



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 operations¹.

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
<i>Reporting Form SRF 611.1 Retirement Member Profile (SRF 611.1)</i>	Table 1 Member Profile and Income Table 2 Accumulation Member Exited the RSE Actions Table 3 Pension Member Exited the RSE Actions	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.](#)

- 7.9. 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

~~8.10.~~ 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

~~9.11.~~ 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 relates². 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).

~~10.12.~~ 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

~~11.13.~~ 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.

~~12.14.~~ 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.

~~13.15.~~ 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:

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

- (a) the Chief Executive Officer of the RSE licensee; or
- (b) the Chief Financial Officer of the RSE licensee.

Minor alterations to forms and instructions

~~14.16.~~ 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.

~~15.17.~~ If APRA makes such a variation, it must notify each RSE licensee that is required to report under this Reporting Standard.

Interpretation

~~16.18.~~ 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 licensee³.

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 ~~8-9~~ 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 fund⁴.

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

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*.

~~17.~~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.

~~18.~~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 ~~unique~~ combination of unique identifiers:

1. Member demographics (member ***age bracket***, ***sex***, ***members' benefit bracket***); ~~and~~
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 Type Number	Y	All filers	• Individual ages between 60 and 74 • 75-79 • 80-84 • 85-89 • 90-94 • 95+Whole numbers	Report the age of the member in whole years for ages between 60 and 74, or the relevant age bracket for members aged 75 and above. If the age of the member is unknown, report 999.
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	• <\$1,000 • \$1,000 to \$5,999 • \$6,000 to \$14,999 • \$15,000 to \$24,999 • <\$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	Report if the member holds an accumulation account as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				No	
5	Transition To Retirement Account Indicator	Y	All filers	- Yes - No	Report if the member holds a <i>transition to retirement</i> account as at the end of the reporting period.
6	Pension Account Indicator	Y	All filers	- Yes - No	Report if the member holds an <i>account-based pension</i> or <i>allocated pension</i> account as at the end of the reporting period.
7	Lifetime Income Account Indicator	Y	All filers	- Yes - No	Report if the member holds a <i>lifetime income</i> 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 <i>other retirement income stream</i> 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 <i>retirement income stream product</i> as at the start of the reporting period and commenced a <i>retirement income stream product</i> during the reporting period. This includes accounts that were commenced from <i>superannuation death benefit payments</i>, where the member did not already hold a <i>retirement income stream product</i> with the RSE at the start of the reporting period. Report ‘No’ where the member: held a <i>retirement income stream product</i> at the start of the reporting period;

