IMPORTANT NOTICE

General Advice Only

The information contained in this presentation has been prepared by Sorrento Strategic as general information only. It is not intended to be, and should not be relied upon as, personal financial, tax or legal advice.

This material summarises publicly available guidance from the Australian Taxation Office (ATO) regarding superannuation guarantee obligations for sportspeople, performers, film makers and related activities. It does not cover every circumstance and may not reflect your specific situation.

Before acting on anything contained in this presentation, you should seek independent professional advice tailored to your particular circumstances. Sorrento Strategic accepts no liability for any loss arising from reliance on this material.

Source: ATO guidance 'Super for sportspeople, performers, film makers and related activities' (updated 16 September 2026).

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Super Guarantee for the Creative and Sporting Industries

Prepared by Sorrento Strategic

Based on ATO guidelines updated 16 September 2026



Prepared for client briefing

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WHY THIS MATTERS

The Superannuation Obligation

If you engage musicians, entertainers, sportspersons, film makers or related workers, you are likely liable for their super guarantee.

You must pay super in full, on time, and at the correct rate to the individual's nominated complying fund.

This responsibility applies regardless of whether the engagement is a one-off gig or an ongoing contract, and regardless of the size of your organisation—from a community arts festival to a major private enterprise.



Penalty for non-compliance: Super Guarantee Charge (SGC).

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NOT BY CONTRACT LABELS

Employment Status Is Defined by Activity

For super purposes, an individual is treated as your employee if you are liable to pay them for performing, presenting or participating in an eligible activity—even if the labels say otherwise.

Has an ABN	Issues invoices	Calls themselves a contractor
Engaged on a one-off basis	Is a hobbyist	Is not a professional
Provides a Statement by Supplier form	Is retired	Receives a super pension or annuity



→ **Employee for super purposes**

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WHO IS ELIGIBLE

Performance Categories Covered by Super

Music

Singers, instrumentalists, band members, DJs

Play

Actors in theatre productions

Dance

Principal, backup and ensemble dancers

Entertainment

Stand-up comedians, magicians, party performers, TV presenters, circus performers

Sport

Amateur and professional athletes; fitness, Pilates and yoga instructors who physically demonstrate the movements

Display or promotional activity

Fashion models, social media influencers

Also included: any activity similar to the above involving the exercise of intellectual, artistic, musical, physical or other personal skills (e.g. Esports competitors, live streamers, guest speakers).

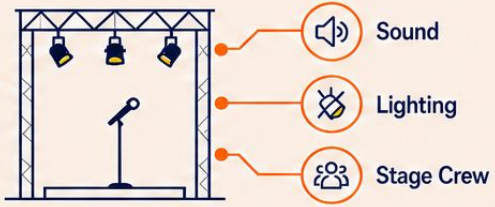
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Required for the performance

Behind-the-Scenes Support Is Also Covered



Services that ARE required for the performance

- Stagehands, stage crew, props masters
- Sound, lighting and audio engineers and technicians
- Make-up artists
- Choreographers, vocal and dialect coaches, repetiteurs, conductors, directors
- Camera operators, film and TV crew
- Workers who assemble and disassemble stages, fencing and equipment

Services that are NOT required

- General security
- Advertising
- Management, representative or agency services

Note: managers and agents may still be employees under general SG rules if their contract is mainly for their labour.

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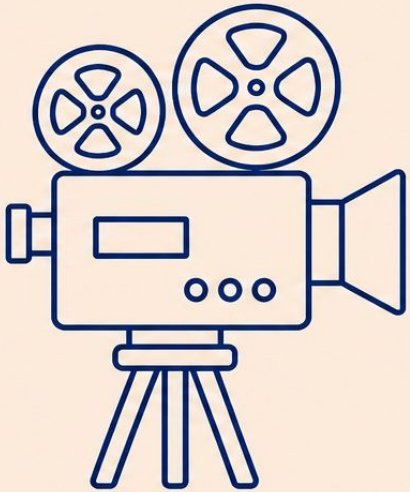
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DIGITAL AND MEDIA RULES

Filming and Broadcasting

An individual is treated as your employee for super purposes if you are liable to pay them to perform services in any of the activities listed below.



1. **Making a film, tape or disc**
   any production for cinema, DVD or recorded media.
2. **Recording content for online streaming**
   including live-stream events, webinars, social content.
3. **Television or radio broadcasts**
   including live and recorded.
4. **Services required for that filming, recording or broadcasting to occur**
   e.g. camera operators, editors, sound recordists, production crew.

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THREE PRIMARY EXCEPTIONS

When You Don't Have to Pay Super

Under 18 years old

If the performer is under 18 and works less than 30 hours per week for you, no super is required. This is a general SG exemption that applies to all employees, not just performers.

Private or domestic engagement

If the engagement is wholly or principally domestic or private in nature (for example, a wedding or a private party) and the performer works less than 30 hours per week for that engagement, no super is required.

Example: *James and Hayley hire Diana the harpist to perform at their wedding for $1,000 — no super.*

Partnership, company or trust

Payments made to a partnership, company or trust generally do not trigger super obligations for the hirer. The partnership or company itself is responsible for any super for the individuals it engages. Verify with ABN Lookup.

