September 2026

Reporting Standard SRS 611.1

Retirement Member Profile

Objective of this reporting standard

This Reporting Standard sets out requirements for the provision of information to APRA relating to the demographics and actions of members of a registrable superannuation entity approaching or in retirement.

It includes *Reporting Form SRF 611.1 Retirement Member Profile* and associated specific instructions.

Authority

1. This Reporting Standard is made under subsection 13(1) of the *Financial Sector (Collection of Data) Act 2001*.

Purpose

2. Information collected under this Reporting Standard is used by APRA for the purposes of prudential supervision and publication. It may also be used by the Australian Securities and Investments Commission.

Application

3. This Reporting Standard applies to each registrable superannuation entity (RSE) licensee (RSE licensee) in respect of each RSE within its business operations[1].

[1] For the purposes of this Reporting Standard, an RSE licensee's 'business operations' includes all activities it conducts as an RSE licensee (including the activities of each RSE of which it is the licensee), and all other activities of the RSE licensee to the extent that they are relevant to, or may impact on, its activities as an RSE licensee. For the avoidance of doubt, if the RSE licensee is trustee of more than one RSE, the RSE licensee must separately provide the information required by this Reporting Standard for each RSE within its business operations. An RSE licensee that does not have any RSEs within its business operations is not required to provide information under this Reporting Standard.

Commencement

4. This Reporting Standard commences at the start of the day after the day it is registered on the Federal Register of Legislation.

Reporting periods

5. The RSE licensee must provide the information required by this Reporting Standard for the reporting periods, by the due dates, set out in the table below.

Reporting Form	**Reporting Table**	**Reporting Period**	**Due date**	**First reporting period**
Reporting Form SRF 611.1 Retirement Member Profile (SRF 611.1)	Table 1 Member Profile and Income Table 2 Accumulation Member Exited the RSE Table 3 Pension Member Exited the RSE	Each year ending on 30 June.	Within 3 months after the end of the relevant reporting period.	The year ending on 30 June 2027.

Notices

6. If, having regard to the particular circumstances of an RSE, APRA considers it necessary or desirable to obtain information more or less frequently than as provided by paragraph 5, APRA may, by notice, change the reporting periods for the particular RSE.

7. Where APRA has changed the reporting periods under paragraph 6, the RSE licensee must provide the relevant information within the time specified by the notice.

8. Where an RSE is required to complete SRS 602.0 Wind-up, APRA may also require the RSE to report all or part of this Reporting Standard within 28 days after the end of the relevant calendar quarter (30 September, 31 December, 31 March, or 30 June) in which the RSE is required to complete SRS 602.0.

9. APRA may grant an RSE licensee an extension of a due date with respect to one or more RSEs within its business operations, in which case the new due date for the provision of the information will be the due date on the specified notice of extension.

Note: For the avoidance of doubt, APRA's expectation is that if the due date falls on a day other than a usual business day, an RSE licensee will submit the information required no later than the due date.

Form and method of submission

10. The information required by this Reporting Standard must be given to APRA in electronic format using an electronic method available on APRA's website or by a

method notified by APRA prior to submission.

Quality control

11. The information provided by an RSE licensee under this Reporting Standard must be the product of systems, procedures and internal controls that have been reviewed and tested by the RSE auditor of the RSE to which the information relates[2]. This will require the RSE auditor to review and test the RSE licensee's systems, procedures and internal controls designed to enable the RSE licensee to report reliable information to APRA. This review and testing must be done on:

    (a) an annual basis or more frequently if necessary to enable the RSE auditor to form an opinion on the reliability and accuracy of information; and

    (b) at least a limited assurance engagement consistent with professional standards and guidance notes issued by the Auditing and Assurance Standards Board as may be amended from time to time, to the extent that they are not inconsistent with the requirements of *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

12. All information provided by an RSE licensee under this Reporting Standard must be subject to systems, processes and controls developed by the RSE licensee for the internal review and authorisation of that information. It is the responsibility of the Board and senior management of the RSE licensee to ensure that an appropriate set of policies, procedures and controls for the authorisation of information submitted to APRA is in place.

Authorisation

13. When an officer or agent of an RSE licensee provides the information required by this Reporting Standard using an electronic format, the officer or agent must digitally sign the relevant information using a digital certificate acceptable to APRA.

14. If the information required by this Reporting Standard is provided by an agent who submits the information on the RSE licensee's behalf, the RSE licensee must:

    (c) obtain from the agent a copy of the completed form with the information provided to APRA; and

    (d) retain the completed copy.