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					• does not hold a <i>retirement income stream product</i> as at the end of the reporting period; • held a <i>retirement income stream product</i> at the start of the reporting period and subsequently stopped, fully commuted or recommenced the product during the reporting period; or • became entitled to a <i>retirement income stream product</i> as a reversionary beneficiary during the reporting period. For members transferred under a <i>successor fund transfer</i> with a <i>retirement income stream product</i>, RSEs should determine the response based on whether the member held the <i>retirement income stream product</i> at the start of the reporting period, or commenced it during the reporting period. This may require reference to the <i>purchase date</i> 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		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.
<u>11</u>	<u>Inactive Member Count</u>		<u>All filers</u>	<u>Whole numbers</u>	Report the number of members with an <u>accumulation</u> account that has been <i>inactive</i> for a continuous period of at least 16 months. Where a member holds multiple <u>accumulation</u> accounts, the member should only be considered <i>inactive</i> if no amounts in respect of the member were received in any of their <u>accumulation</u> accounts during the previous 16 consecutive months. A member who does not hold an <u>accumulation</u> account should not be reported as <i>inactive</i>.
<u>12</u>	<u>New Member Count</u>		<u>All filers</u>	<u>Whole numbers</u>	Report the number of members that did not have an interest in the RSE as at the start of the reporting period.
10 <u>13</u>	Accumulation Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	For members who hold an <i>accumulation</i> account as at the end of the reporting period, report the value of <i>members' benefits</i> in the <i>accumulation</i> account as at the end of the reporting period.
11 <u>14</u>	Transition To Retirement Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	For members who hold a <i>transition to retirement</i> account as at the end of the reporting period, report the value of <i>members' benefits</i> in the <i>transition to retirement</i> account as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
12 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.
13 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.
174	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 5	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 selected a pension drawdown rate higher than the minimum drawdown rate as at the end of the reporting period. <u>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.</u>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					Do not include members whose payments were rounded up only to comply with requirements in Schedule 7 of the <i>SIS Regulations</i>.
196	Average Pension Drawdown Rate		All filers	Percentage to 2 decimal places	For members who hold an <i>account-based pension</i> or <i>allocated pension</i> account as at the end of the reporting period, report the simple average of selected <i>pension drawdown rate</i> of members in each distinct combination of unique identifiers of this table as at the end of the reporting period. If a member has multiple accounts, calculate the simple average <i>pension drawdown rate</i> across all <i>account-based pension</i> or <i>allocated pension</i> accounts held by that member. Where no <i>account-based pension</i> or <i>allocated pension</i> accounts were held by members in a distinct combination of unique identifiers of this table, leave this field blank.
2047	Transition To Retirement Payment Amount		All filers	Whole dollars	For members who hold a <i>transition to retirement</i> account as at the end of the reporting period, report the <i>total income stream payment</i> amount paid over the reporting period.
2148	Pension Payment Amount		All filers	Whole dollars	For members who hold an <i>account-based pension</i> or <i>allocated pension</i> account as at the end of the reporting period, report the <i>total</i>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					<i>income stream payment</i> amount paid over the reporting period.
22 19	Lifetime Income Payment Amount		All filers	Whole dollars	For members who hold a <i>lifetime income</i> account as at the end of the reporting period, report the <i>total income stream payment</i> amount paid over the reporting period.
23 0	Other Retirement Income Stream Payment Amount		All filers	Whole dollars	For members who hold an <i>other retirement income stream</i> account as at the end of the reporting period, report the <i>total income stream payment</i> amount paid over the reporting period.
24	Lump Sum Withdrawal From Accumulation Account Member Count		All filers	Whole numbers	Report the number of members that made lump sum withdrawals from an accumulation account during the reporting period.
25 1	Lump Sum Withdrawal From Accumulation Account Amount		All filers	Whole dollars	For members who hold an <i>accumulation</i> account as at the end of the reporting period, from which <i>lump sum withdrawals</i> 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 2	Lump Sum Withdrawal From Pension Account Amount		All filers	Whole dollars	For members who hold an <i>account-based pension</i> or <i>allocated pension</i> account as at the end of the reporting period, from which <i>lump sum withdrawals</i> 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.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
<u>28</u>	<u>Lump Sum Withdrawal From Lifetime Income Account Member Count</u>		<u>All filers</u>	<u>Whole numbers</u>	<u>Report the number of members that made <i>lump sum withdrawals</i> from a <i>lifetime income</i> account during the reporting period.</u>
<u>29</u>	<u>Lump Sum Withdrawal From Lifetime Income Account Amount</u>		<u>All filers</u>	<u>Whole dollars</u>	<u>For members who hold a <i>lifetime income</i> account as at the end of the reporting period, from which <i>lump sum withdrawals</i> 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.</u>

Table 2: Accumulation Member Exited the RSE Accumulation Member Actions

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.
- ~~Members who were or would be aged 60 and above as at the end of the reporting period (including those who closed the account or ceased to be a member during the reporting period);~~
- ~~Held an *accumulation* account (exclude deferred superannuation income stream product accounts in retirement phase) as at the start of the reporting period; and~~
- ~~Did not hold a retirement account (*account-based pension, allocated pension, lifetime income or other retirement income stream* account) as at the start of the reporting period.~~

Report ~~the aggregated values of account types opened, account closures, opening and closing start of period balances, member counts, *superannuation member benefits lump sum withdrawals*, and *rollovers*, unless otherwise stated, and pension drawdown behaviour~~ for each unique combination of:

