



FIRST NAME SURNAME
ORGANISATION
ADDRESS LINE 1
ADDRESS LINE 2
LOCALITY STATE POSTCODE
COUNTRY

Client ID: XX XXX XXX XXX

25 August 2021

You need to lodge your Super Guarantee Charge statements

- › You need to lodge with us by 21 September 2021
- › You must act now to avoid or reduce additional penalties

To whom it may concern,

About: Client Name XX XXX XXX XXX

Our information indicates that you have not paid the right amount of super guarantee (SG) for one or more of your employees by the due date.

SG payments for your employees must be received by their fund, in full, on or before the legal due date.

When you miss paying SG on time for one or more of your employees, you must pay a Super Guarantee Charge (SG Charge) to us. You must now complete and submit a Super Guarantee Charge statement (SGC statement) for each quarter you missed paying SG on time.

Your SGC statement will help you calculate your SG Charge. This amount must be paid to us.

The SG Charge is made up of:

- › unpaid or late SG amounts (now calculated on the employee's salary and wages, including overtime)
- › interest on those amounts (currently 10%)
- › an administration fee of \$20 per employee per quarter

You now have a SG Charge liability for the following quarters:

- › *Please refer to your client list for specific quarters*

Please note you still must complete the SGC statement and pay the amount to us even if you have already paid the late or missing SG to your employees' funds for these quarters.

You can get more information on SG Charge and how it is calculated on our website at ato.gov.au/SGC

You can learn more about your SG obligations by completing our course at ato.gov.au/educationdirection

NEED HELP?

If you think you've paid or need help, you can phone us on **13 10 20** between 8.00am and 6.00pm, Monday to Friday. If you're experiencing financial hardship, go to ato.gov.au/helpwithpaying

FIND OUT MORE

You can find more information on:

- › SGC form at ato.gov.au/lodgeandpaysgc
- › to work out, lodge and pay your SG Charge at ato.gov.au/SGC
- › how to pay at ato.gov.au/howtopay
- › dealing with disasters at ato.gov.au/disaster
- › support for difficulties in relation to COVID-19 at ato.gov.au/coronavirus
- › your super obligations at ato.gov.au/superforemployers
- › how to use the Online Services for Business at ato.gov.au/OSB

What you need to do

Step 1: You need to complete the SGC statements and lodge them with us.

You will face higher additional penalties (up to 200% of the SG Charge) if you don't lodge the statements with us by 21 September 2021.

You can lodge SGC statements online through the Online Services for Business. SGC statements are available on our website at ato.gov.au/lodgeandpaysgc

If you believe the super funds for all your employees for the quarters listed above have received the correct amount of SG by the due date, you must inform us by calling **13 10 20** between 8:00am and 6:00pm Monday to Friday.

Step 2: You must pay the SG Charge amount calculated in your SGC statement to us. Interest continues to accrue until the SG Charge is fully paid.

You need your payment reference number (PRN) to pay your SG Charge. You'll find your PRN in any SG Charge notice or payment slip you've received from us with your ABN XX XXX XXX XXX.

If you don't know your PRN, call **1800 815 886** between 8.00am and 6.00pm, Monday to Friday to find out or have a PRN created for your SG Charge payments. You need your ABN and contact details with you when you phone us.

Go to ato.gov.au/howtopay for payment instructions when you have your PRN and are ready to pay.

If you can't pay your SG Charge

You should still lodge your SGC statements by 21 September 2021 even if you can't pay in full.

Lodging by the due date can reduce your additional penalties. Interest will continue to accrue until the SG Charge is paid in full.

We need to know if you're facing financial hardship or any other reasons that are making it hard for you to pay in full.

If you're unable to pay on time because of the impact of COVID-19, bushfires or other disasters: visit ato.gov.au/disasters or phone our Emergency Support Infoline on **1800 806 218**.

You can set up a payment plan via the Online Services for Business or by phoning us on **13 10 20**.

You can get more information on how we can help on our website at ato.gov.au/helpwithpaying

If you don't lodge

We may contact you or start an audit, if you don't lodge your SGC statements with us by **21 September 2021**.

If you don't lodge before an audit commences you will incur additional penalties.

Yours sincerely,

Emma Rosenzweig

Deputy Commissioner of Taxation

MEANING OF TERMS

- › **Superannuation Guarantee (SG)** is the amount of superannuation you pay to the super fund on time ato.gov.au/superforemployers
- › **Superannuation Guarantee Charge (SG Charge)** is the amount you have to pay direct to the us if you don't pay the fund on time ato.gov.au/SGC