

div293_deferred_tax_bal

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: div 293 tax - deferred account balance

General Notes:

This is the amount of Division 293 tax deferred, for Defined Benefit accounts.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and super contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

Payment of Division 293 tax is deferred if raised on a defined benefit account from which no super benefit has yet become payable. Money generally can't be released from a defined benefit account until a super benefit is paid (usually on retirement). The amount of defined benefit contributions represents the annual increase in a defined benefit superannuation account based on the benefit individuals are expected to receive when they leave the fund. If you have more than one defined benefit account, all Division 293 tax attributed to those accounts will be deferred. The div 293 tax - deferred account balance is the total of div 293 tax - deferred amounts.

Earliest Conditions:**Latest Conditions:**

Earliest Calculations:

Latest Calculations:

URL Address:

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable. Division 293 tax enforced.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

div293_income

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: div 293 tax - assessable income

General Notes:

This is the amount of Division 293 income.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

The income component of the Division 293 tax calculation is based on the same income calculation used to determine if an individual needs to pay the Medicare levy surcharge (MLS), disregarding any reportable superannuation contributions reported on the tax return.

The components of this income calculation are:

- Taxable income (assessable income minus allowable deductions)
- Total reportable fringe benefits amounts
- Net financial investment loss
- Net rental property loss
- Net amount on which family trust distribution tax has been paid
- Super lump sum taxed elements with a zero tax rate
- Assessable first home super saver released amount.

These amounts are added up (except the super lump sum and assessable first home super saver released amount, which are subtracted) to give the income amount.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address:

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable. Division 293 tax enforced.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

div293_tax_cont_deferred

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: div 293 - taxable contributions - deferred amount

General Notes:

This is the Division 293 taxable super contribution from contributions of Defined Benefit accounts.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and super contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

Division 293 super contributions equal an individual's concessional contributions minus any excess concessional contributions. The concessional contributions counted for Division 293 tax purposes generally include:

- Employer contributed amounts
- Other family and friend contributions
- Assessable foreign fund amounts
- Assessable amounts transferred from reserves
- Personal contributions for which you have been allowed a deduction
- Defined benefit contributions.

These contributions are concessionally taxed at 15% within the super fund. Concessional contributions in excess of the cap will be taxed at your marginal rate and Division 293 tax does not apply.

The total taxable super contributions amount is not the same as Division 293 super contributions. Taxable contributions are the lesser of the Division 293 super contributions and the amount in excess of the threshold.

Payment of Division 293 tax is deferred if raised on a defined benefit account from which no super benefit has yet become payable. Money generally can't be released from a defined benefit account until a super benefit is paid (usually on retirement). The amount of defined benefit contributions represents the annual increase in a defined benefit superannuation account based on the benefit individuals are expected to receive when they leave the fund. If you have more than one defined benefit account, all Division 293 tax attributed to those accounts will be deferred.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:**

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable. Division 293 tax enforced.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

div293_tax_cont_payable

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: div 293 - taxable contributions - payable amount

General Notes:

This is the Division 293 taxable super contribution from contributions of accumulation accounts.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and super contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:**

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable. Division 293 tax enforced.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

div293_tax_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: div 293 - total taxable contributions amount

General Notes:

This is the Division 293 total taxable super contribution amount.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and super contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

Division 293 super contributions equal an individual's concessional contributions minus any excess concessional contributions. The concessional contributions counted for Division 293 tax purposes generally include:

- Employer contributed amounts
- Other family and friend contributions
- Assessable foreign fund amounts
- Assessable amounts transferred from reserves
- Personal contributions for which you have been allowed a deduction
- Defined benefit contributions.

These contributions are concessionally taxed at 15% within the super fund. Concessional contributions in excess of the cap will be taxed at your marginal rate and Division 293 tax does not apply.

The total taxable super contributions amount is not the same as Division 293 super contributions. Taxable contributions are the lesser of the

Division 293 super contributions and the amount in excess of the threshold.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address:

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; New variable; Division 293 tax was first introduced in financial year 2013.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

div293_tax_deferred

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: div 293 tax - deferred amount

General Notes:

This is the amount of Division 293 tax deferred for the current income year, for Defined Benefit accounts.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and super contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

Payment of Division 293 tax is deferred if raised on a defined benefit account from which no super benefit has yet become payable. Money generally can't be released from a defined benefit account until a super benefit is paid (usually on retirement). The amount of defined benefit contributions represents the annual increase in a defined benefit superannuation account based on the benefit individuals are expected to receive when they leave the fund. If you have more than one defined benefit account, all Division 293 tax attributed to those accounts will be deferred. The div 293 tax - deferred account balance is the total of div 293 tax - deferred amounts.

Earliest Conditions:**Latest Conditions:**

Earliest Calculations:

Latest Calculations:

URL Address:

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable. Division 293 tax enforced.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

div293_tax_payable

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: div 293 tax - due and payable amount

General Notes:

This is the amount of Division 293 tax payable for the current income year, for accumulation accounts.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and super contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:**

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; New variable; Division 293 tax was first introduced in financial year 2013.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

div293_tax

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: amount of div 293 tax

General Notes:

This is the amount of Division 293 tax.

Division 293 tax, started in income year 2013, is an additional tax on super contributions which reduces the tax concession for individuals whose combined income and contributions are greater than the Division 293 threshold.

From 1 July 2017, the threshold at which a Division 293 tax calculation will result in an assessment being issued is \$250,000. For 1 July 2012 to 30 June 2017, the threshold is \$300,000.

Division 293 tax is payable on the excess over the threshold, or on the Division 293 super contributions, whichever is less. The rate of Division 293 tax is 15%.

Division 293 super contributions equal an individual's concessional contributions minus any excess concessional contributions. The concessional contributions counted for Division 293 tax purposes generally include:

- Employer contributed amounts
- Other family and friend contributions
- Assessable foreign fund amounts
- Assessable amounts transferred from reserves
- Personal contributions for which you have been allowed a deduction
- Defined benefit contributions.

These contributions are concessionally taxed at 15% within the super fund. Concessional contributions in excess of the cap will be taxed at your marginal rate and Division 293 tax does not apply.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address:

<https://www.ato.gov.au/Individuals/Super/In-detail/Growing-your-super/Division-293-tax---information-for-individuals>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable. Division 293 tax enforced.

2017: Major; Component; The Division 293 threshold decreased from \$300,000 to \$250,000.

NA

Form:

NA

Section:

NA

Question:

NA

Label:

NA

General Notes:

NA

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

rpe_bal_tfr_income_stream

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Retirement phase events: balance transfers to superannuation income stream

General Notes:

Retirement phase events: balance transfers to superannuation income stream, recorded in the transfer balance account.

The transfer balance account records your retirement phase interests and you will only have one transfer balance account for all your retirement phase interests. It will remain active until your death. The transfer balance account is a record of the events that count towards your personal transfer balance cap (earnings are exempt from tax). Your transfer balance account commences on either:

- the day you first receive a retirement phase income stream, after 1 July 2017
- 1 July 2017, if you were already receiving a retirement phase income stream on 30 June 2017.