1. Member demographics (member *age bracket*, ~~*sex*~~, ~~*members' benefit bracket*~~); and
2. Account closure reason (death, closure for other reason). ~~Member actions (accounts opened or retained, *lump sum withdrawals* and *rollovers* made)~~

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Member Age <u>Bracket</u> <u>Type Number</u>	Y	All filers	• <u>60-64</u> • <u>65-69</u> • <u>70-74</u> • <u>75-79</u> • <u>80-84</u> • <u>85-89</u> • <u>90-94</u>	Report the <i>age</i> of the member in whole years. If the <i>age</i> of the member is unknown, report 999. <u>Report the member's age bracket based on their <i>age</i> as at the end of the reporting period, or the <i>age</i> they would have been at that date if they exited earlier. Do not use the member's <i>age</i> at the date of exit.</u>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				• 95+Whole numbers	
2	Sex Type	Y	All filers	• Female • Male • Other • Not Stated Or Inadequately Described	Report the <i>sex</i> of the member.
3	Members Benefit Bracket Type	Y	All filers	• <\$1,000 • \$1,000 to \$5,999 • \$6,000 to \$14,999 • \$15,000 to \$24,999 • \$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 <i>members' benefit bracket</i> , aggregating all accounts the member holds as at the end of the reporting period.
4	Retained Accumulation Account	Y	All filers	• Yes • No	Report if the member retained an <i>accumulation</i> account as at the end of the reporting period.
5	Reason Accumulation Account Not Retained	Y	All filers	• Death • Other • Not Applicable	Report the reason the member's <i>accumulation</i> account was not retained: • Report 'Death' if the account was not retained due to the death of the member. • Report 'Other' if the account was not retained due to reasons other than the

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					death of the member. Report 'Not Applicable' if the account has been retained as at the end of the period.
<u>3</u>	<u>Reason Accounts Closed Type</u>	<u>Y</u>	<u>All filers</u>	• <u>Death</u> • <u>Other Reason – <i>Rollover</i> to Another RSE</u> • <u>Other Reason – <i>Superannuation Member Benefit</i></u> • <u>Other Reason – Combination of <i>Rollover</i> to Another RSE and a <i>Superannuation Member Benefit</i></u> • <u>Other</u>	Report the reason the member's <i>accumulation</i> account was closed: • <u>Report 'Death' if the account was closed due to the death of the member.</u> • <u>Report 'Other Reason – Rollover to Another RSE' where the account closure was implemented by the <i>rollover</i> of the <i>members' benefits</i> to another RSE.</u> • <u>Report 'Other Reason – Superannuation Member Benefit' where the account closure was implemented by the <i>members' benefits</i> being paid out of the superannuation system to the member as a <i>superannuation member benefit</i>.</u> • <u>Report 'Other Reason – Combination of Rollover to Another RSE and a Superannuation Member Benefit' where the account closure was implemented by the <i>members' benefits</i> being paid out by both a <i>rollover</i> to another RSE and to the member as a <i>superannuation member benefit</i>.</u> • <u>Report 'Other' if the account was closed for any other reason not listed above. Exits due to <i>successor fund transfers</i> or <i>family law superannuation payments</i> should be included in 'Other'.</u>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
6	Opened Transition To Retirement Account	Y	All filers	• Yes • No	Report if the member opened a <i>transition to retirement</i> account during the reporting period.
7	Opened Pension Account	Y	All filers	• Yes • No	Report if the member opened an <i>account-based pension</i> account during the reporting period.
8	Opened Lifetime Income Account	Y	All filers	• Yes • No	Report if the member opened a <i>lifetime income</i> account during the reporting period.
9	Opened Other Retirement Income Stream Account	Y	All filers	• Yes • No	Report if the member opened an <i>other retirement income stream</i> account during the reporting period.
10	Lump Sum Withdrawal From Accumulation Account	Y	All filers	• Yes • No	Report if <i>lump sum withdrawals</i> from an <i>accumulation</i> account have been paid during the reporting period.
11	External Rollover From Accumulation Account	Y	All filers	• Yes • No	Report if <i>rollovers</i> from an <i>accumulation</i> account have been made during the reporting period.
124	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.
135	Accumulation Accounts Start Of Period Members Benefit Amount		All filers	Whole dollars	Report the <i>members' benefits</i> amount of the <i>accumulation</i> account as at the start of the reporting period.
14	Accumulation Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	Report the <i>members' benefits</i> amount of the <i>accumulation</i> account as at the end of the reporting period.
15	Opened Transition To Retirement Accounts		All filers	Whole dollars	For members who opened a <i>transition to retirement</i> account during the reporting

