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## Annual reports – Low income superannuation tax offset

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

Last updated 9 October 2024

### **1 July 2024 to 30 June 2025**



2024–25 Low income superannuation tax offset report.

### **1 July 2023 to 30 June 2024**



2023–24 Low income superannuation tax offset report.

### **1 July 2022 to 30 June 2023**



2022–23 Low income superannuation tax offset report

### **1 July 2021 to 30 June 2022**



2021–22 Low income superannuation tax offset report.

### **1 July 2020 to 30 June 2021**



[2020–21 Low income superannuation tax offset report](#)

## 1 July 2019 to 30 June 2020



2019–20 Low income superannuation tax offset report.

## 1 July 2018 to 30 June 2019



2018–19 Low income superannuation tax offset report.

QC 60070

# 1 July 2024 to 30 June 2025

2024–25 Low income superannuation tax offset report.

**Published** 5 September 2025

Report from the Commissioner of Taxation under subsection 12(G)(2) 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 June 2025.

The number of beneficiaries of a LISTO entitlement with an Adjusted Taxable Income	2,064,094
The number of beneficiaries of a LISTO entitlement with an estimated Adjusted Taxable Income	298,426
The total number of beneficiaries of a LISTO entitlement	2,362,520

The amount of LISTO entitlements made with an Adjusted Taxable Income	\$585,951,000
The amount of LISTO entitlements made with an estimated Adjusted Taxable Income	\$43,873,000

The total amount of LISTO entitlements made	\$629,824,000
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The total amount of LISTO entitlements recovered	\$11,855,000
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**Notes:**

This report includes entitlements determined during the 1 July 2024 to 30 June 2025 financial year.

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 financial year.
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. 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.

**The number of beneficiaries with an adjusted taxable income, in each of the following ranges**

<b>Adjusted taxable income range</b>	<b>LISTO beneficiaries relating to 2021-22 and Earlier</b>	<b>LISTO beneficiaries relating to 2022-23</b>	<b>LISTO beneficiaries relating to 2023-24</b>
<b>Under \$0</b>	14	43	514
<b>\$0 to \$999</b>	2,981	367,865	22,533

<b>\$1,000 to \$1,999</b>	222	2,469	13,819
<b>\$2,000 to \$2,999</b>	198	2,629	15,893
<b>\$3,000 to \$3,999</b>	160	2,779	17,947
<b>\$4,000 to \$4,999</b>	161	2,977	19,839
<b>\$5,000 to \$5,999</b>	139	3,048	21,929
<b>\$6,000 to \$6,999</b>	141	3,099	23,602
<b>\$7,000 to \$7,999</b>	152	3,255	25,485
<b>\$8,000 to \$8,999</b>	163	3,236	27,287
<b>\$9,000 to \$9,999</b>	188	3,159	29,123
<b>\$10,000 to</b>	179	3,223	31,346

<b>\$10,999</b>			
<b>\$11,000 to \$11,999</b>	169	3,105	32,864
<b>\$12,000 to \$12,999</b>	180	3,055	35,020
<b>\$13,000 to \$13,999</b>	188	2,918	36,920
<b>\$14,000 to \$14,999</b>	200	2,755	38,901
<b>\$15,000 to \$15,999</b>	195	2,675	42,091
<b>\$16,000 to \$16,999</b>	205	2,697	43,734
<b>\$17,000 to \$17,999</b>	266	2,786	47,519
<b>\$18,000 to \$18,999</b>	326	2,902	50,983
<b>\$19,000 to \$19,999</b>	296	3,066	53,041

<b>\$20,000 to \$20,999</b>	395	3,298	57,965
<b>\$21,000 to \$21,999</b>	366	3,800	69,408
<b>\$22,000 to \$22,999</b>	383	3,124	65,103
<b>\$23,000 to \$23,999</b>	386	2,925	64,639
<b>\$24,000 to \$24,999</b>	328	2,941	66,139
<b>\$25,000 to \$25,999</b>	332	3,011	68,462
<b>\$26,000 to \$26,999</b>	320	2,857	70,670
<b>\$27,000 to \$27,999</b>	328	2,979	71,555
<b>\$28,000 to \$28,999</b>	364	2,940	74,242
<b>\$29,000 to</b>	309	2,911	76,162

