

# Recruiting new employees? The 1 November superannuation rule changes

When your business hires a new employee, the Choice of Fund form is used to identify where they want their superannuation to be directed. If the employee does not identify a fund, generally the employer directs their superannuation into a default fund.

From 1 November 2021, where an employee does not identify a fund, the employer is required to contact the ATO and request details of the employee's existing superannuation fund or 'stapled' fund (the fund stapled to them). The request is made through the ATO's online services through the 'Employee Commencement Form'.

If the ATO confirms no other fund exists for the employee, contributions can be directed to the employer's default fund or a fund specified under a workplace determination or an enterprise agreement (if the determination was made before 1 January 2021).