



Quarterly reports – Low Income Superannuation Tax Offset (LISTO)

Low income superannuation tax offset quarterly reports from the Australian Taxation Office (ATO).

Last updated 5 September 2025

2025

1 April 2025 to 30 June 2025

1 January 2025 to 31 March 2025

2024

1 October 2024 to 31 December 2024

1 July 2024 to 30 September 2024

1 April 2024 to 30 June 2024

1 January 2024 to 31 March 2024

2023

1 October 2023 to 31 December 2023

1 July 2023 to 30 September 2023

1 April 2023 to 30 June 2023

1 January 2023 to 31 March 2023

2022

1 October 2022 to 31 December 2022

1 July 2022 to 30 September 2022

1 April 2022 to 30 June 2022

1 January 2022 to 31 March 2022

2021

1 October 2021 to 31 December 2021

1 July 2021 to 30 September 2021

1 April 2021 to 30 June 2021

1 January 2021 to 31 March 2021

2020

1 October 2020 to 31 December 2020

1 July 2020 to 30 September 2020

1 April 2020 to 30 June 2020

1 January 2020 to 31 March 2020

2019

1 October 2019 to 31 December 2019

1 July 2019 to 30 September 2019

1 April 2019 to 30 June 2019

1 January 2019 to 31 March 2019

2018

1 October 2018 to 31 December 2018

1 July 2018 to 30 September 2018

1 April 2025 to 30 June 2025



June 2025 quarterly Low income superannuation tax offset report.

QC 58495

1 January 2025 to 31 March 2025

March 2025 quarterly Low income superannuation tax offset report

Published 25 July 2025

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 January 2025 to 31 March 2025.

The total number of beneficiaries of government co-contributions	121,677
The total amount of government co-contributions made	\$32,819,000
The total amount of government co-contributions recovered	\$3,139,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

QC 58495

1 October 2024 to 31 December 2024

December 2024 quarterly Low income superannuation tax offset report.

Published 31 March 2025

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 October 2024 to 31 December 2024.

The total number of beneficiaries of government co-contributions	395,645
The total amount of government co-contributions made	\$110,788,000
The total amount of government co-contributions recovered	\$2,569,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.

2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

QC 58495

1 July 2024 to 30 September 2024

September 2024 quarterly Low income superannuation tax offset report.

Published 31 March 2025

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 July 2024 to 30 September 2024.

The total number of beneficiaries of government co-contributions	1,707,904
The total amount of government co-contributions made	\$450,028,000
The total amount of government co-contributions recovered	\$3,810,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of government co-contributions made and recovered are rounded up to the nearest \$1,000.

QC 58495

1 April 2024 to 30 June 2024

June 2024 quarterly Low income superannuation tax offset report.

Published 9 October 2024

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 April 2024 to 30 June 2024.

The number of beneficiaries of a LISTO entitlement	170,000
The amount of LISTO entitlements made	\$44,485,000
The total amount of LISTO entitlements recovered	\$3,044,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 January 2024 to 31 March 2024

March 2024 quarterly Low income superannuation tax offset report.

Published 4 July 2024

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 January 2024 to 31 March 2024.

The number of beneficiaries of a LISTO entitlement	137,487
The amount of LISTO entitlements made	\$37,092,000
The total amount of LISTO entitlements recovered	\$2,331,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 October 2023 to 31 December 2023

December 2023 quarterly Low income superannuation tax offset report.

Published 28 March 2024

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 October 2023 to 31 December 2023.

The number of beneficiaries of a LISTO entitlement	436,582
The amount of LISTO entitlements made	\$119,178,000
The total amount of LISTO entitlements recovered	\$3,748,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 July 2023 to 30 September 2023

September 2023 quarterly Low income superannuation tax offset report.

Published 17 November 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 July 2023 to 30 September 2023.

The number of beneficiaries of a LISTO entitlement	1,819,000
The amount of LISTO entitlements made	\$470,785,000
The total amount of LISTO entitlements recovered	\$3,094,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 April 2023 to 30 June 2023

June 2023 quarterly Low income superannuation tax offset report.

Published 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 April 2023 to 30 June 2023.

The number of beneficiaries of a LISTO entitlement	170,054
The amount of LISTO entitlements made	\$42,865,000
The total amount of LISTO entitlements recovered	\$2,656,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 January 2023 to 31 March 2023

March 2023 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 January 2023 to 31 March 2023.

The number of beneficiaries of a LISTO entitlement	164,759
The amount of LISTO entitlements made	\$42,538,699
The total amount of LISTO entitlements recovered	\$2,498,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 October 2022 to 31 December 2022

December 2022 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 October 2022 to 31 December 2022.

The number of beneficiaries of a LISTO entitlement	438,479
The amount of LISTO entitlements made	\$113,135,215
The total amount of LISTO entitlements recovered	\$4,002,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 July 2022 to 30 September 2022

September 2022 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 July 2022 to 30 September 2022.

