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COUNCIL

UNDERSTANDING MUSIC INDUSTRY SUPER

2 JUNE 2026





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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.



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ABOUT THE ALMBC





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ALMBC:

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

**2134 members and 197 financial members from the biggest
independent agencies, bookers, promoters & venue companies to a
stack of sole traders**

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



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

Ticketing transparency

Insurance

Support for grass roots venues and festivals

Grass Roots Ticket Levy

Implications of global ownership

Precinct development & Planning Parity

Funding Parity

Superannuation and more.



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

BIGSOUND

WAMcon

Indie-Con

Regional & remote & online sessions

Advocacy

Music ACT Awards

Regional Festivals & events



KYLIE THOMPSON

Kylie Thompson (FCPA) is the Managing Director of Sorrento Strategic Accounting, a specialist tax and advisory firm for the music industry.

With over 30 years of experience, she supports artists' financial **stability** and wellbeing, helping musicians build long-term, sustainable careers.

An active industry advocate and multi award-winning accountant, Kylie also champions events, grants and initiatives that strengthen the wider music community.



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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).~~

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.

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.



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**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.

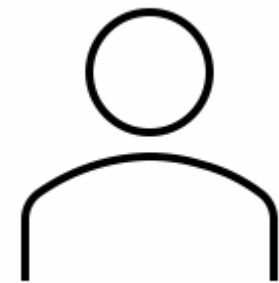
SECTION 12 OF THE ACT:

- 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.

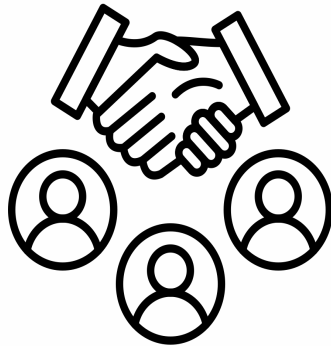


What does this mean for
sole traders in the music
and entertainment
industry?



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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

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



Sole Trader, Partnership, Trust or Company?

What's best for me?



WHEN IS SUPERANNUATION PAID?

As of 1st July 2026, Pay Day Super is being introduced.

Super Contributions are to be paid within 7 days of employee or subcontractor payment.

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 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

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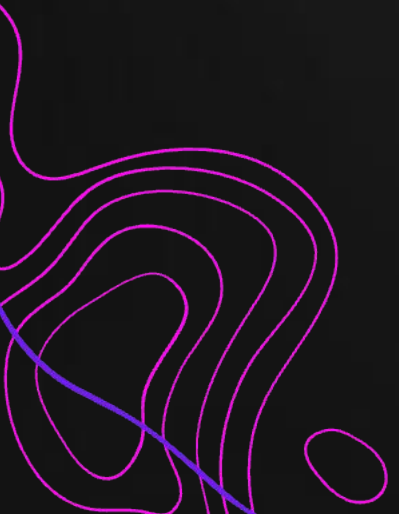
The partners in the partnership are not your employees.

Super does not apply.



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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)

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.



