



# IN TUNE WITH SUPER WEBINAR

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 **MUSIC VICTORIA**

**3PM WEDNESDAY 21 FEBRUARY 2024**

**FROM THE UNCEDED SOVEREIGN LANDS OF  
THE WURUNDJERI WOI WURRUNG PEOPLE  
OF THE EASTERN KULIN NATIONS, MUSIC  
VICTORIA PAYS RESPECT TO ELDERS PAST  
AND PRESENT, AND TO ALL FIRST PEOPLE  
WHO CONTINUE TO SHARE THEIR WISDOM  
THROUGH MUSIC.**

**THIS ALWAYS WAS, AND ALWAYS WILL BE,  
ABORIGINAL LAND.**



# ABOUT MUSIC VICTORIA



**CONTEMPORARY MUSIC VICTORIA INC. (MUSIC VICTORIA)  
IS AN INDEPENDENT, NOT-FOR-PROFIT ORGANISATION  
AND THE STATE PEAK BODY FOR CONTEMPORARY MUSIC.**

**WE REPRESENT MUSICIANS, VENUES, MUSIC BUSINESSES  
AND PROFESSIONALS, AND MUSIC LOVERS ACROSS THE  
CONTEMPORARY VICTORIAN MUSIC COMMUNITY.**

**MUSIC VICTORIA PROVIDES ADVOCACY ON BEHALF OF  
THE MUSIC SECTOR, ACTIVELY SUPPORTS THE  
DEVELOPMENT OF THE VICTORIAN MUSIC COMMUNITY,  
AND CELEBRATES AND PROMOTES VICTORIAN MUSIC.**



# DISCLAIMER

**THE CONTENTS OF THIS PRESENTATION ARE FOR  
GENERAL INFORMATION ONLY.**

**THEY ARE NOT INTENDED AS PROFESSIONAL  
ADVICE FOR YOU.**

**MUSIC VICTORIA, SORRENTO STRATEGIC  
ACCOUNTING PTY LTD AND GIGZZ! EXPRESSLY  
DISCLAIMS ALL LIABILITY FOR ANY LOSS OR  
DAMAGE ARISING FROM RELIANCE UPON ANY  
INFORMATION IN THIS PRESENTATION.**



# DANIELLE SIERS

FINANCIAL CONTROLLER, MUSIC VICTORIA

Danielle Siers is an accountant and consultant with extensive experience within the music, media and events/touring realm. Earning her accounting chops at a Big 4 firm and more recently with KillRockStar, Big Dog Entertainment and Broadsheet Media as well as her own business, she has been crunching numbers since pre-GST times.

No surprise but Danielle is a HUGE music fan and comes to Music Victoria with an obsession and specialisation in electronic music.



# SUPER WHAT IS IT?

# WHAT IS SUPERANNUATION?

Superannuation, or 'super', is money put aside by your employer over your working life for you to live on when you retire from work.

All Australian employers are required to make compulsory superannuation payments to their employees, in accordance with the Superannuation Guarantee (Administration) Act 1992.



# WHAT ARE THE BASIC SUPERANNUATION RULES?

Your employer is required to pay a minimum amount, based on the current super guarantee rate of your ordinary time earnings, into your superannuation fund.

Ordinary time earnings are what you generally earn for ordinary hours of work, including over-award payments, certain bonuses, allowances, and some paid leave. Payments for overtime hours are generally not included in ordinary time earnings.

# WHAT ARE THE BASIC SUPERANNUATION RULES?

Superannuation applies whether you work casual, part-time or full-time hours, and if you are a temporary resident. You may also be eligible if you are a contractor who is paid primarily for labour, even if you have an Australian Business Number (ABN).

The above applies to those over 18 years of age. For those under 18, you must work more than 30 hours per week to be eligible.

# SUPERANNUATION GUARANTEE RATES

From 1 July 2023, the Super Guarantee increased to 11.00%. It will continue to increase by 0.5% on 1 July each year until it reaches 12% in 2025.

<b>PERIOD</b>	<b>SG RATE</b>
1 July 2023 - 30 June 2024	11.00%
1 July 2024 - 30 June 2025	11.50%
1 July 2025 - 30 June 2026	12.00%

# WHEN IS SUPERANNUATION PAID?

Contributions are required to be paid on at least a quarterly basis.

<b>QUARTER</b>	<b>PERIOD</b>	<b>PAYMENT DUE DATE</b>
1	1 July - 30 September	28 October
2	1 October - 31 December	28 January
3	1 January - 31 March	28 April
4	1 April - 30 June	28 July

# HOW DOES THIS RELATE TO THE MUSIC INDUSTRY?

Superannuation Guarantee (Administration) Act 1992 - Sect 12

(8) The following are employees for the purposes of this Act:

(a) a person who is paid to perform or present, or to participate in the performance or presentation of, any **music**, play, dance, entertainment, sport, display or promotional activity or any similar activity involving the exercise of intellectual, artistic, **musical**, physical or other personal skills is an employee of the person liable to make the payment;

# HOW DOES THIS RELATE TO THE MUSIC INDUSTRY?

(b) a person who is paid to provide services in connection with an activity referred to in paragraph (a) is an employee of the person liable to make the payment;

(c) a person who is paid to perform services in, or in connection with, the making of any film, tape or disc or of any television or radio broadcast is an employee of the person liable to make the payment.

