



# **Governor-General Superannuation Age Factors (Division 293 Tax Law) Determination 2019 (No. 1)<sup>1</sup>**

*Governor-General Act 1974*

---

I, ROSEMARY THERESE HUXTABLE, Secretary of the Department of Finance, make this Determination under subsection 4BA(10) of the *Governor-General Act 1974*.

Dated 20 May 2019

**ROSEMARY THERESE HUXTABLE**  
Secretary of the Department of Finance

---

---

**1 Name of Determination**

This Determination is the *Governor-General Superannuation Age Factors (Division 293 Tax Law) Determination 2019 (No. 1)*.

**2 Commencement**

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

**3 Age factors**

For the purposes of section 4BA of the *Governor-General Act 1974*, the age factor for a person is specified in the Table in the Schedule to this Determination, based on:

- (a) whether the person is male or female;
- (b) the age of the person at their last birthday prior to the start of their pension.

---

## Schedule      Age factors

(section 3)

Age at last birthday prior to start of pension	Male Age Factor	Female Age Factor
30	32.028	31.700
31	31.811	31.471
32	31.588	31.236
33	31.360	30.995
34	31.125	30.748
35	30.885	30.495
36	30.693	30.325
37	30.495	30.148
38	30.290	29.965
39	30.078	29.774
40	29.860	29.577
41	29.576	29.281
42	29.285	28.977
43	28.985	28.666
44	28.677	28.346
45	28.361	28.018
46	28.037	27.681
47	27.704	27.335
48	27.362	26.981
49	27.011	26.618
50	26.651	26.246
51	26.282	25.864
52	25.904	25.472
53	25.517	25.071
54	25.120	24.661
55	24.713	24.241
56	24.296	23.811
57	23.868	23.371
58	23.431	22.921
59	22.983	22.460
60	22.525	21.988

---

Age at last birthday prior to start of pension	Male Age Factor	Female Age Factor
61	22.056	21.503
62	21.576	21.007
63	21.086	20.499
64	20.584	19.981
65	20.072	19.452
66	19.550	18.913
67	19.019	18.363
68	18.478	17.803
69	17.928	17.234
70	17.370	16.655
71	16.850	16.076
72	16.321	15.488
73	15.784	14.892
74	15.239	14.289
75	14.687	13.685
76	14.096	13.093
77	13.502	12.497
78	12.905	11.902
79	12.306	11.309
80	11.708	10.722
81	11.110	10.143
82	10.515	9.574
83	9.925	9.018
84	9.342	8.480
85	8.773	7.958
86	8.219	7.456
87	7.682	6.973
88	7.161	6.520
89	6.659	6.098
90	6.177	5.705

---

**Note**

1. Note: All legislative instruments and compilations are registered on the Federal Register of Legislation kept under the *Legislation Act 2003*. See [www.legislation.gov.au](http://www.legislation.gov.au)