



Australian Government
Australian Taxation Office

SuperStream

MAAS

Foundation Data Handbook

This document has been developed to assist entities required to provide the initial Member Account Attribute Service (MAAS) Foundation Data in readiness for the transformation to MAAS reporting.

Contents

Purpose	3
Audience	3
Background	3
Onboarding	4
Uploading the Foundation Data	4
Account status date	5
Member accounts to include	5
New Account / Update Account	7
Matching responses	8
Reporting corrected TFNs	8
Member account identifier	8
Changing account identifiers	9
MAAS account attributes	9
Lost member reporting	11
Useful links	13
MAAS Foundation Data FAQs	14
Appendix A – Revised content	18

Purpose

The MAAS Foundation Data Handbook, developed in consultation with industry, outlines the strategy to report the initial member account information for your entire membership base, for all fields in the MAAS (known as the Foundation Data).

Audience

The MAAS Foundation Data Handbook is for entities that will be implementing the Member Account Attribute Service (MAAS, technically SPRMBRINFO) interactions and thereby uploading their initial Foundation Data. Typically this will be:

- superannuation funds
- fund administrators
- software industry partners
- life insurance companies or other additional entities not prescribed under Superannuation Industry (Supervision) Regulations 1994.

Background

The introduction of event-based reporting means you will need to report changes to a member's attributes (or their account's) through the MAAS instead of annually via the member contributions statement (MCS) or SuperTICK. For lost reporting, the requirement will remain (at a minimum) biannual, however there is the ability to update the lost status when there has been a change.

The MAAS allows real time reporting of member account phases and additional attributes, delivering information at a more granular level than you have previously. It allows the ATO to store the latest information about the super accounts you hold for your members. By preventing interactions with ineligible or 'closed' accounts, it will minimise reverse workflows and your members will have more up to date information available via ATO Online Services.

Member account changes will be reported when they occur and only when they occur (within five business days). Where there are no changes, there is no requirement to report. This means some members' account attributes may not be reported or updated for some time. As a result, it is important that the initial data used to populate MAAS is accurate and complete.

To comply with the MAAS deployment, you can start reporting your Foundation Data to us from April 2018, but must have it reported by 31 October 2018 to meet reporting obligations.

Onboarding

As outlined in the Trustee Readiness for SuperStream MAAS and MATS reporting letter we sent to Trustees in December 2017:

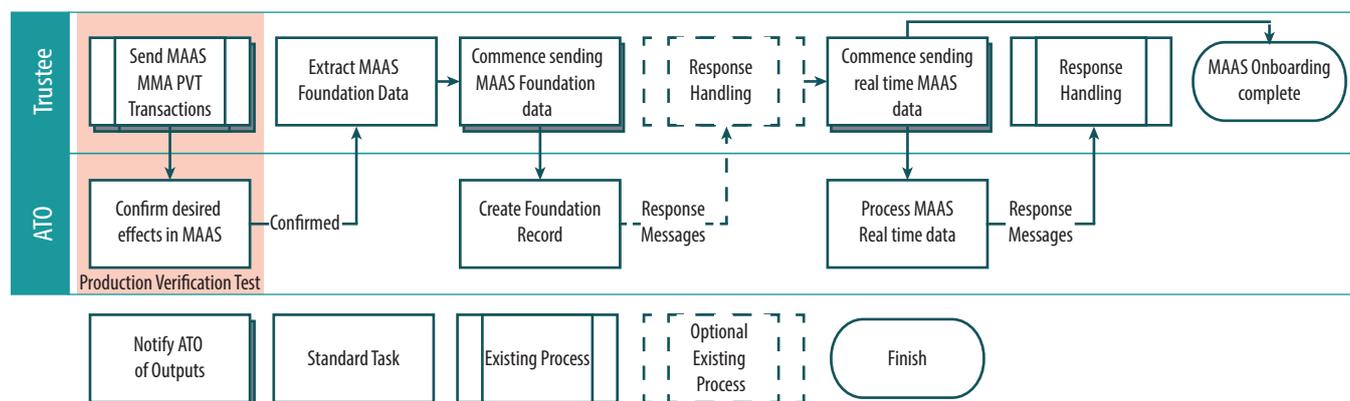
- your Digital Service Provider (DSP) needs to demonstrate successful completion of the conformance testing as per the [MAAS Industry Test Strategy and Approach](#)
- you should have sent the completed [MAAS and MATS Information template](#) provided in the Readiness letter to the SuperStreamStandards@ato.gov.au mailbox.

The SuperStream Readiness & Implementation (SSRI) Team will work with you to confirm your implementation schedule, which is guided by your readiness within compliance timeframes.

Once you have successfully set your scheduling arrangements and completed the Production Verification Testing, you can begin to send your Foundation Data.

If you opt to wait until the Foundation Data has loaded, your MAAS real time data may require catch up reporting. The ATO can relax the five day timeframe to report your real time MAAS data, dependent on your onboarding schedule, by request only. Email SuperStreamStandards@ato.gov.au for more information.

Diagram 1 – Foundation Data schedule



Note: Once you onboard to the MAAS, SuperTICK account transactions will need to be disconnected – you should report any member account changes through MAAS. SuperTICK will be used for validation purposes only (no account transactions allowed).

Uploading the Foundation Data

Your entire membership base forms the Foundation Data that you need to upload via the MAAS. You will upload your data using the MAAS submit interaction. The details of this interaction are outlined in the [MAAS Business Implementation Guide](#) (BIG).

You will need to work with the SSRI team to schedule your Foundation Data upload to ensure ongoing system reliability and integrity. We are currently working towards confirming the optimum batch size as part of the onboarding process.