The transfer balance cap applies from 1 July 2017. It is a lifetime limit on the total amount of capital that individuals can transfer into the retirement phase that are exempt from tax to support their super income streams. In 2017–18, the general transfer balance cap was \$1.6 million. It is subject to indexation in \$100,000 increments on an annual basis in line with the consumer price index (CPI), rounded down to the nearest \$100,000. Your increment in personal balance cap is based on the indexation on the unused personal cap. If at any stage you have used all your cap, then indexation will not apply to you.

This is a new data item reported from 2019.

Earliest Conditions:**Latest Conditions:**

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

rpe_bal_tfr_mem_withdrawal

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Retirement phase events: lump sum withdrawal

General Notes:

Retirement phase events: lump sum withdrawal in retirement phase recorded in transfer balance account

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

rpe_bal_tfr_others

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Retirement phase events: other balance transfers

General Notes:

Retirement phase events: other transfers recorded in the transfer balance account. New data items reported from 2019

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

rpe_bal_tfr_revert_income_stream

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Retirement phase events: balance transfers to reversionary income stream

General Notes:

Retirement phase events: balance transfers to reversionary income stream, recorded in the transfer balance account.

Reversionary income stream is a superannuation income stream that automatically reverts to a nominated beneficiary on the death of its current recipient. The date of death of the original member is when the income stream first becomes payable to the beneficiary.

The transfer balance account records your retirement phase interests and you will only have one transfer balance account for all your retirement phase interests. It will remain active until your death. The transfer balance account is a record of the events that count towards your personal transfer balance cap (earnings are exempt from tax). Your transfer balance account commences on either:

- the day you first receive a retirement phase income stream, after 1 July 2017
- 1 July 2017, if you were already receiving a retirement phase income stream on 30 June 2017.

The transfer balance cap applies from 1 July 2017. It is a lifetime limit on the total amount of capital that individuals can transfer into the retirement phase that are exempt from tax to support their super income streams. In 2017–18, the general transfer balance cap was \$1.6 million. It is subject to indexation in \$100,000 increments on an annual basis in line with the consumer price index (CPI), rounded down to the nearest \$100,000. Your increment in personal balance cap is based on the indexation on the unused personal cap. If at any stage you have used all your cap, then indexation will not apply to you.

This is a new data item reported from 2019.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sb_mem_bal_accum

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts in the accumulation phase

General Notes:

This is the total balance of member super accounts in the accumulation phase.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable.

sb_mem_bal_apra_corporate

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in employer sponsored or corporate super funds

General Notes:

Balance of member super accounts held in employer sponsored or corporate super funds.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_apra_industry

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in industry or award super funds

General Notes:

Balance of member super accounts held in industry or award super funds.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_apra_other

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in other APRA regulated funds

General Notes:

Balance of member super accounts held in other APRA regulated funds.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_apra_public

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in public sector funds

General Notes:

Balance of member super accounts held in public sector funds.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2013:** Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive

contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_apra_retail

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in public offer or retail super funds

General Notes:

Balance of member super accounts held in public offer or retail super funds.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_apra_small

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in small APRA regulated funds

General Notes:

Balance of member super accounts held in small APRA regulated funds.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2000: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_apra

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in APRA regulated funds

General Notes:

Balance of member super accounts held in APRA regulated funds.

This variable is split into sb_mem_bal_apra_corporate, sb_mem_bal_apra_industry, sb_mem_bal_apra_other, sb_mem_bal_apra_public, sb_mem_bal_apra_retail, and sb_mem_bal_apra_small.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_epsss

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts held in exempt public sector super schemes

General Notes:

Balance of member super accounts held in exempt public sector super schemes.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2001: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal_pension

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: balance of member super accounts in the pension phase

General Notes:

Balance of member super accounts in the pension phase.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**2013:** Major; Introduced; New variable.

sb_mem_bal_smsf

Form:

Self-managed superannuation fund annual return

Section:

Member information

Question:

Closing account balance

Label:

Balance of member super accounts held in self-managed super funds

General Notes:

This variable refers to the total closing balance of member super accounts held in Self-Managed Super Funds (SMSF) for a member at 30 June. This amount includes Government Super Co-contributions paid to the SMSF.

To work out the member's closing balance:

- begin with last year's reported end of year balance
- include all contributions, positive net allocated earnings and losses, and inward rollovers and transfers
- deduct negative allocated earnings and losses, outward rollovers and transfers, and benefit payments including lumps sum payment and income stream payment.

If this amount is negative or zero, report zero.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sb_mem_bal

Form:

Super member contributions statement

Section:

Member account balance

Question:

Account balance

Label:

Balance of all the member's super accounts

General Notes:

This variable refers to the total closing balance of the member's accounts on 30 June. For account-based accumulation interest, this amount is determined according to ordinary account principles before adjustment. For defined benefit and other non-account based interest, the amount recorded should be equivalent to any amount reported in periodic statement issued to the member.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(Pg4_9),
1998(Pg4_9), 1999(Pg4_9), 2000(Pg4_9), 2001(Pg4_9), 2002(Pg4_9),
2003(Pg4_9), 2004(Pg4_9), 2005(Pg4_9), 2006(Pg4_58), 2007(Pg4_58),
2008(Pg4_46), 2009(Pg4_46), 2010(Pg4_46), 2011(Pg4_9),
2012(Pg4_46), 2013(Pg4_56), 2014(Pg4_56), 2015(Pg4_56),
2016(Pg4_56), 2017(Pg4_56), 2018(Pg4_56), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

sc_allocated_surplus_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: Allocated surplus amount

General Notes:

Pre 2007. This is the amount that is allocated by the superannuation (accumulated benefits) provider for the benefit of the member (other than an amount paid for or by the member to the provider).

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.

sc_cocont_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: Personal contribution amount for co-contribution

General Notes:

Personal contribution (excluding deductible personal contribution) amount for co-contribution.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2004: Major; Introduced; New variable. Super co-contribution introduced.

sc_dir_termination_taxable

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Directed termination payments (taxable component) amount

Label:

Taxable component of a transitional termination payment

General Notes:

This variable refers to the amount of taxable component of a transitional termination payment where the member has directed to payer to make to a complying super plan or used to purchase a super annuity.

Directed termination payments could only be made from 1 July 2007 until 30 June 2012. From 1 July 2012, the member can no longer direct any part of an employment termination payment to superannuation. Any contribution made from an employment termination payment may be considered a personal contributions and may be counted towards non-concessional cap for the year the contribution is made.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:**

<https://www.ato.gov.au/Forms/Directed-termination-payment-statement/>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(Pg4_4),
1998(Pg4_4), 1999(Pg4_4), 2000(Pg4_4), 2001(Pg4_4), 2002(Pg4_4),

2003(Pg4_4), 2004(Pg4_4), 2005(Pg4_4), 2006(Pg4_53), 2007(Pg4_53),
2008(Pg4_40), 2009(Pg4_40), 2010(Pg4_40), 2011(Pg4_4),
2012(Pg4_40), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA),
2018(NA), 2019(NA), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

2013: Major; Discontinued; Variable discontinued.

sc_empl_cont_apra

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: employer contribution amounts into APRA regulated funds

General Notes:

This variable refers to the employer contribution amounts contributed into APRA regulated funds.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Moderate; Component; Constitutionally protected funds (CPFs) must now report all employer contributions made for the member. This information is used to assess Div. 293 tax.

