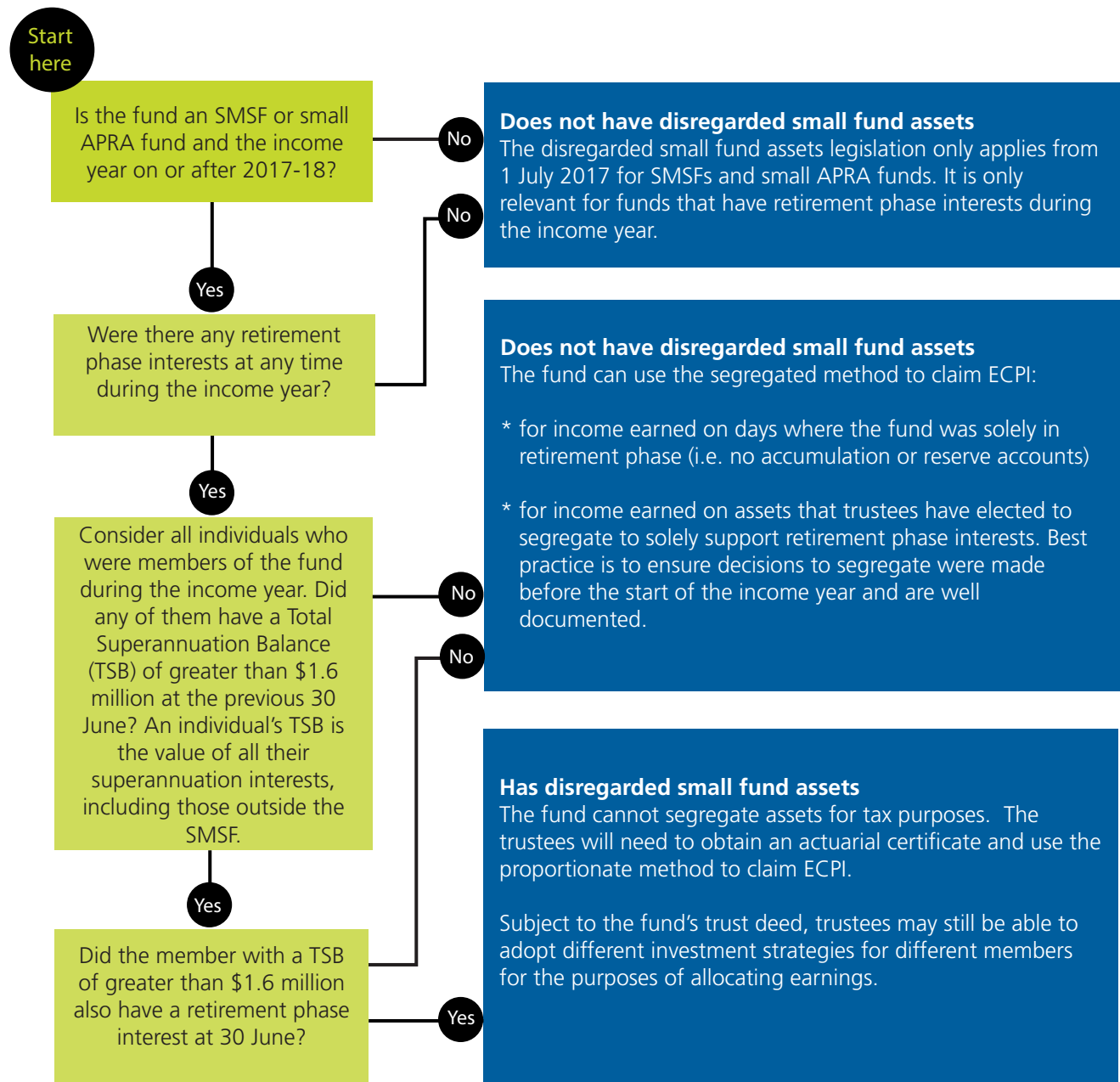


Does your fund have disregarded small fund assets?

A fund may have disregarded small fund assets if a member has a total superannuation balance of over \$1.6 million. Use this follow your path flowchart to see if your fund is affected. Whether a fund has disregarded small fund assets or not affects how it can claim exempt current pension income (ECPI).



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