



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

UNDERSTANDING MUSIC INDUSTRY SUPER

25 NOVEMBER 2025





AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

Acknowledgement of First Nations People and Country

The Australian Live Music Business Council (ALMBC) acknowledge the First Nations people of these unceded territories we live, create and work on. We recognise, respect and celebrate one of the world's oldest continuing holders of song and the cultural distinctions of First Nations people and value their rich and positive contribution to the music industry and more broadly Australian society. We, the Australian Live Music Business Council, pay our respects to all of the Traditional Owners and keepers of the lands and waterways and acknowledge all Elders past and present.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

ABOUT THE ALMBC





**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

ALMBC:

**Independent, not-for-profit organisation
National peak body for grass roots live music**

2140 members and 181 financial members

**The ALMBC provides advocacy on behalf of the live music sector,
actively supports, celebrates and promotes Australian grass roots
live music.**



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

The ALMBC is leading the national conversation on important topics such as:

Ticketing transparency

Support for grass roots venues and festivals

Arena Ticket Levy

Implications of global ownership

Precinct development

Superannuation and more.



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

Working across the continent - wherever there is grass roots live music industry:

BIGSOUND

WAMcon

Indie-Con

Regional & remote & online sessions

Advocacy

Music ACT Awards



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

DISCLAIMER

The contents of this presentation are for general information only.

They are not intended as professional advice for you.

The ALMBC, Sorrento Strategic Accounting Pty Ltd and Hot Giggity

Pty Ltd expressly disclaims all liability for any loss or damage arising from reliance upon any information in this presentation.



KYLIE THOMPSON

Kylie Thompson (FCPA) is the Managing Director 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 2025 Australian Women in Music Awards Tina Arena Special Impact Award, 2024 Australian Accounting Awards Public Accountant of the Year, 2023 Accounting Consultant of the Year at the Australian Accounting Awards and Women in Finance Awards.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

SUPER WHAT IS IT?



WHAT WE ALL KNOW

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

Superannuation Guarantee was 12% from 1 July 2025

WHAT WE **MAY** KNOW

As a minimum that employees (including casuals) be paid super if:

- They are over 18, OR under 18 and work more than 30 hours per week; and
- ~~○ Earn \$450 or more per month (before tax).~~

ALMBC

**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

WHAT IS AN “EMPLOYEE”?

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.



ALMBC



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

IS THIS DIFFERENT FROM AN INDEPENDENT CONTRACTOR?

Yes. A distinction has been drawn at common law between 'employees' and 'independent contractors'. In essence, an employee is employed by an employer on a contract of service (an employment contract), and an independent contractor is engaged by a Principal on a contract for service.

The law is very developed in this area, where courts now know who is deemed an employee and who is an independent contractor.

However, the discussion about the difference is not relevant to this discussion for reasons as follows.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

A microphone is positioned in the center of the frame, illuminated by purple and blue stage lights. The background is dark with some blurred light spots.

**Live Performers are
deemed “employees” for
the purposes of
superannuation.**



**Why is the music, events
and entertainment industry
talking about this now?**

SECTION 12 OF THE ACT:

(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.



ALMBC



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

SECTION 12 OF THE ACT:

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;

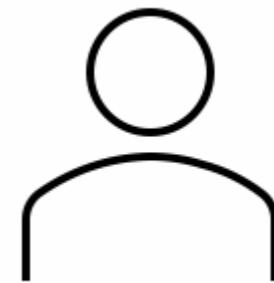
c) a person who is paid to perform services in, or in connection with, the making of any film, tape or disc or of any television or radio broadcast is an employee of the person liable to make the payment.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL



What does this mean for
sole traders in the music
and entertainment
industry?



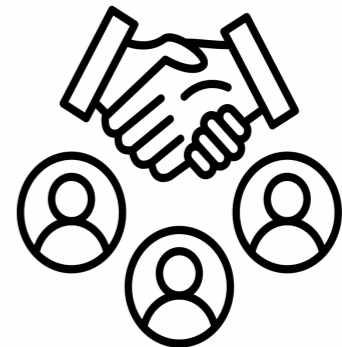
AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

What does this mean for performers
who are **companies?**





What does this mean for performers who are partnerships?



ARE YOU IN A TRUE PARTNERSHIP?

Definition of a partnership:

- require separate tax file numbers (TFN)
- must apply for an Australian business number (ABN) and use it for all business dealings
- share control and management of the business
- don't pay income tax on the income earned - each partner pays tax on the share of the net partnership income each receives
- require a partnership tax return to be lodged with the Australian Taxation Office (ATO) each year
- require each partner to be responsible for their own superannuation arrangements



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

Sole Trader, Partnership, Trust or Company?

What's best for me?



WHEN IS SUPERANNUATION PAID?

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

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

This changes on July 1 2026 when pay day super will be introduced.

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.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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.

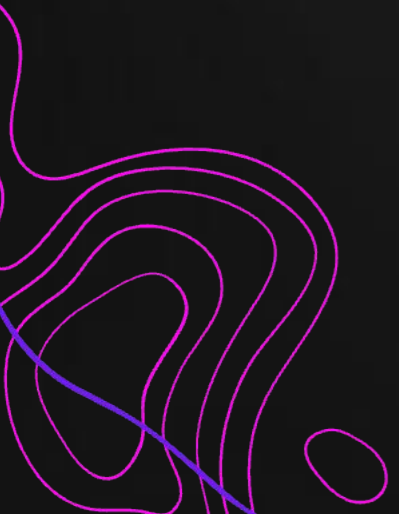


AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

MUSIC BUSINESS



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 business-like manner;
- Have registered a business name;
- Have registered a business name or secured an Australian Business Number (ABN)



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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).



