Effective from 1st July 2009 for the 2009/2010 Tax Year onwards, Reportable Employer Superannuation Contributions will be reported on employees Payment Summaries. Reportable Employer Superannuation Contributions are employer contributions made to a superannuation fund for an employee where the employee has been able to influence the payment.

The type of payments are:

1. Salary Sacrifice of compulsory superannuation contributions.
2. Salary Sacrifice of voluntary superannuation contributions, and
3. For Senior Staff Group and support staff the award component of the UTS 17% contribution, i.e. 3% employer contribution.

Reportable Employer Superannuation Contributions will be included by the Government in the following assessments:

a) Medicare levy surcharge threshold calculation
b) Medicare levy surcharge (lump sum payment in arrears) tax offset
c) all dependant tax offsets
d) senior Australians tax offset
e) pensioner tax offset
f) mature age worker tax offset
g) spouse super contributions tax offset
h) super co-contributions
i) deduction for personal super contributions
j) Higher Education Loan Programme (HELP) and Student Financial Supplement Scheme (SFSS) repayments.

The law also affects a range of Centrelink and Child Support benefits and obligations. If you are presently salary sacrificing superannuation contributions then you should understand the above changes.