2014: Minor; Component; Amounts reported at label 15(a) on a Rollover benefits statement (NAT 70944) is no longer reported under this variable.

sc_empl_cont_award

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Employer contributions - award contributions

General Notes:

Employer contributions - award contributions.

MCS data for 2018- reports only the total employer contribution amount, but MATS data from 2019 splits it into 4 components (sc_empl_cont_sg, sc_empl_cont_award, sc_empl_cont_ss, sc_empl_cont_others).

However, SMSFs still report only the total amount for 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_empl_cont_combined

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Total employer contributions to SMSF accounts

General Notes:

Total employer contributions to SMSF accounts.

MCS data for 2018- reports only the total employer contribution amount, but MATS data from 2019 splits it into 4 components (sc_empl_cont_sg, sc_empl_cont_award, sc_empl_cont_ss, sc_empl_cont_others).

However, SMSFs still report only the total amount for 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_empl_cont_epsss

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: employer contributions amount into exempt public sector super schemes

General Notes:

This variable refers to the employer contribution amounts contributed into exempt public sector super schemes.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Moderate; Component; Constitutionally protected funds (CPFs) must now report all employer contributions made for the member. This information is used to assess Div. 293 tax.

2014: Minor; Component; Amounts reported at label 15(a) on a Rollover benefits statement (NAT 70944) is no longer reported under this variable.

sc_empl_cont_others

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Employer contributions - others

General Notes:

Employer contributions - others.

MCS data for 2018- reports only the total employer contribution amount, but MATS data from 2019 splits it into 4 components (sc_empl_cont_sg, sc_empl_cont_award, sc_empl_cont_ss, sc_empl_cont_others). However, SMSFs still report only the total amount for 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_empl_cont_sg

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Employer contributions - super guarantee

General Notes:

Employer contributions - super guarantee.

MCS data for 2018- reports only the total employer contribution amount, but MATS data from 2019 splits it into 4 components (sc_empl_cont_sg, sc_empl_cont_award, sc_empl_cont_ss, sc_empl_cont_others). However, SMSFs still report only the total amount for 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_empl_cont_smsf

Form:

Self-managed superannuation fund annual return

Section:

Member information

Question:

Employer contributions

Label:

Employer contributed amounts into self-managed super funds

General Notes:

This variable refers to the total employer contributions to a member's SMSF. This amount includes:

- contributions made by an employer for an employee (including contributions made under a salary sacrifice arrangement or to meet the employer's obligations under the super guarantee, awards, agreements or other obligations)
- super guarantee charge shortfall amounts
- employer contributions transferred from the ATO's super holding accounts special account (SHA special account).

Do not include:

- contributions made by the member (include these at B: Personal contributions)
- contributions that the member asked their employer to deduct from their after-tax income (include these at B: Personal contributions sc_pers_cont_smsf)
- employment termination payments received from an employer (include these at B: Personal contributions sc_pers_cont_smsf).

If the member has a defined benefit interest in the SMSF, include notional taxed contributions.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:**

Latest Calculations:**URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Moderate; Component; Constitutionally protected funds (CPFs) must now report all employer contributions made for the member. This information is used to assess Div. 293 tax.

2014: Minor; Component; Amounts reported at label 15(a) on a Rollover benefits statement (NAT 70944) is no longer reported under this variable.

sc_empl_cont_ss

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Employer contributions - salary sacrifice

General Notes:

Employer contributions - salary sacrifice.

MCS data for 2018- reports only the total employer contribution amount, but MATS data from 2019 splits it into 4 components (sc_empl_cont_sg, sc_empl_cont_award, sc_empl_cont_ss, sc_empl_cont_others). However, SMSFs still report only the total amount for 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_empl_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Employer contribution amount

Label:

Employer contribution amount

General Notes:

This variable refers to amount of contributions made by an employer on behalf of the member. These amounts include:

- employer contributions made to an accumulation account on behalf of members to meet super guarantee, award or other obligations
- contributions paid as a result of a salary sacrifice arrangement, where the member has agreed to forgo part of their future salary or wages in return for their employer providing a super benefit of a similar value
 - for the 2012-13 financial year only: amounts reported at question 15a on a Rollover benefits statement (NAT 70944) received from a transferor provider
- superannuation guarantee charge and the taxable component of any superannuation holding accounts special account amounts that the ATO transferred to the provider on behalf of the member
- notional taxed contributions for a defined benefit account.

Do not include:

- contributions made by an employer from the take-home (after tax) pay of the member (these are reported at question 35 sc_pers_cont)
- a directed termination payment that an employer pays to a super provider on behalf of a member
- last-minute employer contributions that the trustee of a public sector super scheme chooses to exclude from its assessable income (these are reported at question 45 sc_tot_cont)
- employer contributions made to a constitutionally protected fund (CPF) (these are reported at question 45 sc_tot_cont).

The total employer contribution amount is further split into sc_empl_cont_apra, sc_empl_cont_epsss, sc_empl_cont_smsf.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(Pg4_2),
1998(Pg4_2), 1999(Pg4_2), 2000(Pg4_2), 2001(Pg4_2), 2002(Pg4_2),
2003(Pg4_2), 2004(Pg4_2), 2005(Pg4_2), 2006(Pg4_51), 2007(Pg4_51),
2008(Pg4_34), 2009(Pg4_34), 2010(Pg4_34), 2011(Pg4_2),
2012(Pg4_34), 2013(Pg4_43), 2014(Pg4_43), 2015(Pg4_43),
2016(Pg4_43), 2017(Pg4_43), 2018(Pg4_43), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Moderate; Component; Constitutionally protected funds (CPFs) must now report all employer contributions made for the member. This information is used to assess Div. 293 tax.

2014: Minor; Component; Amounts reported at label 15(a) on a Rollover benefits statement (NAT 70944) is no longer reported under this variable.

sc_excess_concess_cont

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: excess concessional contribution amount

General Notes:

This variable refers to the excess concessional contribution amount.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

sc_excess_non_concess_cont

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: excess non-concessional contribution amount

General Notes:

This variable refers to the excess non-concessional contribution amount.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2007: Major; Introduced; New variable.

sc_fam_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Other family and friend contributions amount

Label:

Other family and friend contributions amount

General Notes:

This variable refers to the amount of contributions made for the member by relatives, friends and third parties.

These include contributions made by:

- a spouse living separately and apart on a permanent basis
- a parent, child or other relative
- amounts reported at question 15f on a Rollover benefits statement (NAT

70944. received from a transferor provider

- the member's former spouse - a friend of the member
- other third party contributors acting under an obligation to contribute – for example: an insurance company, where the member's policy provides for payment of super contributions in the event of sickness or incapacity, a government agency making a super contribution under a scheme to compensate injured or incapacitated workers (such as WorkCover Victoria), or the ATO or other government agencies required to compensate the member in the form of super contributions for errors in their administration of the law, a deceased estate, where the entitlement is only to a super contribution (the member cannot direct that their share in the estate be paid to them personally).

Do not include:

- contributions made by a member's relative, friend, former spouse and son if they are made in that person's capacity as the member's employer (these are reported at question 34 sc_empl_cont)
- contributions already included at any question other than question 45 sc_tot_cont
- contributions made for a person under 18 yrs old (these are included at question 38 sc_sp_child_cont).