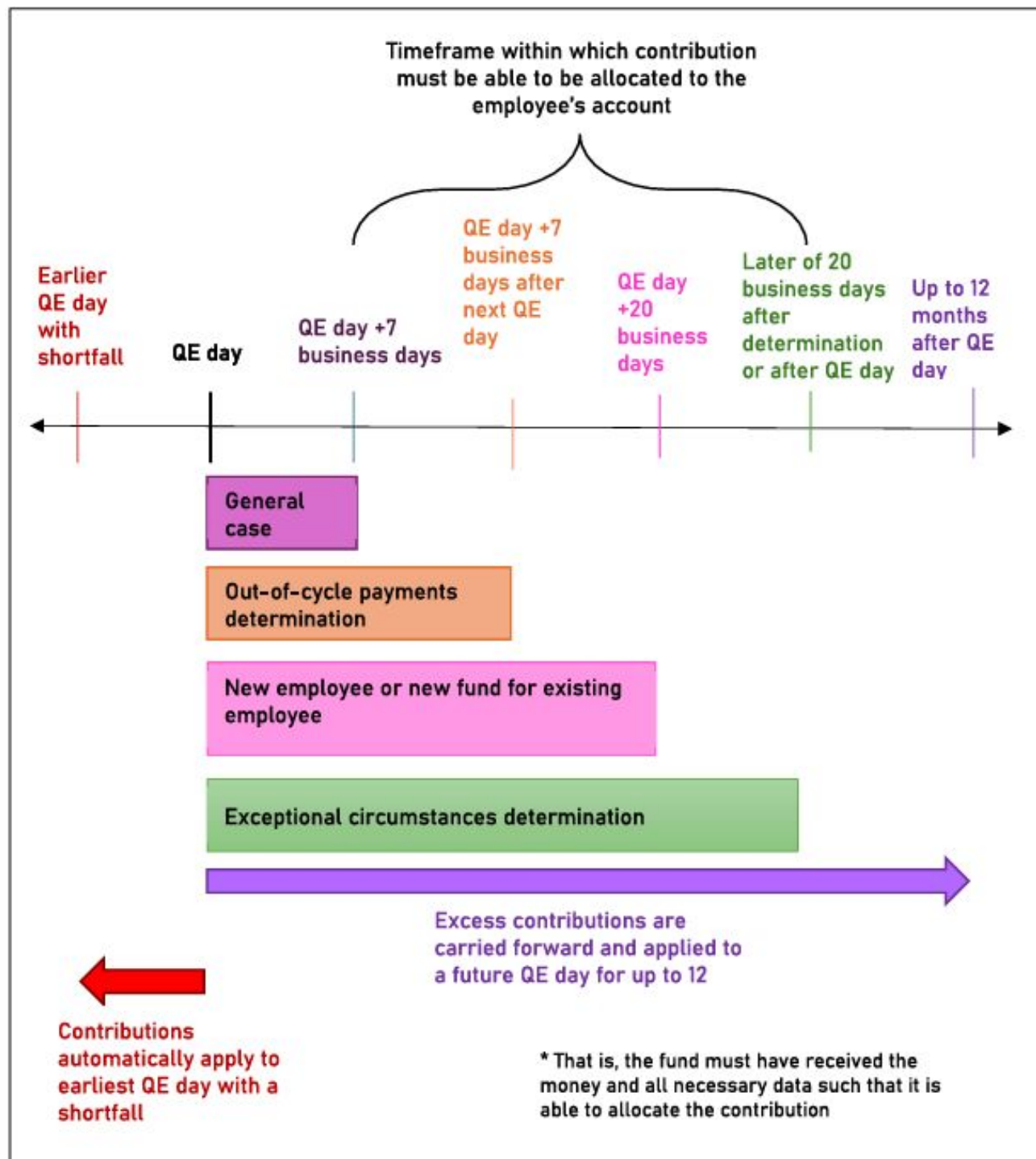
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PAYDAY SUPER

What Artist Managers & Booking Agents
Need to Know

What is Payday Super?

- From 1 July 2026, employers must pay super within 7 business days of payday.
- The current quarterly super system is being replaced.
- Designed to improve retirement outcomes and reduce unpaid super.
- ATO will monitor compliance much more closely and more frequently.



Why This Matters to the Music Industry

- Many musicians work through informal arrangements and irregular engagements.
- Managers and booking agents often coordinate payments.
- Bands may include multiple members with different tax and super structures.
- Touring, one-off gigs, and contractor arrangements can create compliance risks.

Who Could Be Affected?

- Artist management companies employing staff.
- Booking agencies paying performers directly.
- Bands operating through partnerships or companies.
- Sole trader musicians who hire support staff or session musicians.
- Businesses engaging contractors who may legally be treated as employees for super purposes.

The Biggest Change

- Super must now follow every payroll cycle.
- Weekly pay = weekly super.
- Fortnightly pay = fortnightly super.
- Late payments may trigger SG shortfall calculations and penalties almost immediately.

Penalties & Consequences

- Late super can trigger SG charges, notional interest, and administrative penalties.
- Penalties may apply even where super is eventually paid.
- Late payment penalties can reach up to 60% in some circumstances.
- Directors may face personal liability in certain structures.

Risk zone	Requirements
Low	An employer will be in the low-risk zone where all of the following have been met: - the employer attempted to ensure that all of their individual base SG shortfalls in relation to their employees were nil for the QE day, by making on-time contributions equal to or exceeding the individual SG amount - some or all of the eligible contributions were not received by the relevant fund (and allocable for the benefit of the employee) on time - these eligible contributions are received by the relevant funds and allocable for the benefit of the employees as soon as reasonably practicable, resulting in the employer having individual final SG shortfalls of nil for all employees for the QE day at that time.
Medium	An employer will be in the medium-risk zone where the employer does not meet the criteria to be in the low-risk zone, but the individual final SG shortfalls for all their employees are nil by 28 days after the end of the quarter in which the qualifying earnings were paid.
High	An employer will be in the high-risk zone where the employer does not meet the requirements to be in the low-risk or medium-risk zone. An employer will be in the high-risk zone if they have one or more individual final SG shortfalls greater than nil for their employees by 28 days after the end of the quarter in which the qualifying earnings were paid.

The End of the SBSCH

- The ATO Small Business Superannuation Clearing House closes from 1 July 2026. You should download all prior records from the ATO clearing house as it will disappear come July 1st 2026.
- Businesses must move to commercial clearing houses or payroll-integrated solutions.
- Managers and agencies should confirm software compatibility early.

