

Senate Economics Legislation Committee

Inquiry into Inquiry into the Treasury Amendment (2018 Superannuation Measures

No. 1) Bill 2018 [Provisions]

ANSWERS TO QUESTIONS ON NOTICE

Australian Taxation Office

JUNE 2018

Department/Agency: ATO

Question: 1

Topic: Super Guarantee Charge and penalties

Question:

For each of the past five years (and this financial year to date) can you advise:

1. The number of employers who lodged an SGC shortfall statement for failing to pay the required SG amount on time;
2. The number of employers which employee notifications (EN's) were made for non-payment or underpayment of SG;
3. The number of employers for whom other compliance activities of the ATO detected non-payment or underpayment of SG;
4. The number of employers for whom Part 7 penalties applied;
5. The number of employers for whom part 7 penalty remissions were granted;
6. The number of employers for whom the part 7 penalty was equal to 50% or less of the SGC shortfall;
7. The number of employers for whom the part 7 penalty was between 50-100%, 100-150%, 150-199% and the maximum 200%

Answer:

1. The number of unique employers that have lodged an original Superannuation Guarantee (SG) charge statement for the last four years to the ATO:

Financial Year	Employers
2014/15	17,259
2015/16	13,633
2016/17	11,096
2017/18	17,712*

*2018 FY is data from 1 July 2017 to 12 June 2018.

We have not been able to provide data for the 2013/14 financial year or earlier in the timeframe allocated due to the data being held in legacy systems.

2. The number of employers where employee notifications were made for non or underpayment of SG:

Financial Year	Cases
2013/14	10,737
2014/15	10,104

Senate Economics Legislation Committee

Inquiry into Inquiry into the Treasury Amendment (2018 Superannuation Measures

No. 1) Bill 2018 [Provisions]

ANSWERS TO QUESTIONS ON NOTICE

Australian Taxation Office

JUNE 2018

2015/16	8,290
2016/17	8,220
2017/18	12,903*

*2018 FY is data from 1 July 2017 to 31 May 2018.

The employee notification data is based on a case count and includes ATO assessments raised or payments made direct to the employee's super funds.

3. The number of employers from other compliance activities where underpayment or non-payment of SG has been detected:

Financial Year	Total
2013/14	6,915
2014/15	6,250
2015/16	5,350
2016/17	4,715
2017/18	6,922*

*2018 FY is data from 1 July 2017 to 31 May 2018.

The data provided is for the number of cases and includes ATO assessments raised or payments made direct to the employee's super funds based on the practical compliance approach.

4-
7

	2014		2015		2016		2017		2018	
	No.	%	No.	%	No.	%	No.	%	No.	%
Fully remitted	7,633	68.00	8,062	75.14	6,199	72.39	4,113	65.82	9,741	64.78
1-50%	1,797	16.01	946	8.82	890	10.39	560	8.96	1,802	11.98
51-100%	1,784	15.89	1,716	15.99	1,464	17.10	1,565	25.04	3,144	20.91
101-150%	8	0.07	5	0.05	7	0.08	9	0.14	338	2.25
151-199%	3	0.03	0	0.00	3	0.04	2	0.03	12	0.08
200%	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
Grand Total	11,225	100	10,729	100	8,563	100	6,249	100	1,503*	100*

*2018 FY is data from 1 July 2017 to 31 May 2018.

The data in the table above are the penalties raised in the Superannuation business line cases only. This was the data available within the timing of the request