

## **Superannuation, April 2008**

### **Ordinary Time Earnings**

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The rules governing the earnings base used to calculate superannuation contributions are changing. From the 1 July 2008, all employers must use ordinary time earnings, as defined in superannuation guarantee law, as the earnings base for all eligible employees. Until 30 June 2008, some other earnings base (e.g. those contained in industrial awards) remain valid in some circumstances

### **More Information**

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About the ordinary time earnings and this rule change can be found on the “Superannuation” menu at [www.ato.gov.au/business](http://www.ato.gov.au/business).