Practical Steps to Take Now

- Review payroll frequency and payment workflows.
- Confirm super processing times with software providers.
- Review contractor arrangements carefully.
- Update onboarding procedures for musicians and crew.
- Ensure payroll staff are trained before July 2026.

Best Practice for Managers & Agents

- Keep written agreements for all performers and crew.
- Track all payment dates carefully.
- Build super cashflow into tour budgeting.
- Encourage artists to seek professional tax and super advice.
- Work closely with accountants and payroll specialists.

Key Takeaways

- Payday Super represents a major operational change for the music industry.
- Frequent payroll cycles mean frequent super obligations.
- Contractor classifications are now more important than ever.
- Early preparation will reduce compliance risk and administrative stress.
- Now is the time to review systems, processes, and advice structures.



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 @

\$100 Invoice Total

Superannuation 12%

\$200.00

\$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

\$178.57

Superannuation 12%

\$21.43

\$200.00

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 (\$1,500 x 12%)	\$180.00

SUPER AND EXPENSE REIMBURSEMENT

You have engaged a sole trader, their fee is super exclusive. They may include travel costs, equipment hire or other expense reimbursements. Their invoice would detail:

Audio Engineer	\$500.00
Backline Hire	\$1,000.00
Invoice Total	\$1,500.00
Superannuation ($\$500 \times 12\%$)	\$60.00

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 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/>

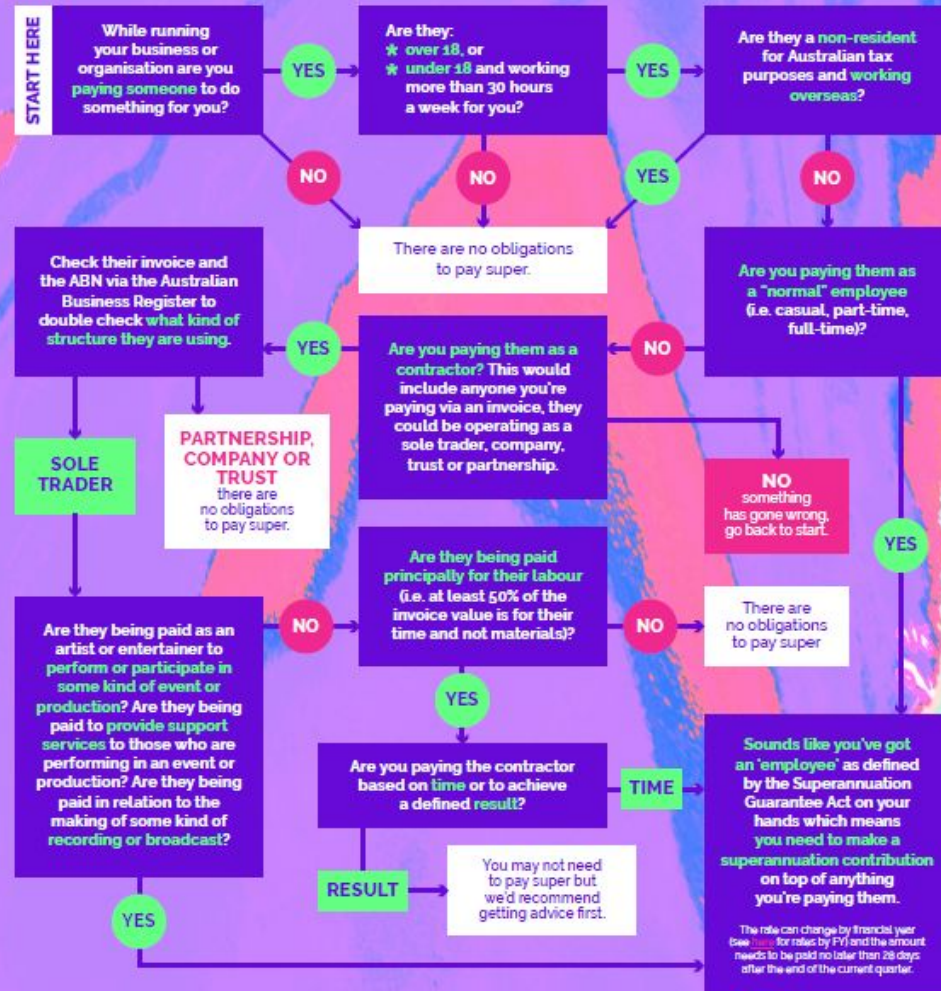


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SOUND ADVICE

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!