# IN SIMPLE TERMS...

Individuals paid for performing or participating in artistic or skill-based activities (like music) are employees of the payer (venue, festival, booker, etc.).

People paid for services supporting the above activities (like stage setup, sound engineering, etc.) are also employees of the payer.

Those paid for creating or assisting in the production of films, recordings, or broadcasts are employees of their payer.

# IN SIMPLE TERMS...

In essence, this Act defines an "employee" broadly to include not just traditional performers but also those who contribute to the production or presentation of various artistic and entertainment activities. This is especially relevant in contexts like contemporary music and other creative industries.

Musicians are deemed "employees" for the purposes of superannuation.



# WHAT CHANGES HAVE OCCURRED RECENTLY?

Previously an employee needed to earn \$450 or more per month (before tax) to be eligible for super.

From 1 July 2022, there is no minimum earning requirement for paying superannuation.



# WHO PAYS WHO? PAYER & EMPLOYEE

## PAYER

In a common law employment relationship there is a 'contract of service'. A 'contract of service' is based on a 'mutuality of obligation'; that is, the employer makes an offer of work with accompanying remuneration and the employee accepts the terms of the offer by performing the work.

**Entity Examples:** Sole Trader, Partnership, Company, Trust

### Employer Examples:

Venue, Festival, Band, Musician, Band Leader, Manager, Booker



## EMPLOYEE

If the worker works under a contract that is wholly or principally for their labour.

An artist or entertainer paid to perform, present or participate in any music, play, dance, entertainment, promotional activity, or similar activity.

A person paid to provide services in connection with any performance, presentation or participation in these activities.



## PAY SUPER

Must be an individual person. Employee or Sole Trader.

**Employee Examples:** Musician, DJ, Sound Engineer, AV Tech, Photographer

No minimum earning requirement.

# PAYER & EMPLOYEE EXAMPLE 1

## PAYER

You are a company that runs a festival.

The company contracts a sole trader DJ to play at their event.



## EMPLOYEE

The DJ is under a contract that is wholly or principally for their labour.

The DJ is an artist or entertainer paid to perform, present or participate in any music, entertainment or similar activity.



## PAY SUPER

The DJ is a Sole Trader but deemed an employee for the purpose of superannuation.

No minimum earning requirement.

# PAYER & EMPLOYEE EXAMPLE 2

## PAYER

You are a sole trader performer that engages session musicians for a gig.



## EMPLOYEE

The session musicians are under a contract that is wholly or principally for their labour.

The session musicians are artists or entertainers paid to perform, present or participate in any music, entertainment or similar activity.



## PAY SUPER

The session musicians are Sole Traders but deemed employees for the purpose of superannuation.

No minimum earning requirement.

# PAYER & EMPLOYEE EXAMPLE 3

## PAYER

You are band who trades as a partnership. You book an AV tech for an upcoming gig.

The AV tech is a sole trader.



## EMPLOYEE

The AV tech is under a contract that is wholly or principally for their labour.

The AV tech is paid to provide services in connection with any performance, presentation or participation in musical activities.



## PAY SUPER

The AV tech is a Sole Trader but deemed an employee for the purpose of superannuation.

No minimum earning requirement.

# WHO PAYS WHO? PRINCIPAL & CONTRACTOR

## PRINCIPAL

A contractor is engaged by a Principal on a contract for service.

**Entity Examples:** Sole Trader, Partnership, Company, Trust

### Principal Examples:

Venue, Festival, Band, Musician, Band Leader, Manager, Booker



## CONTRACTOR

If you've hired a company, trust or partnership to do the work, this is a contracting relationship for tax purposes.



## NO SUPER PAID

The people who do the work may be directors, partners or employees of the contractor but they're not your employees.

**Entity Examples:** Partnership, Company, Trust

### Contractor Examples:

Studio, Band, Musician, Accounting firm, PR Agency, Design firm

# PRINCIPAL & CONTRACTOR EXAMPLE 1

## PRINCIPAL

You are a venue operating under a trust structure.

You book a band who trades as a partnership.



## CONTRACTOR

The band is a partnership.

The partnership has been contracted to perform a service.

The partners in the partnership do not form part of the agreement.



## NO SUPER PAID

The band is a partnership made up of 2 or more people.

The partners in the partnership are not your employees.

Super does not apply.

# PRINCIPAL & CONTRACTOR EXAMPLE 2

## PRINCIPAL

You are a sole trader musician and you have booked time with a mastering engineer.

The engineer works for a recording studio business which operates as a company.



## CONTRACTOR

The contractor is the company which runs the recording studio (the service).

The recording studio provides the expertise of a mastering engineer as part of its contracted obligations.



