WORKSHEET

DOES AN SMSF HAVE A CHOICE OF HOW TO CALCULATE AND CLAIM EXEMPT CURRENT PENSION INCOME (ECPI)?

An SMSF may have a choice of how to claim ECPI from the 2021-22 income year. Use this follow your path flowchart to determine the options for an SMSF calculating and claiming ECPI for the 2021-22 and following income years.

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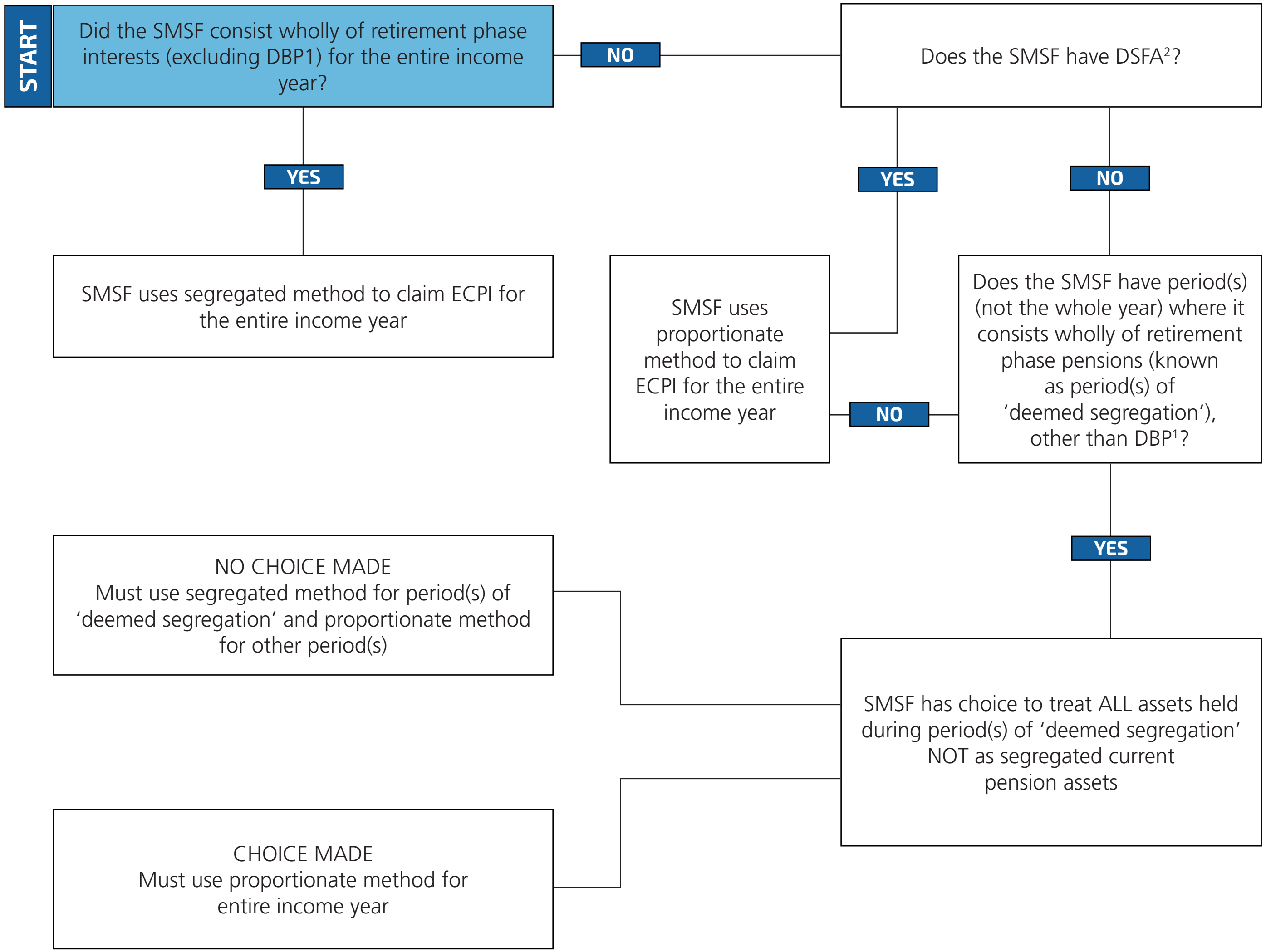

1 Defined benefit pensions
2 Disregarded small fund assets