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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 AI-powered marketing 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 is the all-in-one gig management platform built for everyone who touches a live music booking.
- Built by working musicians and industry professionals
- One platform for venues, agents, bandleaders, artists and crew
- Every step of the booking in one place - messaging, calendars, worksheets, contracts
- Automated invoicing with built-in Xero and MYOB integration (QuickBooks coming soon)
- Automated gig promotion to keep your shows in front of audiences
- Superannuation tracking and payments handled compliantly



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MAKING SUPER SIMPLE

- Hot Giggity records legal entity + super details for sole trader artists
- Auto-calculates SG on sole trader bookings
- Keeps SG separate from the invoice total; shows it clearly
- Payer remits SG direct to the artist's fund
- 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 XERO or HG SuperPay (integrated super clearing house payments solution)
- *Private Bookings and invoicing for off-platform gigs - with payment links coming soon*

ARTISTS CAPTURE SUPER DETAILS

- Select legal entity type – sole trader, partnership, company, trust
- Add personal and super fund details
- From then on, super details auto-fill for every booking

Ned Walker

BSB
123456

Account Number
1234567

Legal Entity*
Sole Trader X

First Name*
Edward

Last Name*
Walker

Date of Birth*
25-12-2000

Tax File Number*
*****3a3

ADD CUSTOM SUPER PROVIDER SETTING

Fund Name*
The Trustee for ANZ AUSTRALIA STAFF SUPERANNUATION SCHEME X

Product Name*
ANZ Australian Staff Superannuation Scheme - Pension

Super ABN*
83810127567

USI*
83810127567898

Super Fund Member Number*

Outgoing Invoices Payment Term
7 days

Payment Options
Direct Deposit

Outgoing invoices due date

Next Invoice Number
802

☐ Set legal entity for outgoing invoices

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 does the maths for you
- Agent adds Commission as a dollar amount (or %)
- 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 VENUES SEE – FEE INCLUDES SUPER

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)

\$ 400

Total Gig Fee (ex Tax)

\$ 400

Act Invoice Amount (ex Tax)

\$ 357.14

Fee includes super

Super Contribution

\$ 42.86

Percentage 12% of gig fee paid to act

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

1

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

Save as Production Requirements Template

Notes

Notes

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WHAT AGENTS SEE - FEE EXCLUDES SUPER

HOT*Giggity*

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

Agent Commission

\$ 40

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

Total Fee to Venue (ex Tax)

\$ 544

Total Act Invoice

\$ 450.00

Fee includes super

Commission paid to Agent

Super Paid to Act

Percentage 12% of Performance Fee paid to act

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

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WHAT AGENTS SEE – FEE INCLUDES 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)

\$ 400

Agent Commission

\$ 40

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

Total Fee to Venue (ex Tax)

\$ 440

Total Act Invoice

\$ 357.14

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

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

FOH supplied by the venue. Artist to supply

Save as Production Requirements Template

Fee includes super

Commission paid to Agent

Super Paid to Act

Percentage 12% of Performance Fee paid to act

Immediate Invoice (ignores invoice batching)

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THE ARTIST'S INVOICE

- 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/monthly), 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



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Ned Walker

Edward Street
Brisbane City, QLD, 4000
0411111111
eddie@hotgiggity.com
ABN: 7111111111

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: [REDACTED]

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 Guarantee (SG) Payable:
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ABN: 01201323872977
USI: 83810127567898
Member Number: [REDACTED]

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



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THE SUPER LEDGER - HIRERS

- Every confirmed booking writes to the Super Ledger
- Filter by contact or date range
- See at a glance: what's owed, related booking, payment status
- 'Ready to Pay' indicator shows at a glance which payments can be processed - green when the venue invoice is paid and super details are on file
- Full audit trail of SG calculations and payments for ATO peace of mind

THE SUPER LEDGER - AGENCY VIEW



 Acme Agency Agent

+ Create Booking

Dashboard

Connect (Search)

Booking Station

My Gigs

Messages 3

Notifications 40

Manage

Calendar

Invoices

Super Ledgers

Payments

Promote

Support

Super Ledgers

All Contacts

Month

<

Feb 2026

>

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

	Payee Contact Name	Booking	Invoice #	Super Amount	Super Details	Ready to Pay	Status	Actions
☐	Ned Walker	01 Feb 2026 - Ned Walker @ Cali Beach	HS-842	\$42.86	✓	✓	Pending	⋮
☐	Bernard Fanning	01 Feb 2026 - Bernard Fanning - Duo @ BNE BARACCA	HS-141	\$32.14	✓	✓	Pending	⋮
☐	Ned Walker	01 Feb 2026 - Bernard Fanning - Duo @ BNE BARACCA	HS-848	\$32.14	✓	✓	Pending	⋮
☐	Bernard Fanning	01 Feb 2026 - Bernard Fanning - Duo @ BNE BARACCA	HS-141	\$32.14	✓	✓	Pending	⋮
☐	Ed Sheeran	06 Feb 2026 - Ed Sheeran @ Jimmy's On The Mall	HS-88	\$42.86	✓	✓	Pending	⋮
☐	Bernard Fanning	06 Feb 2026 - Bernard Fanning @ Easy Times	HS-133	\$42.86	✓	✓	Pending	⋮
☐	Ned Walker	06 Feb 2026 - Ned Walker @ Hot Giggity Brisbane	HS-873	\$48.00	✓	⚠	Pending	⋮
☐	Tones and I	07 Feb 2026 - Tones and I @ Archer Brewing	HS-88	\$42.86	✓	⚠	Pending	⋮