## NO SUPER PAID

The mastering engineer is an employee of the studio business.

The engineer is not your employee.

Super does not apply.





# KYLIE THOMPSON

FCPA, SORRENTO STRATEGIC MUSIC

Kylie Thompson (FCPA) is the principal of a taxation preparation & financial advisory firm that specialises in the music industry, Sorrento Strategic Music. With over 30 years' experience within this sector, Kylie is a passionate advocate for artists, championing their ability to create a sustainable music career financially whilst protecting their personal wellbeing and mental health.

Kylie recently won Accounting Consultant of the Year 2023 at the Australian Accounting Awards and Women in Finance Awards Accounting Consultant of the Year 2023, and was a finalist in the 2023 Women in Music Awards, Tina Arena Special Impact Award category.

# MUSIC BUSINESS

gotafe  
EMERGE  
LINE UP  
10 & 11  
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# AM I IN BUSINESS?

You're most likely in business if you:

- intend to make a profit from your activities;
- undertake the activity regularly and in a structured and businesslike manner;
- have registered a business name or secured an Australian business number (ABN).

# WHAT ARE THE DIFFERENT BUSINESS STRUCTURES?

There are a number of structures to choose from when starting or expanding your business including:

- Sole Trader – the simplest structure, individual full control.
- Partnership – made up of 2 or more people who distribute income or losses.
- Company – more complex, limits an individual's liability because it's a separate legal entity.
- Trust – where a trustee is responsible for business operations.

# WHAT IS A SOLE TRADER?

A sole trader is a self-employed person who owns and runs their business as an individual. The individual is legally responsible for all aspects of the business including debts and losses. You can still hire people under this business structure.

Being a sole trader is simple to set up and operate. It gives you full control of your assets and business decisions and requires fewer reporting requirements and is generally a low-cost structure.

# WHAT IS A SOLE TRADER?

- Allows you to use your individual tax file number (TFN) to lodge tax returns.
- This structure has unlimited liability and all your personal assets are at risk if things go wrong.
- Doesn't allow you to split business profits or losses made with family members.
- Makes you personally liable to pay tax on all the income derived.

# WHAT IS A PARTNERSHIP?

A partnership is a business structure made up of 2 or more people who distribute income or losses between themselves. They are relatively easy and inexpensive to set up and have minimal reporting requirements.

Partners share control and management of the business and require each partner to be responsible for their own superannuation arrangements.

# WHAT IS A PARTNERSHIP?

- Partnerships require separate tax file numbers (TFN).
- Partnerships must apply for an Australian business number (ABN) and use it for all business dealings.
- Partnerships don't pay income tax on the income earned - each partner pays tax on the share of the net partnership income each receives.
- A partnership tax return is required to be lodged with the Australian Taxation Office (ATO) each year.



# WHEN IS A PARTNERSHIP A PARTNERSHIP?



# WHAT IS A COMPANY?

A company is a type of business structure where the business forms a separate legal entity. This means the company has the same rights as a natural person and can incur debt, sue and be sued.

Unlike a sole trader or a partnership, individuals are not liable for the company's debts. However, directors of the company may be held personally liable if found to be in breach of their legal obligations.

Companies are expensive and complicated to set up.

# WHAT IS A TRUST?

In a trust structure, a trustee holds your business for the benefit of others (the beneficiaries). A trustee can be a person or a company, and is responsible for everything in the trust, including income and losses.

Trust structures are expensive and complicated to set up, and are generally used to protect the business assets for beneficiaries. The trustee decides how business profits should be distributed to the beneficiaries.

# MUSIC AS A HOBBY?

A hobby is a leisure activity or pastime that you do for reasons such as enjoyment, relaxation or skills development. Your activities may start as a hobby and develop into a business as you grow.

As a hobby you:

- can recoup the costs of materials when gifting or selling your work as long as you are not intending to make a profit
- don't need to declare the income you make from your hobby to the Australian Tax Office (ATO).

# IS SUPER PAID TO A HOBBYIST?

If you are performing as a hobby musician, you may need to complete a Statement By Supplier (also known as a hobby form) to be paid for your services.

There is no clear guidance or ruling as to whether a person carrying on a hobby would be deemed an employee for superannuation purposes.



# SUPER HOW TO PAY

# HOW TO PAY SUPER FOR YOUR EMPLOYEES?

There are many ways to pay superannuation through SuperStream.

Your employee super information is linked to your super contributions by a unique payment reference number (PRN).

This means you can make all your super contributions in a single transaction, even if the payments are going to multiple super funds.

# HOW TO PAY SUPER FOR YOUR EMPLOYEES?

If the only contributions you make are personal contributions for yourself or contributions to a related self-managed super fund (SMSF), you don't need to use SuperStream because these are excepted contributions.

