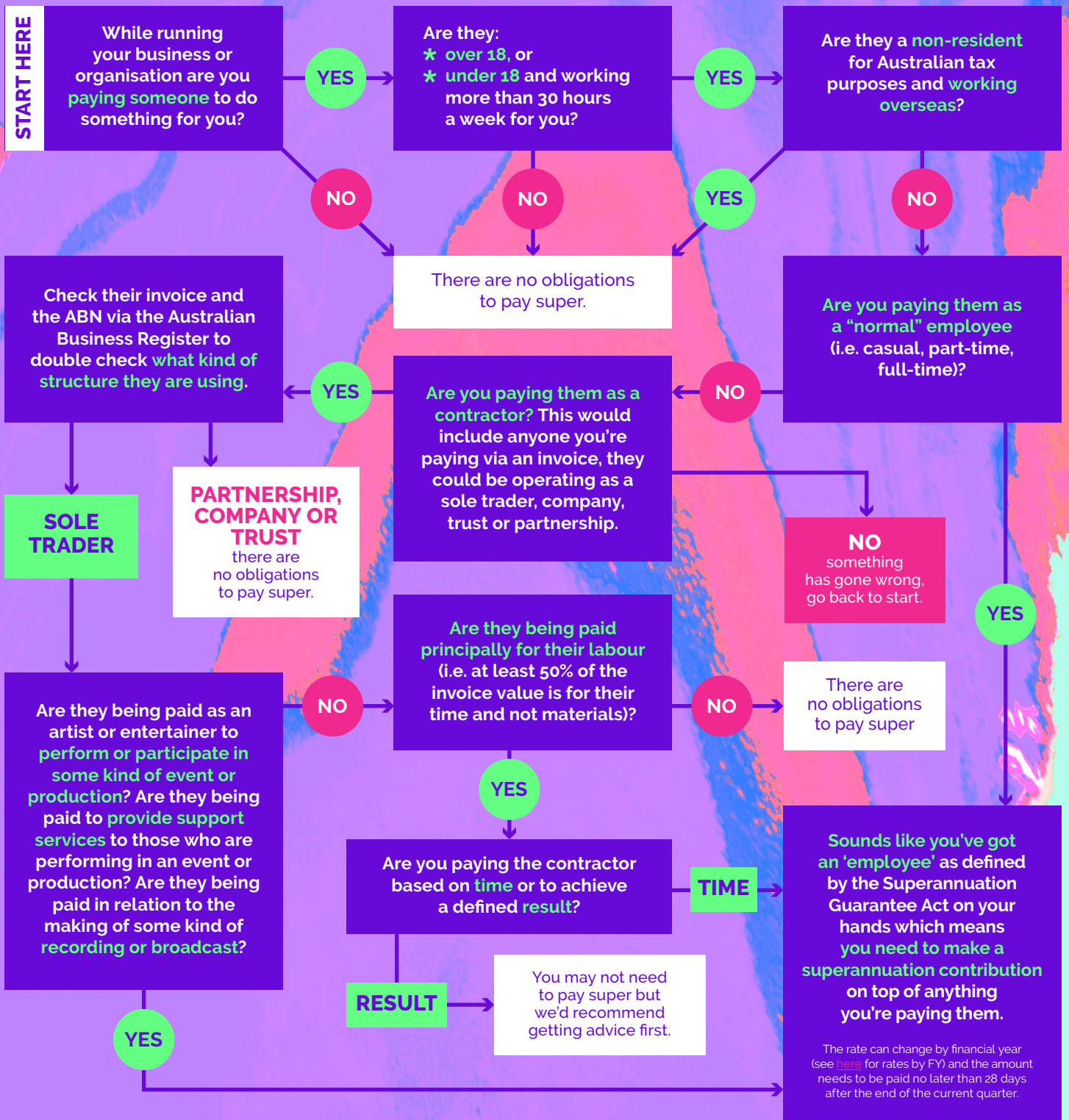


SOUND ADVICE

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.