Column	Field name	Unique identifier	Applicable to	Valid values	Description
	Commencement Balance Amount				period, report the members' benefits amount as at the commencement of the account.
16	Opened Pension Accounts Commencement Balance Amount		All filers	Whole dollars	For members who opened an account-based pension account during the reporting period, report the purchase price amount.
17	Opened Lifetime Income Accounts Commencement Balance Amount		All filers	Whole dollars	For members who opened a lifetime income account during the reporting period, report the purchase price amount.
18	Opened Other Retirement Income Stream Accounts Commencement Balance Amount		All filers	Whole dollars	For members who opened an other retirement income stream account during the reporting period, report the purchase price amount.
196	Superannuation Member Benefit Lump Sum Withdrawal From Accumulation Account Amount		All filers	Whole dollars	Report the amount of <u>superannuation member benefit</u> paid from <u>accumulation</u> accounts to members who <u>exited the RSE</u> due to: • 'Other Reason – Superannuation Member Benefit' • 'Other Reason – Combination of Rollover to Another RSE and a Superannuation Member Benefit' Report the amount of <u>superannuation member benefits</u> paid to members from all <u>accumulation</u> accounts held by the member during the reporting period. For members who held an accumulation account as at the start of

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					the reporting period, from which <i>lump-sum withdrawals</i> have been paid, report the amount paid over the reporting period.
20 7	Rollover To Another RSE External Rollover Members Benefit Rolled Out From Accumulation Account Amount		All filers	Whole dollars	Report the amount of <i>rollover</i> paid from <i>accumulation</i> accounts to another RSE for members who <i>exited the RSE</i> 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 <i>rollovers</i> from all <i>accumulation</i> accounts held by the member and paid to other RSEs during the reporting period. For members who held an <i>accumulation</i> account as at the start of the reporting period, from which <i>rollovers</i> have been made, report the amount paid over the reporting period.
21	Members Drawing Greater Than Minimum Drawdown Rate At Account Commencement Count		All filers	Whole numbers	For members who opened an <i>account-based pension</i> account during the reporting period, report the number of members who selected a <i>pension drawdown rate</i> higher than the <i>minimum drawdown rate</i> .
22	Average Pension Drawdown Rate At Account Commencement		All filers	Percentage to 2 decimal places	For members who opened an <i>account-based pension</i> account during the reporting period, report the simple average of <i>pension drawdown rate</i> selected by members in each distinct combination of unique identifiers of this table at the time of opening the account.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					If a member opened multiple <i>account-based pension</i> accounts during the period, calculate the simple average <i>pension drawdown rate</i> selected by the member across all <i>account-based pension</i> accounts opened during the reporting period by that member. Where no <i>account-based pension</i> accounts were opened by members in a distinct combination of unique identifiers of this table, leave this field blank.

Table 3: Pension Member Exited the RSE Actions

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.
- ~~Members who were or would be aged 60 and above as at the end of the reporting period (including those who closed the account or ceased to be a member during the reporting period); and~~
 - ~~Held an *account-based pension* or *allocated pension* account as at the start of the reporting period~~

Report the aggregated values of commencement balance, account types opened account closure, opening and closing start of period balances, member counts, superannuation member benefits lump sum withdrawals and, rollovers and changes in *pension drawdown rates*, unless otherwise stated, for each unique combination of:

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

2. Account closure reason (death, closure for other reason); and Member actions (accounts opened or retained, ~~lump sum withdrawals~~ and ~~rollovers~~ made).

