

Practice Support Tip – SuperStream Reprieve

The ATO's 'SuperStream' requires employers to pay super guarantee contributions for their employees by electronic funds transfer or BPAY and send the associated data electronically.

Small businesses (those with 19 or less employees or an annual aggregated turnover of \$2million or less) were required to be compliant by 1 July 2016. The ATO has granted small businesses a reprieve by extending the date for compliance until 28 October 2016.

The ATO provides a free online service 'Small Business Superannuation Clearing House' which allows employers to make super guarantee contributions for their employees in a single transaction to one location. A link to the ATO's clearing house service can be found [here](#).

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