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

PAYING SUPER



HOW DO I PAY SUPER FOR SOMEONE?

You can create a Small Business Super clearing house account on your MyGov Account. NB. A new Clearing House needed from 1 July 2026.

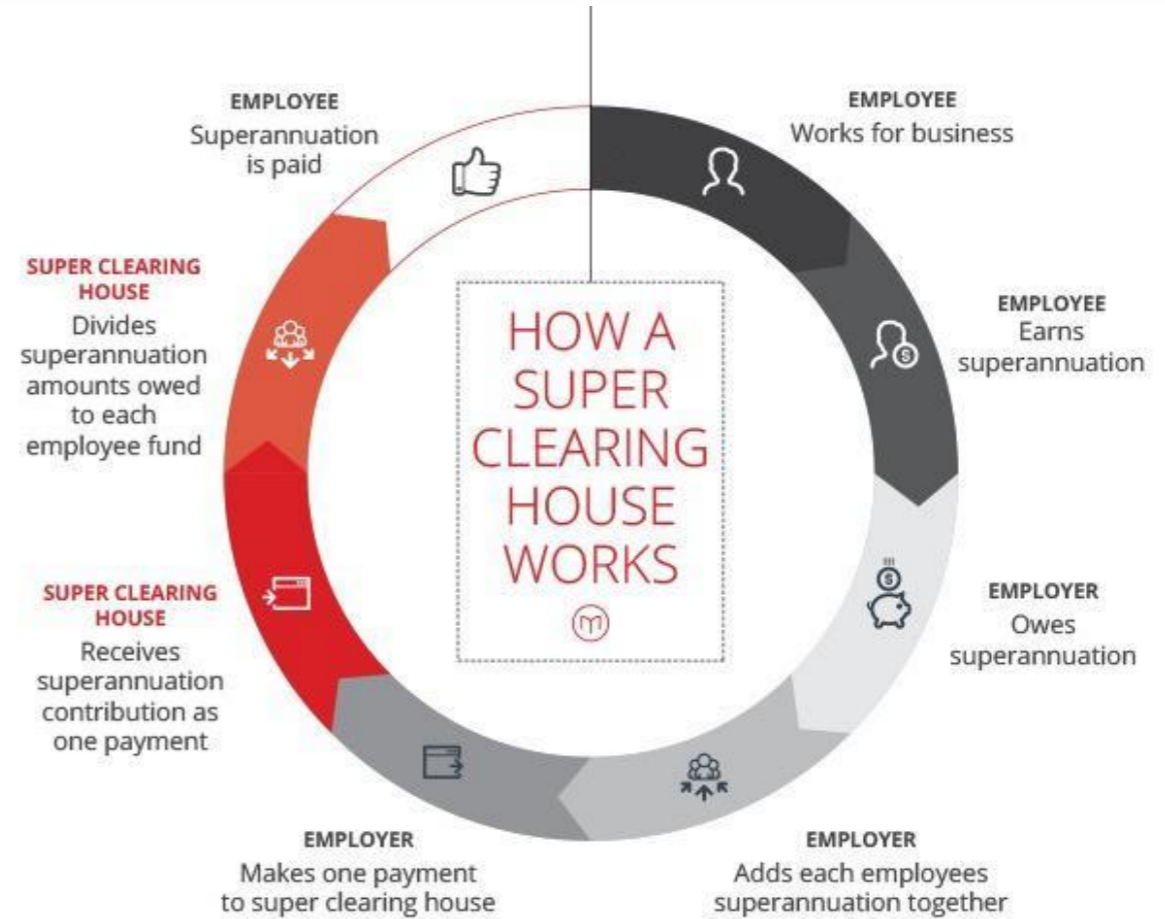
Your subcontractor will need to provide you with a completed Super Choice form within 28 days from the end of each quarter.

WHAT HAPPENS IF YOU **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;
- Failure to keep records (The maximum fine for an individual convicted of failing to keep records is 30 penalty units. You may also be liable for an administrative penalty of 20 penalty units.);
- Backpay.

WHAT IS A SUPER CLEARING HOUSE?