15. An officer or agent of an RSE licensee who submits the information under this Reporting Standard for, or on behalf of, the RSE licensee must be authorised by either:

    (a) the Chief Executive Officer of the RSE licensee; or

    (b) the Chief Financial Officer of the RSE licensee.

[2] Refer also to *Prudential Standard SPS 310 Audit and Related Matters* (SPS 310).

Minor alterations to forms and instructions

16. APRA may make minor variations to:

    (a) a form that is part of this Reporting Standard, and the instructions to such a form, to correct technical, programming or logical errors, inconsistencies or anomalies; or

    (b) the instructions to a form, to clarify their application to the form,

    without changing any substantive requirement in the form or instructions.

17. If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

Interpretation

18. In this Reporting Standard:

    APRA means the Australian Prudential Regulation Authority established under the *Australian Prudential Regulation Authority Act 1998.*

    Chief Executive Officer means the chief executive officer of the RSE licensee, by whatever name called, and whether or not he or she is a member of the Board of the RSE licensee[3].

    Chief Financial Officer means the chief financial officer of the RSE licensee, by whatever name called.

    due date means the relevant due date under paragraph 5 or, if applicable, paragraph 7, 8 or 9 of this Reporting Standard.

    member means a natural person who has at least one member account.

    reporting period means a period mentioned in paragraph 5, or if applicable, paragraph 6 of this Reporting Standard.

    RSE means a registrable superannuation entity as defined in subsection 10(1) of the SIS Act that is not a pooled superannuation trust, small APRA fund or single member approved deposit fund[4].

    RSE auditor means an auditor appointed by the RSE licensee to perform functions under this Reporting Standard.

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[3] Refer to *Prudential Standard SPS 510 Governance*.

[4] For the purposes of this Reporting Standard, 'pooled superannuation trust' has the meaning given in subsection 10(1) of the SIS Act, 'small APRA fund' means a superannuation entity that is a regulated superannuation fund, within the meaning of the SIS Act, which has no more than six members and 'single member approved deposit fund' means a superannuation entity that is an approved deposit fund, within the meaning of the SIS Act, which has only one member.

RSE licensee has the meaning given in subsection 10(1) of the SIS Act.

SIS Act means *Superannuation Industry (Supervision) Act 1993*.

SIS Regulations means the *Superannuation Industry (Supervision) Regulations 1994*.

SRS 101.0 means *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections.*

SRS 602.0 means *Reporting Standard SRS 602.0 Wind-up.*

19. In this Reporting Standard, unless an instrument is not disallowable or a contrary intention appears, a reference to an Act, Regulation, Prudential Standard, Reporting Standard, Australian Accounting Standard or Auditing Standard is a reference to the instrument as in force from time to time.

20. Where this Reporting Standard provides for APRA to exercise a power or discretion, this power or discretion is to be exercised in writing.

Reporting Form SRF 611.1

Retirement Member Profile

Instruction Guide

This instruction guide is designed to assist in the completion of *Reporting Form SRF 611.1 Retirement Member Profile* (SRF 611.1). This form collects information on demographics and actions for members who are approaching or in retirement.

General directions and notes

Reporting level

SRF 611.1 must be completed by each RSE licensee in respect of each registrable superannuation entity (RSE) within its business operations.

Do not report:

- Members and the associated ***members' benefits*** where members' interests are able to be excluded from ***retirement income strategy*** requirements under subsection 52AA(3) of the ***SIS Act***.
- ***Legacy retirement products*** to which the relaxed commutation restrictions under the *Treasury Laws Amendment (Legacy Retirement Products Commutations and Reserves) Regulations 2024* apply.
- Members where the only ***superannuation product*** they hold is ***insurance only***.
- Members where the ***age*** of the member is unknown.

Reporting tables

Tables described in this reporting form list each of the data fields required to be reported. The data fields are listed sequentially in the column order that they will appear in the reported data set. Constraints on the data that can be reported for each field have also been provided.

The unique identifier column indicates which field or fields form the primary key of the table. Where a field has 'Y' in the unique identifier column, this denotes that this field forms part of the primary key for the table. A blank cell in the unique identifier column means that the field does not form part of the primary key for the table. Any specific combination of values in the fields that form the primary key of a table must not appear on more than one row in that table when reported.

