

New Legislation

PayDay Super from 1 July 2026



Landmark Change to Employer Obligations

The Australian Government has passed legislation introducing Payday Super. From 1 July 2026, super contributions will need to be paid within seven business days from the date of the salary and wage payment, rather than quarterly.

What has changed?

Bck 'h\Uh'h\Y'6]`g\Uj Y'VYyb']bhfcXi WX']bhc'DUF']Ua Ybh'z'Ya d'cnYfg' g\ci `X'VY'HU_]b['h\Y'bYWggUfmghYdg'U\YUX'cZ'%>i `m&\$&*`'hc'dfYdUFY' Zcf'h\Y']bhfcXi V\]cb'cZ'DUhxUmG' dYf''

CbW'Ya d'cnYYg'UFY'dU]Xz'h\Yir superannuation MUST be in the employee's account within 7 calendar days of payday. The +calendar days `Zcf'V\`bhf]Vi h]cbg'hc'Uff]j Y']b'h\Y'Ya d'cnYYgf'gj dYfUbbi Uh]cb'z' bX is to provide 'h]a Y'Zcf'h\Y'a cj Ya Ybh'cZ'z' bXg'h'fci ['h\Y'dUma Ybh' g'ghYa z']bVM X]b['VWUf]b['lci gYg'

(cont. p2)

**SYNERGISTIC
BUSINESS PARTNERS**



Liability limited by a scheme approved under Professional Standards Legislation.

LEVEL 11,
205 Pacific Highway
St Leonards NSW
2065

TEL (02) 8004 1959

EMAIL
toby@sybp.com.au
WEBSITE
<https://www.sybp.com.au>

DIRECTOR
Toby Barber

Business Strategy and Growth
Accounting and Business Services
Tax Compliance Services
Internal Accounting Procedures
External CFO
Start Ups



NECESSARY STEPS EMPLOYERS SHOULD BE TAKING TO PREPARE:

- **Review** of employee onboarding processes to ensure appropriate information is captured as part of the process to minimise the risk of rejected contributions
- **Review** of contractor onboarding and payment processes for any individuals captured by the extended definition of an 'employee' for SG purposes (noting that the Payday Super rules will have application to contractors)
- **System** updates with respect to the maximum contribution base, noting configuration changes will be required to revert from a quarterly assessment to an annual assessment for higher income earners
- **Consider** any payroll and system updates that may be required to comply with Single Touch Payroll requirements in respect to Payday Super requirements
- **Review** of system configurations to ensure that all wage codes are appropriately configured from a SG perspective
- **Review** agreements and current processes with applicable clearing house/s and consider current remittance frameworks.



Want to make sure you're across the new process? Why not book a time with one of our trusted team and start a chat with us to find out how we can help?