The message timestamp attribute in the MAAS will be used to process reports in sequence. For the Foundation Data, the timestamp will be equal to the effective onboarding date as agreed between the fund and ATO for all the relevant MAAS messages (ie where the Foundation Data is submitted in multiple batches). This will allow you to submit your Foundation Data and real time data at the same time. Further information is provided in the New Account / Update Account section (page 5).

ACCOUNT STATUS DATE

For your Foundation Data (and generally, for new accounts), the 'account status date' should be the date the member joined your fund. For real time updates, the account status date should be the date the relevant account attribute changed. Email SuperStreamStandards@ato.gov.au if you are unable to provide this date.

MEMBER ACCOUNTS TO INCLUDE

From 1 July 2018, the reporting of contribution transactions and events will transition to the Member Account Transaction Service (MATS). Contributions received before 1 July 2018 will still need to be reported in your 2017-18 MCS, due 31 October 2018.

Accounts needing a MATS to be reported will require a MAAS. This will enable the ATO to match the MATS to the correct member account. As such, you may need to include MAAS reports for closed accounts in your Foundation Data.



Note: If you report a MATS transaction that we can not match to a MAAS report, it will be held (and is unable to be used for downstream processing) until we are able to match it to a corresponding MAAS.

The accounts you need to include in your Foundation Data will depend on the date you onboard to the MAAS:

If you onboard to MAAS before 1 July 2018:

- only include accounts that are 'open' as at your onboarding date
- do not include accounts that are actually 'closed' (as opposed to those closed to contributions) - these would be reported via the 2017-18 MCS.

If you onboard to MAAS on or after 1 July 2018:

- include accounts that are open as at your onboarding date
- include accounts opened on 1 July 2018, or opened from 1 July 2018, but closed before your onboarding date, unless the account has been reported as closed via SuperTICK.

Where the account has been successfully closed using SuperTICK, you may:

- opt to report them in your Foundation Data and ignore the returned warnings, or
- exclude them from your Foundation Data reporting.



Note: To minimise additional reporting, the USI and member account number you report in your 2017-18 MCS need to align with your USI and member account identifier in the MAAS.

Table 1 – Example: accounts to include if onboarding before 1 July 2018

Scenario example:	Expected outcome:
<ul style="list-style-type: none"> On 25 January 2018, John’s account is opened 10 June 2018 is the fund’s onboarding date. 	As John’s account was open before the June 2018 onboarding date, his member attributes will be included in the Foundation Data.
Scenario example:	Expected outcome:
<ul style="list-style-type: none"> On 6 May 2018, Sarah exits her fund and her account is closed 27 June 2018 is the fund’s onboarding date. 	<p>Sarah’s account was closed before her fund’s onboarding date. Sarah’s account is not included in the Foundation Data and would not be reported through MAAS.</p> <p>The fund will report Sarah’s account status as closed in the 2017-18 MCS (with a zero balance).</p>

Table 2 – Example: accounts to include if onboarding on or after 1 July 2018

Scenario example:	Expected outcome:
<ul style="list-style-type: none"> Paul opens an account on 25 July 2018 16 August 2018 is the fund’s onboarding date. 	Paul’s account is still open at the fund’s onboarding date therefore his account attributes must be included in the Foundation Data.
Scenario example:	Expected outcome:
<ul style="list-style-type: none"> Sue opened a new account on 5 July 2018, which is closed to contributions and rollovers On 15 August 2018, Sue closed her account via the fund 10 September 2018 is the fund’s onboarding date. 	<p>Sue’s account needs to be included in the Foundation Data as it is exempt from being reported via SuperTICK¹. The MAAS values for ‘account phase’ and ‘account status’ attributes will be reported as closed. No other account attributes will be needed.</p> <p>Funds will receive a warning message (closed has been provided in VALNEWMEM) which can be ignored.</p> <p>Note: Sue’s account only needs to be reported as closed, there is no requirement to report it as open first.</p>
Scenario example:	Expected outcome:
<ul style="list-style-type: none"> Charlie opens a new account on 5 July 2018 On 25 July 2018, Charlie makes a contribution to his account On 15 August 2018, Charlie closed his account via the fund The Fund closes Charlie’s account via SuperTICK on 18 August 2018. 10 September 2018 is the fund’s onboarding date. 	<p>Charlie’s account was opened and closed after 1 July 2018. Charlie’s account attributes are not needed, but can be included in the Foundation Data if the fund chooses to do so.</p> <p>Charlie’s contributions will be reported via MATS (or included in the MATS back-reporting). Charlie’s account in MATS will be linked to the MAAS.</p>
Scenario example:	Expected outcome:
<ul style="list-style-type: none"> Fund ABC opens an account for Allie on 28 July 2018 Fund ABC closes Allie’s account however it was not successfully reported via SuperTICK. 	Fund ABC reports a value of closed in both account phase and account status for Allie’s member account attributes via the MAAS. (This will result in a warning for the fund that can be ignored).

¹ Exemptions to the requirement to report new and closed member accounts under Legislative instrument ID F2017L00142 are: member accounts closed to contributions; member accounts closed to rollovers; and member accounts that cannot be rolled over.

NEW ACCOUNT / UPDATE ACCOUNT

As part of your Foundation Data onboarding process, all member accounts (including closed accounts) must be reported with the interaction reason code 'new member' account (VALNEWMEM).

The first message you send will be VALNEWMEM for every member account you hold. If an error is returned in the response for your Foundation Data, a subsequent request (with the corrected information) can be sent with VALNEWMEM using the original timestamp.

Any VALNEWMEM that does not result in an error or unmatched response will create a member account. Where a matched response (including matched and corrected) is returned, the account has been created and will be matched against the member.

Warnings will be returned in the MAAS response if the interaction reason code is new member, and the account has already been successfully reported via SuperTICK (but not MCS). Where a warning is returned, the member account request has been successfully processed.

Closed accounts included in your Foundation Data should be reported as a single request with a VALNEWMEM reason code. Both the account phase and account status are reported as closed. (There is no requirement to first report the account as open, simply to close it).