<b>\$29,999</b>			
<b>\$30,000 to \$30,999</b>	388	3,036	77,873
<b>\$31,000 to \$31,999</b>	356	2,840	77,980
<b>\$32,000 to \$32,999</b>	438	3,002	79,085
<b>\$33,000 to \$33,999</b>	539	3,057	80,014
<b>\$34,000 to \$34,999</b>	599	3,138	80,005
<b>\$35,000 to \$35,999</b>	792	3,354	80,463
<b>\$36,000 to \$37,000</b>	1078	3,607	81,374
<b>Total</b>	14,424	476,561	1,871,529

**Note:**

The high volume of beneficiaries with an adjusted taxable income of between \$0–\$999 relates to the ATO's processing of non-lodger low income superannuation tax offset entitlements for prior years.

QC 60070

# 1 July 2023 to 30 June 2024

2023–24 Low income superannuation tax offset report.

**Published** 9 October 2024

Report from the Commissioner of Taxation under subsection 12(G)(2) 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 June 2024.

The number of beneficiaries of a LISTO entitlement with an Adjusted Taxable Income	2,260,615
The number of beneficiaries of a LISTO entitlement with an estimated Adjusted Taxable Income	280,071
The total number of beneficiaries of a LISTO entitlement	2,540,686

The amount of LISTO entitlements made with an Adjusted Taxable Income	\$626,020,000
The amount of LISTO entitlements made with an estimated Adjusted Taxable Income	\$39,604,000
The total amount of LISTO entitlements made	\$665,624,000

The total amount of LISTO entitlements recovered	\$12,216,000
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**Notes:**

This report includes entitlements determined during the 1 July 2023 to 30 June 2024 financial year.

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 financial year.
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. 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.

**The number of beneficiaries with an adjusted taxable income, in each of the following ranges:**

<b>Adjusted taxable income range</b>	<b>LISTO beneficiaries relating to 2020-21 and Earlier</b>	<b>LISTO beneficiaries relating to 2021-22</b>	<b>LISTO beneficiaries relating to 2022-23</b>
Under \$0	14	21	489
\$0 to \$999	2,273	350,315	25,290
\$1,000 to \$1,999	199	2,195	14,864
\$2,000 to \$2,999	181	2,545	17,587
\$3,000 to \$3,999	161	2,890	19,554
\$4,000 to \$4,999	163	3,110	21,791

\$5,000 to \$5,999	143	3,272	24,046
\$6,000 to \$6,999	176	3,208	26,347
\$7,000 to \$7,999	165	3,328	27,984
\$8,000 to \$8,999	175	3,399	30,120
\$9,000 to \$9,999	178	3,256	32,387
\$10,000 to \$10,999	199	3,187	34,768
\$11,000 to \$11,999	207	3,233	36,311
\$12,000 to \$12,999	226	3,038	38,477
\$13,000 to \$13,999	219	3,075	40,377
\$14,000 to \$14,999	238	2,867	43,604
\$15,000 to \$15,999	245	2,910	46,357
\$16,000 to \$16,999	289	2,919	48,247
\$17,000 to \$17,999	290	3,071	52,452

\$18,000 to \$18,999	345	3,332	56,971
\$19,000 to \$19,999	377	3,439	60,091
\$20,000 to \$20,999	463	3,464	66,353
\$21,000 to \$21,999	504	3,271	77,996
\$22,000 to \$22,999	489	3,361	72,098
\$23,000 to \$23,999	495	3,613	71,640
\$24,000 to \$24,999	455	3,317	74,916
\$25,000 to \$25,999	449	3,348	75,922
\$26,000 to \$26,999	383	3,255	77,926
\$27,000 to \$27,999	476	3,161	79,547
\$28,000 to \$28,999	408	3,151	82,105
\$29,000 to	435	3,060	83,324

\$29,999			
\$30,000 to \$30,999	442	3,016	83,692
\$31,000 to \$31,999	482	3,063	84,852
\$32,000 to \$32,999	514	2,967	85,651
\$33,000 to \$33,999	599	3,057	85,729
\$34,000 to \$34,999	696	3,213	86,567
\$35,000 to \$35,999	794	3,275	86,699
\$36,000 to \$37,000	1,167	3,605	88,031
<b>Total</b>	15,714	463,807	2,061,162

**Notes:**

1. The high volume of beneficiaries with an adjusted taxable income of between \$0-\$999 relates to the ATO's processing of non-lodger low income superannuation tax offset entitlements for prior years.