<https://www.ato.gov.au/business/super-for-employers/paying-super-contributions/how-to-pay-super/superstream-for-employers/>






# SUPER STREAM

## What you need to do

### SuperStream

- 1 Choose an option**

You can use:

  - Your payroll system 
  - Your super fund's online system 
  - A super clearing house 


You can also ask your accountant or bookkeeper to help you with one of these options

Check that your option is SuperStream-ready
- 2 Collect information**


You need this key information on your employees:

  - Tax file number **TFN** 000 000 000
  - Unique super identifier **USI** 0000000000000000

Once you have the information, enter it into your system
- 3 Start SuperStream**

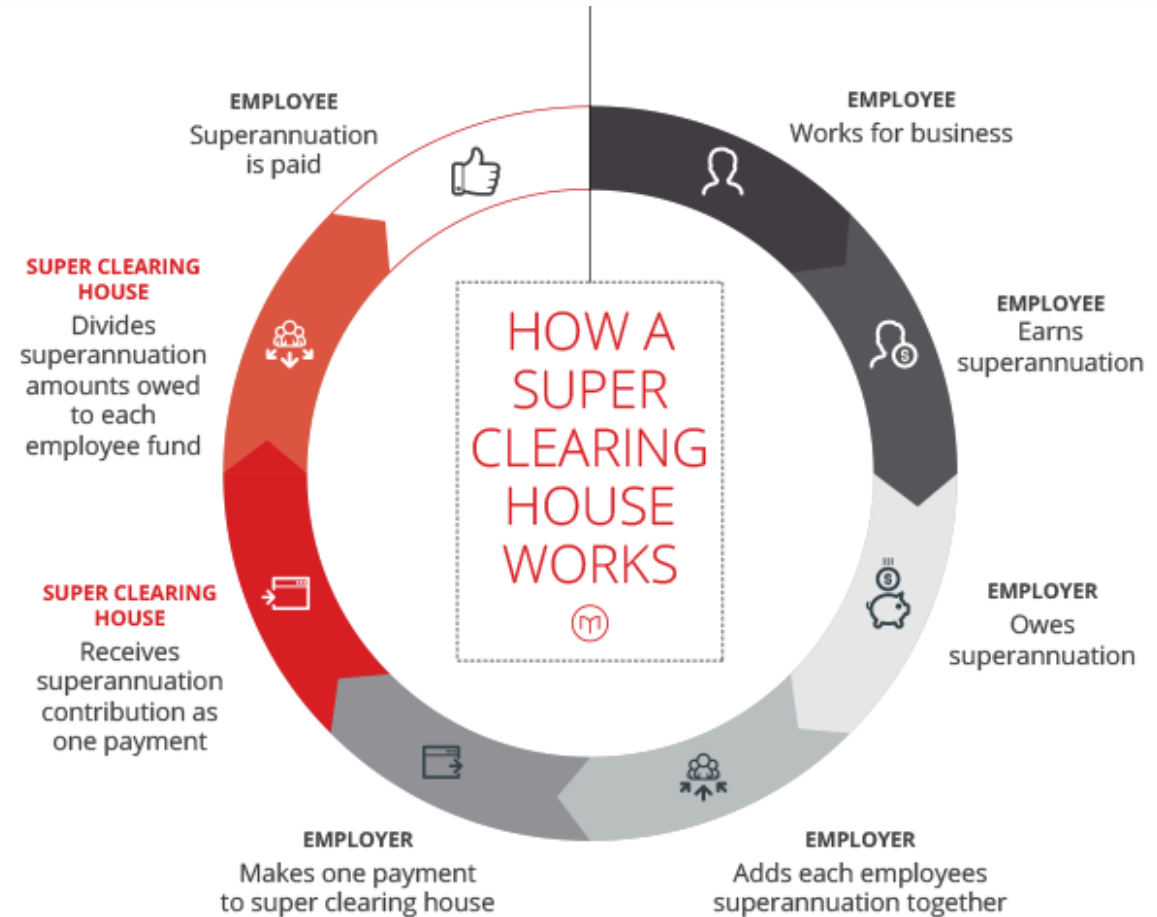
Start as soon as possible and save yourself time 

Find out more at:  
[ato.gov.au/SuperStreamChecklist](https://ato.gov.au/SuperStreamChecklist)



# WHAT IS A SUPER CLEARING HOUSE?

A clearing house pays super to your employees' super funds for you. You send a single electronic payment to the clearing house with all your employees' super contribution data, and the clearing house does the rest.



# SMALL BUSINESS SUPERANNUATION CLEARING HOUSE

If you're a small business owner with 19 or fewer employees or have an annual turnover of less than \$10 million, the Small Business Superannuation Clearing House (SBSCH) is a free service you can use to make your superannuation guarantee contributions.

The SBSCH makes it easy to pay all your super contributions online in one payment. It also gives you 21 days to pass on your employee's choice of fund and is SuperStream compliant.

# USING THE SBSCH TO PAY SUPER

You must register the first time you use the clearing house. To do this, you'll need to provide information about:

- your business and employees
- your employees' choice of fund
- your default fund – this is where payments will go if the employee doesn't choose a fund
- anyone authorised to use the clearing house on your behalf, such as a bookkeeper or accountant.

