa.gov.au

Web: www.sharedservices.sa.gov.au

The screenshot shows the ATO's 'Income statements' page. At the top, there are navigation tabs for 'Tax', 'Super', and 'Employment'. A red circle with the number '1' is placed over the 'Income statements' tab. Below the tabs, there is a section titled 'Income statements' with a sub-heading 'Income statements'. A note states: 'The employers listed below have reported payroll information. When using this information to prepare your tax return, note: > 'Tax ready' means this statement is complete and will be pre-filled in your tax return. > 'Year to date' or 'Not tax ready' means the statement may be incomplete and must be checked before it is used. Your employer has until 31 July to finalise the information. > If you believe the amounts are incorrect, you should contact your employer.' Below this, there are tabs for 'Current' and 'History'. A table shows income details for the current and previous year. The table has columns for 'Employer', 'Income', and 'Tax'. The employer listed is 'DEPARTMENT OF TREASURY & FINANCE SA'. The income is \$55,824.77 and the tax is \$12,738.00. A red circle with the number '2' is placed over the 'Reportable employer super contributions' section, which shows a value of \$2,938.17. Below this, there is a note: 'Where you have an entitlement to super contributions your employer must pay super into your fund at least quarterly. Check your super fund for payments made by your employer.' At the bottom, there is a 'Print friendly version' button and a summary table with 'Total' income of \$55,824.77 and tax of \$12,738.00.

Employer	Income	Tax
DEPARTMENT OF TREASURY & FINANCE SA	\$55,824.77	\$12,738.00

Year to date
These amounts have been reported for the period stated.

Employer ABN Branch
19 040 349 865 / 001

BMS ID
8A52EC5C 9597-479F-95F8-F58EFD6C380F

Employee number

Period
01/07/2020 - 23/04/2021

Reported date
20/04/2021

Income

Gross payments - individual
\$55,824.77

Tax withheld or foreign tax paid

PAYG withholding - individual
\$12,738.00

Employer reported super

Employer superannuation contribution liability
\$5,780.56

Other amounts

Reportable employer super contributions
\$2,938.17

Where you have an entitlement to super contributions your employer must pay super into your fund at least quarterly. Check your super fund for payments made by your employer.

Print friendly version

Total	Income	Tax
	\$55,824.77	\$12,738.00

Information contained in this document has been sourced from ATO website: www.ato.gov.au.