

Preparing Clients for the NEW \$3m Super Cap

2 Hour Seminar – Live Streamed and Online

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Draft legislation has just been released on the NEW 15% earnings tax for clients with a superannuation balance exceeding \$3m.

These reforms will fundamentally affect superannuation advice being provided to wealthier clients right now!

Presented by
Andrew Gardiner & Rene Chan

2 Hours of CPD

In our 2 hour presentation, we walk you through the proposed new rules and identify how clients will be affected by the new 15% earnings tax.

We examine the important administrative issues you need to understand.

We also highlight important planning strategies to maximise a client's retirement savings when preparing for these reforms.

How is a client's superannuation balance calculated under the NEW \$3m cap?

- ☐ Which superannuation interests are included when applying the **NEW** \$3m cap?
- ☐ How are death benefit entitlements dealt with under the **NEW** measures?
- ☐ **NEW** rules offer a unique concession for SMSFs with borrowings
- ☐ Are withdrawals made during an income year 'added back' when applying the \$3m cap?

How are earnings for an income year calculated under the NEW \$3m cap?

- ☐ Is the **NEW** 15% earnings tax based on a fund's income or growth in a client's super balance?
- ☐ Are unrealised capital gains on assets held in the fund taxed under these NEW rules?
- ☐ Are imputation credits and foreign tax credits included as part of the new rules?
- ☐ **NEW** rules confirm major traps with many common SMSF investments under the \$3m cap

Administrative issues to consider with the new \$3m cap

- ☐ Is the **NEW** 15% earnings tax payable by the superannuation fund or the member?
- ☐ How do the ATO collect the NEW 15% earnings tax?
- ☐ Substantial penalties introduced for late payment of the **NEW** 15% earnings tax

Critical planning strategies in the lead up to the NEW \$3m cap

- ☐ What can be done NOW when preparing clients for the **NEW** \$3m super cap?
- ☐ What options are available for clients with super balances above \$3m?
- ☐ New rules highlight the need for super equalisation strategies between spouses
- ☐ Major benefits with clients using a trust and bucket company as part of retirement structuring
- ☐ Case study highlights savings of over \$85,000 using a bucket company as part of retirement structuring



Preparing Clients for the NEW \$3m Super Cap

Members

One delegate

- ◆ \$242 PDF notes (incl. GST)

Non-Members

One delegate

- ◆ \$352 PDF notes (incl. GST)

2 Hours of CPD

All delegates will receive:

- ☐ Comprehensive PDF notes filled with examples
- ☐ 2 Hours of CPD
- ☐ Access to all live streamed sessions and a recorded copy of the seminar

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