



e-News

Monday, 9th March 2026

Newsletter No 187

**Late payment offset is ending: why
'fixing it later' on super won't work
anymore**



For a long time, many employers have quietly relied on a fallback when super was paid late: catch it up, lodge the Superannuation Guarantee Charge (SGC), and use the late payment offset (LPO) to soften the final bill. From 1 July 2026, that safety net is being taken away – and the cost of being late on super will step up sharply.

What's changing?

[The LPO is being removed.](#) The last time employers can use the late payment offset (LPO) to reduce their super guarantee charge (SGC) is for the quarter ending 31 March 2026. Super payments for this quarter are due by 28 April 2026. Employers can claim LPO when lodging an SGC statement for any late payments made up to and including 30 June 2026.

Employers will not be able to use LPO for any late super payments for the quarter ending 30 June 2026.

From 1 July 2026, in the new Payday Super world:

- Super will need to reach employees' funds within **7 business days of each payday**.
- For contributions made after that date, the **late payment offset will no longer be available**.
- If you're late, you're looking at:
 - **Full SGC** on the SG shortfall (calculated on salary and wages).

- An **interest component**, aligned more closely with the General Interest Charge.
- An **uplift of up to 60%** of the SG shortfall component, with only limited reductions if you voluntarily disclose.

In other words, “we’ll just catch up the super next quarter” stops being a cash-flow strategy and becomes an expensive compliance risk.

What should employers and bookkeepers do now?

- **Stop treating super as a quarterly chore.** Shift mindset and systems so super is paid like wages – non-negotiable and on time, every pay run.
- **Tighten cash-flow before 1 July 2026.** Use FY26 as your transition year so regular, on-time super is built into your weekly or fortnightly payroll cycle.
- **Automate wherever you can.** Use payroll software and clearing house integrations so contributions routinely clear to funds within 7 business days of payday.
- **If you discover late or missing super now, act quickly.** Pay the shortfall and lodge SGC under the current rules so you can still access the LPO while it exists.

We’ll keep sharing practical updates on Payday Super and the SGC changes as we get closer to 1 July 2026. If you’d like these reminders in your inbox, make sure you’re subscribed to the e-BAS Accounts newsletter.

This is general information only and does not take into account your specific circumstances. It is not tax or financial advice. Please check current ATO guidance or speak with your tax or super professional before acting.

In Other Bookkeeping_BAS News...

Can I Claim the GST on That page updated: Some new information has been updated in relation to burns products, sunscreen products and waterproof bedding.

Next BAS due date: The next quarterly BAS for **Jan to March 2026**, is due by **28th April 2026 if lodging by paper**. If lodging via online services or your tax agent, then the due date is **26th May 2026**.

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

Next Super due date: The Q3 2025-26 SG is due **by 28th April 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](#).

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](#).

Late Super Payment Offset no longer available: Late payment offset (LPO) can't be used after [quarter ending 31 March 2026](#).

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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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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