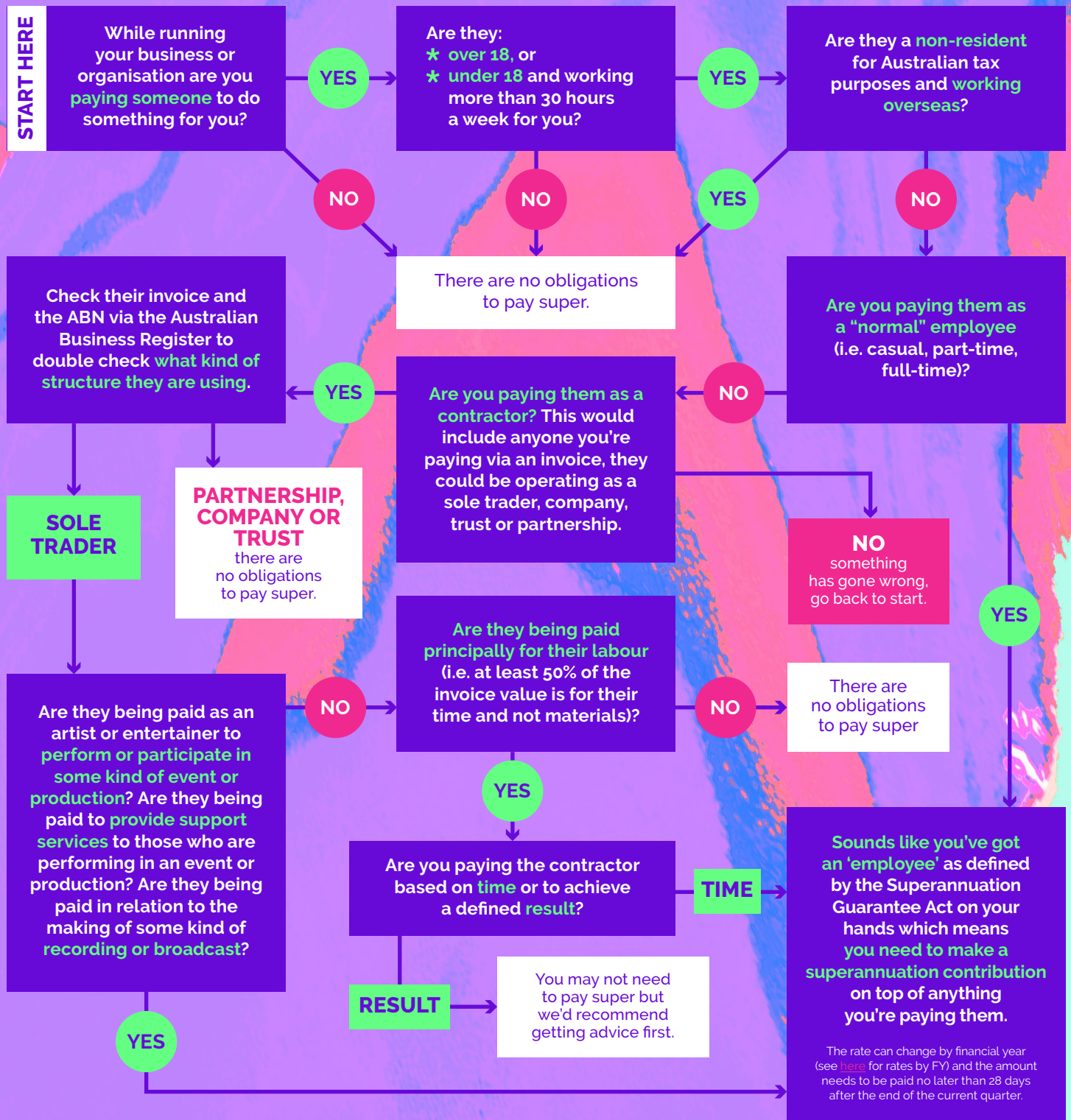


DO YOU NEED TO PAY SUPERANNUATION?

Check the flow chart every time you pay an invoice to see if you are required to pay super.



TIPS FOR PAYING SUPER:

- ★ Make superannuation part of the upfront fee negotiations so everyone is on the same page.
- ★ Tell contractors you can't pay the invoice until you get their super details so you're not left chasing them after the fact to make payment.
- ★ Make all required payments before 28 days after the end of the quarter to avoid penalties and interest and to ensure the payments are tax deductible for you.
- ★ Always use the ATO employee decision making tool when first paying someone and keep a record of the results on file in case of an audit.