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THE SUPER LEDGER - VENUE VIEW





Greg Kimmings
Staff

+ Create Booking

 Dashboard

 Connect (Search)

 Booking Station

 My Gigs

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 Invoices

 Super Ledgers

 Payments

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Super Ledgers

All Contacts

All Days

Easy Times Dev

QLD

All Suburbs

Month

< Mar 2026 >

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

☐	Payee Contact Name	Booking	Invoice #	Super Amount	Super Details	Status	Actions
☐	Ned Walker	06 Mar 2026 - Ned Walker @ Easy Times	HS-853	\$43.93		Pending	
☐	Claire Walters	07 Mar 2026 - Franky Smart Duo @ Easy Times	HS-30	\$72.00		Pending	
☐	Ned Walker	13 Mar 2026 - Ned Walker - Duo @ Easy Times	HS-856	\$39.60		Pending	
☐	Claire Walters	14 Mar 2026 - Franky Smart Duo @ Easy Times	HS-31	\$72.00		Pending	
☐	Bernard Fanning	16 Mar 2026 - Bernard Fanning - Duo @ Easy Times	HS-152	\$40.18		Pending	
Total (5 items)				\$267.71			



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THE SUPER LEDGER - ARTIST VIEW



 Ned Walker
Artist/Entertainer

+ Create Booking

My Schedule

Connect (Search)

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Notifications 40

Manage

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Invoices

Super Ledgers

Payments

Promote

Support

Refer a Venue

Super Ledgers

Month Feb 2026

SUPER OWED TO ME

SUPER I OWE

Super Owed to Me

Super amounts due to you from the hirer for bookings you performed.

Hirer Contact Name	Contact Details	Super Amount	Related Booking	Status	Actions
Acme Agency	0412222555	\$42.86	01 Feb 2026 - Ned Walker @ Cali Beach	Pending	
Acme Agency	0412222555	\$32.14	01 Feb 2026 - Bernard Fanning - Duo @ BNE BARACCA	Pending	
Acme Agency	0412222555	\$48.00	06 Feb 2026 - Ned Walker @ Hot Giggity Brisbane	Pending	
Acme Agency	0412222555	\$42.86	08 Feb 2026 - Ned Walker @ Cali Beach	Pending	
Acme Agency	0412222555	\$42.86	08 Feb 2026 - Ned Walker @ Diggers & Sports Club	Pending	
Acme Agency	0412222555	\$30.54	14 Feb 2026 - Ned Walker - Duo @ Salisbury Hotel	Pending	
Acme Agency	0412222555	\$42.86	15 Feb 2026 - Ned Walker @ Cali Beach	Pending	
Acme Agency	0412222555	\$32.14	15 Feb 2026 - Bernard Fanning - Duo @ Salisbury Hotel	Pending	
Acme Agency	0412222555	\$53.57	19 Feb 2026 - Ned Walker @ Archer Brewing	Pending	
Acme Agency	0412222555	\$60.00	20 Feb 2026 - Ned Walker @ Archer Brewing	Pending	



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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 the total performance fee, and the total super owing to the act owner
- But in a typical band, most players are sole traders 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



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EXAMPLE OF THE PROBLEM

- 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 has submitted the invoice
- Act owner now has \$192 of SG but is only personally entitled to \$48
- They act owner is responsible for on-paying \$144 of super to the other three players' funds



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INDUSTRY-FIRST SOLUTION: PLAYER INVOICE TO HIRER

- Act Owners / Agent / Venue 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: HG is the platform to offer per-player invoicing flow



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ACT PLAYER INVOICES PAID BY HIRER SETTINGS





Ned Walker
Artist/Entertainer

+ Create Booking

My Schedule

Connect (Search)

Messages 16

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Manage

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Super Ledgers

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Support

Refer a Venue

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
 Bros of Eustace Road	Duo	☒ Act Player Invoices paid by Agency
 Liam and Ned	Duo	☒ Act Player Invoices paid by Agency
 Ned Walker	Solo	☐ Act Player Invoices paid by Agency
 Flying Blind - 4 Piece	Quartet / 4 Piece	☒ Act Player Invoices paid by Agency
 Ned & Bernard	Duo	☒ Act Player Invoices paid by Agency
 Davus Grolus	Solo	☐ Act Player Invoices paid by Agency
 Ned Walker - Duo	Duo	☒ Act Player Invoices paid by Agency

CLOSE

SUBMIT

Status

Accepted

Remove

Update Invoice Setting

Accepted

Accepted

Accepted

Accepted

Accepted

Accepted

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ACT OWNER SETTING PLAYER FEES PER GIG

Ned Walker
Artist/Entertainer

+ Create Booking

My Schedule

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Support

Refer a Venue

Dashboard / Booking / Flying Blind - 4 Piece @ Archer Brewing

Edit Booking - Archer Brewing / 03-07-2026

Accepted

1 Booking Details

2 Negotiate/Message

3 Line-up

4 Promote

5 Setlist

6 History

Players Line Up

Select and invite your players to this gig.