Table 3 – Example: for new accounts or updating accounts

Scenario example:	Expected outcome:
<ul style="list-style-type: none"> • Fund ABC sends the VALUPDMEM interaction (update message) to the ATO • ATO does not have the VALNEWMEM interaction (new message) for the member to create an account. 	<ul style="list-style-type: none"> • ATO will ignore the event code of VALUPDMEM and create a new account and use the latest attributes provided. • ATO will send a warning to signify the account to be updated has not been previously reported. • Funds do not need to take any action with this warning message.
<p>Scenario example:</p> <ul style="list-style-type: none"> • Fund ABC submits one batch file which includes the same member with both new and update messages • The VALUPDMEM interaction (update message) has a later timestamp than the VALNEWMEM interaction (new message). 	<p>Expected outcome:</p> <ul style="list-style-type: none"> • ATO processes the update message first. • Once the ATO systems reach the new message, an error will be returned. • The response will signify a later record has already been processed. <p>Note: A response will be provided for the update message (ie the matching result and any relevant business data).</p>
<p>Scenario example:</p> <ul style="list-style-type: none"> • ATO receives a VALNEWMEM interaction from Fund ABC to create a new member account • ATO data indicates a VALNEWMEM interaction has already been reported for the same member and member account identifier (with the same USI). 	<p>Expected outcome:</p> <ul style="list-style-type: none"> • As the account has already been reported for the same member and member account identifier (with the same USI), a warning will be returned to Fund ABC - indicating the duplicate interaction. • ATO systems will update the member attributes to reflect the most recent (as per the message timestamps).

MATCHING RESPONSES

The TFN validation responses and Superannuation Industry (Supervision) Act 1993 notices outlined Matching Responses in the MAAS BIG will remain the same for the Foundation Data strategy.

Where you receive an unmatched response for your Foundation Data you do not need to treat these as 'please resolve' notices. However, we would encourage you to take reasonable steps to verify the member information you hold (in particular, for any members where this is the first of this type that you have received from the ATO).



Note: You should still update your records for matched and corrected (299TA or 299TC notices) responses.

If a message fails validation it will not be processed, you will need to resubmit the correct information through the MAAS (eg 10 transactions are lodged and four of those transactions failed, the four failed transactions will need to be resubmitted with the correct information).

Any message where you receive an unmatched response or that has failed validation, the account will not be displayed on myGov given the ATO was not able to identify the account holder through our records.

If you don't wish to receive these unmatched responses for your Foundation Data, you will need to work with your service provider to apply any filters to the responses.

You need to identify your Foundation Data responses and differentiate them from other responses in your regular MAAS reporting to ensure you meet your ongoing response obligations.

Reporting corrected TFNs

With the introduction of the MAAS, the obligation for reporting corrected TFNs will be via an updated MAAS. There will be no requirement for you to lodge amended MCSs to report corrected TFNs. You **may** remove this functionality from your amended MCS processes when you start reporting for MAAS, however **must** do so by the time you cutover for MATS.

MEMBER ACCOUNT IDENTIFIER

To report using the MAAS or MATS, each of your members will need a single member account identifier with a maximum of 16 characters. The Foundation Data will include all your open accounts (generally speaking) and will need a unique (per USI) account identifier to be reported.

To minimise additional reporting the USI and member account number you report in your 2017-18 MCS need to align your USI and member account identifier in the MAAS.

The majority of funds already have unique member account numbers; you can report these as the member account identifier in the MAAS.

A small number of funds need both the member account number and the provider client identifier to uniquely identify their accounts. If you fall into this category and need to change the client identifier, please contact us first, email SuperStreamStandards@ato.gov.au

Changing Account Identifiers

If the USI or member account identifier you report in the MAAS is different to your MCS or TBAR (ie a different number, as opposed to reusing the same member account number), you will need to report the prior member account number as closed, (ATO systems will treat them as two separate accounts).

We are currently working through the potential implications for MCS and TBAR lodgments from moving to a single account identifier in the MAAS. We are working with these funds to manage the potential impacts for MCS and TBAR lodgments to ensure the correct client outcome.



Note: Due to potential downstream impacts to total super balance and transfer balance cap determinations for your members, please contact us via SuperStreamStandards@ato.gov.au before taking any action to change client account identifiers (please use 'Changing account identifier' in the subject field).

MAAS ACCOUNT ATTRIBUTES

All of the account attributes to be reported in the Foundation Data are listed under Table 4. Further explanation of these attributes can be found in the MAAS BIG. These attributes will create a snapshot of your members' accounts as at your extraction date.

The input values for the Foundation Data need to align with the [MAAS BIG](#) and the Validation Rules. Generally member details (name/address) are conditional (if you hold these, you must report them) and the account attributes are mandatory. Any other specific requirements for your Foundation Data are outlined in the table below.



Note: You can report an account as open through MAAS at any point where you have an enduring account number (this may vary from fund to fund). The mandatory requirement (ie when you must report through MAAS) is when the member has an interest in your fund, although you can choose to report at any time.