# USING THE SBSCH TO PAY SUPER

Small Business Superannuation Clearing House



Australian Government  
Australian Taxation Office

CONTEMPORARY MUSIC VICTORIA INC.  
ABN: 45420531232



Employees

Payment instructions

Update details

Action list

## Description

Incorrect superfund details

[Update employees](#)



Employees



Lodge payment instruction



Payment options



Update details

# USING THE SBSCH TO PAY SUPER

Small Business Superannuation Clearing House

Australian Government  
Australian Taxation Office

CONTEMPORARY MUSIC VICTORIA INC.  
ABN: 45420531232

Home Employees Payment instructions **Update details**

## Update details

All fields marked with \* are mandatory.

Check all your details below. If you make an update you will need to complete the declaration, accept the terms of use and click the 'Submit' button to update our records.

### Contact details for SBSCH

Email address for all SBSCH correspondence \*

I also want to receive reminders ?

Work area code

Work telephone number

Mobile phone

[Help](#)

### Authorised contacts

If you want to nominate another person to contact us on your behalf, provide their details below.

Provide at least one authorised contact.\*

You can provide up to two authorised contacts. These are the people you nominate to contact us on your behalf.

Authorised contacts	Add >
<b>Name</b>	
DANIELLE SIERS	▼

## Employer default super funds

**i** Your default fund is the super fund you have nominated to pay your employees' super into if you have not been provided with super fund details by your employee or the ATO.

To avoid the superannuation guarantee charge, you should only select the default fund option for your employee if:

- > they chose your default fund, or
- > they have not advised you of their chosen fund for employment that commenced before 1 November 2021, or
- > they have not advised you of their chosen fund for employment that commenced after 1 November 2021 and the ATO has told you there is no stapled super fund for them, or
- > your default fund satisfies the [choice of fund requirements](#).

### Employer default super funds

Add >

Fund name	Product name
THE TRUSTEE FOR AUSTRALIANSUPER	AustralianSuper

Fund ABN \*

Fund ABN  
65714394898

Fund name  
THE TRUSTEE FOR AUSTRALIANSUPER

Select USI \*

Product name  
AustralianSuper

Cancel

Save

# USING THE SBSCH TO PAY SUPER

## Bank details for returned payments

---

Account name \*

CONTEMPORARY MUSIC VICTORIA

BSB \*

033174

Account number \*

315708

### Declaration

- > I nominate the person/s listed above as the authorised contact/s and representative/s for Small Business Superannuation Clearing House purposes; and
- > The information I have given is true and correct.

**Privacy:** For important information about your privacy see our [Privacy notice](#) 

Tick this box to sign this declaration with the identification details you used to log-in. \*

I accept the Small Business Superannuation Clearing House [terms of use](#). \*

Cancel

Submit

# USING THE SBSCH TO PAY SUPER

Small Business Superannuation Clearing House

Australian Government  
Australian Taxation Office

CONTEMPORARY MUSIC VICTORIA INC.  
ABN: 45420531232

Home Employees Payment instructions Update details

## Employees

All fields marked with \* are mandatory.

Privacy: For important information about your privacy see our [privacy notice](#)

### Add employee

Title  
- Select an option -

Gender \*  
- Select an option -

Surname/family name \*

Given name (or names) \*

Date of birth \*  
dd/mm/yyyy

Tax File Number (TFN)

Reason if TFN is not provided \*  
- Select an option -

Payroll number

Employment start date \*  
dd/mm/yyyy

Employment end date ⓘ  
dd/mm/yyyy

### Postal address

Address line 1 \*

Address line 2

Suburb/town/locality \*

State/territory \*  
-Select-

Postcode \*

Help

Superannuation fund(s) Add >

### Fund name

Select fund type \* ⓘ

APRA fund or retirement savings account (RSA)

Self-managed super fund

Default fund

Check [Super Fund Lookup](#) ⓘ if you need to confirm the fund ABN or USI provided by your employee.

Fund ABN \*  
[Search]

Cancel Save

Cancel Submit



# USING THE SBSCH TO PAY SUPER

Small Business Superannuation Clearing House



Australian Government  
Australian Taxation Office

CONTEMPORARY MUSIC VICTORIA INC.  
ABN: 45420531232



Employees

Payment instructions

Update details

## Payment instructions

All fields marked with \* are mandatory.

### Add new payment instructions



Select a payment period to enter contributions for your employees. If you change the payment period, the payment instruction will reset and amounts entered will be cleared.

Payment period from \*

dd/mm/yyyy



Payment period to \*

dd/mm/yyyy



Help

Cancel

Save and exit

Submit

# USING THE SBSCH TO PAY SUPER

Small Business Superannuation Clearing House

Australian Government  
Australian Taxation Office

CONTEMPORARY MUSIC VICTORIA INC.  
ABN: 45420531232

Home Employees **Payment instructions** Update details

## Payment instructions

All fields marked with \* are mandatory.

[Add new payment instructions](#)

*i* Select a payment period to enter contributions for your employees. If you change the payment period, the payment instruction will reset and amounts entered will be cleared.