Reporting basis and units of measurement

Amounts in SRF 611.1 are to be reported as percentages, whole numbers or whole dollars. Percentages are to be reported as an unconverted number to two decimal places. For example, 12.34 per cent is to be reported as 0.1234.

All values are expected to be reported as at the end of the reporting period unless otherwise specified.

Definitions

Terms highlighted in ***bold italics*** indicate that the definition is provided in *Reporting Standard SRS 101.0 Definitions for Superannuation Data Collections* (SRS 101.0).

Specific instructions

Table 1: Member Profile and Income

For all members who were aged 60 and above as at the end of the reporting period, report the aggregated values of member counts, ***members' benefits*** and payments made, unless otherwise stated, for each combination of unique identifiers:

1. Member demographics (member ***age bracket***, ***sex***, ***members' benefit bracket***);

2. Accounts held by the member (***accumulation***, ***transition to retirement***, ***account-based pension***, ***allocated pension***, ***lifetime income*** or ***other retirement income stream***); and

3. Actions taken by the member (commenced ***retirement income stream product)***.

For ***accumulation*** accounts included in this table, exclude ***deferred superannuation income stream*** in ***retirement*** phase.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Member Age Bracket	Y	All filers	• Individual ages	Report the ***age*** of the member in whole years

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Type			between 60 and 74 • 75-79 • 80-84 • 85-89 • 90-94 • 95+	for ages between 60 and 74, or the relevant age bracket for members aged 75 and above.
2	Sex Type	Y	All filers	• ***Female*** • ***Male*** • ***Other*** • ***Not Stated Or Inadequately Described***	Report the ***sex*** of the member.
3	Members Benefit Bracket Type	Y	All filers	• <$25,000 • $25,000 to $59,999 • $60,000 to $99,999 • $100,000 to $199,999 • $200,000 to $349,999 • $350,000 to $499,999 • $500,000 to $999,999 • $1,000,000 to $1,999,999 • $2,000,000+	Report the ***members' benefit bracket,*** aggregating all accounts the member holds as at the end of the reporting period.
4	Accumulation Account Indicator	Y	All filers	• Yes • No	Report if the member holds an ***accumulation*** account as at the end of the reporting period.
5	Transition To Retirement Account Indicator	Y	All filers	• Yes • No	Report if the member holds a ***transition to retirement*** account as at the end of the reporting period.
6	Pension Account Indicator	Y	All filers	• Yes • No	Report if the member holds an ***account-based pension*** or ***allocated pension*** account as at the

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					end of the reporting period.
7	Lifetime Income Account Indicator	Y	All filers	• Yes • No	Report if the member holds a ***lifetime income*** account as at the end of the reporting period.
8	Other Retirement Income Stream Account Indicator	Y	All filers	• Yes • No	Report if the member holds an ***other retirement income stream*** account as at the end of the reporting period.
9	Retirement Income Stream Product Commenced During Reporting Period Indicator	Y	All filers	• Yes • No	Report 'Yes' where the member did not hold a ***retirement income stream product*** as at the start of the reporting period and commenced a ***retirement income stream product*** during the reporting period. This includes accounts that were commenced from ***superannuation death benefit payments***, where the member did not already hold a ***retirement income stream product*** with the RSE at the start of the reporting period. Report 'No' where the member: • held a ***retirement income stream product*** at the start of the reporting period; • does not hold a ***retirement income stream product*** as at the end of the reporting period; • held a ***retirement income stream product*** at the start of the reporting period and subsequently stopped, fully commuted or recommenced the product during the reporting period; or

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					• became entitled to a ***retirement income stream product*** as a reversionary ***beneficiary*** during the reporting period. For members transferred under a ***successor fund transfer*** with a ***retirement income stream product***, RSEs should determine the response based on whether the member held the ***retirement income stream product*** at the start of the reporting period, or commenced it during the reporting period. This may require reference to the ***purchase date*** recorded by the transferring RSE. RSEs are not required to report product holdings that were closed before the start of the reporting period.
10	Registrable Superannuation Entity Demographic Member Count		All filers	Whole numbers	Report the number of members for each distinct combination of unique identifiers of this table.
11	Inactive Member Count		All filers	Whole numbers	Report the number of members with an ***accumulation*** account that has been ***inactive*** for a continuous period of at least 16 months. Where a member holds multiple ***accumulation*** accounts, the member should only be considered ***inactive*** if no amounts in respect of the member were received in any of their