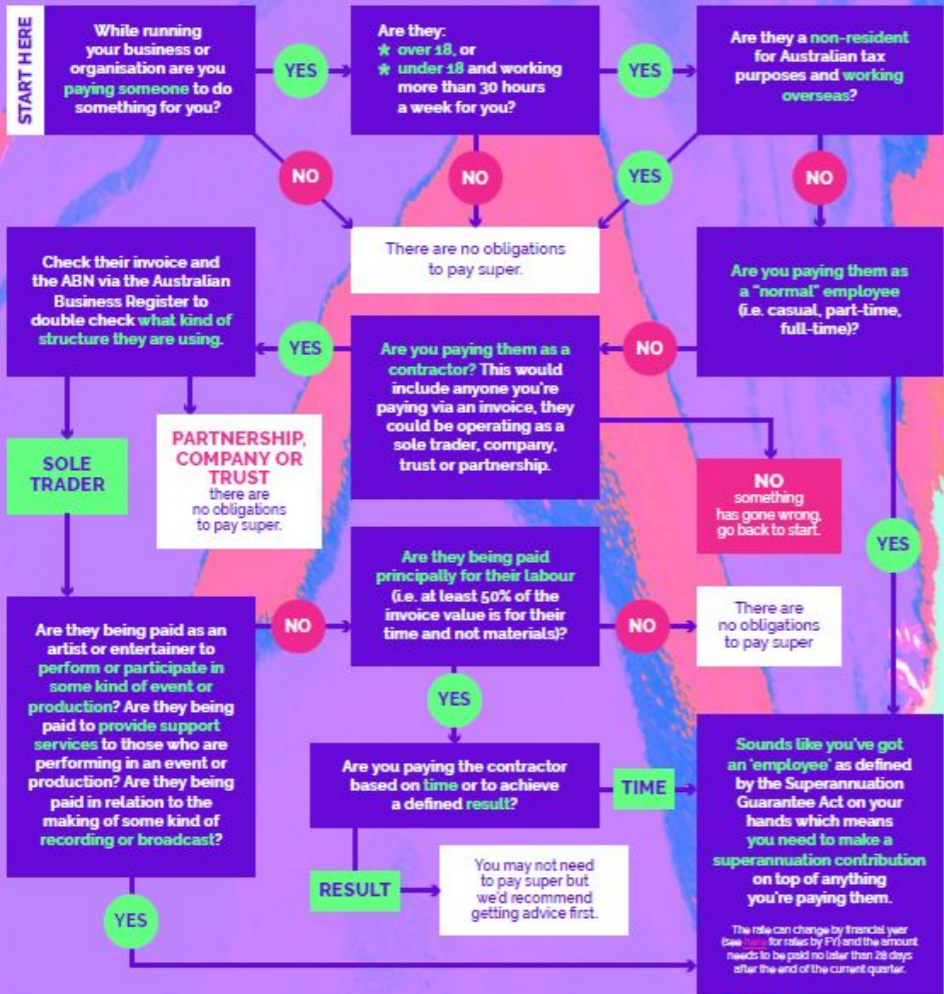
A clearing house pays super to your employees' super funds for you. You send a single electronic payment to the clearing house with all your employees' super contribution data, and the clearing house does the rest.



SOUND ADVICE

DO YOU NEED TO PAY SUPERANNUATION?

Check the flow chart every time you pay an invoice to see if you are required to pay super.



TIPS FOR PAYING SUPER:

- ★ Make superannuation part of the upfront fee negotiations so everyone is on the same page.
- ★ Tell contractors you can't pay the invoice until you get their super details so you're not left chasing them after the fact to make payment.
- ★ Make all required payments before 28 days after the end of the quarter to avoid penalties and interest and to ensure the payments are tax deductible for you.
- ★ Always use the ATO employee decision making tool when first paying someone and keep a record of the results on file in case of an audit.

Resources Available
Just ask us!



ALMBC

**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**



SUPER BEST PRACTICE

EXCLUSIVE OF SUPER?

A pub and an acoustic guitarist agree to an hourly rate of \$100 exclusive of superannuation. If the Muso played a 2 hour set, the Muso would receive \$200 into their bank account and \$24 into their super fund. The Muso is receiving \$224 in total.

Musician Fee 2 hours @	\$200.00	
\$100 Invoice Total	\$200.00	
Superannuation Owed	\$24.00	
		\$224.00

INCLUSIVE OF SUPER?

A pub and an acoustic guitarist agree to an hourly rate of \$100 inclusive of superannuation. If the muso played a 2 hour set, the muso would receive \$178.57 into their bank account and \$21.43 into their super fund. The Muso is still receiving \$200 in total.

Muso Fee 2 hours@\$89.28

Invoice Total

Superannuation Owed

\$178.57

\$178.57

\$21.43

\$200.00



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

SUPER AND GST

You are a sole trader support act who is registered for GST. You have negotiated a performance fee of \$1,500 plus superannuation. Your invoice would detail:

Performance Fee	\$1,500.00
GST Invoice	\$150.00
Total	\$1,650.00
Superannuation Owed	\$180.00



SUPER AND EQUIPMENT HIRE EXCLUSIVE

You have engaged a sole trader sound tech, their fee is super exclusive. You are also hiring backline equipment from the same tech. Their invoice would detail:

Sound Tech	\$500.00
Backline Hire	\$1,000.00
Invoice Total	\$1,500.00
Superannuation Owed	\$60.00

