

Remuneration Tribunal (Fees and Allowances of Members) Determination 2018

Disallowable instrument DI2018–108

made under the

Remuneration Tribunal Act 1995, section 20 (Determination of fees and allowances of members)

1 Name of instrument

This instrument is the *Remuneration Tribunal (Fees and Allowances of Members) Determination 2018*.

2 Commencement

This instrument is taken to have commenced on 1 October 2017.

3 Determination of fees and allowances

I determine fees and allowances for the members of the Remuneration Tribunal in accordance with this instrument.

4 Fees

Members of the Remuneration Tribunal are entitled to be paid remuneration at the following rates:

Office	Remuneration
Chairperson	\$30,146
Other members	\$18,100

5 Salary Packaging

- 5.1 Subject to the following conditions, a person appointed to an office mentioned in clause 4, may elect to take the remuneration specified in clause 4 for the office, as salary or a combination of salary and other benefits best suited to their personal needs and preferences.
- 5.2 The scheme is to be consistent with taxation laws and guidelines applicable to salary packaging schemes, issued by the Australian Taxation Office.

- 5.3 The scheme is to be based on any salary packaging policy and procedures issued for the ACT Public Service, with up to 100% of the relevant remuneration specified in clause 4 to be taken as benefits and related costs such as fringe benefits tax.
- 5.4 The scheme shall be operated and administered so that there will be no additional cost to the ACT Government. In particular, any fringe benefits tax associated with the provision of a benefit is to be included in the salary package.
- 5.5 The salary for superannuation purposes of each member of the Remuneration Tribunal is unaffected by participation in the salary packaging scheme.

6 Employer's superannuation contribution

- 6.1 A person, appointed to an office mentioned in clause 4, is only eligible for the employer's superannuation contribution if their superannuation entitlements are not provided elsewhere.
- 6.2 For a person, appointed to an office mentioned in clause 4, who is a member of the Commonwealth Superannuation Scheme (CSS) or Public Sector Superannuation (PSS) Scheme:
 - a) the person's annual rate of remuneration for the purposes of the scheme is the base remuneration as provided in clause 4 for the office; and
 - b) the value attributed to the employer's superannuation contribution is taken to be a notional 16% of the person's base remuneration.
- 6.3 For a person, appointed to an office mentioned in clause 4, who is not currently a member of the CSS or PSS but was a member of the PSS Accumulation Plan (PSSap) until it closed to the Territory on 30 June 2006, and has maintained continuous employment with the Territory:
 - a) the value of the employer's superannuation contribution is a notional 16% of the base remuneration provided in clause 4 for the office; and
 - b) the employer will contribute that amount to an agreed superannuation fund nominated by the person.
- 6.4 For a person, appointed to an office mentioned in clause 4, who is a member of any other superannuation fund, the employer's superannuation contribution is to be made at a rate no less than the Employer Superannuation Guarantee Charge Percentage as provided by the *Superannuation Guarantee (Administration) Act 1992*.
- 6.5 For 2016-17 onwards, the Territory's enhanced minimum employer superannuation contribution is 10.5%.

- 6.6 In respect of a person appointed to an office mentioned in clause 4, who is not a CSS or PSS member:
- if the person contributes 3% or more of their base remuneration component to an agreed superannuation fund in the form of employee contributions, the Territory will contribute an additional 1% employer superannuation contribution above the amount indicated in clause 6.5.
- 6.7 The value of the employer's superannuation contribution must not be paid in cash to the person.