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					accumulation accounts during the previous 16 consecutive months. A member who does not hold an ***accumulation*** account should not be reported as ***inactive***.
12	New Member Count		All filers	Whole numbers	Report the number of members that did not have an interest in the RSE as at the start of the reporting period.
13	Accumulation Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	For members who hold an ***accumulation*** account as at the end of the reporting period, report the value of ***members' benefits*** in the ***accumulation*** account as at the end of the reporting period.
14	Transition To Retirement Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	For members who hold a ***transition to retirement*** account as at the end of the reporting period, report the value of ***members' benefits*** in the ***transition to retirement*** account as at the end of the reporting period.
15	Pension Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	For members who hold an ***account-based pension*** or ***allocated pension*** account as at the end of the reporting period, report the value of ***members' benefits*** in the ***account-based pension*** or ***allocated pension*** account as at the end of the reporting period.
16	Lifetime Income Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	For members who hold a ***lifetime income*** account as at the end of the reporting period, report the value of ***members' benefits*** in the ***lifetime income*** account as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
17	Other Retirement Income Stream Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	For members who hold an ***other retirement income stream*** account as at the end of the reporting period, report the value of ***members' benefits*** in the ***other retirement income stream*** account as at the end of the reporting period.
18	Members Drawing Pension Greater Than Minimum Drawdown Rate Count		All filers	Whole numbers	For members who hold an ***account-based pension*** or ***allocated pension*** account as at the end of the reporting period, report the number of members who have a ***pension drawdown rate*** higher than the ***minimum drawdown rate*** as at the end of the reporting period. Where a member holds multiple accounts, report the number of members who have a ***pension drawdown rate*** higher than the ***minimum drawdown rate*** for any of their account as at the end of the reporting period. Do not include members whose payments were rounded up only to comply with requirements in Schedule 7 of the ***SIS Regulations***.
19	Average Pension Drawdown Rate		All filers	Percentage to 2 decimal places	For members who hold an ***account-based pension*** or ***allocated pension*** account as at the end of the reporting period, report the simple average of ***pension drawdown rate*** of members in each distinct combination of unique identifiers of this table as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					If a member has multiple accounts, calculate the simple average ***pension drawdown rate*** across all ***account-based pension*** or ***allocated pension*** accounts held by that member. Where no ***account-based pension*** or ***allocated pension*** accounts were held by members in a distinct combination of unique identifiers of this table, leave this field blank.
20	Transition To Retirement Payment Amount		All filers	Whole dollars	For members who hold a ***transition to retirement*** account as at the end of the reporting period, report the ***total income stream payment*** amount paid over the reporting period.
21	Pension Payment Amount		All filers	Whole dollars	For members who hold an ***account-based pension*** or ***allocated pension*** account as at the end of the reporting period, report the ***total income stream payment*** amount paid over the reporting period.
22	Lifetime Income Payment Amount		All filers	Whole dollars	For members who hold a ***lifetime income*** account as at the end of the reporting period, report the ***total income stream payment*** amount paid over the reporting period.
23	Other Retirement Income Stream Payment Amount		All filers	Whole dollars	For members who hold an ***other retirement income stream*** account as at the end of the reporting period, report the ***total income stream payment*** amount paid over the reporting period.
24	Lump Sum Withdrawal		All filers	Whole numbers	Report the number of members that made

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	From Accumulation Account Member Count				***lump sum withdrawals*** from an ***accumulation*** account during the reporting period.
25	Lump Sum Withdrawal From Accumulation Account Amount		All filers	Whole dollars	For members who hold an ***accumulation*** account as at the end of the reporting period, from which ***lump sum withdrawals*** have been paid, report the amount paid over the reporting period.
26	Lump Sum Withdrawal From Pension Account Member Count		All filers	Whole numbers	Report the number of members that made ***lump sum withdrawals*** from an ***account-based pension*** or ***allocated pension*** account during the reporting period.
27	Lump Sum Withdrawal From Pension Account Amount		All filers	Whole dollars	For members who hold an ***account-based pension*** or ***allocated pension*** account as at the end of the reporting period, from which ***lump sum withdrawals*** have been paid from the proceeds of commutation of the whole of or part of the account, report the amount paid over the reporting period.
28	Lump Sum Withdrawal From Lifetime Income Account Member Count		All filers	Whole numbers	Report the number of members that made ***lump sum withdrawals*** from a ***lifetime income*** account during the reporting period.
29	Lump Sum Withdrawal From Lifetime Income Account Amount		All filers	Whole dollars	For members who hold a ***lifetime income*** account as at the end of the reporting period, from which ***lump sum withdrawals*** have been paid from the proceeds of commutation of the whole of or part of the account, report the amount paid over the reporting period.