SUPER AND EQUIPMENT HIRE INCLUSIVE

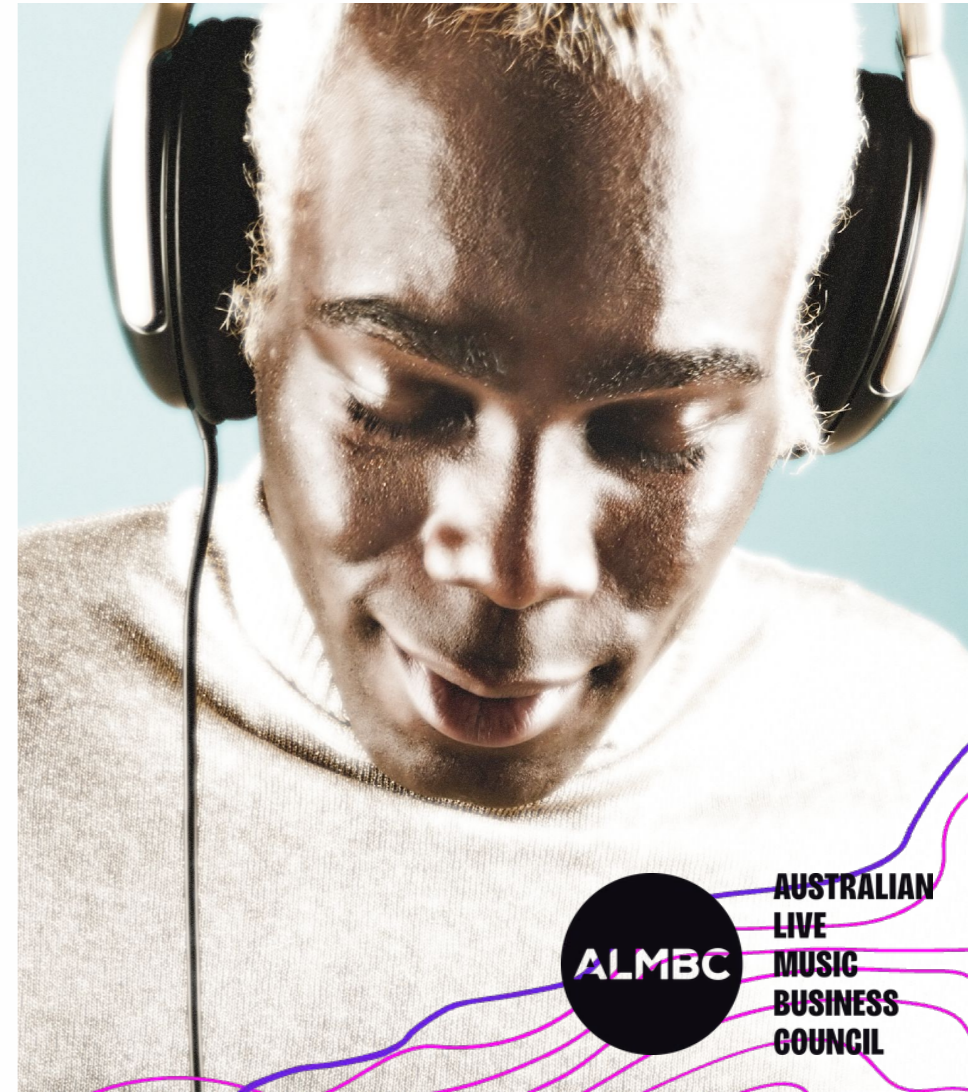
You have engaged a sole trader sound tech, their fee is \$1,500 including labour, equipment hire and super. Their invoice would detail:

Sound Tech	\$446.43	
Equipment Hire	\$1,000.00	
Invoice Total	\$1,446.43	\$1,500.00
Superannuation Owed	\$53.57	

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



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

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.



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

ATO TOOLS

The SuperGuarantee 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/>



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

SUPER MANAGEMENT

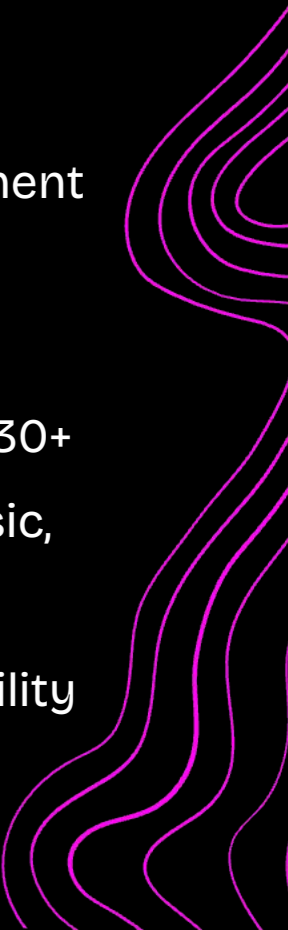
HOT *Giggity*



NED WALKER

FOUNDER HOT GIGGITY, HOT LINKS, WEMARKETU

Ned Walker is the founder behind three Australian-built platforms and businesses: Hot Giggity, the live entertainment booking and compliance system; Hot Links, the smart short link and QR-powered engagement tool for ticketed events; and WeMarketU, a results-driven digital marketing agency. A former member of JJJ Unearthed-winning band Shifter with 30+ years as a working performer alongside roles in music, tech and digital marketing, Ned brings a rare combination of industry insight and technical capability to every project he leads.



