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18 September 2019

Extending the superannuation guarantee amnesty to reunite members with unpaid super

The Morrison Government is taking action to help hardworking Australians receive the superannuation they have earned. Today, the Government reintroduced legislation to establish a one-off amnesty for historical underpayment of superannuation guarantee (SG). The Bill incentivises employers to come forward and do the right thing by their employees by paying any unpaid superannuation in full.

Employers will not be off the hook - to use the amnesty, they must still pay all that is owing to their employees, including interest. However, the amnesty will encourage employers to come forward and pay outstanding superannuation, by not hitting them with the penalties usually associated with late payment.

Importantly, employers who do not take advantage of the one-off amnesty will face significantly higher penalties when they are subsequently caught - typically employers will face a minimum 100 per cent penalty on top of the SG Charge they owe. The SG Charge includes the full amount of SG owed to employees, interest on the SG owed of 10 per cent, and an administration fee. In addition, throughout the amnesty period the ATO will still continue its usual enforcement activity against employers for historical obligations they do not own up to voluntarily.

The amnesty was originally announced in May 2018 to apply from 24 May 2018 until 23 May 2019, but the legislation to establish the amnesty did not pass the last parliament.

'Since the one-off amnesty was announced, over 7,000 employers have come forward to voluntarily disclose historical unpaid super.' Assistant Minister Hume said. 'The ATO estimates an additional 7,000 employers will come forward due to the extension of the amnesty. This means around \$160 million of superannuation will be paid to employees who would otherwise have missed out.'

The amnesty reinforces recent changes to the superannuation system to improve the visibility employees have over their superannuation. We have given the ATO greater powers to ensure employers meet their obligations, and to help ensure employees receive their superannuation entitlements. The Government's legislated package of integrity measures - part of the *Treasury Laws Amendment (2018 Measures No. 4) Act 2019* - includes up to 12 months jail for employers who continue to do the wrong thing by their workers, and gives the ATO near real-time visibility of how much SG employees are owed and the contributions they actually receive.

'This is a practical measure that is all about reuniting hardworking Australians with their super. My message to employers who owe super is: come forward now. Do not delay. This is a one-off opportunity to set things right, and going forward the ATO has the tools to spot unpaid super,' the Assistant Minister said.

The Morrison Government is committed to reuniting members with lost and unpaid superannuation.

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