Table 2: Accumulation Member Exited the RSE ’

This table covers all members who meet each of the following conditions:

- Held an ***accumulation*** account (exclude ***deferred superannuation income stream*** product accounts in ***retirement*** phase) as at the start of the reporting period;
- ***Exited the RSE*** before the end of the reporting period; and
- Were or would be aged 60 and above as at the end of the reporting period.

Report the aggregated values of start of period balance, member counts, ***superannuation member benefits*** and ***rollovers***, unless otherwise stated, for each unique combination of:

1. Member demographics (member ***age*** bracket, ***sex***); and

2. Account closure reason (death, closure for other reason).

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Member Age Bracket Type	Y	All filers	• 60-64 • 65-69 • 70-74 • 75-79 • 80-84 • 85-89 • 90-94 • 95+	Report the member’s age bracket based on their ***age*** as at the end of the reporting period, or the ***age*** they would have been at that date if they exited earlier. Do not use the member’s ***age*** at the date of exit.
2	Sex Type	Y	All filers	• ***Female*** • ***Male*** • ***Other*** • ***Not Stated Or Inadequately***	Report the ***sex*** of the member.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				Described	
3	Reason Accounts Closed Type	Y	All filers	• Death • Other Reason – ***Rollover*** to Another RSE • Other Reason – ***Superannuation Member Benefit*** • Other Reason – Combination of ***Rollove***r to Another RSE and a ***Superannuation Member Benefit*** • Other	Report the reason the member's ***accumulation*** account was closed: • Report 'Death' if the account was closed due to the death of the member. • Report 'Other Reason – Rollover to Another RSE' where the account closure was implemented by the ***rollover*** of the ***members' benefits*** to another RSE. • Report 'Other Reason – Superannuation Member Benefit' where the account closure was implemented by the ***members' benefits*** being paid out of the superannuation system to the member as a ***superannuation member benefit***. • Report 'Other Reason – Combination of Rollover to Another RSE and a Superannuation Member Benefit' where the account closure was implemented by the ***members' benefits*** being paid out by both a ***rollover*** to another RSE and to the member as a ***superannuation member benefit***. • Report 'Other' if the account was closed for any other reason not listed above. Exits due to ***successor fund transfers*** or ***family law superannuation payments*** should be included in 'Other'.
4	Registrable Superannuation Entity		All filers	Whole numbers	Report the number of members for each distinct combination of unique identifiers of

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Demographic Member Count				this table.
5	Accumulation Accounts Start Of Period Members Benefit Amount		All filers	Whole dollars	Report the ***members' benefits*** amount of the ***accumulation*** account as at the start of the reporting period.
6	Superannuation Member Benefit From Accumulation Account Amount		All filers	Whole dollars	Report the amount of ***superannuation member benefit*** paid from ***accumulation*** accounts to members who ***exited the RSE*** due to: • 'Other Reason – Superannuation Member Benefit' • 'Other Reason – Combination of Rollover to Another RSE and a Superannuation Member Benefit' Report the amount of ***superannuation member benefits*** paid to member***s*** from all ***accumulation*** accounts held by the member during the reporting period.
7	Rollover To Another RSE From Accumulation Account Amount		All filers	Whole dollars	Report the amount of ***rollover*** paid from ***accumulation*** accounts to another RSE for members who ***exited the RSE*** due to: • 'Other Reason – Rollover to Another RSE' • 'Other Reason – a Combination of Rollover to Another RSE and a Superannuation Member Benefit. Report the amount of ***rollovers*** from all ***accumulation*** accounts held by the member and paid to other RSEs during the reporting

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					period.

Table 3: Pension Member Exited the RSE

This table covers all members who meet each of the following conditions:

- Held an ***account-based pension*** or ***allocated pension*** account as at the start of the reporting period;
- ***Exited the RSE*** before the end of the reporting period; and
- Were or would be aged 60 and above as at the end of the reporting period.