Table 4 – MAAS account attributes²

Account Attribute	Value
Intermediary (sender) details	
Intermediary ABN	
Intermediary's business name	
Reporting party (requesting provider) details	
Reporting party ABN	
Reporting party's business name	

² The Message Structure Table and Validation Rules can be found in [SPRMBR 2018 Package Contents](#)

Account Attribute	Value
Individual's (member's) details	
Unique request identifier	
Message timestamp	If you send Foundation Data in parallel with real time transactions, the message timestamp for the Foundation Data MUST be before the real time transactions, even if the Foundation Data is sent after real time transactions.
Request message action required	
Individual's tax file number provided	
Individual's day of birth	
Individual's month of birth	
Individual's year of birth	
Individual's name	
Individual's name - family name	
Individual's name - given name	
Individual's name - other given name	
Individual's address	
Individual's address - street name and number - line 1	
Individual's address - street name and number - line 2	
Individual's address - suburb/town	
Individual's address - postcode	
Individual's address - state or territory	
Individual's address - country code	
Individual's current account details	
USI for member's superannuation product	USI and member account identifier – Combination of the two identifiers determines a unique account
Superannuation member account identifier	
Individual's account phase and the corresponding account status	
Individual's account status date	For Foundation Data purposes, this is the date a member joined your fund.
Contributions accepted	
Inward rollovers accepted	
Member outward rollover requests accepted	
Government rollovers accepted	
Lost status	<p>This can be the value:</p> <ul style="list-style-type: none"> • as reported in the previous LMS • as at onboarding • a default value. <p>An accurate lost status needs to be reported through MAAS by 31 October 2018 (see below).</p>

Account Attribute	Value
Defined benefit interest indicator	
Insurance indicator	
Grandfathering indicator	
Innovative income stream product indicator	



Note: Individual's account status date - ATO systems will not evaluate (for both Foundation Data and real time updates) the account status date when determining if a later request has been processed (the message timestamp is used for this).

LOST MEMBER REPORTING

You must report your lost members for the period 1 July 2017 to 31 December 2017 on or before 30 April 2018 via a lost member statement (LMS).

A full refresh of lost members must be provided by 31 October 2018, after which we will be populating the Lost Member Register from data reported via the MAAS (only).

You will need to report all members deemed as 'lost' as at 30 June 2018 (including those you have previously reported on a LMS) on or before October 2018 via the MAAS. You can choose to provide this information when you upload the Foundation Data or in separate transactions to meet the 31 October 2018 reporting obligation.



Note: There is no requirement to report **any** members who are not lost by the reporting date.

If you report an account as lost in your Foundation Data, you may (effectively) re-report that account as lost in October, or could exclude this account from the October reporting.



Note: You will receive updated contact details whenever you lodge a MAAS submit message with a lost status. This means if you report a large number of lost members (either as part of your Foundation Data or separately) you will receive a large amount of member contact details.

Table 5 – Scenarios for lost member reporting

Scenario example:	Expected outcome:
• On 15 January 2018, Fund ABC's 1 July 2017 – December 2017 LMS is ready to be lodged.	Fund ABC lodges via a LMS for this period on or before 30 April 2018.

Scenario example:	Expected outcome:
<ul style="list-style-type: none"> On 16 July 2018, Fund ABC uploads their Foundation Data and includes the status for all their lost members. 	<p>As Fund ABC has included the status of all their lost members for the period January 2018 – June 2018 in their Foundation Data, they have met the 31 October 2018 reporting requirement.</p>
Scenario example:	Expected outcome:
<ul style="list-style-type: none"> Fund ABC uploads their Foundation Data on 5 May 2018, including the lost accounts On 10 July 2018, the fund provides a further update to the lost status for the period 5 May 2018 to 30 June 2018. 	<p>Although Fund ABC has multiple lost member lodgments, they have met their 31 October 2018 reporting requirement.</p> <p>Note: Any members reported as lost in their Foundation Data (5 May) who are no longer lost as at 30 June 2018, must be reported as 'not lost' by 31 October 2018.</p>
Scenario example:	Expected outcome:
<ul style="list-style-type: none"> On 16 July 2018, Fund ABC uploads their Foundation Data only (all members reported as 'not lost') The fund will report their lost members later in the year. 	<p>Fund ABC has met their Foundation data reporting obligation.</p> <p>Fund ABC will need to report all their lost members as at 30 June 2018 by 31 October 2018.</p>
Scenario example:	Expected outcome:
<ul style="list-style-type: none"> On 30 June 2018, Claire is considered a lost member of Fund ABC, and has previously been reported as lost. Fund ABC receives a contribution from Claire on 15 August 2018 and is no longer considered a lost member by the fund On 10 October 18 Fund ABC uploads their Foundation Data including lost accounts. 	<p>Claire is reported as not lost and Fund ABC has met their Foundation data reporting obligation.</p>

Useful Links

- Access the [MAAS Business Implementation Guide \(BIG\)](#)  under the Super Member (SPRMBR) heading on sbr.gov.au 
- [ATO SPRMBR 2018 Package Contents \(includes the Message Structure Table and Validation Rules\)](#) 
- [Superannuation Industry \(Supervision\) Act 1993](#)  (SIS Act)
- [Superannuation \(Unclaimed Money and Lost Members\) Regulations 1999](#) 
- [Legislative instrument ID F2017L00142](#) 

