

# Understanding the ATO's Approach in the First Year of Payday Super

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EINPresswire.com/ -- [Payday](#) Super  
Starts 1 July 2026 — Here's What the  
ATO's First-Year Approach Means for  
Employers

From 1 July 2026, employers will need to pay superannuation within seven business days of each payday, replacing the long-standing quarterly cycle. It's a significant shift, and the ATO has acknowledged that businesses will need time to adjust.

To support the transition, the ATO has outlined how it plans to approach compliance in the first year, including how different types of employers will be assessed. Here's what that means in straightforward terms.



**What Is the ATO Doing  
in the First Year  
of Payday Super?**

## Three Risk Zones: How the ATO Will View Employer Behaviour

To keep expectations clear, the ATO will place employers into one of three categories based on how they are managing the new rules:

### Low Risk

Employers who make a genuine effort to meet the new requirements — even if payments are occasionally a little late — and whose super contributions reach the correct fund quickly. These businesses are unlikely to face action.

### Medium Risk

Employers who continue to pay on a quarterly-style cycle but still ensure super reaches funds before quarter-end.

The ATO may conduct reviews, and many businesses using older [payroll](#) systems are expected to initially fall into this category.

## High Risk

Employers who fail to pay super or pay it significantly late.

These cases are where the ATO is most likely to take compliance action.

## How Employers Can Position Themselves in the Low-Risk Zone

Success in the first year largely depends on preparation and the reliability of your payroll processes. As Australia shifts into the payday super framework, the ATO's guidance remains clear: plan early, stay organised, and correct issues promptly.

Key steps for staying low risk include:

Paying super within seven business days of each payday

Fixing any payroll errors as soon as they're identified

Maintaining clear and accurate records

Using payroll systems that support timely, transparent, and compliant payments

At [Myaccountant](#), we're closely tracking these regulatory changes to ensure businesses understand what's required and have the clarity they need to navigate the transition confidently. Our focus is on simplifying compliance so employers can adapt without unnecessary disruption or complexity.

## The Bottom Line

The ATO recognises that the shift to payday super is a major change for employers of all sizes. Businesses that prepare early — and rely on sound payroll practices — will be well-positioned to meet expectations without stress.

With the right approach and the right partners, payday super can become a routine, manageable part of doing business rather than a last-minute challenge.

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