30 June 2019

Mr K & Mrs D Whittaker

Whittaker Superannuation Fund

PO Box 292  
CARDIFF NSW 2285

Dear Trustees,

WORK TEST DECLARATION

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 2019 financial year. Accordingly, the fund can accept my personal superannuation contributions listed below.

Sincerely

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Kelvin Whittaker

**Additional information:**

Date of Birth: 30/09/1946 Total employer superannuation contributions: $0 Total personal superannuation contributions: $12,419.56

***Footnote:***

*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.*

*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*