Foundation Data FAQ Sheet

Reference	Category	Question	Response
FDFAQ01	Accounts to Include	What is the definition of an 'open account'?	An open account is defined as an account where a member has an 'interest' in the fund; meaning a distinct claim of any kind against a fund, whether it is proprietary in character or not.
FDFAQ02	Accounts to Include	Can I report an account as open before the member has an interest in the fund?	A fund can report an account as open through MAAS at any point they have an enduring account number, which may vary from fund to fund. The mandatory requirement (ie when a fund must report through MAAS), is when the member has an interest in the fund (although they can choose to report at any time).
FDFAQ03	Accounts to Include	If an account has already been successfully reported as 'closed' using SuperTICK version 3, does it still need to be included in the Foundation Data?	No. Where a fund has closed an account via SuperTICK, this does not need to be included. However, a fund can choose to exclude these member accounts from the Foundation Data; or include them and ignore any warnings that are returned as a result. This removes the need for funds to check whether the previous SuperTICK 'closed' account reporting was matched by the ATO.
FDFAQ04	Accounts to Include	ATO state that we should lodge all open accounts, including accounts opened after 1/7/2018 but closed before onboarding except if closed via SuperTICK. What difference does it make if the account was closed by SuperTICK?	If a member account has been reported as closed in SuperTICK, it allows the ATO to link any corresponding MATS to it. Member accounts that have been opened from 1 July 2018 and subsequently closed prior to the fund's onboarding date, and do not accept contributions and rollovers, are exempt from being reported via SuperTICK and therefore need to be reported in the Foundation Data. The reporting of these member accounts are needed for any subsequent MATS.
FDFAQ05	Accounts to Include	Do we need to make changes to the amended MCS to remove TFN updates from being sent as part of the initial implementation?	No. With the introduction of the MAAS, the obligation for reporting corrected TFNs will be via an updated MAAS. There will be no requirement for funds to lodge amended MCSs to report corrected TFNs. Funds may remove this functionality from their amended MCS processes when they start reporting real time data for MAAS, however must do so by the time they cutover for MATS.
FDFAQ06	Lost Member Statement	Does a fund have to lodge their LMS data with the Foundation data or can they wait until 31 October 2018 and lodge it then?	A full refresh of all lost member data will need to be reported via MAAS to the ATO by 31 October 2018. This could be performed as part of the initial Foundation Data load, or as a separate exercise after implementation.
FDFAQ07	Lost Member Statement	Does the full member refresh include ALL members together with those not lost?	No, a lost member data refresh performed after the initial Foundation Data load and prior to October 31 2018 only needs to include members that are actually lost, including any members that have previously been reported as lost on a LMS and have not been 'found'.
FDFAQ08	Lost Member Statement	Even though funds are providing the lost member status in our Foundation Data, we are assuming that the LMR refresh is a separate exercise and will be done independent from the Foundation Data upload?	You will need to report all members deemed as 'lost' as at 30 June 2018 (including those previously reported on a lost member statement) on or before October 2018 via the MAAS. You can choose to provide this information when you upload the Foundation Data or in separate transactions to meet the 31 October 2018 reporting obligation.
FDFAQ09	Messaging	How would a fund treat unmatched responses?	Where MAAS is an unmatched response, the account will not be created therefore, wouldn't be used for downstream processing (such as display on myGov or as a destination for ATO held monies). Where you receive an unmatched response for your Foundation Data you are not obligated to treat these as 'please resolve' notices, however we would encourage you to take reasonable steps to verify the member information you hold (in particular, in relation to any members for whom this is the first such message you have received from the ATO). If you don't wish to receive these unmatched responses for your Foundation Data, you will need to work with your service provider to apply any filters to the responses.
FDFAQ10	Messaging	What error responses and warning messages will be returned?	The validation rules can be located on the SBR website, in the ATO SPRMBR 2018 Package c0.7.zip file under Submit Validation Rules.xlsx and also in the MAAS BIG

Reference	Category	Question	Response
FDFAQ11	New/Update member	Will every VALNEWMEM request create a member account as long as an error (eg invalid business data) or unmatched response is not returned?	Any 'New Member' account (VALNEWMEM) that does not result in an error or unmatched response will create a member account. Where a matched response (including matched & corrected) is returned, the account has been created and will be matched against the individual (member).
FDFAQ12	New/Update member	If a fund submits a MAAS update before the MAAS Foundation Data is lodged, what happens to the MAAS update?	For the MAAS update, the ATO will ignore VALUPDMEM and create a new account with the attributes provided. A warning will be issued to signify the account to be updated has not been previously reported. Funds do not need to take any action with this warning message. When processing the Foundation Data, ATO systems will evaluate the message timestamp and update where needed.
FDFAQ13	Onboarding	Is a fund able to commence MAAS reporting in line with the Foundation Data?	Yes, any sequencing requirements will be met by the ATO using the message timestamp.
FDFAQ14	Onboarding	With the client identifier field being removed from the messaging to the ATO, how do we ensure the accounts reported in the 2017/18 MCS can be accurately reconciled?	The USI and member account number reported in the 2017-18 MCS will need to align with the identifiers (USI and member account identifier) reported through the MAAS. If these identifiers are reported differently between the MCS and MAAS then the ATO considers them as unique accounts.
FDFAQ15	Onboarding	What are the different requirements for Foundation Data if a fund onboards before 1 July 2018 or after 1 July 2018?	The Foundation Data must include any member account that may receive a transaction that would be reported in the MATS. If a fund onboards before 1 July 2018, closed accounts will have been reported on the MCS, therefore not needed for MATS or the Foundation Data. If a fund's implementation date is on or after 1 July 2018, any member account that was open at any time between this date and the fund's implementation date will need to be reported. If the account was reported as closed via SuperTICK (after 1 July 2018) it may be excluded from the Foundation Data.
FDFAQ16	Onboarding	How will the ATO/funds know the difference between Foundation Data and synchronous data ie how will it be established that it's a new member?	The ATO will process all MAAS requests received, using the message timestamp for sequencing where necessary. Funds will need to keep track of Foundation Data vs. real time data in order to ensure response obligations are fulfilled.
FDFAQ17	Onboarding	Does the Maintain Member Account message meet the fund's obligation to notify the Tax Commissioner under SIS of the TFN for member registration requests received via SuperStream?	Yes, the Legislative Instrument will be updated to replace the SuperTICK service with the MAAS service. Where you receive a technical receipt from the service you have discharged your obligation to call the service and the next actions are dependent on the type of response you receive, eg whether you contact the member or the employer to verify information or seek alternate proof of identity channels.
FDFAQ18	Onboarding	What Event Code do we use for the Foundation Data?	As part of the Foundation Data onboarding process, all member accounts (including closed accounts) will be reported with the interaction reason code VALNEWMEM. The first message you send will be VALNEWMEM for every member account you hold. If an error is returned in the response for your Foundation Data, a subsequent request (with the corrected information) can be sent with VALNEWMEM.
FDFAQ19	Onboarding	Is the provision of the MAAS Foundation Data required to utilise POD (Provision of Detail, MAAS get) requests if we implemented POD before MAAS Submit?	The MAAS Foundation Data is not needed for a fund to use the POD service, MAAS get (SPRMBRINFO.0001.2018.get) as it is part of the onboarding process for MAAS submit (SPRMBRINFO.0001.2018.submit). The POD service can only be used for current fund members, therefore if the POD is implemented first, fund's need to make sure that for each member (for which you're requesting updated details), has an open account (whether this is via MAAS, MCS or SuperTICK).

