## REPORTABLE SUPERANNUATION CONTRIBUTIONS FACTS FOR EMPLOYEES

OFFICIAL

## INTRODUCTION

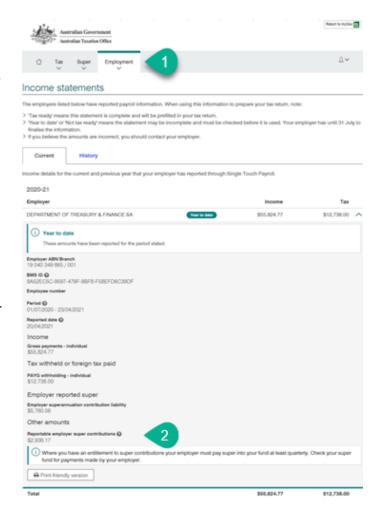
Reportable employer superannuation contributions are those an employer makes on behalf of an employee, such as salary sacrifice contributions or extra super contributions. Contributions not regarded as reportable employer superannuation contributions are superannuation guarantee contributions (10%, increasing 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.



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

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