ABOUT HOT GIGGITY

HOT *Giggity*

- Built by the industry, for the industry
- Designed for venues, artists, agents, bandleaders, artists/entertainers
- Centralised gig booking management – condensing many platforms into one to increase efficiency
- Booking tools including integrated calendars, worksheets and contracts
- Automated invoicing with Xero integration
- Automated gig promotion to keep shows in front of audiences
- Now adding streamlined super and payments so everyone gets booked, confirmed and paid with less admin

ALMBC

AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

MAKING SUPER SIMPLE

HOT *Giggity*

- Hot Giggity records legal entity + super details for sole traders
- Auto-calculates SG (12%) on sole trader bookings
- Keeps SG separate from the invoice total; shows it clearly
- Payer remits SG direct to the artist's fund (not to the artist)
- Per-player invoicing for multi-player acts (duos/bands) so each sole traders SG is split correctly.
- Super Ledgers to track what's owed and what's paid per gig.
- SG payments via integrated super clearing house payments solution



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

ARTISTS CAPTURE SUPER DETAILS


- Hot Giggity is and will remain free for artists to be booked by hirers
- Select legal entity type – sole trader, partnership, company, trust
- Add super fund details – fund name, USI, member number
- From then on, super details auto-fill for every booking and invoice



 Ned Walker
Artist/Entertainer

+ Create Booking

 Dashboard

 Connect (Search)

 My Gigs

 Messages

 Notifications 73

 Manage ▼

 Calendar

 Invoices

 Super Ledgers

 Promote ▼

 Support

 Refer a Venue

Superannuation

Add your superannuation details here. All users must set their legal entity. Sole traders must also add all super fund details.

Ned Walker

BSB

123456

Account Number

1234567

Legal Entity*

Sole Trader ✕ ▼

First Name*

Edward

Last Name*

Walker

Date of Birth*

25-12-2000

Tax File Number*

***** 3a3

EDIT

ADD CUSTOM SUPER PROVIDER SETTING

Fund Name*

The Trustee for ANZ AUSTRALIA STAFF SUPERANNUATION SCHEME ✕ ▼

Product Name*

ANZ Australian Staff Superannuation Scheme - Pension ✕ ▼

Super ABN*

83810127567

USJ*

83810127567898

Super Fund Member Number*

12345678912

Outgoing Invoices

Use this section to manage your outgoing invoices to venues and clients. If your outgoing invoicing entity is different to your agency name, you can set that here. This entity will be applied to your outgoing invoices.

Outgoing Invoices Payment Term

7 days ▼

Outgoing invoices due date

Next Invoice Number

802

Payment Options

Direct Deposit ▼

Set legal entity for outgoing invoices



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

HIRERS CREATE BOOKINGS



- Venue or agent creates a booking and selects the act
- Hot Giggity checks each payee's entity type
- Sole traders automatically flag as "super payable"
- The booking sheet shows performance fee, super and invoiced amount in real time
- Hirers see their super liability up-front before they confirm

WHAT HIRERS SEE

- Agent or venue enters the Performance Fee (ex tax) for the act
- Toggle “Fee includes super” on/off – Hot Giggity adjusts the math for you
- Agent adds Commission as a dollar amount (or %); system checks it can’t exceed the gig fee
- Hot Giggity auto-calculates “Super Paid to Act” at the current SG rate for sole traders
- “Total Fee to Venue (ex tax)” shows the full cost: performance fee + super + commission
- “Total Act Invoice” shows exactly what the act will invoice

WHAT AGENTS SEE – FEE EXCLUDES SUPER

HOTgiggity

Acme Agency Agent

+ Create Booking

- Dashboard
- Connect (Search)
- Booking Station
- My Gigs
- Messages 7
- Notifications 98
- Manage
- Calendar
- Invoices
- Super Ledgers
- Promote
- Support

Fee Detail

Manually input gig fee and your \$ fee or hit drop down for % fee. System will automatically calculate your commission fee and the balance gig fee to the act.

Performance Fee (ex Tax)	\$ 450	<input type="checkbox"/> Fee includes super
Agent Commission	\$ 40	Commission paid to Agent
Percentage 0 to 100% and commission is not more than Gig Fee		
Total Fee to Venue (ex Tax)	\$ 544	Super Paid to Act
Percentage 12% of Performance Fee paid to act		
Total Act Invoice	\$ 450.00	<input type="checkbox"/> Immediate invoice (ignores invoice batching)

Gig Requirement

Let the artist know the details of the gig, number of sets, vibe, suggested genres and what to wear.

Number of Sets	3	Dress
Vibes		
Suggested Genres		

Production Requirements Detail

List any production requirements that the act will need to provide for the gig. Also use this field to advise the act if production is being supplied by the venue or the client.


Production Requirements

1 2 3 4 5 6 " ☰ ☷ < >

B *I* U

Front of house provided. Artist to supply on stage equipment and f



Save as Production Requirements Template




ALMBC

AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

WHAT AGENTS SEE – FEE INCLUDES SUPER

98

 Acme Agency
Agent

[+ Create Booking](#)

[Dashboard](#)

[Connect \(Search\)](#)

[Booking Station](#)

[My Gigs](#)

[Messages](#) 7

[Notifications](#) 98

[Manage](#) ▼

[Calendar](#)

[Invoices](#)

[Super Ledgers](#)

[Promote](#) ▼

[Support](#)

Fee Detail

Manually input gig fee and your \$ fee or hit drop down for % fee. System will automatically calculate your commission fee and the balance gig fee to the act.

Performance Fee (ex Tax)

Fee includes super

Agent Commission

Commission paid to Agent

Percentage 0 to 100% and commission is not more than Gig Fee

Total Fee to Venue (ex Tax)

Super Paid to Act

Percentage 12% of Performance Fee paid to act

Total Act Invoice

Immediate invoice (ignores invoice batching)

Gig Requirement

Let the artist know the details of the gig, number of sets, vibe, suggested genres and what to wear.