QC 60070

## 1 July 2022 to 30 June 2023

2022–23 Low income superannuation tax offset report

**Last updated** 9 October 2024

Report from the Commissioner of Taxation under subsection 12(G)(2) 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 June 2023.

The number of beneficiaries of a LISTO entitlement with an adjusted taxable income	2,432,945
The number of beneficiaries of a LISTO entitlement with an estimated adjusted taxable income	239,813
The total number of beneficiaries of a LISTO entitlement	2,672,758

The amount of LISTO entitlements made with an adjusted taxable income	\$641,444,000
The amount of LISTO entitlements made with an estimated adjusted taxable income	\$32,286,000
The total amount of LISTO entitlements made	\$673,730,000

The total amount of LISTO entitlements recovered	\$12,538,000
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**Notes:**

This report includes entitlements determined during the 1 July 2022 to 30 June 2023 financial year.

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 financial year.
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. 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

**The number of beneficiaries with an adjusted taxable income, in each of the following ranges:**

<b>Adjusted taxable income range</b>	<b>LISTO beneficiaries relating to 2019–20 and earlier</b>	<b>LISTO beneficiaries relating to 2020–21</b>	<b>LISTO beneficiaries relating to 2021–22</b>
Under \$0	10	30	480
\$0 to \$999	11,424	293,895	22,672
\$1,000 to \$1,999	196	1,862	14,210
\$2,000 to \$2,999	169	2,160	17,113
\$3,000 to \$3,999	167	2,253	19,984
\$4,000 to \$4,999	169	2,466	22,830
\$5,000 to \$5,999	175	2,486	25,611
\$6,000 to \$6,999	202	2,565	28,161

\$7,000 to \$7,999	202	2,504	30,347
\$8,000 to \$8,999	171	2,584	32,848
\$9,000 to \$9,999	197	2,559	34,901
\$10,000 to \$10,999	195	2,573	38,229
\$11,000 to \$11,999	203	2,361	40,417
\$12,000 to \$12,999	211	2,336	42,802
\$13,000 to \$13,999	211	2,379	45,610
\$14,000 to \$14,999	248	2,310	47,747
\$15,000 to \$15,999	253	2,324	51,308
\$16,000 to \$16,999	246	2,276	54,564
\$17,000 to \$17,999	266	2,372	59,208
\$18,000 to \$18,999	318	2,653	64,586

\$19,000 to \$19,999	326	2,658	68,150
\$20,000 to \$20,999	408	2,916	71,933
\$21,000 to \$21,999	428	2,930	74,714
\$22,000 to \$22,999	402	3,454	79,276
\$23,000 to \$23,999	305	3,926	88,768
\$24,000 to \$24,999	348	3,785	83,107
\$25,000 to \$25,999	316	3,942	87,360
\$26,000 to \$26,999	324	3,774	87,023
\$27,000 to \$27,999	325	3,593	87,924
\$28,000 to \$28,999	333	3,652	89,057
\$29,000 to \$29,999	334	3,839	90,104
\$30,000 to	371	3,845	90,206

\$30,999			
\$31,000 to \$31,999	363	3,855	91,328
\$32,000 to \$32,999	415	3,924	90,861
\$33,000 to \$33,999	521	3,877	92,181
\$34,000 to \$34,999	574	4,118	93,047
\$35,000 to \$35,999	713	4,326	93,294
\$36,000 to \$37,000	938	4,711	93,746
<b>Total</b>	<b>22,977</b>	<b>404,073</b>	<b>2,245,707</b>

**Notes:**

1. The high volume of beneficiaries with an adjusted taxable income of between \$0-\$999 relates to the ATO's processing of non-lodger low income superannuation tax offset entitlements for prior years.