- contributions made under a family law obligation by a FHSA provider from the FHSA of the spouse or former spouse of the member. These are included at label – Spouse and child contributions amount sc_sp_child_cont.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(Pg4_39), 2009(Pg4_39), 2010(Pg4_39), 2011(NA), 2012(Pg4_39), 2013(Pg4_50), 2014(Pg4_50), 2015(Pg4_50), 2016(Pg4_50), 2017(Pg4_50), 2018(Pg4_50), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

sc_fsi_assessable

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Assessable foreign fund amount

Label:

Assessable foreign fund amount

General Notes:

This variable refers to the amount transferred to the provider from a foreign super fund or scheme that the provider must include in their assessable income under subsection 295-200(1) of the Income Tax Assessment Act 1997.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(Pg4_41), 2009(Pg4_41), 2010(Pg4_41), 2011(NA), 2012(Pg4_41), 2013(Pg4_51), 2014(Pg4_51), 2015(Pg4_51), 2016(Pg4_51), 2017(Pg4_51), 2018(Pg4_51), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

sc_fsi_non_assessable

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Non-assessable foreign fund amount

Label:

Non-assessable foreign fund amount

General Notes:

This variable refers to the amount transferred to the providers from a foreign super fund or scheme that the provider is not required to include in their assessable income.

This amount often makes up most of a foreign fund transfer.

It is the entire foreign fund transfer (other than transfers from New Zealand KiwiSaver accounts) less:

- any amounts included at label – Assessable foreign fund amount
- any amounts that the member has chosen to include in the assessable income of the provider (the amount shown at section D, question 16 on the Tax payable on a foreign super transfer form (NAT 11724).

For income year 2013 only: this also includes any amounts reported at question 15i on a Rollover benefits statement (NAT 70944) received from transferor provider.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(Pg4_42), 2009(Pg4_42), 2010(Pg4_42),
2011(NA), 2012(Pg4_42), 2013(Pg4_52), 2014(Pg4_52), 2015(Pg4_52),
2016(Pg4_52), 2017(Pg4_52), 2018(Pg4_52), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

sc_listo_received

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Low income super tax offset (LISTO) amount paid into superannuation accounts

General Notes:

The low income super tax offset (LISTO) is a government superannuation payment of up to \$500 to help low-income earners save for retirement. If your income is under a threshold, you may be eligible to receive a LISTO payment. This is usually paid directly into your super fund. The LISTO is 15% of the concessional (before tax) super contributions you or your employer pays into your super fund.

LISTO came into effect on 1 July 2017 as a renamed version of the Low Income Superannuation Contribution (LISC). This contribution item was reported in MATS from 2019. In principle, it is a component of the variable "sc_other_cont" in MCS data before 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),

1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_low_tax_cont

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: concessional contribution amount below the concessional cap

General Notes:

This variable refers to the amount of concessional superannuation contribution which is below or at the concessional contribution cap. This amount of super contribution is taxed in the super fund at the concessional rate of 15%.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

sc_lrba_outstanding

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Contributions - limited recourse borrowing arrangement outstanding amount.

General Notes:

Trustees of self-managed super funds (SMSFs) are generally prohibited from borrowing money, subject to limited exceptions under the super law. One of these exceptions is for limited recourse borrowing arrangements (LRBA). A LRBA involves an SMSF trustee taking out a loan from a third-party lender. The trustee then uses those funds to purchase a single asset (or collection of identical assets that have the same market value) to be held in a separate trust.

Any investment returns earned from the asset go to the SMSF trustee.

If the loan defaults, the lender's rights are limited to the asset held in the separate trust. This means there is no recourse to the other assets held in the SMSF.

From 1 July 2018, SMSFs that have a LRBA in place must report member's share of the outstanding balance of the LRBA, referred to as the LRBA amount at 30 June in that member's information section of the SMSF Annual return and include it in the member's total superannuation balance.

This is new item reported in MATS from 2019. In principle, it is a component of the variable "sc_other_cont" in MCS data before 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:**

Latest Calculations:

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_non_comply_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Contributions made to a previously non-complying fund

Label:

Contributions made on or after 10 May 2006 to a non-complying fund

General Notes:

This variable refers to the amount of all contributions made on or after 10 May 2006 to a provider that was a non-complying super fund but which became a complying fund during the financial year this MCS relates to.

Do not include contributions made after the fund became complying. Include any amounts rolled-over from a previously non-complying fund to a fund that the rollover fund became compliant during the income year and the amount of contributions transferred were made for the benefit of the member on or after May 2006.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(Pg4_44), 2009(Pg4_44), 2010(Pg4_44), 2011(NA), 2012(Pg4_44), 2013(Pg4_54), 2014(Pg4_54), 2015(Pg4_54),

2016(Pg4_54), 2017(Pg4_54), 2018(Pg4_54), 2019(NA), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

2019: Major; Discontinued; Variable discontinued.

sc_non_concess_cont

Form:

DERIVED

Section:

NA

Question:

NA

Label:

notional employer contributions amount into defined benefit accounts
(for the purposes of Division 293 tax)

General Notes:

This variable refers to the non-concessional contribution amount.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

sc_ntnl_empl_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Notional employer contributions - For the concessional contributions cap

Label:

Notional employer contributions amount into defined benefit accounts (for the purposes of Division 293 tax)

General Notes:

This variable refers to notional employer contributions made to a defined benefit account. This amount is determined in accordance with the legislation. If you have a defined benefit scheme, your employer will usually contribute to your fund in general, rather than specifically for you. The notional employer contributions determined by the provider with advice from an actuary.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:**

<https://www.ato.gov.au/Super/APRA-regulated-funds/Managing-member-benefits/Defined-benefit-funds---notional-taxed-contributions/>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),

2013(Pg4_44), 2014(Pg4_44), 2015(Pg4_44), 2016(Pg4_44),
2017(Pg4_44), 2018(Pg4_44), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; New variable; A new question on notional contribution was first included in 2013 (question 44).

sc_ntnl_txd_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Notional taxed contributions amount into defined benefit accounts - For Division 293 tax purposes

Label:

Notional taxed contributions amount into defined benefit accounts

General Notes:

The notional taxed contributions are calculated on your behalf and are made up of notional employer (unfunded) contributions and any salary sacrifice contributions. Notional taxed contributions are coconcessional contributions.

A transitional provision, known as 'grandfathering', applies where a defined benefit account was opened prior to 12 May 2009 and certain other conditions are satisfied. Under this transitional arrangement, if the notional taxed contributions determined with advice from an actuary exceed the concessional contributions cap for the financial year, then the provider must report the amount of the member's notional taxed contribution as being equal to the cap. Notional taxed contributions must be provided from 2012. A member's super fund will determine which accounts are eligible for grandfathering.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(Pg4_45), 2014(Pg4_45), 2015(Pg4_45), 2016(Pg4_45),
2017(Pg4_45), 2018(Pg4_45), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; Introduced; New variable.

sc_other_concess_cont

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Other concessional contributions

General Notes:

This variable refers to other concessional contributions that are not already reported in other questions.

Concessional contributions are contributions that are made into your super fund before tax. They are taxed at a rate of 15% in your super fund.

