



**Subject** Payday Super Reminder

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**Circular Number** 26-299

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**Date** 09 Jun 2026

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**Relevant For** Directors, CEOs, HR Managers, Food and Beverage Managers

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Member clubs are reminded that from 1 July 2026, clubs must pay their employees' super for each payday, and super payments must reach super funds within seven business days after each payday (some exceptions do apply). Other changes commencing from 1 July 2026 include:

- A new base for calculating super contributions, called qualifying earnings (QE).
- The requirement to report both super liability and qualifying earnings via Single Touch Payroll (STP).
- Improvements to processing times so super is paid more quickly into employees' super funds.
- Better error messaging if super funds reject payments.
- Updated software to enable the increase in super payment volume and frequency.
- Changes to penalties and charges if super is not received on time, into the correct fund and for the right amount.
- The permanent closure of the Australian Tax Office (ATO) Small Business Super Clearing House.

The ATO has also provided 10 recommendations for employers to take now to be ready for the 1 July 2026 commencement date:

1. Prepare your payroll to align with your super payments.
2. Review your cash flow to manage more frequent super payments.
3. Understand what QE is and how this is reported through STP. For most employers there is no change to the amount of super you need to pay, but both super liability and QE must be reported through STP.
4. Check that your software will support QE reporting from 1 July 2026 and you are ready to use updated SuperStream v3 to process your payments.

5. Check employee super fund details are up to date.
6. Know where to check for rejected super payment processing errors and what you must do to correct these. This could be your super fund, clearing house or digital service provider (DSP).
7. Understand the seven business days rule. Employers must ensure super payments reach employees' super funds in this timeframe. This includes any rejected payments as there is no extension to the seven business days if the payment is rejected by the super funds. Some exceptions apply to first-time payments to funds for new employees.
8. Understand how long it will take for super contributions to be received by the super funds.
9. Understand the consequences of late payments and the changes to the super guarantee charge (SGC). Late payment offset is not available for late super payments for the final quarter due 28 July 2026. Under Payday Super, late payments will be automatically applied under the law.
10. Subscribe to the ATO newsroom for regular updates on Payday Super.

## Further information

Further information from the ATO on Payday Super is available [here](#), including factsheets and guides, available [here](#).

ClubsNSW has also issued previous circulars on Payday Super, which are available [here](#) and [here](#).

If you have any questions, please contact ClubAssist on 1300 730 001 or [enquiries@clubsnsw.com.au](mailto:enquiries@clubsnsw.com.au).



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