Reference	Category	Question	Response
FDFAQ20	Timeframes	What are the Service Level Agreements around the Foundation Data upload?	We will work with you to ensure the Foundation Data load is processed in an agreed timeframe. This will be based on fund and ATO capacity and implementation dates. Noting: Funds must meet the 31 October 2018 obligation for lost member reporting.
FDFAQ21	Timeframes	Are there any limitations on the rate at which Foundation Data can be submitted other than the limitations that have already been communicated for MAAS (ie maximum of 10,000 member level requests per ebMS message and ebMS messages must be submitted sequentially (ie a technical acknowledgement must be received before sending the next message))?	We will confirm the optimum batch size as part of the onboarding process.
FDFAQ22	Timeframes	How do we report closed accounts where there have been SuperTICK v3 validation issues: where a member account is closed but failed the SuperTICK close and remains active in the ATO registry?	Where you have reported a closed account that failed validation in SuperTICK and has not since been closed by an MCS; you would close it via a MAAS request. (Noting any such accounts closed prior to 1 July 2018 will be reported as closed in the 2018 MCS and does not need to be included in your Foundation Data).
FDFAQ23	Timeframes	What is the expected timeframe for a fund to receive an ATO response acknowledging the Foundation Data load?	When a request is received at least two responses are returned, a technical receipt and a validation/business response. Technical receipt – timing is instantaneous (within seconds) <ul style="list-style-type: none"> • This is to notify that the MAAS request sent into the ATO has been received for processing – no checks on the data are performed. Its purpose is to notify that the ATO has received the MAAS request Validation/business response – the timing is dependent on the size of the batch file and performance of the system <ul style="list-style-type: none"> • This response advises if something is wrong with the data (eg missing a mandatory field), or if validation is successful, whether there is a business error (eg later MAAS request already processed); 'No success' business response will be returned. If no error is returned in the validation/business response (and instead a GEN.OK code is) then it can be considered that the account was successfully processed by the ATO.

Page	Section	MAAS Foundation Data Handbook V1.0	MAAS Foundation Data Handbook V2.0
3	Purpose	Originally located in the Background section: The MAAS Foundation Data Handbook, developed in consultation with industry, outlines the strategy to report the initial member account information for your entire membership base, for all fields in the MAAS (known as the Foundation Data).	New section created (Purpose) and text moved.
3	Background		Grammatical changes and sentence restructure applied.
4	Onboarding		Grammatical changes and sentence restructure applied.
4	Onboarding		As outlined in the Trustee Readiness for SuperStream MAAS and MATS reporting letter we sent to Trustees in December 2017.
4	Onboarding		Added link • you should have sent the completed MAAS and MATS Information template provided in the Readiness letter to the SuperStreamStandards@ato.gov.au mailbox.
4	Onboarding	Note: Once you have onboarded to the MAAS, SuperTICK account transactions will need to be disconnected – you should report any member account changes through MAAS	Note: Once you onboard to the MAAS, SuperTICK account transactions will need to be disconnected – you should report any member account changes through MAAS. SuperTICK will be used for validation purposes only (no account transactions allowed).
4-5	Uploading the Foundation Data	The entire membership you hold forms the Foundation Data which is required to be uploaded via the MAAS. The details of this interaction are outlined in the MAAS Business Implementation Guide (BIG). You will need to work with the SSRI Team to schedule your upload of the Foundation Data to ensure ongoing system reliability and integrity. The ATO is currently working towards confirming the optimum batch size as part of the onboarding process. The message timestamp attribute in the MAAS will be used to process reports in sequence. This will allow you to submit your Foundation Data and real-time data at the same time.	Your entire membership base forms the Foundation Data that you need to upload via the MAAS. You will upload your data using the MAAS submit interaction. The details of this interaction are outlined in the MAAS Business Implementation Guide (BIG). You will need to work with the SSRI team to schedule your Foundation Data upload to ensure ongoing system reliability and integrity. We are currently working towards confirming the optimum batch size as part of the onboarding process. The message timestamp attribute in the MAAS will be used to process reports in sequence. For the Foundation Data, the timestamp will be equal to the effective onboarding date as agreed between the fund and ATO for all the relevant MAAS messages (ie where the Foundation Data is submitted in multiple batches). This will allow you to submit your Foundation Data and real time data at the same time. Further information is provided in the New Account / Update Account section (page 5).
5	Account status date		For your Foundation Data (and generally, for new accounts), the account status date should be the date the member joined your fund. For real time updates, the account status date should be the date the relevant account attribute changed. Email SuperStreamStandards@ato.gov.au if you are unable to provide this date.

