



# **Parliamentary Superannuation Age Factors (Division 293 Tax Law) Determination 2015 (No. 1)<sup>1</sup>**

## *Parliamentary Contributory Superannuation Act 1948*

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I, SARAH JANE HALTON, Secretary of the Department of Finance, make this Determination under subsection 22SE(4) of the *Parliamentary Contributory Superannuation Act 1948*.

Dated 1 April 2015

**SARAH JANE HALTON**  
Secretary of the Department of Finance

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**1 Name of Determination**

This Determination is the *Parliamentary Superannuation Age Factors (Division 293 Tax Law) Determination 2015 (No. 1)*.

**2 Commencement**

This Determination commences on the day after it is registered on the Federal Register of Legislative Instruments.

**3 Age factors**

For the purposes of section 22SE of *Parliamentary Contributory Superannuation Act 1948*, the age factor for a person is determined under Tables A, B, C and D of the Schedule to this Determination, based on:

- (a) whether the person is male or female;
- (b) whether the benefit is a retirement pension or an invalidity pension; and
- (c) the age of the person when the benefit becomes payable.

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## **Schedule      Age factors**

(section 3)

Table A:      Male Retirement Pension Age Factors

Table B:      Female Retirement Pension Age Factors

Table C:      Male Invalid Pension Age Factors

Table D:      Female Invalid Pension Age Factors

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**Table A: Male Retirement Pension Age Factors**

Age at last birthday prior to start of pension	Age Factor
20	33.7
21	33.5
22	33.3
23	33.2
24	33.0
25	32.8
26	32.6
27	32.4
28	32.2
29	32.0
30	31.8
31	31.5
32	31.3
33	31.1
34	30.8
35	30.6
36	30.3
37	30.1
38	29.8
39	29.5
40	29.3
41	29.0
42	28.7
43	28.4
44	28.1
45	27.7
46	27.4
47	27.1
48	26.7
49	26.4
50	26.0

Age at last birthday prior to start of pension	Age Factor
51	25.6
52	25.2
53	24.9
54	24.5
55	24.0
56	23.6
57	23.2
58	22.8
59	22.3
60	21.8
61	21.4
62	20.9
63	20.4
64	19.9
65	19.4
66	18.8
67	18.3
68	17.8
69	17.2
70	16.6
71	16.0
72	15.5
73	14.9
74	14.3
75	13.6
76	13.0
77	12.4
78	11.8
79	11.1
80	10.5

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**Table B: Female Retirement Pension Age Factors**

Age at last birthday prior to start of pension	Age Factor
20	33.6
21	33.4
22	33.2
23	33.0
24	32.8
25	32.6
26	32.4
27	32.2
28	32.0
29	31.7
30	31.5
31	31.3
32	31.0
33	30.8
34	30.5
35	30.3
36	30.0
37	29.7
38	29.4
39	29.1
40	28.8
41	28.5
42	28.2
43	27.9
44	27.6
45	27.2
46	26.9
47	26.5
48	26.2
49	25.8
50	25.4

Age at last birthday prior to start of pension	Age Factor
51	25.0
52	24.6
53	24.2
54	23.8
55	23.4
56	23.0
57	22.5
58	22.1
59	21.6
60	21.1
61	20.7
62	20.2
63	19.7
64	19.2
65	18.6
66	18.1
67	17.6
68	17.0
69	16.5
70	15.9
71	15.3
72	14.8
73	14.2
74	13.6
75	13.0
76	12.4
77	11.9
78	11.3
79	10.7
80	10.1

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**Table C: Male Invalid Pension Age Factors**

Age at last birthday prior to start of pension	Age Factor	Age at last birthday prior to start of pension	Age Factor
20	33.4	51	25.1
21	33.2	52	24.7
22	33.0	53	24.3
23	32.9	54	23.9
24	32.7	55	23.4
25	32.5	56	23.0
26	32.3	57	22.6
27	32.1	58	22.1
28	31.9	59	21.6
29	31.7	60	21.2
30	31.4	61	20.7
31	31.2	62	20.2
32	31.0	63	19.7
33	30.7	64	19.2
34	30.5	65	18.7
35	30.2	66	18.1
36	30.0	67	17.6
37	29.7	68	17.0
38	29.4	69	16.5
39	29.1	70	15.9
40	28.8	71	15.4
41	28.5	72	14.8
42	28.2	73	14.2
43	27.9	74	13.6
44	27.6	75	13.0
45	27.3	76	12.4
46	26.9	77	11.8
47	26.6	78	11.2
48	26.2	79	10.6
49	25.8	80	10.0
50	25.5		

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**Table D: Female Invalid Pension Age Factors**

Age at last birthday prior to start of pension	Age Factor
20	32.8
21	32.6
22	32.4
23	32.2
24	32.0
25	31.8
26	31.5
27	31.3
28	31.0
29	30.8
30	30.5
31	30.3
32	30.0
33	29.7
34	29.4
35	29.1
36	28.8
37	28.5
38	28.2
39	27.9
40	27.6
41	27.2
42	26.9
43	26.5
44	26.1
45	25.8
46	25.4
47	25.0
48	24.6
49	24.2
50	23.7

Age at last birthday prior to start of pension	Age Factor
51	23.3
52	22.9
53	22.4
54	22.0
55	21.5
56	21.0
57	20.5
58	20.1
59	19.6
60	19.1
61	18.6
62	18.1
63	17.5
64	17.0
65	16.5
66	15.9
67	15.4
68	14.9
69	14.3
70	13.8
71	13.2
72	12.7
73	12.1
74	11.6
75	11.1
76	10.5
77	10.0
78	9.5
79	9.0
80	8.5

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**Note**

1. All legislative instruments and compilations are registered on the Federal Register of Legislative Instruments kept under the *Legislative Instruments Act 2003*. See <http://www.frli.gov.au>