Total Gig Fee

\$ 1200.00

Players & Fee Breakdown

Player	Instrument	Status	Player Fee	Super	Invoice	Actions
NW Ned Walker Act Owner	Acoustic Guitar,Piano,Lead Vocals	Accepted	\$ 300.00	\$ 36.00	\$ 300.00	Edit Fee Change
LR Lincoln Retallack	Bass Guitar	Not Yet Invited	\$ 200.00	-	\$ 200.00	Edit Fee Change
MG Martin Gibbons	Acoustic Guitar,Electric Guitar	Not Yet Invited	\$ 200.00	\$ 24.00	\$ 200.00	Edit Fee Change
MG Mike Grabbe	Drum Kit	Not Yet Invited	\$ 200.00	-	\$ 200.00	Edit Fee Change
+ Add New Performer						
Total			\$ 900.00	\$ 60.00	\$ 900.00	

Save & Invite Players

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SUPER PAYMENTS

HOT *Giggity*

SUPER PAYMENTS

TWO WAYS TO PAY SUPER IN HOT GIGGITY

- **Option A - XERO Integration:** For users already connected to Xero. HG creates the Pay Run in Xero automatically.
- **Option B - HG SuperPay:** No Xero required. HG sends details to a clearing house and debits your nominated account.

The screenshot displays the HOT Giggity web interface. The top navigation bar includes the HOT Giggity logo, a notification bell with 40 alerts, and a user profile icon. The left sidebar shows the user is logged in as 'Acme Agency Agent' and provides navigation links: '+ Create Booking', 'Dashboard', 'Connect (Search)', 'Booking Station', 'My Gigs', 'Messages' (with 3 unread), and 'Notifications' (with 40 unread). The main content area is titled 'Super Payments' and features two radio buttons: 'Pay with XERO' (unselected) and 'Pay with HG Super Pay' (selected). Below this is the 'Employer Super Setup' section, which includes a 'Registered' status indicator. The form contains fields for 'Company Details', 'Trading / Company Name' (filled with 'Acme Agency Pty Ltd'), 'ABN' (filled with '11222333444'), and 'Contact Person'.

HOT Giggity

Acme Agency Agent

+ Create Booking

Dashboard

Connect (Search)

Booking Station

My Gigs

Messages 3

Notifications 40

Super Payments ⓘ

☐ Pay with XERO ☒ Pay with HG Super Pay

Employer Super Setup

Registered ^

Company Details

Trading / Company Name

Acme Agency Pty Ltd

ABN

11222333444

Contact Person



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SUPER PAYMENTS - XERO

PAY VIA XERO PREREQUISITES

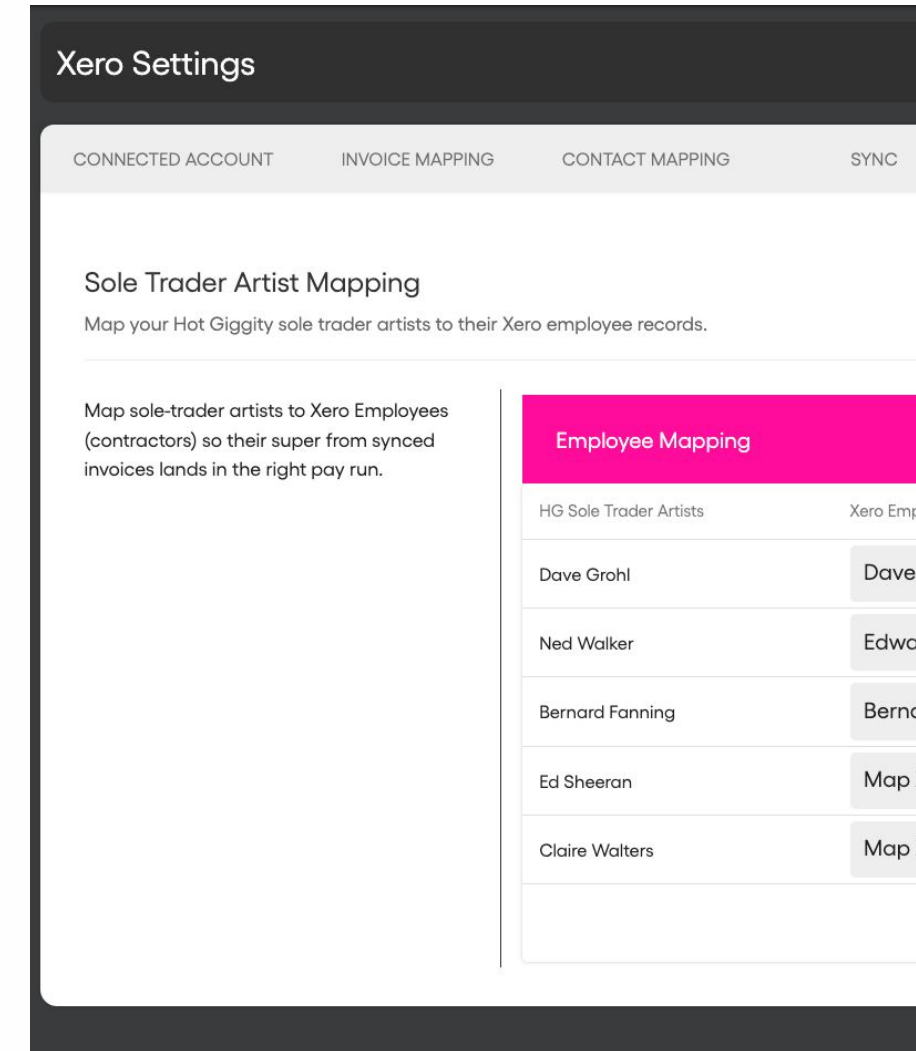
Before you can use the Xero path, you need:

