



## Missed or underpaid super payments?

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- <https://www.ato.gov.au/Business/Business-bulletins-newsroom/Employer-information/Missed-or-underpaid-super-payments-/>
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## Missed or underpaid super payments?

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We acknowledge COVID-19 may continue to have financial impacts on businesses and you may have missed regular super guarantee (SG) payments or not paid in full. This includes your employees' SG for the quarter ended 30 September 2020.

By law, we can't extend the due date to pay super. If you missed the 28 October deadline to pay your quarterly SG contributions, you need to lodge a superannuation guarantee charge statement to us by 28 November 2020 to avoid penalties. If you can't pay in full, we can work with you to set up a payment plan that suits your circumstances.

The superannuation guarantee charge is different to the regular contributions you pay and is made up of:

- SG shortfall amounts
- interest on those amounts (currently 10%)
- an administration fee of \$20 per employee, per quarter.

You can lodge a statement through the Business Portal by either:

- using the superannuation guarantee charge calculator
- completing the superannuation guarantee charge spreadsheet and sending it via the mail function.

Please note, our online services will be unavailable from 6.00am Saturday 14 November until 11.00pm Sunday 15 November AEDT while we carry out essential system updates. You'll be unable to access to the Business Portal during this time.

Significant penalties can apply if you don't lodge a statement by the due date.

Find out about:

- [The super guarantee charge](#)
- [How to lodge and pay your super guarantee charge](#)
- [Employers affected by disaster](#)

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

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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