Concessional contributions include:

- employer contributions, such as compulsory employer contributions, additional concessional contributions your employer makes, salary sacrifice payments made to your fund, other amounts paid by your employer from your before-tax income to your super fund, such as administration fees and insurance premiums, super guarantee charge (SGC) shortfall amounts we contribute to your fund. These are paid to reflect the contributions that your employer did not pay to a fund on time for you.
- personal contributions you are allowed as an income tax deduction
- notional taxed contributions if you are a member of a defined benefit fund (including constitutionally protected funds for 2017–18 onwards)
- unfunded defined benefit contributions
- some amounts allocated from a fund reserve
- for people over 18 years old, certain family and friend contributions.

This contribution item was reported in MATS from 2019. In principle, it is a component of the variable "sc_other_cont" in MCS data before 2019.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_other_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: Other contributions amount

General Notes:

ATO: Other contributions amount

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2019:** Major; Discontinued; Variable discontinued.

sc_other_non_concess_cont

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Other non-concessional contributions

General Notes:

This variable refers to other non-concessional contributions that are not already reported in other questions.

Non-concessional contributions are from your after-tax income and not taxed in your super fund. There are many types of non-concessional contributions including:

- contributions you make, or your employer makes on your behalf, from your after-tax income.
- contributions your spouse makes to your super fund (excluding when your spouse is your employer).
- personal contributions which you have not claimed and been allowed as an income tax deduction.
- excess concessional (before-tax) contributions which you have not released from your super fund.
- contributions exceeding your capital gains tax (CGT) cap amount.
- retirement benefits you withdraw from a super fund and 're-contribute' to super and which you have not claimed or been allowed as an income tax deduction.
- contributions made for you by someone else if you are under 18 and the contributor is not your employer.
- most transfers from foreign super funds (including New Zealand KiwiSaver contributions). This does not include amounts in your fund's assessable income.
- life insurance premiums and fund fees (in some cases). Consider these when planning your contributions.

This contribution item was reported in MATS from 2019. In principle, it is a component of the variable "sc_other_cont" in MCS data before 2019.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_pers_cont_apra

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: personal contribution amount into APRA regulated funds

General Notes:

Personal contributed amount into APRA regulated funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2014:** Minor; Component; Rollover super benefits, other than those contributions reported at label 15(b) on the Rollover benefits statement

(NAT 70944) are excluded.

sc_pers_cont_deductible

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

The deductible component of the total personal contributions
(sc_pers_cont)

General Notes:

Reported in MATS data from 2019 but not in MCS data of 2018-. (Note that this variable is already included in "sc_pers_cont", so don't count both variables in the total contributions to avoid double-counting).

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sc_pers_cont_epsss

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: personal contribution amount into exempt public sector super schemes

General Notes:

Personal contribution amount into exempt public sector super schemes

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Rollover super benefits, other than those contributions reported at label 15(b) on the Rollover benefits statement (NAT 70944) are excluded.

sc_pers_cont_smsf

Form:

Self-managed superannuation fund annual return

Section:

Member information

Question:

Personal contributions

Label:

Personal contribution amount into self-managed super funds

General Notes:

This variable refers to personal contributions made for the member into self-managed super funds other than contributions subject to elections to exclude from the contributions cap. Contributions excluded from the contributions cap includes:

- the CGT small business retirement exemption (include these contributions at C: CGT small business retirement exemption sc_sbe_cgt_ret_exempt)
- CGT small business 15-year exemption amount (include these contributions at D: CGT small business 15-year exemption amount sc_sbe_cgt_15y_exempt)
- personal injury election (include these contributions at E: personal injury election sc_pers_injury).
Personal contributions include:
 - contributions received from an employer for the member paid from the member's after-tax income
 - contributions made by the member themselves (regardless of whether they have been claimed or can be claimed by the member as a tax deduction)
 - employment termination payments received from an employer for the member
 - personal contributions funded by personal injury payments that are not included at E: Personal injury election sc_pers_injury
 - personal contributions funded by the proceeds of the sale of assets, other than those you include at C: CGT small business retirement exemption sc_sbe_cgt_ret_exempt, or at D: CGT small business 15-year exemption amount sc_sbe_cgt_15y_exempt.

Other excluded amounts include:

- amounts contributed for the member under salary sacrifice arrangements they have entered into (write these at A: Employer contributions)

sc_empl_cont_smsf)

- a rollover super benefit reported at item 13 on a Rollover benefits statement which the SMSF received from another super provider (write the benefit at P: Inward rollovers and transfers)
- a super lump sum from a foreign super fund or scheme (include these at I: sc_fsi_assessable, J: sc_fsi_non_assessable or at M: sc_cocont_cont)
- contributions made by the member's spouse or other third party contributions (include these at F: sc_sp_child_cont, or at G: sc_fam_cont).

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Rollover super benefits, other than those contributions reported at label 15(b) on the Rollover benefits statement (NAT 70944) are excluded.

sc_pers_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Personal contributed amount

Label:

Personal contributed amount

General Notes:

This variable refers to personal contributions made by a member to their account, including both deducted and un-deducted member contributions.

This includes:

- personal contributions made by an employer for and on behalf of the member from the member's take-home (after tax) pay
- personal contributions a member has made to the provider on their own behalf, including those the member has or has not claimed or can or cannot claim as a deduction
- a transfer from another fund following the release of a member's benefits under terminal medical condition provisions that cannot be treated as a rollover super benefit during the period of certification
- directed termination payments received on or after 1 July 2012
- personal contributions funded by personal injury payments that are not shown under question 48 – personal injury elections sc_pers_cont
- contributions transferred from a non-complying fund (include all amounts transferred to the provider from a non-complying super fund)
- the proceeds of the sale of assets, other than amounts already shown at question 47 – capital gains tax cap election amount. If a member elected to exclude more than \$500,000 under the 'CGT cap election amount for small business retirement exemption amount', show only \$500,000 at question 47 – capital gains tax cap election amount: small business retirement exemption amount – and the excess as a personal contribution
- for the 2012–13 financial year only, amounts reported at label 15(b) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

This excludes:

- any personal contributions arising from a personal injury payment that is reported at question 37 – personal injury election amount
sc_pers_injury
- any personal contributions relating to capital gains that are reported at question 36
– directed termination payments received on or before 30 June 2012. Any directed termination payments received on or after 1 July 2012 will be reportable in full as a personal contribution
- super lump sum amounts from a foreign super fund or scheme
- FHSA contributions paid by a FHSA provider and government FHSA contributions paid by us
- contributions made by the member’s spouse, other family members or friends
- for the 2012–13 financial year only – rollover super benefits, other than those contributions reported at label 15(b) on the Rollover benefits statement (NAT 70944).

This variable is further split into sc_pers_cont_apra,
sc_pers_cont_epsss, sc_pers_cont_smsf.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(Pg4_6),
1998(Pg4_6), 1999(Pg4_6), 2000(Pg4_6), 2001(Pg4_6), 2002(Pg4_6),
2003(Pg4_6), 2004(Pg4_6), 2005(Pg4_6), 2006(Pg4_55), 2007(Pg4_55),
2008(Pg4_35), 2009(Pg4_35), 2010(Pg4_35), 2011(Pg4_6),
2012(Pg4_35), 2013(Pg4_46), 2014(Pg4_46), 2015(Pg4_46),
2016(Pg4_46), 2017(Pg4_46), 2018(Pg4_46), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Rollover super benefits, other than those contributions reported at label 15(b) on the Rollover benefits statement (NAT 70944) are excluded.

sc_pers_injury

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Personal injury election amount

Label:

Personal injury election amount

General Notes:

This variable refers to personal injury payments that a member contributes while notifying the provider that they are to be excluded from the non-concessional contribution cap.

