



# Super guarantee charge statement and calculator tool

Use the super guarantee charge (SGC) statement and calculator tool to work out your SGC liability for eligible workers.

**Last updated** 7 August 2024

## When to use the SGC statement and calculator tool

You need to pay the super guarantee charge (SGC) if you haven't paid the correct amount of super guarantee (SG) contributions to a worker's super fund on time.

You can use the [SGC statement and calculator tool](#) to work out the SGC liability for your eligible workers:

Use the information captured in the PDF to complete the Excel version of the **SGC statement**.

For instructions on how to complete and lodge the Excel spreadsheet online refer to **Guide to completing the Super Guarantee Charge (SGC) Statement**.

Don't lodge the PDF version of the SGC statement online. You must lodge the full Excel version.

The calculator tool will allow you to generate a PDF version of the **Super guarantee charge (SGC) statement**. If you're unable to complete the excel spreadsheet and lodge online, you can print this and mail it to us.

**Note:** We don't recommend this option as there is a higher chance for mistakes and it takes much longer to process.

## If you have paid SG late

If you have paid super guarantee late, you are:

- required to lodge an *SGC statement*
- liable to pay the super guarantee charge (SGC).

You may be able to elect to receive a late payment offset (LPO). An LPO can only be used for contributions paid before you receive an SGC assessment.

## How to use the SGC statement and calculator tool

This is a general guide. Some information may not specifically relate to your personal situation. You must check the information you have entered is correct. The calculator result depends on the accuracy of the information you provide.

The tool will ask you a series of questions. These will determine if you are required to pay the SGC for your workers. It will also calculate the amounts payable.

**SGC statement and calculator tool**

### Who can use the tool

As an employer, you can use the calculator tool to prepare an *SGC statement* for periods after 1 July 2003 if you didn't either:

- pay enough super contributions for your eligible workers by the quarterly cut-off date
- meet your choice of super fund obligations for the quarter.

For any period before 1 July 2003, you will need to complete a blank Super guarantee charge statement form.

### Information you need before using the tool

We recommend you have the following information ready before you start using the tool:

- your business tax file number (TFN) or Australian business number (ABN)
- the personal details of all relevant workers, including their:
  - TFN
  - full legal name: in the following format: first, middle and last name
  - date of birth
  - last known address
  - super fund details
- salary or wage amounts and payment dates for each quarter for all relevant workers
- all super payment amounts and dates for all relevant workers.

## Tips when using the tool

These tips can save you time when using the SGC statement and calculator tool:

- Have all your information ready with you before starting.
- If you don't understand something, there are key terms within the calculator tool. These are written in blue text and linked to a help file. Select the term for help.
- If you see a tool tip (marked with a question mark symbol), you can hover your mouse over it for a brief explanation of the information required.
- You can find further information by selecting the **Help** button located at the top of the calculator tool.

Using the tool:

- [Saving information you've entered into the tool](#)
- [Pausing while using the tool](#)
- [Accuracy of the tool](#)
- [Information as you proceed through screens](#)

- [Payments to superannuation funds](#)
- [Late payment offset \(LPO\)](#)
- [How the SGC is calculated](#)
- [Summary screen](#)
- [Editing entered data](#)
- [Feedback](#)

## **Saving information you've entered into the tool**

You can't currently save information as you enter it into the calculator tool. We are working on a save function for future updates.

## **Pausing while using the tool**

Your session in the calculator tool can expire (time out) if you don't enter any details. You should limit the time where you don't enter any data.

## **Accuracy of the tool**

We have made every effort to ensure the calculator tool is accurate. However, the outcome derived depends on the accuracy of the information you provide.

Please note that nominal interest is only calculated up to the day on which you use the calculator. It will continue to accrue until a completed and signed statement is lodged with us. If the nominal interest has increased by the time you lodge, you will receive an amended notice of assessment advising the new amount.

## **Information as you proceed through screens**

You may not see all of the screens when using the calculator tool. The tool will direct you to the relevant screens to complete.

## **Payments to super funds**

Use the **Yes** and **No** buttons to indicate whether you paid any super for your employee for the quarter specified.

If you answer **Yes**, you will be prompted to enter more details about the payment. This will include the type of fund you made the payment

to and when you made the payment.

## Late payment offset

If you made late contributions for your workers, you may be able to offset them against your SGC for that worker.

You'll be asked to enter the amount of late payment you wish to apply against the relevant worker details.

## How the SGC is calculated

The calculator automatically calculates your SGC.

## Summary screen

This information should be used to fill out the Excel version of the *SGC statement*. You can attach the Excel version to the **Secure mail** message in **Online services for business** for faster lodgment.

Select **Generate SGC statement**. The information will be split into quarterly statements for lodgment.

## Editing entered data

### Editing worker details or payment amounts

We recommend you continue entering information for your workers until you select the **Save employee** button.

You can edit previously entered worker details by selecting **Edit link** for the relevant worker. Then select **Edit link** for the quarterly period you are amending.

### Enter the full period

You need to enter the full period.

Any information you previously input for the affected worker will be lost if the period is changed afterwards. It's important to enter the full period for each individual worker in the first instance.

## Feedback

We welcome your feedback on the SGC statement and calculator tool. You can provide feedback by filling in our **ATO calculators feedback**

form.

QC 21095

## **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.

## **Copyright notice**

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).