

# 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 (10%, increasing to 10.5% July 2022) 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](mailto:PayrollCustomerServiceHealth@sa.gov.au)

Web: [www.sharedservices.sa.gov.au](http://www.sharedservices.sa.gov.au)

The screenshot displays the ATO's 'Income statements' interface. At the top, there are navigation tabs for 'Tax', 'Super', and 'Employment', with 'Employment' selected. A red circle with the number '1' is placed over the 'Employment' tab. Below the navigation, there are instructions for using the information to prepare a tax return. A 'Current' and 'History' toggle is visible. The main content area shows 'Income details for the current and previous year that your employer has reported through Single Touch Payroll.' A table lists the following information:

Employer	Income	Tax
DEPARTMENT OF TREASURY & FINANCE SA	\$55,824.77	\$12,736.00

Below the table, there is a 'Year to date' section with a red circle and the number '2' highlighting the 'Reportable employer super contributions' of \$2,936.17. At the bottom of the page, a 'Total' row shows a total income of \$55,824.77 and a total tax of \$12,736.00.

Information contained in this document has been sourced from ATO website: [www.ato.gov.au](http://www.ato.gov.au).