The number of beneficiaries of a LISTO entitlement	1,919,716
The amount of LISTO entitlements made	\$480,405,000
The total amount of LISTO entitlements recovered	\$3,383,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 April 2022 to 30 June 2022

June 2022 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 April 2022 to 30 June 2022.

The number of beneficiaries of a LISTO entitlement	162,947
The amount of LISTO entitlements made	\$40,808,000
The total amount of LISTO entitlements recovered	\$1,517,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 January 2022 to 31 March 2022

March 2022 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 January 2022 to 31 March 2022.

The number of beneficiaries of a LISTO entitlement	154,761
The amount of LISTO entitlements made	\$40,201,000
The total amount of LISTO entitlements recovered	\$2,720,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 October 2021 to 31 December 2021

December 2021 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 October 2021 to 31 December 2021.

The number of beneficiaries of a LISTO entitlement	392,173
The amount of LISTO entitlements made	\$97,885,000
The total amount of LISTO entitlements recovered	\$4,805,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 July 2021 to 30 September 2021

September 2021 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 July 2021 to 30 September 2021.

The number of beneficiaries of a LISTO entitlement	1,771,301
The amount of LISTO entitlements made	\$413,837,000
The total amount of LISTO entitlements recovered	\$2,043,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 April 2021 to 30 June 2021

June 2021 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 April 2021 to 30 June 2021.

The number of beneficiaries of a LISTO entitlement	179,225
The amount of LISTO entitlements made	\$44,934,000
The total amount of LISTO entitlements recovered	\$3,728,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 January 2021 to 31 March 2021

March 2021 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 January 2021 to 31 March 2021.

The number of beneficiaries of a LISTO entitlement	148,733
The amount of LISTO entitlements made	\$38,500,000
The total amount of LISTO entitlements recovered	\$3,243,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax

assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 October 2020 to 31 December 2020

December 2020 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 October 2020 to 31 December 2020.

The number of beneficiaries of a LISTO entitlement	443,853
The amount of LISTO entitlements made	\$116,579,000
The total amount of LISTO entitlements recovered	\$2,217,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 July 2020 to 30 September 2020

September 2020 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 July 2020 to 30 September 2020.

The number of beneficiaries of a LISTO entitlement	1,902,514
The amount of LISTO entitlements made	\$472,615,000
The total amount of LISTO entitlements recovered	\$3,888,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.

4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 April 2020 to 30 June 2020

June 2020 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 April 2020 to 30 June 2020.

The number of beneficiaries of a LISTO entitlement	160,152
The amount of LISTO entitlements made	\$40,472,000
The total amount of LISTO entitlements recovered	\$2,091,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 January 2020 to 31 March 2020

March 2020 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 January 2020 to 31 March 2020.

The number of beneficiaries of a LISTO entitlement	134,128
The amount of LISTO entitlements made	\$35,131,000
The total amount of LISTO entitlements recovered	\$2,045,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 October 2019 to 31 December 2019

December 2019 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 October 2019 to 31 December 2019.

The number of beneficiaries of a LISTO entitlement	424,876
The amount of LISTO entitlements made	\$111,232,000
The total amount of LISTO entitlements recovered	\$2,697,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 July 2019 to 30 September 2019

September 2019 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 July 2019 to 30 September 2019.

The number of beneficiaries of a LISTO entitlement	2,100,516
The amount of LISTO entitlements made	\$527,851,000
The total amount of LISTO entitlements recovered	\$3,290,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.

3. The total amount recovered includes all amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 April 2019 to 30 June 2019

June 2019 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contributions for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 April 2019 to 30 June 2019.

The total number of beneficiaries of a LISTO entitlement made under subsection 12C(1) and 12C(2) of the Act during the quarter (paragraph 21B(1)(a) of the regulations)	157,373
The total amount of LISTO entitlements made under subsection 12C(1) and 12C(2) of the Act during the quarter (paragraph 21B(1)(b) of the regulations)	\$41,098,000
The total amount of LISTO recovered during the quarter as overpaid amounts under section 24 of the Act (paragraph 21B(1)(c) of the regulations)	\$2,743,000

Notes:

1. Where a low income superannuation tax offset entitlement represents an additional entitlement for a beneficiary in respect of a financial year, that beneficiary is not reported again.
2. Both the total amount of low income superannuation tax offset entitlements determined and the total amount recovered are rounded up to the next whole \$1,000.
3. The total amount recovered includes amounts repaid to the Commissioner and amounts (new entitlements) offset against unrecovered overpayments (that is, reduced entitlements for a different year). A reduced entitlement, and thus the need to recover amounts, can result from an amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. This report includes determinations of entitlements made during the quarter from 1 April 2019 to 30 June 2019. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.

Return to [Quarterly reports – Low Income Superannuation Tax Offset \(LISTO\)](#).