- Hot Giggity Pro plan
- A Xero payroll plan for the required number of sole trader artists,
- Enrolled in Xero Super Payments
- Xero account linked to Hot Giggity
- Super liability and expense accounts mapped (e.g. "Super Payable", "Superannuation")
- A Weekly pay calendar set up in Xero
- Each sole trader artist mapped to a Xero employee record (automated by HG)

SUPER PAYMENTS - XERO

OPTION A: XERO - HOW IT WORKS

- Open the Super Ledger, Super I Owe tab and filter by the time period you are paying (last week most applicable for Pay Day Super)
- Tick the rows you want to pay (or select all), then click "Send to Xero" - HG automatically creates a Pay Run in Xero with each artist's super details and amounts
- Log into Xero, open the Pay Run, mark it as Posted
- Submit to the clearing house via Xero - Xero distributes funds to each artist's super fund
- HG syncs the status back automatically.



SUPER PAYMENTS - XERO

The screenshot displays the HOT Giggity Super Ledgers interface. A modal titled "Send to XERO" is open, prompting the user to "Select payees and items to include in this payment:". The modal lists two selected items: "Ned Walker" and "Bernard Fanning", each with a total of \$32.14. The "Grand Total" is \$64.28. The modal includes a "CLOSE" button and a "SUBMIT TO XERO" button. The background shows the "Super Ledgers" page with a table of items and a "SEND TO XERO" button in the top right corner.

Super Ledgers

Acme Agency Agent

+ Create Booking

Dashboard

Connect (Search)

Booking Station

My Gigs

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Notifications 40

Manage

Calendar

Invoices

Super Ledgers

Payments

Promote

Support

Super I Owe

Super you're responsible for

2 selected

Send to XERO

Select payees and items to include in this payment:

- ☒ Ned Walker
1/1 items selected | Total: \$32.14
- ☒ Bernard Fanning
1/1 items selected | Total: \$32.14

Grand Total: \$64.28

CLOSE SUBMIT TO XERO

SEND TO XERO

Ready to Pay	Status	Actions
✓	✓	⋮
✓	Pending	⋮
✓	Pending	⋮
✓	Pending	⋮
✓	Pending	⋮
✓	Pending	⋮
✓	Pending	⋮
✓	Pending	⋮
✓	Pending	⋮
✓	Pending	⋮

Bernard Fanning 06 Feb 2026 - Bernard Fanning @ Easy Times HS-133 \$42.86 ✓ ✓ Pending ⋮

Ned Walker 06 Feb 2026 - Ned Walker @ Hot Giggity Brisbane HS-873 \$48.00 ✓ ✓ Pending ⋮

Ed Sheeran 06 Feb 2026 - Ed Sheeran @ Jimmy's On The Mall HS-88 \$42.86 ✓ ⚠ Pending ⋮

Bernard Fanning 07 Feb 2026 - Bernard Fanning @ Hot Giggity Brisbane HS-137 \$43.93 ✓ ⚠ Pending ⋮



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SUPER PAYMENTS - HG SuperPay

HG SUPERPAY PREREQUISITES

Before you can use the HG SuperPay path, you need to:

- Opt into the HG SuperPay add on
- Register as an employer for HG Super Payments
- Sync your sole trader artists as employees via the HG SuperPay Employees screen