Number of Sets

Dress

Vibes

Suggested Genres

Production Requirements Detail

List any production requirements that the act will need to provide for the gig. Also use this field to advise the act if production is being supplied by the venue or the client.


Production Requirements

1 2 3 4 5 6 ” ≡ ≡ <> Fullscreen

B *I* U



FOH supplied by the venue. Artist to supply |


Save as Production Requirements Template



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

WHAT VENUES SEE – FEE EXCLUDES SUPER

74 

 Ned Walker
Staff

[+ Create Booking](#)

[Dashboard](#)

[Connect \(Search\)](#)

[Booking Station](#)

[My Gigs](#)

[Messages](#)

[Notifications](#) 74

[Manage](#) ▼

[Calendar](#)

[Invoices](#)

[Super Ledgers](#)

[Promote](#) ▼

[Support](#)

Fee Detail

Enter the fee that will be paid to the entertainer excluding tax.

Performance Fee (ex Tax) Fee includes super

Total Gig Fee (ex Tax) Super Contribution
Percentage 12% of gig fee paid to act

Act Invoice Amount (ex Tax)

Immediate invoice (ignores invoice batching)

Gig Requirement

Let the artist know the details of the gig, number of sets, vibe, suggested genres and what to wear.

Number of Sets Dress

Vibes

Suggested Genres


Production Requirements Detail

List any production requirements that the act will need to provide for the gig. Also use this field to advise the act if production is being supplied by the venue or the client.

Production Requirements

Save as Production Requirements Template

Notes



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

THE ARTIST'S INVOICE VIA HOT GIGGITY

- HG automatically generates a standard tax invoice with artist details, the hirer's details, invoice number and payment terms
- If the hirer has batched invoicing enabled (weekly/fortnightly), each gig appears as a separate line item with description, date/time and fee ex GST, plus a GST column and totals
- Invoice Total includes performance fees + GST only – no super mixed into the amount
- A dedicated “Superannuation Guarantee (SG) Payable” section shows the SG amount and rate
- The invoice lists the artist's nominated super fund details – fund name, ABN, USI and member number, so hirers know exactly where to pay



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL



Ned Walker

Edward Street
Brisbane City, QLD, 4000
0411111111
eddie@hotgiggity.com
ABN: 71111111111

Tax Invoice

Date: November 14, 2025
Invoice#: HG-784

To: Acme Agency
ari@acmeagency.com.au

The Rocks
NSW, 2000

Payment Terms	Due Date
7 days	21/11/2025

Description	GST	Fee
Bernard Fanning - Duo @ Easy Times - 14/11/2025 - 07:00 pm to 10:00 pm	GST-10.00%	\$300.00
Ned Walker - Duo @ Cali Beach - 14/11/2025 - 02:00 pm to 05:00 pm	GST-10.00%	\$535.71
Total		\$835.71
GST-10.00%		\$83.57
Invoice Total		\$919.28

Please make payments to:
Bank Account Name: Ned Walker
BSB: 123456
Account Number: 1234567

Superannuation Guarantee (SG) Payable:
\$64.29 (at 12.00%) — to be paid directly to the nominated super fund below.
Super Fund: The Trustee for ANZ AUSTRALIA STAFF SUPERANNUATION SCHEME - ANZ
Australian Staff Superannuation Scheme - Pension
ABN: 01201323872977
USI: 83810127567898
Member Number: 01201323872977

Superannuation is a separate obligation and is **not included** in the invoice total.



Description	GST	Fee
Bernard Fanning - Duo @ Easy Times - 14/11/2025 - 07:00 pm to 10:00 pm	GST-10.00%	\$300.00
Ned Walker - Duo @ Cali Beach - 14/11/2025 - 02:00 pm to 05:00 pm	GST-10.00%	\$535.71
Total		\$835.71
GST-10.00%		\$83.57
Invoice Total		\$919.28

Please make payments to:

Bank Account Name: Ned Walker
BSB: 123456
Account Number: 1234567

Superannuation (SG) Payable:

\$64.29 (at 12.00%) — to be paid directly to the nominated super fund below.

Super Fund: The Trustee for ANZ AUSTRALIA STAFF SUPERANNUATION SCHEME - ANZ
Australian Staff Superannuation Scheme - Pension

ABN: 01201323872977

USI: 83810127567898

Member Number: 01201323872977

Superannuation is a separate obligation and is **not included** in the invoice total.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

THE SUPER LEDGER

HOT *Giggity*

- Every confirmed booking writes to the Super Ledger
- Filter by venue, act, player or date range
- See at a glance: what's owed, related invoice, payment status
- Export to CSV or into payroll systems for payment runs
- Full audit trail of SG calculations for ATO peace of mind

+ Create Booking

Dashboard

Connect (Search)

Booking Station

My Gigs

Messages 7

Notifications 98

Manage

Calendar

Invoices

Super Ledgers

Promote

Support

Super Ledgers

All Contacts

All Venues

Custom

01-10-2025

31-12-2025

SUPER OWED TO ME

SUPER I OWE

Super I Owe

Super you're responsible to remit when you are the payer for a sole trader artist on a booking

