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20<sup>th</sup> April, 2026

Dear Client,

**RE: Pay Day Super**

We would like to inform you of an important upcoming change to superannuation obligations that may impact your business.

From **1 July 2026**, the Australian Government will introduce **Pay Day Super**, which will require employers to pay employees' superannuation contributions **at the same time as their salary and wages**, rather than on a quarterly basis as is currently permitted.

**What this means for you**

- Superannuation contributions will need to be processed with **each pay cycle** (e.g. weekly, fortnightly, or monthly).
- This represents a significant shift from the current quarterly payment system.
- Businesses will need to ensure their **payroll systems and cash flow processes** are updated to accommodate more frequent super payments.

**Why the change?**

The introduction of Pay Day Super is aimed at:

- Improving transparency for employees
- Reducing unpaid or late superannuation
- Aligning super payments more closely with wages

**How to prepare**

We recommend that you begin preparing now by:

- Reviewing your payroll software capabilities
- Ensuring your super clearing house can handle more frequent transactions
- The Small Business Superannuation Clearing House will **close 30<sup>th</sup> June, 2026**. All users must transition to alternate payment options prior
- Assessing the cash flow impact of more regular super payments
- Updating internal processes and payroll procedures as needed

**How we can help**

Our team is here to assist you with:

- Reviewing your payroll setup
- Advising on system changes or upgrades
- Helping you implement compliant processes ahead of the deadline

If you have any questions or would like assistance preparing for these changes, please don't hesitate to contact our office.

Alternatively, head to our website at: <https://www.wrightpartners.com.au/downloadable-forms> for additional reading material on this topic.

Kind regards,

*Wright Partners*



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