

Spouse Contribution

A completed *Spouse Contribution* form must be sent to legalsuper with each spouse contribution.
Please use **BLOCK LETTERS** and **BLACK INK** when completing this form.

Return this completed form to:
legalsuper
Locked Bag 5081
Parramatta NSW 2124
Phone: 1800 060 312
Email: mail@legalsuper.com.au

1. Personal details of receiving spouse

Mr Mrs Ms Miss Dr Justice

Surname

Given names

Postal address

Town or Suburb

State

Postcode

Date of birth (dd/mm/yyyy)

Telephone number (Work)

Telephone number (Home)

Mobile number

Email

Occupation

2. Personal details of taxpaying contributor

Mr Mrs Ms Miss Dr Justice

Surname

Given names

Postal address

Town or Suburb

State

Postcode

Date of birth (dd/mm/yyyy)

Email

Occupation

3. Spouse's membership details

Is the receiving spouse currently a member of legalsuper?

Yes No

If YES, please provide legalsuper member number.

If NO, your spouse will need to join legalsuper before they can receive contributions made by you. Your spouse can join legalsuper immediately on line at legalsuper.com.au or by reading the legalsuper *Product Disclosure Statement* and completing the *Member application form* contained in the *Employer Sponsored Super & Personal Super Additional Information* document.

PLEASE READ THE IMPORTANT NOTES ON THE REVERSE SIDE OF THIS FORM BEFORE YOU COMPLETE THE REST OF THIS FORM

4. Contribution amount

Amount of Spouse Contribution (Please make cheques payable to 'legalsuper')

\$

5. Declaration

Privacy

Information about how legalsuper uses and discloses the personal information that you provide is contained in the Fund's Privacy Policy for management of personal information. To access the Fund's Privacy Policy and your personal details or to make an enquiry about any aspect of your Fund membership, please call legalsuper on **1800 060 312** (8am to 8pm [AEST] Monday to Friday), visit legalsuper's website at legalsuper.com.au or write to legalsuper at Locked Bag 5081, Parramatta NSW 2124.

legalsuper may use information collected from members to offer additional services available from legalsuper or products and services provided by other companies.

I consent to legalsuper sending me information about products and services that other companies may offer to legalsuper members. (If you do not want legalsuper to send such information to you, simply tick the box below.)

No, I do not want legalsuper to provide such information to me.

Where you provide us with personal information about another person, it is your responsibility to notify that person about the disclosure of their personal information to us.

I confirm these contributions are:

- Made by me, the contributing spouse (as described in Important Note 3)
- For my spouse (as described in Important Notes 4 and 5)

Tax paying Member's signature

Date (dd/mm/yyyy)

PTO FOR IMPORTANT NOTES

IMPORTANT NOTES

- 1 legalsuper is not permitted to accept any contribution that exceeds the receiving spouse's non-concession contribution cap for the relevant year, or when the receiving spouse has a total superannuation balance equal to or exceeding the general transfer balance cap (currently set as \$1.6 million and indexed periodically in \$100,000 increments in line with CPI) immediately before the start of the financial year in which the contribution was made. Details of contribution limits can be found at legalsuper.com.au
- 2 A tax offset of up to \$540 may be available for up to \$3,000 of superannuation contributions made by a tax payer on behalf of a non-working or low income spouse. The spouse contributions offset cannot be claimed for contributions split from your account to your spouse's account.
The offset is available to a person where:
 - the person has a spouse
 - the person makes after-tax (ie. not salary sacrifice) contributions on behalf of his/her spouse
 - the contributions are not tax deductible for the person contributing
 - both the person contributing and the spouse are Australian residents when the contribution is made
 - at the time the contribution is made, the person contributing and the spouse must not have been living separately and apart on a permanent basis
 - the spouse's total income (including assessable income, reportable fringe benefits and salary sacrifice amounts) is less than \$40,000.
- 3 The person making the contributions:
 - can be any age
 - cannot be the employer of the receiving spouse
 - must be an Australian resident to be able to claim a tax offset
 - must be receiving assessable income (from any source).
- 4 The receiving spouse:
 - if under age 67 at the time the contribution is received, is not required to have ever been gainfully employed
 - if aged 67-69 when the contribution is received, must be gainfully employed for at least 40 hours in a period of not more than 30 consecutive days in that financial year, or must have a total superannuation balance below \$300,000
 - cannot be accepted into an account after the receiving spouse turns age 75
 - must be an Australian resident for the contributor to be eligible to claim a tax offset.

- 5 The spouse of a person includes:
 - another person (whether of the same sex or a different sex) with whom the person is in a relationship that is registered under a state law or territory law
 - another person who, although not legally married to the person, lives with the person on a genuine domestic basis in a relationship as a couple.
- 6 Spouse contributions must be preserved as follows:
 - if the receiving spouse has never been employed, then any benefits arising from spouse contributions are preserved until age 67
 - if the receiving spouse has been employed, then benefits arising from spouse contributions are preserved until at least age 55. Later preservation ages apply for people born after 30 June 1960.
- 7 Contributions made for a receiving spouse cannot be refunded to the contributing tax payer.
- 8 Spouse contributions are currently treated as follows for taxation purposes:
 - non-concessional contributions
 - tax free when withdrawn (but interest on these amounts may be taxed)
 - not subject to 15% contributions tax.

CHECK YOU HAVE SIGNED AND DATED THE DECLARATION IN SECTION 5.