To be eligible, the contributions must arise from:

- a structured settlement payment
- an order for a personal injury payment
- a lump sum workers compensation payment, and only apply to that part of these amounts that is compensation or damages for personal injury.
- amounts reported to the provider at question 14d on a Rollover benefits statement (NAT 70944) received from the transferor provider.

Do not include:

- any personal injury amounts not elected to be excluded from the non-concessional contributions cap (these are reported at question 46 – personal contributed amount field sc_pers_cont)
- any amount transferred from another fund following release of the member's benefits under the terminal medical conditions of release.

For the 2012-13 financial year only, include amount reported at label 15(d) on the Rollover benefits statement (NAT 70944) received from a transferor provider.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:**

Latest Calculations:

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(Pg4_37), 2009(Pg4_37), 2010(Pg4_37),
2011(NA), 2012(Pg4_37), 2013(Pg4_48), 2014(Pg4_48), 2015(Pg4_48),
2016(Pg4_48), 2017(Pg4_48), 2018(Pg4_48), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(d) on the Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_post20aug96_etp_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: post 20 August 1996 component of an employer termination payment

General Notes:

ATO: post 20 August 1996 component of an employer termination payment

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2008** Major; Discontinued; Variable discontinued.

sc_residence_disposal_cont

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Contributions - proceeds from primary residence disposal.

General Notes:

Contributions - proceeds from primary residence disposal. This is the new contribution item reported in MATS from 2019. In principle, it is a component of the variable "sc_other_cont" in MCS data before 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**2019:** Major; Introduced; New variable.

sc_sbe_cgt_15y_exempt

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Capital gains tax cap election amounts - small business 15-year exemption amount

Label:

Small business 15-year exemption amount

General Notes:

This variable refers to the personal contributions that a member has elected to exclude from the contributions caps because of a CGT small business 15-year exemption.

This may include the capital proceeds from the disposal of assets that:

- qualify for the small business 15-year exemption
- would qualify for the small business 15-year exemption, except they were pre-CGT assets, there was no capital gain, the 15-year holding period was not met because of the permanent incapacity of the member (or a controlling individual of a company or trust).

For 2012-13 financial year only, include in this field amounts reported at label 15(c) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

The CGT cap is a lifetime cap which is indexed annually. It is the maximum amount of eligible personal contributions that a member can elect to exclude from counting towards their non-concessional contributions cap. The CGT cap applies to all excluded CGT contributions, including all amounts reported at both fields at this question. For the 2012-13 financial year, the lifetime limit for the CGT cap is \$1,255,000 and for the 2013-14 financial year it is \$1,315,000.

Earliest Conditions:**Latest Conditions:**

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(Pg4_36), 2009(Pg4_36), 2010(Pg4_36),
2011(NA), 2012(Pg4_36), 2013(Pg4_47), 2014(Pg4_47), 2015(Pg4_47),
2016(Pg4_47), 2017(Pg4_47), 2018(Pg4_47), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

2014: Minor; Component; Exclude in this field amounts reported at label 15(c) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_sbe_cgt_ret_exempt

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Capital gains tax cap election amounts - small business retirement exemptions amount

Label:

Small business retirement exemption amount

General Notes:

This variable refers to the amount of the personal contributions which a member has elected to exclude from the non-concessional contributions cap because of a CGT small business retirement exemption. The maximum amount claimed under this exemption is \$500,000. The provider must treat a member's election as invalid if it is for more than \$500,000 in a financial year. In this case, report \$500,000 at this question and report the amount of the contribution in excess of \$500,000 at question 46 – Personal contributed amount sc_pers_cont.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(Pg4_36), 2009(Pg4_36), 2010(Pg4_36), 2011(NA), 2012(Pg4_36), 2013(Pg4_47), 2014(Pg4_47), 2015(Pg4_47),

2016(Pg4_47), 2017(Pg4_47), 2018(Pg4_47), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

sc_sp_child_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Spouse and child contributions amount

Label:

Spouse and child contributions amount

General Notes:

Definition of spouse altered from 1 July 2009 to include a person whom is in a relationship that is registered under certain state or territory laws or a person, of the same or different sex, who lives with the member on a genuine domestic basis in a relationship as a couple (known as a 'de facto spouse').

This variable refers to contributions made for a member by their spouse or made for a member who is under 18 years old.

Include at this field:

- contributions made for a member by their spouse
- contributions made for a member who is under 18 years old
- contributions made by a FHSA provider when the payment is made because of a family law obligation – that is, any contribution received via an Application to transfer FHSA contributions to a super fund under a family law obligation (NAT 72629)
- amounts reported at label 15(e) on a Rollover benefits statement (NAT

70944. received from a transferor provider.

Do not include in this field:

- contributions made by the member's spouse if the spouse is the employer of the member and is making the contributions for them in that capacity (these are reported at question 34 – employer contributed amount sc_empl_cont)
- contributions made for a member who is under 18 years old if they are made by either the member themselves (these are reported at question 35 – personal contributed amount sc_pers_cont) or the member's employer or by someone else on behalf of the employer (these are reported at question 34 – employer contributed amount)

- contributions made for a child of the contributor if that child is 18 years old or older (these are reported at question 39 – other family and friends contributions amount sc_fam_cont)
- any amounts received on behalf of a spouse as a result of a contribution-splitting application.
- contributions made by a former spouse when the couple has separated and are now living apart on a permanent basis (other than FHSA contributions from a former spouse) – these amounts are reported at question: other family and friends contributions amounts sc_fam_cont.

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(Pg4_38), 2009(Pg4_38), 2010(Pg4_38), 2011(NA), 2012(Pg4_38), 2013(Pg4_49), 2014(Pg4_49), 2015(Pg4_49), 2016(Pg4_49), 2017(Pg4_49), 2018(Pg4_49), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

2014: Minor; Component; Exclude amounts reported at label 15(e) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_apra_corporate

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions into employer sponsored or corporate super funds

General Notes:

This variable refers to the total contributions into employer sponsored or corporate super funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_apra_industry

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions into industry or award super funds

General Notes:

This variable refers to the total contributions into industry or award super funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_apra_other

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions into other APRA regulated funds

General Notes:

This variable refers to the total contributions into other APRA regulated funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_apra_public

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions into public sector super funds

General Notes:

This variable refers to the total contributions into public sector super funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_apra_retail

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions into public offer or retail super funds

General Notes:

This variable refers to the total contributions into public offer or retail super funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_apra_small

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions into small APRA regulated funds

General Notes:

This variable refers to the total contributions into small APRA regulated funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_apra

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions amount into APRA regulated funds

General Notes:

This variable refers to the total contributions amount into APRA regulated funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_epsss

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: total contributions amount into exempt public sector super schemes

General Notes:

This variable refers to the total contributions amount into exempt public sector super schemes

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont_smsf

Form:

Self-managed superannuation fund annual return

Section:

Member information

Question:

Total contributions

Label:

Total contributions amount into self-managed super funds

General Notes:

This variable refers to the total contributions amount into self-managed super funds recorded on SMSF return form.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_tot_cont

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

All contributions received for the current year

Label:

All contributions received for the current year

General Notes:

Total contributions received under Member's super accounts. For each account, this amount is either equal or greater than the sum of the fields under Member contribution amounts.

