

6	#NAME?	Account/sub		
7	#NAME?	Prepared by	#NAME?	#NAME?
8	Display Workpaper Information	Reviewed by	#NAME?	#NAME?

+ Checklist items Complete

Employer superannuation contributions		#NAME?
Gross salaries (from Wages worksheet)		
Salaries - employees earning less than \$450 per month		
Salaries - employees not subject to superannuation (Include excess wages paid under COVID-19 wage subsidy here)		
Salaries subject to superannuation		
Superannuation @ 9.5% of salaries subject to superannuation		
Add/(less): Salary sacrifice or other adjustments (Include SGC Amnesty period deductibility adjustments here)		
Superannuation payable		#NAME?
Superannuation as per final accounts		143,642.45
Variance		#NAME? #NAME?
Is the variance an issue?		No

Notes/hyperlinks (2)

50k super contribution to Rod and Donna

Quite a few minor employees under threshold, plus a number earn overtime. 11k is acceptable

Superannuation guarantee charge

	Date due	Date paid	Subject to charge?	Shortfall (excluding choice)	Superannuation choice liability	Number of employees	Interest component	Administration fee	Late payment offset election amount	Total superannuation guarantee charge payable *
September quarter							-	-		-
December quarter							-	-		-
March quarter							-	-		-
June quarter							-	-		-
				\$ -	\$ -		\$ -	\$ -	\$ -	\$ -

Notes/hyperlinks

* In addition to this superannuation guarantee charge, the ATO may also impose a general interest charge.
 NB: The superannuation guarantee charge (including the interest component) is not tax deductible, excluding amounts paid towards the SGC identified as eligible for the amnesty period. However, the general interest charge imposed by the ATO is tax deductible.