<input type="checkbox"/>	Booking Date	Booking Title	Contact Name	Status	Super Fee	Related Invoice	ACTIONS
<input type="checkbox"/>	02 Oct 2025	Bernard Fanning - Duo @ Archer Brewing	Bernard Fanning	Pending	\$42.86	HS-105	ACTIONS
<input type="checkbox"/>	02 Oct 2025	Bernard Fanning - Duo @ Archer Brewing	Ned Walker	Pending	\$48.00	HS-765	ACTIONS
<input type="checkbox"/>	03 Oct 2025	Bernard Fanning - Duo @ Hot Giggity Brisbane	Bernard Fanning	Pending	\$42.86	HS-120	ACTIONS
<input type="checkbox"/>	03 Oct 2025	Franky Smart Duo @ Archer Brewing	Claire Walters	Pending	\$64.29	HS-21	ACTIONS
<input type="checkbox"/>	03 Oct 2025	Franky Smart Duo @ Archer Brewing	Claire Walters	Pending	\$64.29	HS-21	ACTIONS
<input type="checkbox"/>	03 Oct 2025	Franky Smart Duo @ Archer Brewing	Claire Walters	Pending	\$37.50	HS-21	ACTIONS
<input type="checkbox"/>	03 Oct 2025	Franky Smart Duo @ Archer Brewing	Will Mart	Pending	\$37.50	HS-2	ACTIONS
<input type="checkbox"/>	04 Oct 2025	Liam and Ned @ Archer Brewing	Bernard Fanning	Pending	\$32.14	HS-91	ACTIONS
<input type="checkbox"/>	04 Oct 2025	Liam and Ned @ Archer Brewing	Ned Walker	Pending	\$0.00	HS-757	ACTIONS
<input type="checkbox"/>	04 Oct 2025	Bernard Fanning @ Archer Brewing	Bernard Fanning	Pending	\$48.00	HS-91	ACTIONS
<input type="checkbox"/>	05 Oct 2025	Ned Walker - Duo @ BNE BARACCA	Ned Walker	Pending	\$35.36	HS-758	ACTIONS



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

+ Create Booking

Dashboard

Connect (Search)

My Gigs

Messages

Notifications 73

Manage

Calendar

Invoices

Super Ledgers

Promote

Support

Refer a Venue

Super Ledgers

Custom

01-10-2025

31-12-2025

SUPER OWED TO ME

SUPER I OWE

Super Owed to me

Super amounts due to you from the payer for bookings you arranged or supplied, where sole-trader performers triggered Super Guarantees.

<input type="checkbox"/>	Booking Date	Booking Title	Contact Name	Status	Super Fee	Related Invoice	
<input type="checkbox"/>	02 Oct 2025	Bernard Fanning - Duo @ Archer Brewing	Acme Agency	Pending	\$48.00	HS-765	ACTIONS
<input type="checkbox"/>	04 Oct 2025	Liam and Ned @ Archer Brewing	Acme Agency	Pending	\$0.00	HS-757	ACTIONS
<input type="checkbox"/>	05 Oct 2025	Ned Walker - Duo @ BNE BARACCA	Acme Agency	Pending	\$35.36	HS-758	ACTIONS
<input type="checkbox"/>	11 Oct 2025	Bros of Eustace Road @ Easy Times	Acme Agency	Pending	\$32.14	HS-766	ACTIONS
<input type="checkbox"/>	14 Oct 2025	Ned Walker - Duo@Cali Beach	Eddie Smith	Pending	\$39.60	HS-783	ACTIONS
<input type="checkbox"/>	18 Oct 2025	Ned Walker - Duo @ Easy Times	Acme Agency	Pending	\$41.25	HS-778	ACTIONS
<input type="checkbox"/>	19 Oct 2025	Ned Walker @ Cali Beach	Acme Agency	Pending	\$42.86	HS-734	ACTIONS
<input type="checkbox"/>	01 Nov 2025	2PM - DUO @ Aquababies Indonesia	Avril2 PM	Pending	\$32.14	HS-801	ACTIONS
<input type="checkbox"/>	14 Nov 2025	Ned Walker - Duo @ Cali Beach	Acme Agency	Pending	\$64.29	HS-784	ACTIONS



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

THE MULTI-PLAYER ACT PROBLEM

- In most gigs, the act owner / bandleader invoices the hirer for the full performance fee
- The hirer only has a contract with the act owner, so they are required to pay all the money and all the super to the act owner
- But in a typical band, every player is a sole trader with their own ABN and super fund
- The act owner is then expected to:
 - Work out each player's SG,
 - Pay it into each fund, and
 - Keep proof in case the ATO ever asks
- In practice this is confusing, time-consuming and easy to get wrong



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

EXAMPLE

- 4-piece band, total performance fee = \$1,600 ex super, ex GST
- Player splits agreed at \$400 per player
- Super at 12% on \$1,600 = \$192 SG in total
- That's \$48 SG per player
- Act owner invoices hirer for \$1,600 (performance fee only)
- Hirer must remit the full \$192 SG to the act owner, because that's who invoiced
- Act owner now has \$192 of SG but is only personally entitled to \$48
- They're responsible for on-paying \$144 of super to the other three players' funds – a job most bandleaders were never set up to do

INDUSTRY-FIRST SOLUTION: PLAYER INVOICE TO HIRER

- Act Owners / Agent turns on 'Act Player invoices paid by Agency /Venue'
- Act owners add players to the lineup in Hot Giggity.
- When act owner accept a booking, they set per-player splits and invite players - retaining control of fees and subs - fee splits are not visible for players.
- Players accept the booking in HG
- Act owner and player invoices are automatically sent to the hirer, with each sole trader SG shown separately.
- The hirer pays the gig fee + SG directly to each players' super fund (fair, compliant, less admin)
- Industry-first: no other platform offers this per-player invoicing flow (unless hirer books each player separately)



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

ACT PLAYER INVOICES PAID BY HIRER SETTINGS

HOTgiggity

Ned Walker
Artist/Entertainer

+ Create Booking

Dashboard / My Agents

My Agent

My Agents
Use this section to manage which agents you connect to your calendar and be able to book through them.