3. Years pension held.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
1	Member Age Bracket Type Number	Y	All filers	• 60-64 • 65-69 • 70-74 • 75-79 • 80-84 • 85-89 • 90-94 • 95+ Whole numbers	Report the member's age bracket based on their <i>age</i> in whole years as at the end of the reporting period, or the <i>age</i> they would have been at the end of the reporting period. Do not use the member's <i>age</i> at the date of exit. Report the <i>age</i> of the member in whole years. If the <i>age</i> of the member is unknown, report 999.
2	Sex Type	Y	All filers	• <i>Female</i> • <i>Male</i> • <i>Other</i> • <i>Not Stated Or Inadequately Described</i>	Report the <i>sex</i> of the member.
3	Members Benefit Bracket Type	Y	All filers	• <\$1,000 • \$1,000 to \$5,999 • \$6,000 to \$14,999 • \$15,000 to \$24,999 • \$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	Report the <i>members' benefit bracket</i> , considering all accounts the member holds as at the end of the reporting period.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				• \$500,000 to \$999,999 • \$1,000,000 to \$1,999,999 • \$2,000,000+	
4	Retained Pension Account	Y	All filers	• Yes • No	Report if the member retained an account-based pension or allocated pension account as at the end of the reporting period.
5	Reason Pension Account Not Retained	Y	All filers	• Death of Primary Beneficiary • Death of Reversionary Beneficiary • Other • Not Applicable	Report the reason the member's account-based pension or allocated pension account was not retained: • Report 'Death Of Primary Beneficiary' if the account was not retained due to the death of the member, and the deceased member was the original primary owner. • Report 'Death Of Reversionary Beneficiary' if the account was not retained due to the death of the member, and the deceased member held the pension in the capacity of a reversionary beneficiary (e.g. they were not the original primary owner). • Report 'Other' if the account was not retained due to reasons other than the death of the member. • Report 'Not Applicable' if the account has been retained as at the end of the period.
3	Reason Accounts Closed Type	Y	All filers	• Death • Other Reason – Rollover to Another	Report the reason the member's account-based pension or allocated pension account was closed:

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				RSE Other Reason – <i>Superannuation Member Benefit</i>. Other Reason – Combination of <i>Rollover</i> to Another RSE and a <i>Superannuation Member Benefit</i> Other	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 <i>rollover</i> of the <i>members’ benefits</i> to another RSE. Report ‘Other Reason – Superannuation Member Benefit’ where the account closure was implemented by the <i>members’ benefits</i> being paid out of the superannuation system to the member as a <i>superannuation member benefit</i>. Report ‘Other Reason – combination of Rollover to another RSE and a Superannuation Member Benefit’ where the account closure was implemented by the <i>members’ benefits</i> being paid out as both a <i>rollover</i> to another RSE and to the member as a <i>superannuation member benefit</i>. Report ‘Other’ if the account was closed for any other reason not listed above. Exits due to <i>successor fund transfers</i> or <i>family law superannuation payments</i> 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	Report the period the member’s <i>account-based pension</i> or <i>allocated pension</i> account (collectively referred to as ‘pension’) was held based on the number of whole years the account was held since <i>purchase date</i>.