QC 60070

## 1 July 2021 to 30 June 2022

2021–22 Low income superannuation tax offset report.

Last updated 5 September 2023

Report from the Commissioner of Taxation under subsection 12(G)(2) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period:

The number of beneficiaries of a LISTO entitlement with an adjusted taxable income	2,218,479
The number of beneficiaries of a LISTO entitlement with an estimated adjusted taxable income	246,267
The total number of beneficiaries of a LISTO entitlement	2,464,746

The amount of LISTO entitlements made with an adjusted taxable income	\$553,978,000
The amount of LISTO entitlements made with an estimated adjusted taxable income	\$35,072,000
The total amount of LISTO entitlements made	\$589,050,000

The total amount of LISTO entitlements recovered	\$11,082,000
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**Notes:**

This report includes entitlements determined during the 1 July 2021 to 30 June 2022 financial year.

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 financial year.
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. 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.

**The number of beneficiaries with an adjusted taxable income each of the following ranges:**

<b>Adjusted taxable income range</b>	<b>LISTO beneficiaries relating to 2017–18</b>	<b>LISTO beneficiaries relating to 2018–19</b>	<b>LISTO beneficiaries relating to 2019–20</b>
Under \$0	2	15	38
\$0 to \$999	512	1,956	306,498
\$1,000 to \$1,999	56	164	2,308
\$2,000 to \$2,999	46	151	2,605
\$3,000 to \$3,999	54	137	2,553
\$4,000 to \$4,999	63	148	2,639
\$5,000 to \$5,999	56	166	2,856
\$6,000 to \$6,999	52	172	2,989
\$7,000 to \$7,999	78	165	3,203
\$8,000 to \$8,999	85	159	3,130

\$9,000 to \$9,999	78	207	3,141
\$10,000 to \$10,999	71	198	3,252
\$11,000 to \$11,999	84	203	3,208
\$12,000 to \$12,999	79	240	3,364
\$13,000 to \$13,999	94	259	3,232
\$14,000 to \$14,999	100	286	3,174
\$15,000 to \$15,999	103	294	3,223
\$16,000 to \$16,999	101	336	3,185
\$17,000 to \$17,999	124	370	3,286
\$18,000 to \$18,999	167	454	3,637
\$19,000 to \$19,999	177	471	3,820
\$20,000 to \$20,999	222	602	4,197

\$21,000 to \$21,999	167	649	4,536
\$22,000 to \$22,999	174	674	4,111
\$23,000 to \$23,999	180	771	3,799
\$24,000 to \$24,999	175	794	3,996
\$25,000 to \$25,999	196	943	4,192
\$26,000 to \$26,999	172	941	4,029
\$27,000 to \$27,999	165	893	4,135
\$28,000 to \$28,999	171	933	4,055
\$29,000 to \$29,999	148	935	4,140
\$30,000 to \$30,999	155	934	4,107
\$31,000 to \$31,999	166	927	4,167
\$32,000 to	161	1,012	4,205

\$32,999			
\$33,000 to \$33,999	159	1,033	4,277
\$34,000 to \$34,999	203	1,115	4,460
\$35,000 to \$35,999	194	1,199	4,724
\$36,000 to \$37,000	333	1,324	5,671
<b>Total</b>	<b>5,323</b>	<b>22,230</b>	<b>438,142</b>

**Notes:**

1. The high volume of beneficiaries with an adjusted taxable income of between \$0-\$999 relates to the ATO's processing of non-lodger low income superannuation tax offset entitlements for prior years.

QC 60070

## 1 July 2020 to 30 June 2021

2020–21 Low income superannuation tax offset report.