Invoice Settings for Acts Booked by Ari Gold (Acme Agency)

Enabling this feature will result in your act player invoices being sent to the agent for payment.

Act Name	Act Type	Invoice Type
Ned & Bernard	Duo	<input checked="" type="checkbox"/> Act Player Invoices paid by Agency
Bros of Eustace Road	Duo	<input checked="" type="checkbox"/> Act Player Invoices paid by Agency
Liam and Ned	Duo	<input checked="" type="checkbox"/> Act Player Invoices paid by Agency
Ned Walker	Solo	<input type="checkbox"/> Act Player Invoices paid by Agency
Davus Grolus	Solo	<input type="checkbox"/> Act Player Invoices paid by Agency
Ned Walker - Duo	Duo	<input type="checkbox"/> Act Player Invoices paid by Agency
Flying Blind - 4 Piece	Quartet / 4 Piece	<input checked="" type="checkbox"/> Act Player Invoices paid by Agency

CLOSE SUBMIT

Well Play Agency Ned Walker

G.W.E. GWE Ned Walker

Status

Accepted

Remove

Update Invoice Setting

Accepted

Accepted

Accepted

Accepted

Accepted

Accepted


Accepted


Accepted




AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

ACT OWNER SETTING PLAYER FEES



73




Ned Walker
Artist/Entertainer

+ Create Booking

- Dashboard
- Connect (Search)
- My Gigs
- Messages
- Notifications 73
- Manage
- Calendar
- Invoices
- Super Ledgers
- Promote
- Support
- Refer a Venue

Edit Booking - Hot Giggity Brisbane / 06-12-2025

Accepted

1 Booking Details
 2 Negotiate/Message
 3 Line-up
 4 Promote
 5 Setlist
 6 History


Gig Fee Summary

Use this section to distribute gig fees.

Instruments	Player Name	Player Fee	Super Fee	Invoice Amount	
-	Ned Walker (Act Admin)	\$ 0.00	\$ 0.00	\$ 0.00	
Acoustic Guitar,Piano,Lead Vocals	Ned Walker	\$ 300.00	\$ 32.14	\$ 267.86	EDIT
Bass Guitar	Lincoln Retallack	\$ 300.00	-	\$ 300.00	EDIT
Acoustic Guitar,Electric Guitar	Martin Gibbons	\$ 300.00	\$ 32.14	\$ 267.86	EDIT
Drum Kit	Mike Grabbe	\$ 300.00	-	\$ 300.00	EDIT
Total		\$ 1200.00	\$ 64.28	\$ 1135.72	

Players Line Up


Select and invite your players to this gig.



Ned Walker
Acoustic Guitar,Piano,Lead Vocals

Fee Amount \$ 300.00


Status Accepted



Lincoln Retallack
Bass Guitar

Fee Amount \$ 300.00


Status Not Yet Invited



Martin Gibbons
Acoustic Guitar,Electric Guitar

Fee Amount \$ 300.00


Status Not Yet Invited



Mike Grabbe
Drum Kit

Fee Amount \$ 300.00

Status Not Yet Invited



**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

SUPER PAYMENTS



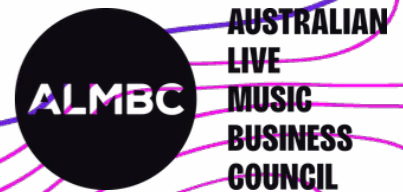
- The Super Ledger shows exactly how much super is owed to each artist
- Venues, agents and bandleaders click “Send to Clearing House” from that screen
- Hot Giggity sends the super details for each artist to an approved clearing house
- The system then shows a single total super amount, plus clear bank/BPAY instructions
- The hirer makes one normal payment from their business bank account using those details
- The clearing house distributes the money to each artist’s super fund and confirms when it’s processed, updating the Super Ledger records as paid, with payment reference number
- This Stage 1 process will be live in time for the 28 January super payment run
- Our upcoming fully integrated, one-click payment solution (gig fees + super together) will be designed to be Pay Day Super compliant when the new rules commence



KEEN TO LEARN MORE?



- To book a Demo or ask a question please email support@hotgiggity.com
- Ask us about our special ALMBC Member rates





AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

QUESTIONS





**AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL**

DISCLAIMER

The contents of this presentation are for general information only.

They are not intended as professional advice for you.

The ALMBC, Sorrento Strategic Accounting Pty Ltd AND Hot Giggity expressly disclaims all liability for any loss or damage arising from reliance upon any information in this presentation.



AUSTRALIAN
LIVE
MUSIC
BUSINESS
COUNCIL

THANK YOU FOR ATTENDING