This variable refers to members' contributions received before any taxes or expenses are debited from the member's account.

This may include:

- contributions reported in all other fields
- amounts reported at label 15(k) on a Rollover benefits statement (NAT

70944. received from a transferor provider

- other contributions received for the member but not reported in any other field, such as
- employer contributions made to a CPF
- co-contributions received by the provider for the member
- the tax-free component of a directed termination payment
- the amount that a member has chosen to have included in the fund's assessable income from a lump sum super benefit transferred from a foreign super fund or scheme
- last-minute employer contributions that the trustee of a public sector super scheme has chosen not to include in assessable income
- FHSA contributions received with the Super contributions from a first home saver account (NAT 72537) and government FHSA contributions via a remittance advice on your MCS.

This excludes:

- contributions received by the fund in excess of the cap and returned within 30 days of becoming aware of the excess
- contributions returned because the fund did not hold the members TFN

- an amount received from the account of a member's spouse and credited to the member's account because of a contributions splitting application or a contributions split ordered by a court (these amounts are regarded as transferred benefits rather than contributions).

Earliest Conditions:

Latest Conditions:

Earliest Calculations:

Latest Calculations:

URL Address:

<https://www.ato.gov.au/Forms/Super-member-contribution-statement-for-2012-13-and-later-financial-years/?anchor=SectionEMembercontributionamounts#SectionEMembercontributionamounts>

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(Pg4_1),
1998(Pg4_1), 1999(Pg4_1), 2000(Pg4_1), 2001(Pg4_1), 2002(Pg4_1),
2003(Pg4_1), 2004(Pg4_1), 2005(Pg4_1), 2006(Pg4_50), 2007(Pg4_50),
2008(Pg4_45), 2009(Pg4_45), 2010(Pg4_45), 2011(Pg4_1),
2012(Pg4_45), 2013(Pg4_45), 2014(Pg4_45), 2015(Pg4_45),
2016(Pg4_45), 2017(Pg4_45), 2018(Pg4_45), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(k) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_transfer_assessable

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Transferred from reserves amounts - assessable

Label:

Assessable amount transferred from reserves amounts

General Notes:

This variable refers to the amount that ITAA 1997 includes as a concessional contribution because an amount was allocated to the member's account from a reserve. For the 2012-13 financial year, assessable amounts reported at label 15(j) on a Rollover benefits statement (NAT 70944) received from a transferor provider must also be included.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(Pg4_43), 2009(Pg4_43), 2010(Pg4_43),
2011(NA), 2012(Pg4_43), 2013(Pg4_53), 2014(Pg4_53), 2015(Pg4_53),
2016(Pg4_53), 2017(Pg4_53), 2018(Pg4_53), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(j) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

sc_transfer_non_assessable

Form:

Super member contributions statement

Section:

Member contribution amounts

Question:

Transferred from reserves amounts - non-assessable

Label:

Non-assessable amount transferred from reserves amounts

General Notes:

This variable refers to the amount that ITAA 1997 includes as a non-concessional contribution because an amount was allocated to the member's account from a reserve and not included as assessable income of the fund. For the 2012-13 financial year, non-assessable amounts reported at label 15(j) on a Rollover benefits statement (NAT 70944) received from a transferor provider must also be included.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(Pg4_43), 2009(Pg4_43), 2010(Pg4_43), 2011(NA), 2012(Pg4_43), 2013(Pg4_53), 2014(Pg4_53), 2015(Pg4_53), 2016(Pg4_53), 2017(Pg4_53), 2018(Pg4_53), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

2014: Minor; Component; Excludes amounts reported at label 15(j) on a Rollover benefits statement (NAT 70944) received from a transferor provider.

scc_cocont_entitlement

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: co-contribution entitlement amount

General Notes:

Co-contribution entitlement amount: for a low or middle-income earner who makes personal (after-tax) contributions to their super fund, the government may also make a contribution (called a co-contribution). The amount of government co-contribution you receive depends on your income and how much you contribute (for example in 2021: maximum amount government co-contribution is \$500).

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2004: Major; Introduced; New variable. Super co-contribution introduced.

scc_cocont_income

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: income for co-contribution income test

General Notes:

Income for co-contribution income test

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**2010:** Major; Introduced; New variable.

scc_cocont_received

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: co-contribution amount received by super funds

General Notes:

Co-contribution amount received by super funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**2005:** Major; Introduced; New variable.

sd_drawdown_proxy

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: A proxy for super drawdown

General Notes:

A proxy for super drawdown

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**2014:** Major; Introduced; New variable.

sn_bring_fwd_cap_status

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: Status of triggering the 3-year bring forward non-concessional contribution caps

General Notes:*Code Definition*

0: Bring-forward cap not used.

5: Bring-forward cap arrangement started this financial year.

10: Bring-forward cap arrangement started in the previous financial year.

15: Bring-forward cap arrangement started 2 financial years before.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

Categorical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),

2020)

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

sn_bring_fwd_number_of_years

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: Number of years of non-concessional contribution caps brought forward

General Notes:

Number of years of non-concessional contribution caps brought forward

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2008 Major; Introduced; New variable.

sn_concess_cont_cap

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: Concessional contribution cap

General Notes:

Concessional contribution cap

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.

sn_non_concess_cont_cap

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: non-concessional contribution cap (or the available amount after having triggered the 3-year bring forward rule)

General Notes:

Non-concessional contribution cap (or the available amount after having triggered the 3-year bring forward rule)

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2007: Major; Introduced; New variable.

sn_num_acc_accumulation

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of accounts in accumulation-phase.

General Notes:

Number of accounts in accumulation-phase. This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sn_num_acc_closed

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of accounts that were closed in the financial year.

General Notes:

Number of accounts that were closed in the financial year. This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

sn_num_acc_conts

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: number of accounts with positive contribution amounts for the financial year

General Notes:

Number of accounts with positive contribution amounts for the financial year

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

sn_num_acc_insurance_only

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of insurance only accounts (that are not income stream accounts).

General Notes:

Number of insurance only accounts (that are not income stream accounts).
This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sn_num_acc_is_capped_db

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of income stream accounts that are capped defined benefit.

General Notes:

Number of income stream accounts that are capped defined benefit. This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sn_num_acc_is_not_capped_db

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of income stream accounts that are not capped defined benefit.

