



e-News

Monday, 9th February 2026

Newsletter No 185

**You'll need good cash flow when
Payday Super starts! Time to plan
ahead!**



Payday Super is coming very soon! It starts on 1 July 2026. For those of you who haven't heard of Payday Super, here's a quick explanation:

At the moment, most employers pay Superannuation Guarantee (SG) quarterly.

Under Payday Super:

- You must calculate SG each pay run as usual.
- Super contributions must reach your employee's super fund within 7 business days of each payday (within NOT on)
- SG is calculated as 12% of an employee's qualifying earnings (QE), which is a new term that brings together ordinary time earnings (OTE) and other payments.

So instead of one quarterly superannuation due date, every pay run has its own super due date.

Cash Flow Issues

July 2026 may be a big month for super payments for some employers.

There will possibly be 5 super payments due by 28th July 2026, depending on how many pay cycles are run during the month i.e. weekly, fortnightly, bi-monthly or monthly.

For example, if a business runs weekly pay runs, there will be 4 of them in July 2026 - that means that super must be paid 4 times during July 2026. But the sting in the tail comes next - the super for Q4 2025-26 (April to June 2026) will also be due by 28th July 2026, so it's a bit of a double whammy! Depending on the size of the payroll (number of employees and/or contractors), the amount of super payable in July could be astronomical!

Business owners/employers, will need to begin planning for super payments due in July 2026, now! Cash flow will be paramount, so it is time to start thinking about the impact of Payday Super on your business and cash flow now!

If you need more information, the ATO has released a Payday Super guide for employers. You can grab a copy [here](#).

In Other Bookkeeping_BAS News...

[Can I Claim the GST on That](#) page updated: Some new information has been updated in relation to vouchers and GST.

Next BAS due date: The next quarterly BAS for **Oct to Dec 2025**, is due by **28th Feb 2026**. This due date applies to all lodger types.

Next IAS due date: The January 2026 Business Activity Statement is due by **23rd February 2026**.

Next Super due date: The Q2 2025-26 SG is due **by 28th January 2026**.

Fuel Tax Rates July 2025 to 30 June 2026: You need to use the FTR that applies on the date you purchased the fuel. Read more [here](#).

Baby Priya's Law: The Australian Government has introduced additional protections for employer funded paid parental leave as part of the [Fair Work Amendment \(Baby Priya's\) Act 2025](#). These changes ensure that employees planning to take, or who are receiving, employer funded paid parental leave can't have this leave refused or cancelled if their child is stillborn or dies. Read more [here](#).

ATO Super Clearing House to close: The SBSCH is closing on 1 July 2026. Read [more here](#) from the ATO.

PayDay Super is now Law: [Payday Super will begin 1st July 2026](#).

PayDay Super Resources: Find some resources from the ATO to help you get ready for Payday Super [here](#).

Fixed Term Contract Information Statement: There have been changes to the additional fixed term contract exceptions. [The Fixed Term Contract Information Statement was updated on 1 November 2025 to reflect these changes.](#)

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Bookkeeping vs BAS Services and why the difference matters.



Payday Super Legislation is Now Law: What Employers Need to Know

Payday Super starts on 1 July 2026. If you're an employer, this blog will help you understand how Payday Super will affect your payroll processes and cash flow.



Navigating Annual Leave & Public Holidays – What Employers & Employees Need to Know

Every year, as we approach the Christmas break, I like to remind employers and employees about their rights and responsibilities in terms of taking leave and how this relates to public holidays. This blog will address this issue and help you all plan your payroll for the upcoming festive season.

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