The screenshot displays the HOTgiggity web interface. On the left is a dark sidebar with the HOTgiggity logo at the top, followed by 'Acme Agency Agent' and a '+ Create Booking' button. Below are navigation links: Dashboard, Connect (Search), Booking Station, My Gigs, Messages (3), Notifications (40), Manage (dropdown), Calendar, Invoices, Super Ledgers, Payments, Promote (dropdown), and Support. The main content area is titled 'Employer Super Setup' and has two radio buttons: 'Pay with XERO' (unselected) and 'Pay with HG Super Pay' (selected). The form contains several sections: 'Company Details' with 'Trading / Company Name' (Acme Agency Pty Ltd) and 'ABN' (112*****); 'Contact Person' with 'First Name' (Ari) and 'Last Name' (Gold); 'Email' (ari@acmeagency.com) and 'Phone' (041566688); 'Registered Address' with 'Street' (201 Some Street), 'Suburb' (Brisbane), 'State' (QLD), and 'Postcode' (4000); and a 'Postal Address' field at the bottom.

SUPER PAYMENTS - HG SuperPay

OPTION B: HG SUPERPAY - HOW IT WORKS

- Open the Super Ledger, Super I Owe tab and filter by the time period you are paying (last week most applicable for Pay Day Super)
- Tick the rows you want to pay (or select all), then click 'Pay Super' - HG submits the batch to the clearing house and debits your nominated account
- Payment is made from your registered business bank account to the super clearing house, which then distributes funds to each artist's nominated super fund
- Super Ledger updates with a payment reference number

SUPER PAYMENTS - HG SuperPay



 Acme Agency
Agent

+ Create Booking

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Super Ledgers

All ContactsMonthFeb 2026

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

Payee Contact Name

Booking

Invoice #

Super Amount

Super Details

Ready to Pay

Status

Actions

Ned Walker

01 Feb 2026 - Ned Walker @ Cali Beach

HS-842

\$42.86

Bernard Fanning

01 Feb 2026 - Bernard Fanning - Duo @ BNE BARACCA

HS-141

\$32.14

Pending

Bernard Fanning

01 Feb 2026 - Bernard Fanning - Duo @ BNE BARACCA

HS-141

\$32.14

Pending

Ned Walker

01 Feb 2026 - Bernard Fanning - Duo @ BNE BARACCA

HS-848

\$32.14

Pending

Ed Sheeran

06 Feb 2026 - Ed Sheeran @ Jimmy's On The Mall

HS-88

\$42.86

Pending

Bernard Fanning

06 Feb 2026 - Bernard Fanning @ Easy Times

HS-133

\$42.86

Pending

Ned Walker

06 Feb 2026 - Ned Walker @ Hot Giggity Brisbane

HS-873

\$48.00

Pending

Tones and I

07 Feb 2026 - Tones and I @ Archer Brewing

HS-88

\$42.86

Pending

Bernard Fanning

07 Feb 2026 - Bernard Fanning @ Hot Giggity Brisbane

HS-137

\$43.93

Pending

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SUPER PAYMENTS - HG SuperPay

HOT*Giggity*

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SUPER OWED TO ME

Super I Owe

Super you're responsible to

Payee

Ned

Bern

Bern

Ned

Ed Sh

Bern

Ned

Tone

Bernard Fanning

Super Ledger Report

✓ Payment Submitted Successfully

PAYMENT_COMPLETE

COMPLETED ON	AMOUNT	REFERENCE	TRANSACTION ID
09 Feb 2026 at 11:32 AM	\$42.86	PC120525-188972398	txn-c7e2a104-4d77-11ef-9b2c-0a1b2c3d4e5f

What happened

The super contribution has been fully processed. Your account has been debited and the funds have been successfully sent via direct credit to each artist's nominated super fund. This is the final status confirmed by the payment gateway.

What happens next

- The super fund will now apply the contribution to each artist's member account. This is handled entirely by the fund and is outside Hot Giggity's visibility.
- If an artist cannot see the contribution in their super account after 5 business days, ask them to contact their super fund directly with this Reference number.
- Keep this Reference number and Transaction ID for your records — they can be used to reconcile this payment in your accounting software.

Superannuation Ledger Report

Super I Owe

Period: February 2026

Generated: 02 Jun 2026, 4:05 PM

Summary

Total Entries (with invoices)	Total Super Payable
1	\$42.86

Month

<

Feb 2026

>

Is	Ready to Pay	Status	Actions
	✓	✓	⋮
	✓	Pending	⋮
	✓	Pending	⋮
	✓	Pending	⋮
	✓	Pending	⋮
	✓	Pending	⋮
	✓	Pending	⋮
	⚠	Pending	⋮
	⚠	Pending	⋮
	⚠	Pending	⋮

07 Feb 2026 - Bernard Fanning @ Hot Giggity Brisbane

HS-137

\$43.93

✓

⚠

Pending



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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



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QUESTIONS



**AUSTRALIAN
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THANK YOU
FOR ATTENDING