



Super Increase - Getting Payroll Correct

If a payroll is paid after the 30th of June 2021 then the whole amount for that period (even if some of the payroll period is in the month of June) will incur the 10% super increase. Do not use both rates.

- The 9.5% rate applies to OTE/salary **paid** up to 30th June 2021.
- The new 10% rate will apply to OTE/salary amounts **paid** from 1st July 2021.

Quarterly salary or wages base, for an employer in respect of an employee, for a quarter means the sum of:

- a. the total salary or wages paid by the employer to the employee for the quarter; and
- b. any sacrificed salary or wages amounts of the employee for the quarter in respect of the employer.

For more information: [Superannuation Guarantee \(Administration\) Act 1992 \(legislation.gov.au\)](http://legislation.gov.au)