Page	Section	MAAS Foundation Data Handbook V1.0	MAAS Foundation Data Handbook V2.0
5	Member Accounts to Include	<p>The reporting of contribution transactions and events will transition to the Member Account Transaction Service (MATS), from 1 July 2018.</p> <p>Any account needing a MATS to be reported will require a MAAS. This will enable the ATO to match the MATS to the correct member account. As such, you may be required to include MAAS reports for closed accounts in the Foundation Data.</p> <p>Note: To minimise additional reporting the USI and member account number you report in your 2017-18 MCS needs to align with your USI and member account identifier in the MAAS.</p>	<p>From 1 July, 2018 the reporting of contribution transactions and events will transition to the Member Account Transaction Service (MATS). Contributions received before 1 July 2018 will still need to be reported in your 2017-18 MCS, due 31 October 2018.</p> <p>Accounts needing a MATS to be reported will require a MAAS. This will enable the ATO to match the MATS to the correct member account. As such, you may need to include MAAS reports for closed accounts in your Foundation Data.</p> <p>Note: If you report a MATS transaction that we can not match to a MAAS report, it will be held (and is unable to be used for downstream processing) until we are able to match it to a corresponding MAAS.</p>
6	Table 1 and 2	Updated	Grammatical changes and sentence restructure applied.
6	Table 2 - Charlie's account	<p>Charlie's account was opened and closed after 1 July 2018 therefore his account attributes are required in the Foundation Data.</p> <p>Charlie's contributions will be included in the MATS. The member account in MATS will be linked to the MAAS.</p>	<p>Charlie's account was opened and closed after 1 July 2018. Charlie's account attributes are not needed, but can be included in the Foundation Data if the fund chooses to do so.</p> <p>Charlie's contributions will be reported via MATS (or included in the MATS back reporting).</p> <p>Charlie's account in MATS will be linked to the MAAS.</p>
7	New Account / Update Account		Grammatical changes and sentence restructure applied.
7		The first message you send will be VALNEWMEM for every member account you hold. Anything that is subsequent to this will be sent as a VALUPDMEM (eg if you receive an error and need to resubmit).	The first message you send will be VALNEWMEM for every member account you hold. If an error is returned in the response for your Foundation Data, a subsequent request (with the corrected information) can be sent with VALNEWMEM using the original timestamp.
7			Closed accounts included in your Foundation Data should be reported as a single request with a VALNEWMEM reason code. Both the account phase and account status would be reported as closed. (There is no requirement to first report the account as open, simply to close it).
7	Example: for new accounts or updating accounts		Grammatical changes and sentence restructure applied.
8	Matching response		Grammatical changes and sentence restructure applied.
8	Matching response		Note: Funds should still update their records for matched and corrected (299TA or 299TC notices).
8	Reporting corrected TFNs		Grammatical changes and sentence restructure applied.

Page	Section	MAAS Foundation Data Handbook V1.0	MAAS Foundation Data Handbook V2.0
8	Reporting corrected TFNs	Note: Once you have onboarded to the MAAS you are no longer need to amend MCSs to report corrected TFNs.	With the introduction of the MAAS, the obligation for reporting corrected TFNs will be via an updated MAAS. There will be no requirement for you to lodge amended MCSs to report corrected TFNs. You may remove this functionality from your amended MCS processes when you start real time reporting for MAAS, however must do so by the time you cutover for MATS.
8-9	Member Account Identifier		Grammatical changes and sentence restructure applied.
9	Changing Account Identifiers	If the member account identifier you report in the MAAS is different to your MCS or TBAR (that is, a different number, as opposed to reusing the same account number), you will need to report the prior member account number as 'closed' (else ATO systems will treat them as two separate accounts).	If the USI or member account identifier you report in the MAAS is different to your MCS or TBAR (ie a different number, as opposed to reusing the same member account number), you will need to report the prior member account number as closed (ATO systems will treat them as two separate accounts).
9	MAAS Account Attributes	All of the account attributes to be reported in the Foundation Data are listed under Table 1. Further explanation of these attributes can be found under Section 6.5 Reporting Account Attributes in the MAAS BIG ⁺ . All of these attributes are mandatory for the Foundation Data.	All of the account attributes to be reported in the Foundation Data are listed under Table 4. Further explanation of these attributes can be found in the MAAS BIG ⁺ . These attributes will create a snapshot of your members' accounts as at your extraction date. The input values for the Foundation Data need to align with the MAAS BIG and the Validation Rules, generally member details (name/address) are conditional (if you hold these, you must report them) and the account attributes are mandatory. Any other specific requirements for your Foundation Data are outlined in the table below.
9-11	Table 4 – MAAS account attributes	All account values provided in table 4.	<p>All account values have been removed and replaced with information that is specific to Foundation Data.</p> <p>Superannuation member account identifier</p> <ul style="list-style-type: none"> • USI and member account identifier – Combination of the two identifiers determines a unique account <p>Individual's account status date</p> <ul style="list-style-type: none"> • For Foundation Data purposes, this is the date a member joined your fund <p>Lost status</p> <ul style="list-style-type: none"> • This can be the value: <ul style="list-style-type: none"> - as reported in the previous LMS - as at onboarding - or a default value. <p>An accurate lost status needs to be reported through MAAS by 31 October 2018.</p>

Page	Section	MAAS Foundation Data Handbook V1.0	MAAS Foundation Data Handbook V2.0
11	Table 4 – MAAS account attributes	Individual's account status date - ATO systems will not evaluate (for both Foundation Data and Live updates) the account status date when determining if a later request has been processed (the message timestamp is used for this).	Individual's account status date - ATO systems will not evaluate (for both Foundation Data and real time updates) the account status date when determining if a later request has been processed (the message timestamp is used for this).
11	Lost Member Reporting		Grammatical changes and sentence restructure applied.
11	Lost Member Reporting	You will need to report all members lost as at 30 June 2018 (including those you have previously reported on a lost member statement) on or before October 2018 via the MAAS. You can choose to provide this information when you upload the Foundation Data or in separate transactions to meet the 31 October 2018 reporting obligation.	You will need to report all members deemed as 'lost' as at 30 June 2018 (including those you have previously reported on a lost member statement) on or before October 2018 via the MAAS. You can choose to provide this information when you upload the Foundation Data or in separate transactions to meet the 31 October 2018 reporting obligation. Note: There is no requirement to report any members who are not lost by the reporting date.