Payment period from \*   Payment period to \*

Employees

**Information** Enter superannuation amount for your employees.

Employee name	Super guarantee	Additional employer	Salary sacrifice	Employee voluntary	Total
---------------	-----------------	---------------------	------------------	--------------------	-------

Fund ABN  
53226460365

Fund name  
THE TRUSTEE FOR AWARE SUPER

Fund USI and product name  
53226460365003 - AWARE SUPER DEFINED BENEFIT

Member number  
65182765

Super guarantee  
\$

Additional employer  
\$

Salary sacrifice  
\$

Employee voluntary  
\$

Save this amount for the next instruction

Enter Super Guarantee amount here

# HOW DO I PAY SUPER FOR MYSELF?

If you're a sole trader or a partner in a partnership, you can choose whether you pay super to yourself. You don't have to make super contributions to a super fund for yourself, however it is a good idea.

You may want to consider super as a way of saving for your retirement.

# WHAT HAPPENS IF I DON'T PAY SUPER?

- Superannuation becomes non-deductible;
- Have to file Superannuation Guarantee Charge (SCG Statement);
- Maximum penalty of 200% of the SGC;
- Interest of 10% per annum;
- Director's penalties;
- Backpay.



**SUPER**

**BEST PRACTICE**

# NEGOTIATE YOUR RATE

Make superannuation part of your initial negotiations. Communicate your expectations to the booker/venue/festival and kindly explain the superannuation rules for musicians if they are unaware.

1. Check the recommended minimum gig rates
2. Negotiate your fee/guarantee
3. Get the gig terms in writing (including superannuation specifics)
4. You have the power to say no if the terms aren't suitable

# IS THERE A RECOMMENDED MINIMUM FEE?

Music Victoria endorses the \$250 Musicians Australia Minimum Performance Fee. The minimum fee is a fee floor, for any musician, playing anywhere, for any audience.

The \$250 Musicians Australia Minimum Fee is based on the related '3 hour call' as set out in the Live Performance Award, which requires that musicians are paid between \$150-200 for a 3 hour call, and an additional \$50-100 in allowances (e.g. set up time, meals, supply of instruments, and travel).

# IS THERE A RECOMMENDED MINIMUM FEE?

This reflects a minimum standard for all gigs, providing a guarantee that a musician will be paid the pre-specified Musicians Australia minimum fee for gigs 3 hours or less in duration.

This minimum standard can be increased with an additional amount – known as the ‘Artist Fee’ component – but it cannot be undercut.

Music Victoria recommends superannuation be in addition to the minimum rate.



# CALCULATING YOUR FEE?

**The 'Musicians Australia  
Minimum Fee'**

**\$250**

+

**The 'Artist's Fee'**

**Considers Additional Factors  
(e.g. local market conditions,  
expenses, your personal fee)**

=

**Your Total Fee**

# INCLUSIVE OR EXCLUSIVE OF SUPER?

There is no hard or fast rule as to whether superannuation should be inclusive or exclusive of your contracted fee. This needs to be established as part of your initial contract/fee negotiations.

# INCLUSIVE OR EXCLUSIVE OF SUPER? EXAMPLE 1

A nightclub and a DJ agree to an hourly rate of \$100 exclusive of superannuation. If the DJ played a 2 hour set, the DJ would receive \$200 into their bank account and \$22 into their super fund. The DJ is receiving \$222 in total.

DJ Fee 2 hours @ \$100

Invoice Total

Superannuation Owed

\$200.00

\$200.00

\$22.00

\$222.00

# INCLUSIVE OR EXCLUSIVE OF SUPER? EXAMPLE 2

A nightclub and a DJ agree to an hourly rate of \$100 inclusive of superannuation. If the DJ played a 2 hour set, the DJ would receive \$180.19 into their bank account and \$19.81 into their super fund. The DJ is still receiving \$200 in total.

DJ Fee 2 hours @ \$90.09	\$180.19	}	\$200.00
Invoice Total	\$180.19		
Superannuation Owed	\$19.81	}	

# SUPER AND GST

The GST component of a payment to a 'deemed employee' is not included in the calculation of superannuation payable.

Calculate GST on the invoiced amount, less the superannuation guarantee.

# SUPER AND GST EXAMPLE 1

You are a sole trader who is registered for GST. You have negotiated a performance fee of \$2,000 plus superannuation. Your invoice would detail:

Performance Fee	\$2,000.00
GST	\$200.00
Invoice Total	\$2,200.00
Superannuation Owed	\$220.00

