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Reportable employer super contributions – for employers

If you make extra super contributions for an employee – for example, under a salary sacrifice arrangement – you need to report those extra contributions on your employee's annual payment summary if:

- the contributions are more than you're required to pay by law, an industrial agreement or the super fund's governing rules, and
- the employee has the capacity to influence the amount you contributed.

The extra amount is called a reportable employer super contribution. You report only the extra amount on the employee's payment summary – you don't report compulsory super contributions, such as super guarantee payments.

Example

Pieter and his employer, ABC Pty Ltd, have agreed to a remuneration package under which ABC contributes \$1,200 per month to Pieter's super fund. Of this amount, \$475 is the compulsory super guarantee payment.

At the end of the financial year, ABC includes \$8,700 on Pieter's payment summary as reportable employer super contributions:

Employer contributions (\$1,200 x 12)	\$14,400
Less Pieter's super guarantee entitlement (\$475 x 12)	– \$5,700
Reportable employer super contributions	\$8,700

We need information about these extra contributions because they are included in the income tests for some government benefits and obligations. Reportable employer super contributions are not included in your employee's assessable income and don't affect the way you calculate super contributions for your employees.

Next steps:

- [Working out if contributions are reportable](#) (?anchor=Workingoutifcontributionsarereportable#Workingoutifcontributionsarereportable)
- [Completing payment summaries](#) (?anchor=Completingpaymentsummaries#Completingpaymentsummaries)
- [Keeping records](#) (?anchor=Keepingrecords#Keepingrecords)

See also:

- [How your employees are affected](#) (?anchor=Howyouemployeesareaffected#Howyouemployeesareaffected)

Our commitment to you

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If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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