WORKSHEET

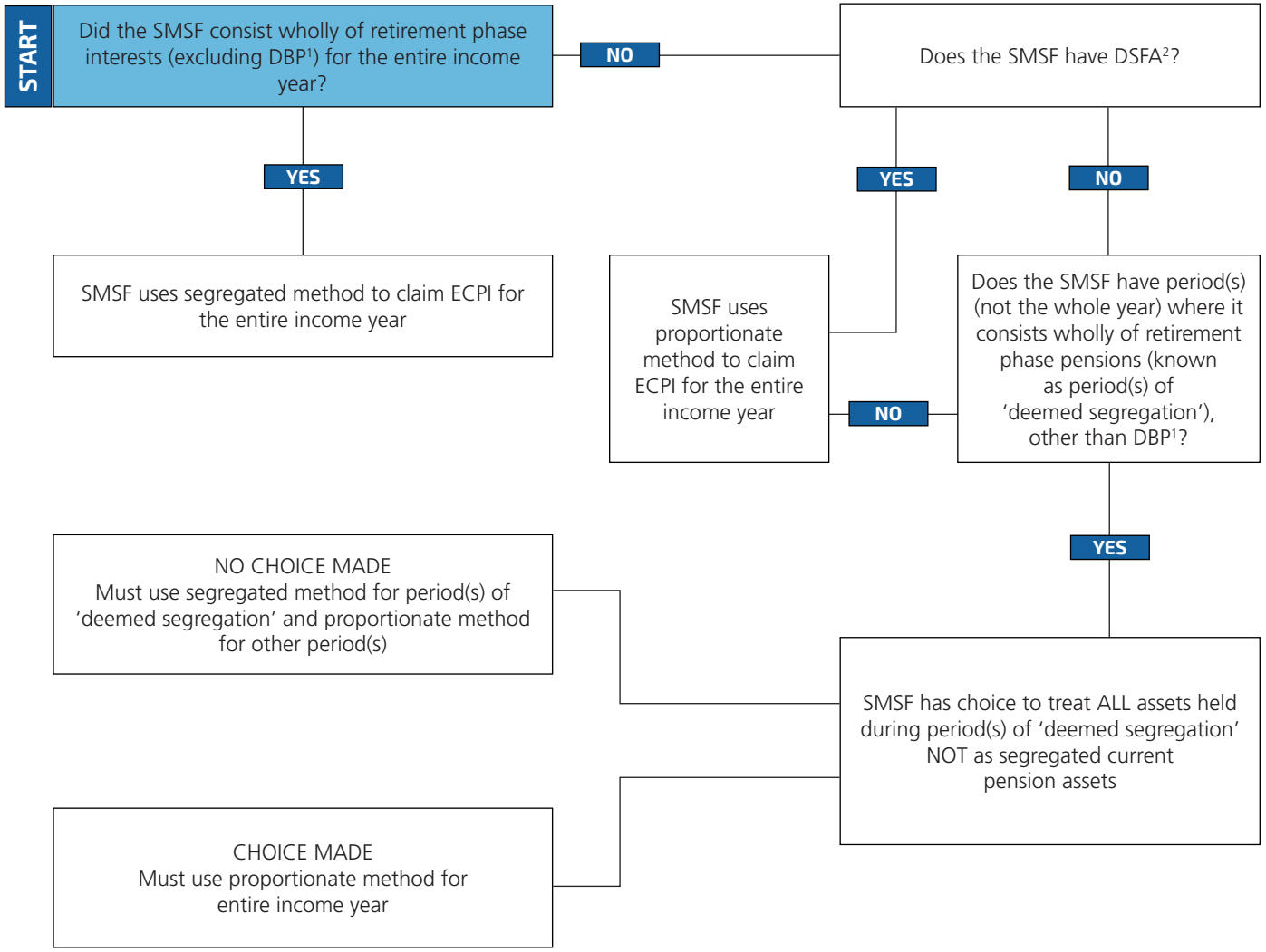
DOES AN SMSF HAVE A CHOICE OF HOW TO CALCULATE AND CLAIM EXEMPT CURRENT PENSION INCOME (ECPI)?

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.

ACCURIUM

Phone: 1800 203 123
act@accurium.com.au
www.accurium.com.au

The information in this document is provided by Accurium Pty Ltd ABN 13 009 492 219 (Accurium). It is factual information only and is not intended to be financial product advice, legal advice or tax advice, and should not be relied upon as such. The information is general in nature and may omit detail that could be significant to your particular circumstances. The information is provided in good faith and derived from sources believed to be accurate and current at the date of publication. While all care has been taken to ensure the information is correct at the time of publishing, superannuation and tax legislation can change from time to time and Accurium is not liable for any loss arising from reliance on this information, including reliance on information that is no longer current.



1 Defined benefit pensions
2 Disregarded small fund assets