

<https://www.ato.gov.au/super/self-managed-super-funds/in-detail/smsf-resources/smsf-technical/pension-standards-for-self-managed-super-funds/#Minimumpensionstandards>

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SMSF

30 June

for 2020/2021 | 1/7/21

Min A/Pend 2.5%

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Minimum percentage of account balance factors, by age

Age	2007–08 income year	2008–09 to 2010–11 income years (inclusive)	2011–12 and 2012–13 income years (inclusive)	2013–14 to 2018–19 income years (inclusive)	2019–20 to 2021–23 income years (inclusive)
Under 65	4.0%	2.0%	3.0%	4.0%	2.0%
65–74	5.0%	2.5%	3.75%	5.0%	2.5%
75–79	6.0%	3.0%	4.5%	6.0%	3.0%
80–84	7.0%	3.5%	5.25%	7.0%	3.5%
85–89	9.0%	4.5%	6.75%	9.0%	4.5%
90–94	11.0%	5.5%	8.25%	11.0%	5.5%
95 or more	14.0%	7.0%	10.5%	14.0%	7.0%

The member's age is determined at either:

- 1 July in the financial year in which the payment is made, or
- the commencement day of the pension or annuity, if that is the year in which it commences.

Account balance means one of the following:

- the pension account balance on 1 July in the financial year in which the payment is made