



## Super guarantee percentage

**Table 21: Super guarantee percentage**

<b>Period</b>	<b>General super guarantee (%)</b>	<b>Super guarantee (%) for Norfolk Island (transitional rate) (from 1 July 2016)</b>
1 July 2002 – 30 June 2013	9.00	0
1 July 2013 – 30 June 2014	9.25	0
1 July 2014 – 30 June 2015	9.50	0
1 July 2015 – 30 June 2016	9.50	0
1 July 2016 – 30 June 2017	9.50	1
1 July 2017 – 30 June 2018	9.50	2
1 July 2018 – 30 June 2019	9.50	3
1 July 2019 – 30 June 2020	9.50	4
1 July 2020 – 30 June 2021	9.50	5



1 July 2021 – 30 June 2022	10.00	6
1 July 2022 – 30 June 2023	10.50	7
1 July 2023 – 30 June 2024	11.00	8
1 July 2024 – 30 June 2025	11.50	9
1 July 2025 – 30 June 2026	12.00	10
1 July 2026 – 30 June 2027	12.00	11
1 July 2027 – 30 June 2028 and onwards	12.00	12

**Note:** If you need percentages for years prior to 2002–03, refer to former sections 20 and 21 of the *Superannuation Guarantee (Administration) Act 1992*, available from our [Legal database \(/law/view/document?DocID=PAC/19920111/20&PiT=99991231235958\)](https://www.ato.gov.au/law/view/document?DocID=PAC/19920111/20&PiT=99991231235958).

Your contributions for each employee need to be made on at least a quarterly basis.

**Table 22: Contribution quarters**

Quarter	Period
1	1 July – 30 September
2	1 October – 31 December
3	1 January – 31 March
4	1 April – 30 June



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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.

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