QC 58495

1 January 2019 to 31 March 2019

March 2019 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contributions for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 January 2019 to 31 March 2019.

The total number of beneficiaries of a LISTO entitlement made under subsection 12C(1) and	137,692
---	---------

12C(2) of the Act during the quarter (paragraph 21B(1)(a) of the regulations)	
The total amount of LISTO entitlements made under subsection 12C(1) and 12C(2) of the Act during the quarter (paragraph 21B(1)(b) of the regulations)	\$36,051,000
The total amount LISTO recovered during the quarter as overpaid amounts under section 24 of the Act (paragraph 21B(1)(c) of the regulations)	\$4,308,000

Notes:

1. Where a low income superannuation tax offset entitlement represents an additional entitlement for a beneficiary in respect of a financial year, that beneficiary is not reported again.
2. Both the total amount of low income superannuation tax offset entitlements determined and the total amount recovered are rounded up to the next whole \$1,000.
3. The total amount recovered includes amounts repaid to the Commissioner and amounts (new entitlements) offset against unrecovered overpayments (that is, reduced entitlements for a different year). A reduced entitlement, and thus the need to recover amounts, can result from an amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. This report includes determinations of entitlements made during the quarter from 1 January 2019 to 31 March 2019. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.

Return to Quarterly reports – Low Income Superannuation Tax Offset (LISTO).

QC 58495

1 October 2018 to 31 December 2018

December 2018 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contributions for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 October 2018 to 31 December 2018.

The total number of beneficiaries of a LISTO entitlement made under subsection 12C(1) and 12C(2) of the Act during the quarter (paragraph 21B(1)(a) of the regulations)	1,949,010
The total amount of LISTO entitlements made under subsection 12C(1) and 12C(2) of the Act (paragraph 21B(1)(b) of the regulations)	\$534,156,000
The total amount of LISTO recovered during the quarter as overpaid amounts under section 24 of the Act (paragraph 21B(1)(c) of the regulations)	\$4,268,000

Notes:

1. Where a low income superannuation tax offset entitlement represents an additional entitlement for a beneficiary in respect of a financial year, that beneficiary is not reported again.
2. Both the total amount of low income superannuation tax offset entitlements determined and the total amount recovered are rounded up to the next whole \$1,000.
3. The total amount recovered includes amounts repaid to the Commissioner and amounts (new entitlements) offset against unrecovered overpayments (that is, reduced entitlements for a different year). A reduced entitlement, and thus the need to recover amounts, can result from an amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. This report includes determinations of entitlements made during the quarter from 1 October 2018 to 31 December 2018. A determination

of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.

Return to [Quarterly reports – Low Income Superannuation Tax Offset \(LISTO\)](#).

QC 58495

1 July 2018 to 30 September 2018

September 2018 quarterly Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contributions for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 July 2018 to 30 September 2018.

The total number of beneficiaries of a LISTO entitlement made under subsection 12C(1) and 12C(2) of the Act during the quarter (paragraph 21B(1)(a) of the regulations)	156,393
The total amount of LISTO entitlements made under subsection 12C(1) and 12C(2) of the Act during the quarter (paragraph 21B(1)(b) of the regulations)	\$35,831,000
The total amount of LISTO recovered during the quarter as overpaid amounts under section 24 of the Act (paragraph 21B(1)(c) of the regulations)	\$3,344,000

Notes:

1. Where a low income superannuation tax offset entitlement represents an additional entitlement for a beneficiary in respect of a financial year, that beneficiary is not reported again.
2. Both the total amount of low income superannuation tax offset entitlements determined and the total amount recovered are

rounded up to the next whole \$1,000.

3. The total amount recovered includes amounts repaid to the Commissioner and amounts (new entitlements) offset against unrecovered overpayments (that is, reduced entitlements for a different year). A reduced entitlement, and thus the need to recover amounts, can result from an amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. This report includes determinations of entitlements made during the quarter from 1 July 2018 to 30 September 2018. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.

[Return to Quarterly reports – Low Income Superannuation Tax Offset \(LISTO\).](#)

QC 58495

1 April 2025 to 30 June 2025

June 2025 quarterly Low income superannuation tax offset report.

Published 5 September 2025

Report from the Commissioner of Taxation under subsection 12G(1) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period 1 April 2025 to 30 June 2025.

The total number of beneficiaries of government co-contributions	156,846
The total amount of government co-contributions made	\$41,951,000
The total amount of government co-contributions recovered	2,339,000

Notes:

1. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
2. Each beneficiary is only counted once regardless of the number of entitlements received for the quarter.
3. The total amount recovered includes amounts overpaid as a result of a subsequent amendment to an individual's income tax assessment or a change to the superannuation contributions reported for that individual.
4. The total amounts of LISTO entitlements made and recovered are rounded up to the nearest \$1,000.

QC 58495

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).