Note: *the 30-hour threshold only matters for the under-18 and domestic exceptions.*

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WHO YOU ARE PAYING MATTERS

Partnerships, Companies and Trusts

Sole-trader individual

SUPER USUALLY DUE

If you are liable to pay an individual in their personal capacity for an eligible activity, you are generally liable for super. ABN, invoices and contractor labels do not change this.



Partnership, company or trust

SUPER NOT DUE FROM HIRER (usually)

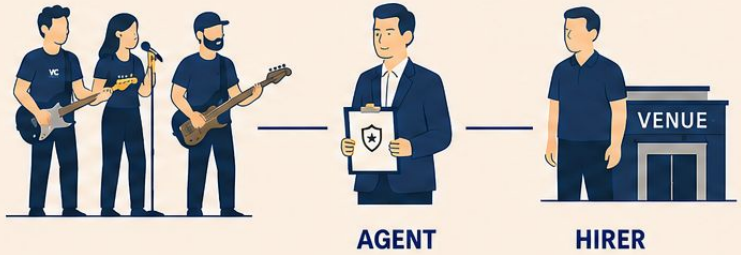
You are not liable for super on payments made to a partnership, company or trust. The entity itself is responsible for any super for the individuals it engages. Use ABN Lookup to confirm the entity is active and correctly structured.

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WHO IS THE REAL EMPLOYER?

Intermediaries Acting as Agents



If an intermediary (booking agent, band leader, talent manager) acts as an **AGENT** for a performer or for the hirer, the principal remains legally liable for super—even though the money may pass through the agent.

1 → 2 → 3

Hirer pays the agent
Money may flow through the agent

Agent acts on behalf of the principal
Substance of the arrangement matters, not the label

Principal remains liable
Super must be paid direct to each performer's nominated fund

Always collect the super fund details for each individual performer.

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TWO VERY DIFFERENT SCENARIOS

Agencies and 'Door Deal' Revenue Shares

Booking agency acting in its own right

AGENCY LIABLE FOR SUPER

When a live entertainment agency contracts a performer in its own name and pays the performer, the agency is the legal employer.

Example: Bands R Us contracts DJ Mateo for $2,000 to play a wedding — Bands R Us must pay super at 12% on $2,000 directly to Mateo's nominated fund, on top of the fee.

'Door deal' or profit share

USUALLY JOINT VENTURE – NO SG

If the venue provides the venue, equipment and marketing and the performer collects a share of ticket sales after costs are deducted, the arrangement reflects a commercial venture, not employment.

Example: Barry the comedian and The Derwent Devil Hotel share ticket proceeds — the hotel does not pay super for Barry.

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WHAT GOES IN, WHAT STAYS OUT

Calculating the ‘Superable’ Portion

INVOICE

Filming fee — $5,000	INCLUDED
Performance fee — paid to the individual for their labour	INCLUDED
Equipment hire	~~EXCLUDED~~
Rehearsal studio hire	~~EXCLUDED~~
Travel and accommodation expenses	~~EXCLUDED~~
Freight costs	~~EXCLUDED~~
Engaging other individuals or entities	~~EXCLUDED~~
Use or purchase of intellectual property	~~EXCLUDED~~
Use of equipment owned by the individual	~~EXCLUDED~~

If fee is **INCLUSIVE** of super → divide by 1.12 to get the labour amount, then calculate 12% on that.

Example: $280 ÷ 1.12 = $250 labour;
12% × $250 = $30 super paid to the fund.

If the invoice is not itemised, work out the labour component based on the reasonable market value of the work (or any relevant industry award).

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WHAT TO DO NEXT

Stay Compliant — Action Plan



1 Verify the legal structure

Check whether you are paying an individual, a partnership, a company or a trust. Use ABN Lookup to confirm. Remember: ABN and 'contractor' labels do not change your super obligations.

2 Identify who has the liability

Determine who is legally responsible to pay the performer. With agents, follow the money and the substance of the arrangement, not the label.

3 Pay correctly and on time

Pay super at 12% of the labour component to the performer's nominated fund within 7 business days after payday (20 business days for first-time or recommenced contributions).

Risk reminder:
Failure to pay super in full, on time and to the right fund triggers the Super Guarantee Charge, which includes interest and administrative fees.

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A RECOMMENDED SOLUTION HOT Giggity

HG Super Pay: built for multi-performer super

Once the payer is identified, HG Super Pay manages the per-performer calculation, payment and records.

BEST FIT WHEN

- Venues, festivals and agents engaging sole-trader performers
- Multi-member acts paid by one lump sum
- High-volume or multi-venue programs facing Payday Super

ATO EXAMPLE 10 - view more here

One lump sum. Three performers.

ATO: the hirer must pay SG for all three performers.
HG Super Pay: tracks each SG.

THREE STEPS IN ONE WORKFLOW

1 CAPTURE
Payer, entity,
lineup and fund details

2 CALCULATE
12% for each eligible performer

3 PAY & TRACK
Super payments made
Via bank transfer to SuperChoice

Best fit: venues | festivals | agents | band leaders

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