

## WORK TEST DECLARATION

**1/9/2017**

J & J Superannuation Fund  
Unit 107 / 1 O'Connell Street  
KANGAROO POINT QLD 4169

Dear Trustees,

Please be advised that I am aged between 65 and 74 inclusive and have satisfied the work test requirement of being gainfully employed for at least 40 hours in a 30 day period in the 2018 financial year. Accordingly, the fund can accept my employer and personal superannuation contributions.

Yours faithfully,

Jill Rodgers

Date of Birth: 16/08/1946

**Note:**

People aged between 65 and 74 must satisfy the **work test** – at least 40 hours **gainful** employment in a consecutive 30 day period, in the financial year in which the contributions are made before you are allowed to make non- concessional contributions to your super fund.

The Australian Taxation Office has indicated that gainful employment means employment or self employment for gain or reward in any business, trade, profession, vocation, calling, occupation or employment. For this reason a person who only receives passive income such as trust distributions or dividend income would fail to meet the gainful employment test.

In addition, unpaid or charity work does not meet the definition of gainfully employed.