Column	Field name	Unique identifier	Applicable to	Valid values	Description
				15 to less than 20 years 20 to less than 25 years 25+ years	If a member has more than one pension, the <i>years pension held</i> should be based on the pension account with the earliest <i>purchase date</i> – that is, the account held for the longest period. Where a pension is stopped and then re-commenced, the <i>years pension held</i> should be based on the <i>purchase date</i> of the newly commenced pension account. This includes pensions commenced from <i>superannuation death benefit payments</i> where RSEs should report the <i>years pension held</i> based on the <i>purchase date</i> of the death benefit pension. Where the member held the pension in the capacity of a reversionary <i>beneficiary</i> (e.g. the member became entitled to the pension under an automatic reversion arrangement following the death of the original primary owner), report the <i>years pension held</i> based on the original <i>purchase date</i>.
6	Opened Lifetime Income Account	Y	All filers	- Yes - No	Report if the member opened a <i>lifetime income</i> account during the reporting period.
7	Opened Other Retirement Income Stream Account	Y	All filers	- Yes - No	Report if the member opened an <i>other retirement income stream</i> account during the reporting period.
8	Lump Sum Withdrawal From Pension Account	Y	All filers	- Yes - No	Report if <i>lump sum withdrawals</i> from an <i>account-based pension</i> or <i>allocated pension</i>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					account have been paid from the proceeds of commutation of the whole of or part of the account during the reporting period.
9	External Rollover From Pension Account	Y	All filers	• Yes • No	Report if rollovers initiated from an account-based pension or allocated pension account have been made from the proceeds of commutation of the whole of or part of the account during the reporting period.
105	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.
116	Members Pension Accounts Commencement Balance Amount		All filers	Whole dollars	Report the <i>purchase price</i> amount of the <i>account-based pension</i> or <i>allocated pension</i> account (<u>collectively referred to as ‘pension’</u>) as at the commencement of the <u>pension</u> account. <u>Where a pension is stopped and then re-commenced, report the <i>purchase price</i> of the newly commenced pension account. This includes pensions that were commenced from <i>superannuation death benefit payments</i> where RSEs should report the <i>purchase price</i> of the death benefit pension.</u> <u>Where the member held the pension in the capacity of a reversionary <i>beneficiary</i> (e.g. the member became entitled to the pension under an automatic reversion arrangement following</u>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					<u>the death of the original primary owner), report the original <i>purchase price</i> of the pension.</u>
<u>127</u>	Pension Accounts Start Of Period Members Benefit Amount		All filers	Whole dollars	Report the <i>members' benefits</i> amount of the <i>account-based pension and allocated pension</i> account as at the start of the reporting period.
<u>13</u>	Pension Accounts End Of Period Members Benefit Amount		All filers	Whole dollars	Report the <i>members' benefits</i> amount of the <i>account-based pension or allocated pension</i> account as at the end of the reporting period.
<u>14</u>	Opened Lifetime Income Accounts Commencement Balance Amount		All filers	Whole dollars	For members who opened a <i>lifetime income</i> account during the reporting period, report the <i>purchase price</i> amount.
<u>15</u>	Opened Other Retirement Income Stream Accounts Commencement Balance Amount		All filers	Whole dollars	For members who opened an <i>other retirement income stream</i> account during the reporting period, report the <i>purchase price</i> amount.
<u>168</u>	<u>Superannuation Member Benefit Lump Sum Withdrawal From Pension Account Amount</u>		All filers	Whole dollars	<u>Report the amount of <i>superannuation member benefits</i> paid from <i>account-based pension or allocated pension</i> accounts to members who <i>exited the RSE</i> due to:</u> <u>• 'Other Reason – Superannuation Member Benefit'</u> <u>• 'Other Reason – Combination of Rollover to Another RSE and a Superannuation Member Benefit'</u> For members who held an <i>account-based pension or allocated pension</i> account as at the start of the reporting period, from which <i>lump sum</i>

Column	Field name	Unique identifier	Applicable to	Valid values	Description
					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.
179	External Rollover To Another RSE Members Benefits Rolled Out From Pension Account Amount		All filers	Whole dollars	Report the amount of <i>rollovers</i> paid from <i>account-based pension</i> or <i>allocated pension</i> accounts to another RSE for members who <i>exited the RSE</i> due to: • ‘Other Reason –Rollover to Another RSE’ • ‘Other Reason –Combination of Rollover to Another RSE and a Superannuation Member Benefit’ For members who held account-based pension or allocated pension accounts as at the start of the reporting period, from which <i>rollovers</i> have been made from the proceeds of commutation of the whole of or part of the account, report the amount paid over the reporting period.