

# 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 flowchart to see if your fund is affected for the 2021-22 and following income years. Whether a fund has disregarded small fund assets or not affects how it can claim exempt current pension income (ECPI).



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