**Last updated** 5 September 2023

Report from the Commissioner of Taxation under subsection 12(G)(2) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period:

The number of beneficiaries of a LISTO entitlement with an adjusted taxable income	2,402,270
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The number of beneficiaries of a LISTO entitlement with an estimated adjusted taxable income	258,589
The total number of beneficiaries of a LISTO entitlement	2,660,859

The amount of LISTO entitlements made with an adjusted taxable income	\$634,524,000
The amount of LISTO entitlements made with an estimated adjusted taxable income	\$35,206,000
The total amount of LISTO entitlements made	\$669,730,000

The total amount of LISTO entitlements recovered	\$13,075,000
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**Notes:**

This report includes entitlements determined during the 1 July 2020 to 30 June 2021 financial year.

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 financial year.
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. 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.

**The number of beneficiaries with an adjusted taxable income estimated adjusted taxable income, in each of the following**

<b>Adjusted Taxable Income Range</b>	<b>LISTO Beneficiaries relating to 2017–18</b>	<b>LISTO Beneficiaries relating to 2018–19</b>	<b>LISTO Beneficiaries relating to 2019–20</b>
Under \$0	12	29	425
\$0 to \$999	1,102	321,992	20,767
\$1,000 to \$1,999	113	2,119	12,841
\$2,000 to \$2,999	98	2,369	15,157
\$3,000 to \$3,999	119	2,629	16,972
\$4,000 to \$4,999	122	2,713	19,049
\$5,000 to \$5,999	135	3,026	21,457
\$6,000 to \$6,999	132	2,965	23,575
\$7,000 to \$7,999	135	2,966	26,303
\$8,000 to \$8,999	142	3,016	28,465
\$9,000 to \$9,999	152	3,016	30,713
\$10,000 to \$10,999	160	3,036	33,086
\$11,000 to \$11,999	151	2,946	35,655

\$12,000 to \$12,999	194	2,818	38,667
\$13,000 to \$13,999	163	2,742	42,474
\$14,000 to \$14,999	197	2,609	44,842
\$15,000 to \$15,999	220	2,740	48,030
\$16,000 to \$16,999	206	2,677	51,431
\$17,000 to \$17,999	231	2,760	55,835
\$18,000 to \$18,999	231	2,876	61,082
\$19,000 to \$19,999	251	2,820	65,619
\$20,000 to \$20,999	376	3,163	72,303
\$21,000 to \$21,999	269	3,528	84,536
\$22,000 to \$22,999	269	2,892	80,869
\$23,000 to	242	2,774	80,924

\$23,999			
\$24,000 to \$24,999	234	2,764	82,962
\$25,000 to \$25,999	245	2,732	85,698
\$26,000 to \$26,999	263	2,537	87,892
\$27,000 to \$27,999	266	2,694	89,528
\$28,000 to \$28,999	288	2,620	90,811
\$29,000 to \$29,999	265	2,644	92,920
\$30,000 to \$30,999	262	2,741	93,379
\$31,000 to \$31,999	292	2,685	94,697
\$32,000 to \$32,999	292	2,754	96,085
\$33,000 to \$33,999	329	2,733	97,104
\$34,000 to \$34,999	415	2,927	98,196

\$35,000 to \$35,999	481	3,205	99,851
\$36,000 to \$37,000	726	4,035	106,586
<b>Total</b>	<b>9,780</b>	<b>424,292</b>	<b>2,226,784</b>

**Notes:**

1. The high volume of beneficiaries with an adjusted taxable income of between \$0-\$999 relates to the ATO's processing of non-lodger low income superannuation tax offset entitlements for prior years.

QC 60070

## 1 July 2019 to 30 June 2020

2019–20 Low income superannuation tax offset report.

