



Superannuation for Independent Contractors

23 August 2018

Dear Member,

It has come to our attention that there may be uncertainty as to whether employers in the Live Entertainment Industry must make superannuation contributions for independent contractors.

All employers in the Live Entertainment Industry should be making superannuation contributions on behalf of both their employees as well as people they engage as independent contractors under an ABN who undertake work as provided below.

WHY IS THIS THE CASE?

Superannuation legislation (section 12(8) of the Act) extends the requirement to make super contributions for independent contractors working in the Live Entertainment Industry if they are:

- 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; or
- a person who is paid to provide services in connection with an activity referred to above.

For more information or enquiries please contact:

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