# SUPER AND GST EXAMPLE 2

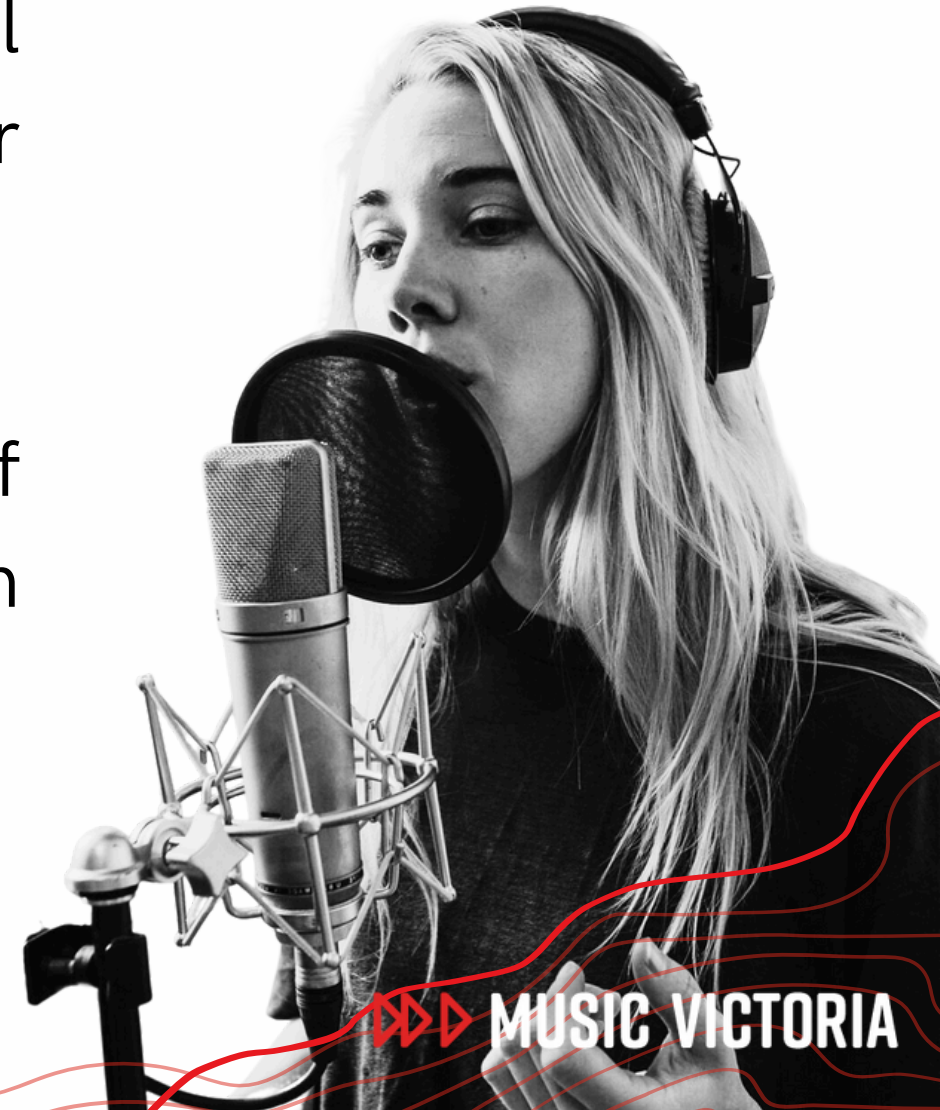
You are a sole trader who is registered for GST. You have negotiated a performance fee of \$2,000 including superannuation. Your invoice would detail:

Performance Fee	\$1,801.80	}	\$2,000.00
GST	\$180.18		
Invoice Total	\$1,981.98		
Superannuation Owed	\$198.20		

# SUPER AND EQUIPMENT HIRE

Superannuation is payable when the individual works under a contract that is wholly or principally for their labour.

Materials, equipment or reimbursement of expenses, is excluded from the superannuation guarantee calculation.





# SUPER AND EQUIPMENT HIRE EXAMPLE 1

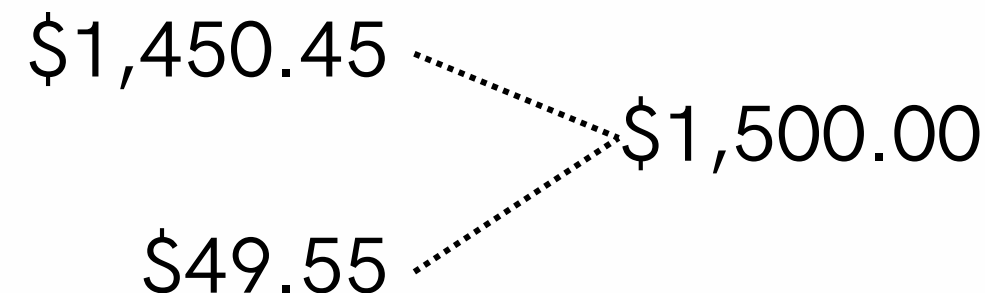
You have engaged a sole trader roadie to assist with set up/pack down, their fee is super exclusive. You are also hiring backline equipment from the same roadie. Their invoice would detail:

Road Manager Fee	\$500.00
Backline Hire	\$1,000.00
Invoice Total	\$1,500.00
Superannuation Owed	\$55.00

# SUPER AND EQUIPMENT HIRE EXAMPLE 2

You have engaged a sole trader roadie to assist with set up/pack down, their fee is \$1,500 including labour, equipment hire and super. Their invoice would detail:

Road Manager Fee	\$450.45
Equipment Hire	\$1,000.00
Invoice Total	\$1,450.45
	\$1,500.00
Superannuation Owed	\$49.55



# SUPER AND TICKET SALES

Ticket proceeds constitute the sale of a good/service.