**Last updated** 5 September 2023

Report from the Commissioner of Taxation under subsection 12(G)(2) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period:

The number of beneficiaries of a LISTO entitlement with an adjusted taxable income	2,534,137
The number of beneficiaries of a LISTO entitlement with an estimated adjusted taxable income	272,589
The total number of beneficiaries of a LISTO entitlement	2,806,726

The amount of LISTO entitlements made with an adjusted taxable income	\$674,303,000
The amount of LISTO entitlements made with an estimated adjusted taxable income	\$37,527,000
The total amount of LISTO entitlements made	\$711,830,000

The total amount of LISTO entitlements recovered	\$10,121,000
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**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 financial year.
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. 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

The number of beneficiaries with an adjusted taxable income, or estimated adjusted taxable Income, in each of the following ranges

<b>Adjusted Taxable Income Range</b>	<b>LISTO Beneficiaries relating to 2017–18</b>	<b>LISTO Beneficiaries relating to 2018–19</b>	<b>Total LISTO Beneficiaries determined in 2019–20</b>
Under \$0	37	346	383
\$0 to \$999	348,029	17,919	365,948

\$1,000 to \$1,999	2,628	13,347	15,975
\$2,000 to \$2,999	3,037	16,522	19,559
\$3,000 to \$3,999	3,276	19,417	22,693
\$4,000 to \$4,999	3,494	22,726	26,220
\$5,000 to \$5,999	3,713	25,564	29,277
\$6,000 to \$6,999	3,880	27,448	31,328
\$7,000 to \$7,999	3,865	30,775	34,640
\$8,000 to \$8,999	4,126	33,520	37,646
\$9,000 to \$9,999	4,173	36,353	40,526
\$10,000 to \$10,999	4,108	39,361	43,469
\$11,000 to \$11,999	3,957	41,876	45,833
\$12,000 to \$12,999	4,083	45,374	49,457
\$13,000 to \$13,999	3,994	48,805	52,799
\$14,000 to	3,917	52,038	55,955

\$14,999			
\$15,000 to \$15,999	4,096	55,513	59,609
\$16,000 to \$16,999	3,998	60,229	64,227
\$17,000 to \$17,999	4,059	65,313	69,372
\$18,000 to \$18,999	4,313	70,318	74,631
\$19,000 to \$19,999	4,370	73,179	77,549
\$20,000 to \$20,999	5,648	80,019	85,667
\$21,000 to \$21,999	4,187	91,417	95,604
\$22,000 to \$22,999	4,010	84,857	88,867
\$23,000 to \$23,999	3,977	83,394	87,371
\$24,000 to \$24,999	3,991	84,953	88,944
\$25,000 to \$25,999	4,029	86,383	90,412

\$26,000 to \$26,999	3,818	86,802	90,620
\$27,000 to \$27,999	3,845	87,418	91,263
\$28,000 to \$28,999	3,926	88,130	92,056
\$29,000 to \$29,999	3,807	89,195	93,002
\$30,000 to \$30,999	3,853	89,895	93,748
\$31,000 to \$31,999	3,801	90,608	94,409
\$32,000 to \$32,999	3,905	91,836	95,741
\$33,000 to \$33,999	3,912	92,125	96,037
\$34,000 to \$34,999	4,057	93,991	98,048
\$35,000 to \$35,999	4,445	94,959	99,404
\$36,000 to \$37,000	5,629	102,808	108,437
<b>Total</b>	<b>491,993</b>	<b>2,314,733</b>	<b>2,806,726</b>

**Notes:**

1. The high volume of beneficiaries with an adjusted taxable income of between \$0-\$999 relates to the ATO's processing of non-lodger low income superannuation tax offset entitlements for prior years.

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## 1 July 2018 to 30 June 2019

2018–19 Low income superannuation tax offset report.

**Last updated** 5 September 2023

Report from the Commissioner of Taxation under subsection 12(G)(2) of the *Superannuation (Government Co-contribution for Low Income Earners) Act 2003* and related regulations on the working of the Act during the period:

The number of beneficiaries of a LISTO entitlement made under subsection 12C(1) of the Act during the financial year (paragraph 21B(2)(a) of the regulations)	2,383,945
The number of beneficiaries of a LISTO entitlement made under subsection 12C(2) of the Act during the financial year (estimated ATI) (paragraph 21B(1)(b) of the regulations)	0
The total number of beneficiaries of a LISTO made during the financial year (paragraph 21B(2)(c) of the regulations)	2,383,945