Report the aggregated values of commencement balance, start of period balance, member counts, ***superannuation member benefits*** and ***rollovers*** , unless otherwise stated, for each unique combination of:

1. Member demographics (member ***age*** bracket, ***sex***);
2. Account closure reason (death, closure for other reason); and
3. ***Years pension held***.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Member Age Bracket Type	Y	All filers	• 60-64 • 65-69 • 70-74 • 75-79 • 80-84 • 85-89 • 90-94	Report the member's age bracket based on their ***age*** in whole years as at the end of the reporting period, or the ***age*** they would have been at the end of the reporting period. Do not use the member's ***age*** at the date of exit.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				• 95+	
2	Sex Type	Y	All filers	• ***Female*** • ***Male*** • ***Other*** • ***Not Stated Or Inadequately Described***	Report the ***sex*** of the member.
3	Reason Accounts Closed Type	Y	All filers	• Death • Other Reason – ***Rollover*** to Another RSE • Other Reason – ***Superannuation Member Benefit***. • Other Reason – Combination of ***Rollover*** to Another RSE and a ***Superannuation Member Benefit*** • Other	Report the reason the member's ***account-based pension*** or ***allocated pension*** account was closed: • Report 'Death' if the account was closed due to the death of the member. • Report 'Other Reason – Rollover to another RSE' where the account closure was implemented by the ***rollover*** of the ***members' benefits*** to another RSE. • Report 'Other Reason – Superannuation Member Benefit' where the account closure was implemented by the ***members' benefits*** being paid out of the superannuation system to the member as a ***superannuation member benefit***. • Report 'Other Reason – combination of Rollover to another RSE and a Superannuation Member Benefit' where the account closure was implemented by the ***members' benefits*** being paid out as both a ***rollover*** to another RSE and to the member as a ***superannuation member***

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					benefit. • Report 'Other' if the account was closed for any other reason not listed above. Exits due to ***successor fund transfers*** or ***family law superannuation payments*** should be included in 'Other'.
4	Number Of Years Pension Held	Y	All filers	• Less than 5 years • 5 to less than 10 years • 10 to less than 15 years • 15 to less than 20 years • 20 to less than 25 years • 25+ years	Report the period the member's ***account-based pension*** or ***allocated pension*** account (collectively referred to as 'pension') was held based on the number of whole years the account was held since ***purchase date***. If a member has more than one pension, the ***years pension held*** should be based on the pension account with the earliest ***purchase date*** – that is, the account held for the longest period. Where a pension is stopped and then re-commenced, the ***years pension held*** should be based on the ***purchase date*** of the newly commenced pension account. This includes pensions commenced from ***superannuation death benefit payments*** where RSEs should report the ***years pension held*** based on the ***purchase date*** of the death benefit pension. Where the member held the pension in the capacity of a reversionary ***beneficiary*** (e.g. the member became entitled to the pension under

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					an automatic reversion arrangement following the death of the original primary owner), report the ***years pension held*** based on the original ***purchase date***.
5	Registrable Superannuation Entity Demographic Member Count		All filers	Whole numbers	Report the number of members for each distinct combination of unique identifiers of this table.
6	Members Pension Accounts Commencement Balance Amount		All filers	Whole dollars	Report the ***purchase price*** amount of the ***account-based pension*** or ***allocated pension*** account (collectively referred to as 'pension') as at the commencement of the pension account. Where a pension is stopped and then re-commenced, report the ***purchase price*** of the newly commenced pension account. This includes pensions that were commenced from ***superannuation death benefit payments*** where RSEs should report the ***purchase price*** of the death benefit pension. Where the member held the pension in the capacity of a reversionary ***beneficiary*** (e.g. the member became entitled to the pension under an automatic reversion arrangement following the death of the original primary owner), report the original ***purchase price*** of the pension.
7	Pension Accounts Start Of Period Members		All filers	Whole dollars	Report the ***members' benefits*** amount of the ***account-based pension*** *and* ***allocated pension***

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Benefit Amount				account as at the start of the reporting period.
8	Superannuation Member Benefit From Pension Account Amount		All filers	Whole dollars	Report the amount of ***superannuation member benefits*** paid from ***account-based pension*** or ***allocated pension*** accounts to members who ***exited the RSE*** due to: • 'Other Reason –Superannuation Member Benefit' • 'Other Reason –Combination of Rollover to Another RSE and a Superannuation Member Benefit'
9	Rollover To Another RSE From Pension Account Amount		All filers	Whole dollars	Report the amount of ***rollovers*** paid from ***account-based pension*** or ***allocated pension*** accounts to another RSE for members who ***exited the RSE*** due to: • 'Other Reason –Rollover to Another RSE' • 'Other Reason –Combination of Rollover to Another RSE and a Superannuation Member Benefit'