7 Travelling arrangements

- 7.1 If a traveller is required to travel for official purposes, other than within the ACT and surrounding districts, the employer must pay the cost of the transport and accommodation expenses outlined below. The reasonable amounts set out in the relevant Australian Taxation Office Determinations¹ relating to meal and incidental expenses will be paid to the traveller as a reimbursement.
- 7.2 All reasonable expenses incurred by a traveller can be reimbursed. It is the intention of these travel arrangements that no traveller who travels for official purposes should be out of pocket, however they must be reasonable expenses.
- 7.3 All official travel is to be appropriately authorised prior to travel and must not be authorised by the traveller under any circumstances. This includes all official travel paid for privately or by the Territory.
- 7.4 The traveller may travel by one or more of the following:
- a) commercially provided road or rail transport;
 - b) commercially provided flights;
 - c) private motor vehicle.
- 7.5 Commercially provided travel should be selected on the basis of:
- a) what is most convenient to the relevant person; and
 - b) seeking the most reasonable costs.
- 7.6 If a traveller travels on commercially provided road or rail transport the employer will pay the fares for that travel.
- 7.7 A traveller must use the Territory's travel manager, which has been procured through a competitive process, as a preferred provider of travel and related services. The travel manager has been instructed to book all travel at the lowest logical fare.

¹ Taxation Determination (2017/19) or its replacement - Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2017-18 income year?

- 7.8 If a traveller travels on commercially provided flights the employer will pay the fares to the following standard:
- a) for domestic flights less than 4 hours — economy class;
 - b) for domestic flights of 4 hours or more — business class;
 - c) for international flights — business class.
- 7.9 If a traveller is approved to travel by private motor vehicle, the employer will pay the owner of the vehicle an allowance calculated in accordance with the Motor Vehicle Allowance set out in the *ACT Public Service Administrative and Related Classifications Enterprise Agreement 2013 – 2017*, or its replacement.

Accommodation

- 7.10 It is standard practice that where an executive traveller must stay overnight while on official travel, the employer will pay the commercial accommodation to the following standard:
- a) for domestic accommodation — 4.5 stars;
 - b) for international accommodation — 4.5 stars.
- 7.11 The employer will pay for a traveller to stay in commercial accommodation above the 4.5 star standard and the amounts set out in the relevant Australian Taxation Office Determinations, if:
- a) the cost is reasonable; and
 - b) to do so would better enable business objectives to be met.

Meals

- 7.12 If a traveller is absent from their home base for more than ten hours while on official travel, the employer will reimburse actual, reasonable expenses for meals up to the amounts set out in the relevant Australian Taxation Office Determinations.

Incidental expenses

- 7.13 The employer will reimburse all reasonable expenses and legitimate expenses directly related to official travel, including up to the amounts set out in the relevant Australian Taxation Office Determinations:
- a) taxi, ridesharing (such as uber) or bus fares to or from an airport; and
 - b) taxi, ridesharing (such as uber) and public transport costs at a temporary location; and
 - c) airport taxes or charges.

Frequent Flyer points

- 7.14 Frequent flyer points can no longer be accrued or used by a traveller as a result of travel and accommodation paid for by the employer for official travel.

8 Definitions

agreed superannuation fund means a fund complying with the requirements of:

- the *Income Tax Assessment Act 1936* (Cth); and
- the *Superannuation Industry (Supervision) Act 1993* (Cth).

CSS means the Commonwealth Superannuation Scheme.

domestic travel means travel to a destination within Australia.

employer means the Australian Capital Territory and includes any person authorised to act on behalf of the Australian Capital Territory.

fringe benefits tax means the tax assessed under the *Fringe Benefits Tax Assessment Act 1986*.

home base means the town or city in which the traveller's principal place of residence is located.

international travel means official travel to a destination outside Australia.

official travel means travel for official purposes.

PSS means the Public Sector Superannuation Scheme.

PSSap means the PSS Accumulation Plan.

reasonable expenses means legitimate, work-related expenses incurred while conducting official business efficiently and effectively.

traveller means a person, appointed to an office mentioned in clause 4, who is travelling away from their home base for official purposes.

7 Revocation

This instrument revokes the *Remuneration Tribunal (Fees and Allowances of Members) Determination 2016*, DI2016-301.

Andrew Barr
Chief Minister
25/5/18