



Super guarantee compliance snapshot 2022–23

We recognise the importance of the super guarantee to the Australian community, and its vital role in providing for people's retirement.



Approximately
915,000 employers*
reporting super obligations through Single Touch Payroll
* Representing around 96% of the employer population with the remaining reporting through other channels.



Employing approximately
14.3 million employees

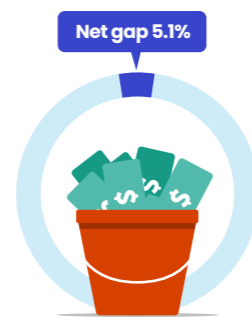


94% Most employers are
doing the right thing
and paying more than **94%** of the super guarantee they are required to - **without intervention from us**

Super guarantee gap

For 2020–21, we estimate a net gap of **5.1%** or **\$3.6 billion**.

The SG gap estimates the difference between the amount of SG paid and what would have been paid if every employer was fully compliant.



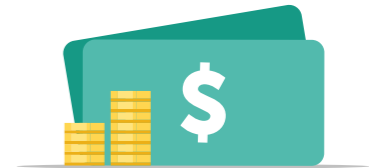
ATO compliance actions



Total Super Guarantee Charge (SGC) liabilities raised

(Includes amounts from ATO compliance actions and employer voluntary disclosures)

\$1,130 million*



* This will differ from the ATO annual report amount of **\$1,243m** due to adjustments for amendments, objections and interest.

Super guarantee charge debt*



SGC collectable debt	\$2,024m
Disputed debt <small>(debt subject to objection/appeal)</small>	\$46m
SGC debt under a payment plan	8%
Director penalty notices issued <small>(relating to 2,650 companies)</small>	3,660

* This is a snapshot of all SGC debt as at 30 June 2023 including SGC liabilities raised from previous periods.

Voluntary disclosures of unpaid super



Number of employers who voluntarily advised the ATO of unpaid super

56,000



Amount of SGC liabilities raised

\$445m



Super recovered and paid to individuals and funds

\$286m



Number of employees SGC was raised for

521,300

Employee notifications

Total received	23,300*
Total cases completed	12,600
SGC raised	\$379m
Part 7 penalties raised	\$155m
Amount paid to funds	\$84m
Employees we raised SGC for	175,500

* All notifications are reviewed. Not all employee notifications will result in a case being created.

ATO initiated cases

Total cases completed	1,400
SGC raised	\$68m
Part 7 penalties raised	\$2m
Amount paid to funds	\$17m
Employees we raised SGC for	40,500



Proactive ATO reminders and prompts

We helped approximately **134,000** employers via our proactive actions including reminders and prompts to check their obligations, raising **\$81 million** in SGC liabilities.

Total super paid to funds and individuals



\$683.8 million*

Of the SGC that was raised during the 2022–23 financial year, the ATO has collected and distributed **\$387m** of super guarantee entitlements to the funds of around **485,000** employees.

* Includes SGC amounts collected for liabilities raised during the 2022–23 financial year and prior years.

For definitions of key terms used, visit ato.gov.au/snapshot