General Notes:

Number of income stream accounts that are not capped defined benefit.
This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sn_num_acc_is_ttr

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of transition to retirement income stream accounts

General Notes:

Number of transition to retirement income stream accounts. This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:**

URL Address: NA

Type:

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2019: Major; Introduced; New variable.

sn_num_accounts_apra

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: number of accounts in APRA regulated funds

General Notes:

Number of accounts in APRA regulated funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2013:** Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive

contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sn_num_accounts_epsss

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: number of accounts in exempt public sector super schemes

General Notes:

Number of accounts in exempt public sector super schemes

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2013:** Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive

contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sn_num_accounts_smsf

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: number of accounts in self-managed super funds

General Notes:

Number of accounts in self-managed super funds

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2013:** Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive

contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sn_num_accounts

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: number of all superannuation accounts

General Notes:

Number of all superannuation accounts. This variable is further split into sn_num_accounts_apra, sn_num_accounts_epsss, sn_num_accounts_smsf.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(Pg3_3),
1998(Pg3_3), 1999(Pg3_3), 2000(Pg3_3), 2001(Pg3_3), 2002(Pg3_3),
2003(Pg3_3), 2004(Pg3_3), 2005(Pg3_3), 2006(Pg3_30), 2007(Pg3_30),
2008(Pg3_2), 2009(Pg3_2), 2010(Pg3_2), 2011(Pg3_3), 2012(Pg3_2),
2013(Pg3_30), 2014(Pg3_30), 2015(Pg3_30), 2016(Pg3_30),
2017(Pg3_30), 2018(Pg3_30), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2013: Major; Legislative; It was not compulsory to report inactive superannuation accounts (i.e. accounts that did not receive contributions during the financial year) before financial year 2013; but it became compulsory from 2013. Thus, before 2013 this variable did not reflect all inactive accounts.

sn_num_db_acc_grandfathering

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of defined benefit accounts eligible for grandfathering.

General Notes:

Number of defined benefit accounts eligible for grandfathering. This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**2019:** Major; Introduced; New variable.

sn_num_db_accounts_unk

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: number of accounts where defined benefit interest status is unknown

General Notes:

Number of accounts where defined benefit interest status is unknown

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; New variable; An indicator for defined benefit account was first introduced in 2013 (question 40).

sn_num_db_accounts

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: number of accounts with defined benefit interest

General Notes:

Number of accounts with defined benefit interest

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(Pg4_40), 2014(Pg4_40), 2015(Pg4_40), 2016(Pg4_40),
2017(Pg4_40), 2018(Pg4_40), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; New variable; An indicator for defined benefit account was first introduced in 2013 (question 40).

sn_num_iisp_accounts

Form:

MCS/Super/SMSF

Section:

NA

Question:

NA

Label:

Number of innovative income stream product accounts

General Notes:

Number of innovative income stream product accounts. This new variable is based on new account status information reported in MATS/MAAS data from 2019.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

NA

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA), 1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA), 2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA), 2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA), 2020()

Event time line: Significance, Type of change(s), Description of change(s):**2019:** Major; Introduced; New variable.

sn_num_insure_accounts_unk

Form:

DERIVED

Section:

NA

Question:

NA

Label:

DERIVED: number of accounts where insurance status is unknown

General Notes:

Number of accounts where insurance status is unknown

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**2013:** Major; Introduced; New variable.

sn_num_insure_accounts

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: number of accounts with insurance

General Notes:

Number of accounts with insurance

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(Pg4_39), 2014(Pg4_39), 2015(Pg4_39), 2016(Pg4_39),
2017(Pg4_39), 2018(Pg4_39), 2019(Pg3), 2020()

Event time line: Significance, Type of change(s), Description of change(s):

2013: Major; New variable; An insurance indicator was first introduced in 2013 (question 39).

st_allocated_surplus_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: transferred allocated surplus amount

General Notes:

This variable refers to the amount or part thereof of the allocated surplus amount (as reported in Section: Contributed amounts information) that is contained in the total contributed amount being transferred out to:

- rollover to another superannuation provider account, including for a deferred annuity product, or
- payment to an individual (pension or annuity, lump sum or DA SP payment), or
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.

st_empl_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: transferred employer contributions amount

General Notes:

This variable refers to the amount or part thereof of the employer contributed amount (accumulation) (as reported in Section: Contributed amounts information) that is contained in the total contributed amount being transferred out to:

- rollover to another superannuation provider account, including for a deferred annuity product, or
- payment to an individual (pension or annuity, lump sum or DA SP payment), or
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.

st_ntnl_empl_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: transferred notional employer contributions amount

General Notes:

This variable refers to the amount or part thereof of the employer contributed amount (for defined benefits accounts) (as reported in Section E : Contributed amounts information) that is contained in the total contributed amount being transferred out to:

- rollover to another superannuation provider account, including for a deferred annuity product, or
- payment to an individual (pension or annuity, lump sum or DA SP payment), or
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.

st_other_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: transferred other contributions amount

General Notes:

This variable refers to the amount or part thereof of the other contributed amount (as reported in Section: Contributed amounts information) that is contained in the total contributed amount being transferred out to:

- rollover to another superannuation provider account, including for a deferred annuity product, or
- payment to an individual (pension or annuity, lump sum or DA SP payment), or
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.

st_pers_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: transferred personal contributions amount

General Notes:

This variable refers to the amount or part thereof of the personal contributed amount (as reported in Section: Contributed amounts information) that is contained in the total contributed amount being transferred out to:

- rollover to another superannuation provider account, including for a deferred annuity product, or
- payment to an individual (pension or annuity, lump sum or DA SP payment), or
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.

st_post20aug96_etp_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: transferred post 20 August 1996 component of an employer termination payment

General Notes:

This variable refers to the amount or part thereof of the post-20 August 1996 component of an employer ETP (as reported in Section: Contributed amounts information) that is contained in the total contributed amount being transferred out to:

- rollover to another superannuation provider account, including for a deferred annuity product, or
- payment to an individual (pension or annuity, lump sum or DA SP payment), or
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.

st_tfr_type

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: types of transfer-out of contributed amounts

General Notes:

Types of transfer-out of contributed amounts

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):**1997:** Major; Introduced; New variable.**2008** Major; Discontinued; Variable discontinued.

st_tot_cont

Form:

ATO

Section:

NA

Question:

NA

Label:

ATO: transferred total contributions amount

General Notes:

This variable refers to the amount or part thereof of the total contributed amount (as reported in Section: Contributed amounts information) that is being transferred out to:

- rollover to another superannuation provider account, including for a deferred annuity product, or
- payment to an individual (pension or annuity, lump sum or DA SP payment), or
- payment of a death benefit, or
- payment to a non-member spouse due to marriage breakdown. This transfer should only be reported if all funds have been transferred from the member's account to the non-member spouse due to marriage breakdown.

The 'Transferred total contributed amount' cannot be greater than total contributed amount shown in Section: Contributed amounts information.

Earliest Conditions:**Latest Conditions:****Earliest Calculations:****Latest Calculations:****URL Address:** NA**Type:**

Numerical

Form Location:

1991(), 1992(), 1993(), 1994(), 1995(), 1996(), 1997(NA), 1998(NA),
1999(NA), 2000(NA), 2001(NA), 2002(NA), 2003(NA), 2004(NA), 2005(NA),
2006(NA), 2007(NA), 2008(NA), 2009(NA), 2010(NA), 2011(NA), 2012(NA),
2013(NA), 2014(NA), 2015(NA), 2016(NA), 2017(NA), 2018(NA), 2019(NA),
2020()

Event time line: Significance, Type of change(s), Description of change(s):

1997: Major; Introduced; New variable.

2008 Major; Discontinued; Variable discontinued.