The amount of LISTO entitlements made under subsection 12C(1) of the Act during the financial year (paragraph 21B(2)(e) of the regulations)	\$650,317,000
The amount of LISTO entitlements made under subsection 12C(2) of the Act during the	0

financial year (Estimated ATI) (paragraph 21B(2)(f) of the regulations)	
The total amount of LISTO entitlements made during the financial year (paragraph 21B(2)(g) of the regulations)	\$650,317,000

The total amount of LISTO recovered during the financial year as overpaid amounts under section 24 of the Act (paragraph 21B(2)(h) of the regulations)	\$14,662,000
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**The number of beneficiaries with an adjusted taxable income, for the income year that corresponds to that of the following ranges:  
(Paragraph 21B(2)(d) of the regulations)**

<b>Total adjusted taxable income range</b>	<b>2012–13</b>	<b>2013–14</b>	<b>2014–15</b>	<b>2015–16</b>	<b>2016–17</b>
Under \$0	1	1	5	5	25
\$0 to \$999	173	797	507	1,462	387,658
\$1,000 to \$1,999	24	35	56	115	2,134
\$2,000 to \$2,999	18	34	56	113	2,360
\$3,000 to \$3,999	27	27	47	107	2,628
\$4,000 to \$4,999	25	33	50	109	2,786

\$5,000 to \$5,999	20	48	60	148	3,088
\$6,000 to \$6,999	21	36	46	162	3,035
\$7,000 to \$7,999	24	47	71	141	3,205
\$8,000 to \$8,999	31	52	61	136	3,198
\$9,000 to \$9,999	25	33	59	150	3,204
\$10,000 to \$10,999	24	50	57	157	3,278
\$11,000 to \$11,999	29	44	66	140	3,150
\$12,000 to \$12,999	32	42	75	177	3,221
\$13,000 to \$13,999	28	51	65	173	3,139
\$14,000 to \$14,999	36	51	85	192	3,188
\$15,000 to \$15,999	39	52	90	203	3,275
\$16,000 to \$16,999	42	61	85	206	3,330

\$17,000 to \$17,999	38	75	97	227	3,377
\$18,000 to \$18,999	52	75	114	275	3,575
\$19,000 to \$19,999	39	86	124	269	3,571
\$20,000 to \$20,999	62	117	181	407	4,758
\$21,000 to \$21,999	43	63	91	292	3,707
\$22,000 to \$22,999	39	43	99	230	3,472
\$23,000 to \$23,999	35	58	102	234	3,432
\$24,000 to \$24,999	36	70	115	218	3,405
\$25,000 to \$25,999	49	68	96	228	3,437
\$26,000 to \$26,999	31	64	118	206	3,301
\$27,000 to \$27,999	36	50	98	210	3,265
\$28,000 to	37	47	115	241	3,159

\$28,999					
\$29,000 to \$29,999	43	68	94	239	3,250
\$30,000 to \$30,999	21	63	124	272	3,212
\$31,000 to \$31,999	41	63	118	263	3,222
\$32,000 to \$32,999	43	77	128	294	3,239
\$33,000 to \$33,999	78	111	146	362	3,444
\$34,000 to \$34,999	81	116	176	434	3,592
\$35,000 to \$35,999	95	139	230	516	3,808
\$36,000 to \$37,000	133	244	367	800	4,913
<b>Total</b>	<b>1,651</b>	<b>3,191</b>	<b>4,274</b>	<b>10,113</b>	<b>507,041</b>

**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 financial year from 1 July 2018 to 30 June 2019. A determination of entitlement occurs once both an individual's eligibility and the amount of their entitlement have been established.
5. The table of adjusted taxable incomes represent all beneficiaries of low income superannuation amounts made during the financial year. Only those made for the 2017–18 year represent low income superannuation tax offset amounts required to be reported under section 21B of the regulations.
6. The beneficiaries reported in 2016–17 and prior years were recipients of the low income superannuation contribution (now repealed). While not required to be reported they have been included to remain consistent with previous annual reports. The high volume of beneficiaries with an adjusted taxable income of between \$0–\$999 for the 2016–17 year relates to the ATO's processing of non- lodger low income superannuation contributions (now repealed). This is in line with prior reporting.

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