

Parliamentary Superannuation Age Factors (Division 293 Tax Law) Determination 2015 (No. 1)1

*Parliamentary Contributory Superannuation Act 1948*

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

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.

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

# 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 |
|  |  |

# 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 |
|  |  |

# Table C: Male Invalid Pension Age Factors

|  |  |
| --- | --- |
| Age at last birthday prior to start of pension | Age Factor |
| 20 | 33.4 |
| 21 | 33.2 |
| 22 | 33.0 |
| 23 | 32.9 |
| 24 | 32.7 |
| 25 | 32.5 |
| 26 | 32.3 |
| 27 | 32.1 |
| 28 | 31.9 |
| 29 | 31.7 |
| 30 | 31.4 |
| 31 | 31.2 |
| 32 | 31.0 |
| 33 | 30.7 |
| 34 | 30.5 |
| 35 | 30.2 |
| 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 | 27.3 |
| 46 | 26.9 |
| 47 | 26.6 |
| 48 | 26.2 |
| 49 | 25.8 |
| 50 | 25.5 |

|  |  |
| --- | --- |
| Age at last birthday prior to start of pension | Age Factor |
| 51 | 25.1 |
| 52 | 24.7 |
| 53 | 24.3 |
| 54 | 23.9 |
| 55 | 23.4 |
| 56 | 23.0 |
| 57 | 22.6 |
| 58 | 22.1 |
| 59 | 21.6 |
| 60 | 21.2 |
| 61 | 20.7 |
| 62 | 20.2 |
| 63 | 19.7 |
| 64 | 19.2 |
| 65 | 18.7 |
| 66 | 18.1 |
| 67 | 17.6 |
| 68 | 17.0 |
| 69 | 16.5 |
| 70 | 15.9 |
| 71 | 15.4 |
| 72 | 14.8 |
| 73 | 14.2 |
| 74 | 13.6 |
| 75 | 13.0 |
| 76 | 12.4 |
| 77 | 11.8 |
| 78 | 11.2 |
| 79 | 10.6 |
| 80 | 10.0 |
|  |  |

# 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 |
|  |  |

**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