Reference	V1.0 Foundation Data FAQs updates	V2.0 Foundation Data FAQs updates
FDFAQ05	No, as part of the initial onboarding activity, Funds can cease amending prior MCS for TFN updates. TFN updates will require Funds to report a MAAS.	No. With the introduction of the MAAS, the obligation for reporting corrected TFNs will be via an updated MAAS. There will be no requirement for funds to lodge amended MCSs to report corrected TFNs. Funds may remove this functionality from their amended MCS processes when they start reporting real time data for MAAS, however must do so by the time they cutover for MATS.
FDFAQ09	Where MAAS is an unmatched response, the account will not be created therefore, it wouldn't be used for downstream processing (such as display on myGov or as a destination for ATO held monies). Where you receive an unmatched response for your Foundation Data you are not obligated to treat these as 'please resolve' notices. If you don't wish to receive these unmatched responses for your Foundation Data, you will need to work with your service provider to apply any filters to the responses.	Where MAAS is an unmatched response, the account will not be created therefore, wouldn't be used for downstream processing (such as display on myGov or as a destination for ATO held monies). Where you receive an unmatched response for your Foundation Data you are not obligated to treat these as 'please resolve' notices, however we would encourage you to take reasonable steps to verify the member information you hold (in particular, in relation to any members for whom this is the first such message you have received from the ATO). If you don't wish to receive these unmatched responses for your Foundation Data, you will need to work with your service provider to apply any filters to the responses.
FDFAQ15	The Foundation Data must include any member account that may receive a transaction that would be reported in the MATS. If a Fund's implementation date is on or after 1 July 2018, any member account that was 'Open' on or between this date and the Fund's implementation date will need to be reported (regardless as to whether it has been closed prior to implementation). If the account was reported as 'Closed' via SuperTICK prior to 1 July 2018 it will not be required in MAAS. If a Fund onboards prior to 1 July 2018, 'Closed' accounts will have been reported on the MCS, therefore not required for MATS or the Foundation Data.	The Foundation Data must include any member account that may receive a transaction that would be reported in the MATS. If a fund onboards before 1 July 2018, closed accounts will have been reported on the MCS, therefore not needed for MATS or the Foundation Data. If a fund's implementation date is on or after 1 July 2018, any member account that was open at any time between this date and the fund's implementation date will need to be reported. If the account was reported as closed via SuperTICK (after 1 July 2018) it may be excluded from the Foundation Data.
FDFAQ17	Yes the Legislative Instrument will be updated to replace the SuperTICK service with the MAAS service. Where you receive a successful response (GEN.OK) from the service you have discharged your obligation to call the service and the next actions are dependent on the type of response you receive, ie whether you contact the member of the employer to verify information or seek alternate POI channels.	Yes, the Legislative Instrument will be updated to replace the SuperTICK service with the MAAS service. Where you receive a technical receipt from the service you have discharged your obligation to call the service and the next actions are dependent on the type of response you receive, eg whether you contact the member or the employer to verify information or seek alternate POI channels.
FDFAQ18	As part of the Foundation Data onboarding process, all member accounts (including 'Closed') will be reported with the interaction reason code 'New Member' account (VALNEWMEM). The first message you send will be VALNEWMEM for every member account you hold. Anything that is subsequent to this will be sent as a VALUPDMEM (Eg. if you receive an error and need to resubmit).	As part of the Foundation Data onboarding process, all member accounts (including closed accounts) will be reported with the interaction reason code 'New Member' account (VALNEWMEM). The first message you send will be VALNEWMEM for every member account you hold. If an error is returned in the response for your Foundation Data, a subsequent request (with the corrected information) can be sent with VALNEWMEM.
FDFAQ19	The MAAS Foundation Data is not required for a fund to utilise the POD service (MAAS GET) as it is part of the onboarding process for MAAS submit. The POD service can only be used for current fund members, therefore if the POD is implemented first, Fund's need to make sure that for each member (for which you're requesting updated details), has an 'Open' account (whether this is via MAAS, MCS or SuperTICK).	The MAAS Foundation Data is not needed for a fund to use the POD service MAAS get (SPRMBRINFO.0001.2018.get) as it is part of the onboarding process for MAAS submit (SPRMBRINFO.0001.2018.submit). The POD service can only be used for current fund members, therefore if the POD is implemented first, fund's need to make sure that for each member (for which you're requesting updated details), has an open account (whether this is via MAAS, MCS or SuperTICK).

Reference	V1.0 Foundation Data FAQs updates	V2.0 Foundation Data FAQs updates
FDFAQ22	Where you have reported a closed account that failed validation in SuperTICK and has not since been closed by an MCS; you would close it via a MAAS request.	Where you have reported a closed account that failed validation in SuperTICK and has not since been closed by an MCS; you would close it via a MAAS request. (Noting any such accounts closed before 1 July 2018 will be reported as closed in the 2018 MCS and does not need to be included in your Foundation Data).
FDFAQ23	When a request is received at least two responses are returned, a technical receipt and a validation/business response. Technical receipt: The technical receipt would be instantaneous (generally within seconds). However, this is only to acknowledge the message is being processed. Validation/business response: Until the fund receives a GEN.OK for the transaction in the validation/business response, they have not fulfilled their obligation. The timeframe for this response will depend on the batch size.	When a request is received at least two responses are returned, a technical receipt and a validation/business response. Technical receipt – timing is instantaneous (within seconds) • This is to notify that the MAAS request sent into the ATO has been received for processing – no checks on the data are performed. Its purpose is to notify that the ATO has received the MAAS request Validation/business response – the timing is dependent on the size of the batch file and performance of the system • This response advises if something is wrong with the data (eg missing a mandatory field), or if validation is successful, whether there is a business error (eg later MAAS request already processed); 'No success' business response will be returned. If no error is returned in the validation/business response (and instead a GEN.OK code is) then it can be considered that the account was successfully processed by the ATO.



Australian Government
Australian Taxation Office

SuperStream