

Concessional contributions – 1 July 2023 indexation



Threshold	Could this index?	Changed 1 July 2023?	2022/23	2023/24
Standard concessional cap	Yes AWOTE	No	\$27,500	\$27,500
Carry forward concessional cap	N/A	N/A	\$130,000 minus concessional contributions since 1 July 2018	\$157,500 minus concessional contributions since 1 July 2018
Carry forward concessional (TSB criterion)	No	No	<\$500,000 as at 30 June 2022	<\$500,000 as at 30 June 2023
Work test exemption (TSB criterion)	No	No	<\$300,000 as at 30 June 2022	<\$300,000 as at 30 June 2023
SG rate	N/A	Yes	10.5%	11%
Low income super tax offset (threshold)	No	No	\$37,000	\$37,000

Non-concessional contributions – 1 July 2023 indexation



Threshold	2022/23 – TSB as at 30 June 2022	2023/24 – TSB as at 30 June 2023
Up to \$330,000	<\$1,480,000	<\$1,680,000
Up to \$220,000	\$1,480,000 - \$1,589,999	\$1,680,000 - \$1,789,999
Up to \$110,000	\$1,590,000 - \$1,699,999	\$1,790,000 - \$1,899,999
Nil	≤\$1,700,000	≤\$1,900,000