

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

*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)

|  |  |  |
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| 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 |

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| 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)