Receiving a percentage of event or gig ticket proceeds is excluded from superannuation guarantee.



# SUPER INFORMATION TO PROVIDE TO PAYERS

Include the following information on invoices so the payer can easily transfer superannuation on your behalf:

- Given and Last Name
- Postal Address
- Gender
- Date of Birth
- Tax File Number (optional)
- Super Fund Name
- Super Fund ABN
- Super Fund Member Number

# **SUPER IS THE OBLIGATION OF THE PAYER**

The business that is responsible for paying your invoice, has the obligation to pay your super into your specified super fund on your behalf.

The business paying you cannot add the superannuation component onto your invoice and ask you to pay your own super to cover the obligation.

This is not negotiable.

# ATO TOOLS

The Super Guarantee eligibility decision tool, available on the ATO website which steps you through a list of questions to assist, <https://www.ato.gov.au/Calculators-and-tools/Super-guarantee-eligibility/>

This link will help you find out if you need to pay superannuation for contractors, about offering choice of fund and how much to pay. <https://www.ato.gov.au/business/super-for-employers/work-out-if-you-have-to-pay-super/super-for-contractors/>



# BEN MASTWYK

MUSICIAN, DESIGNER, EDUCATOR,  
CO-FOUNDER OF GIGZZ!

Ben is a musician, designer and teacher. He has been organising gigs for himself and others for twenty years.

The Gigzz platform was born out of the development of my own tools to solve these very problems.



# ROSS MAHER

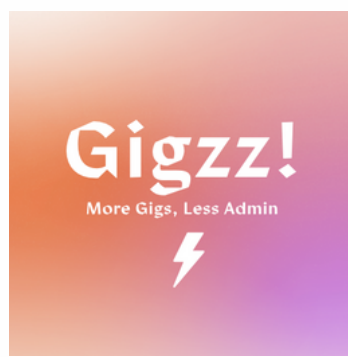
SOCIAL ENTREPRENEUR, TECH PROJECT MANAGER,  
CO-FOUNDER OF GIGZZ!

Ross has a background in helping social music based organisations become successful businesses.

Ross was impressed when he saw what Ben had created and realised there was a huge opportunity to create something truly useful to artists and venues.



# GIGZZ!

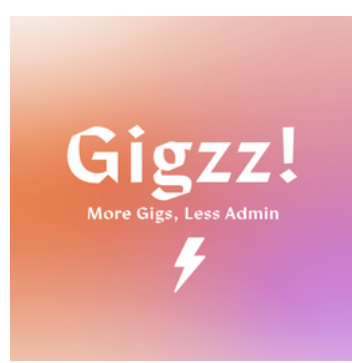


Gigzz! is an organisational tool for artists, bookers, players and crew to manage the business of gigging.

Gigzz! guides you through the process of negotiating, organising, promoting, and settling your gigs. It helps artists and bookers gather key details in an intuitive way and share it with the people that need to know.

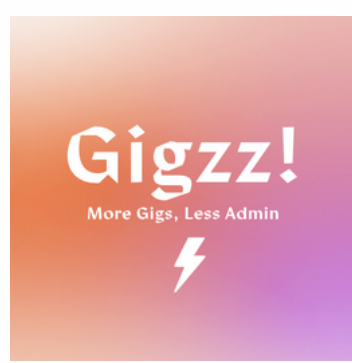
[www.gigzz.live/super\\_gig\\_calculator](http://www.gigzz.live/super_gig_calculator)

# GIGZZ!



Gigzz! are releasing an MVP in March 2024 that allows artists to invoice easier. It will also provide all the information for artists and venues to manage their super obligations. Other features to be developed include Tax and APRA reporting, Tour Planning, and Player Management.

# SUPER GIG CALCULATOR



Gigzz! and Music Victoria have partnered to provide gigging artists a simple solution to figuring out superannuation obligations.

This calculator will help determine how much super to pay your band members and the profitability of a gig when superannuation is paid to both the band leader and band members.

# QUESTIONS

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# DISCLAIMER

**THE CONTENTS OF THIS PRESENTATION ARE FOR  
GENERAL INFORMATION ONLY.**

**THEY ARE NOT INTENDED AS PROFESSIONAL  
ADVICE FOR YOU.**

**MUSIC VICTORIA, SORRENTO STRATEGIC  
ACCOUNTING PTY LTD AND GIGZZ! EXPRESSLY  
DISCLAIMS ALL LIABILITY FOR ANY LOSS OR  
DAMAGE ARISING FROM RELIANCE UPON ANY  
INFORMATION IN THIS PRESENTATION.**



**THANK YOU**  
**FOR ATTENDING**