



Remuneration Tribunal (Specified Statutory Offices—Remuneration and Allowances) Determination 2024

We, the members of the Remuneration Tribunal, make the following determination.

Dated 25 June 2024

Holly Kramer
President

Heather Zampatti
Member

Stephen Conry AM
Member

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<i>Remuneration Tribunal (Specified Statutory Offices—Remuneration and Allowances)</i> <i>Determination (No. 2) 2023</i>	8

Part 1—Preliminary

1 Name

This instrument is the *Remuneration Tribunal (Specified Statutory Offices—Remuneration and Allowances) Determination 2024*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	1 July 2024.	1 July 2024

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

3 When this instrument takes effect

This instrument takes effect at the start of 1 July 2024.

4 Authority

This instrument is made under subsections 7(3) and (4) of the *Remuneration Tribunal Act 1973*.

5 Determination supersedes previous determination

This instrument supersedes the *Remuneration Tribunal (Specified Statutory Offices—Remuneration and Allowances) Determination (No. 2) 2023*.

6 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

7 Definitions

In this instrument:

Section 7

agency, of an office holder, means:

- (a) the agency to which the office holder is attached; or
- (b) if the office holder is not attached to an agency—the portfolio Department.

benefit means:

- (a) any non-monetary benefit provided at the employing authority's expense to or for the benefit of an office holder as a personal benefit, including:
 - (i) a vehicle (see section 13); and
 - (ii) vehicle parking (see section 14); or
- (b) any other benefits received by way of remuneration packaging (see section 11).

CSS (short for Commonwealth Superannuation Scheme) has the same meaning as in the *Superannuation Act 1976*.

DFRDB (short for Defence Force Retirement and Death Benefits) means the scheme established by the *Defence Force Retirement and Death Benefits Act 1973*.

employer superannuation contribution for an office holder means:

- (a) if the office holder is a member of the CSS, PSS, DFRDB or MSBS—the value attributed to the employer superannuation contribution under subsection 12(1), (2), (3) or (4); or
- (b) if the office holder is a member of the PSSAP—15.4% of ordinary time earnings (within the meaning of the *Superannuation Guarantee (Administration) Act 1992*) for the office holder; or
- (c) if the office holder is a member of another superannuation fund—the amount worked out under subsection 12(6).

Note 1: An office holder's employer superannuation contribution is part of the office holder's total remuneration (see section 8).

Note 2: Superannuation contributions made as a result of remuneration packaging do not form part of an office holder's employer superannuation contribution (see section 11).

employing authority, in relation to an office holder, means an entity exercising a power or performing a function in relation to the office holder's employment or remuneration.

fringe benefits tax means fringe benefits tax (within the meaning of the *Fringe Benefits Tax Assessment Act 1986* as it applies of its own force or because of the *Fringe Benefits Tax (Application to the Commonwealth) Act 1986*).

MSBS (short for Military Superannuation and Benefits Scheme) has the same meaning as **Scheme** has in the *Military Superannuation and Benefits Act 1991*.

office holder means a person who holds an office mentioned in column 1 of Table 2A.

official travel determination means the *Remuneration Tribunal (Official Travel) Determination 2023* (or any determination that supersedes that determination).

PSS (short for Public Sector Superannuation Scheme) has the same meaning as **Public Sector Superannuation Scheme** has in the *Superannuation Act 1990*.

PSSAP (short for Public Sector Superannuation Accumulation Plan) has the same meaning as in the *Superannuation Act 2005*.

superannuation salary, for an office holder who is a member of the CSS, PSS, DFRDB or MSBS, is 70% of the office holder's total remuneration (rounded up to the nearest \$10).

Table 2A means the table of total remuneration in section 9.

total remuneration: see section 8.

8 Meaning of total remuneration

- (1) For the purposes of this instrument, the **total remuneration** of an office holder is the amount, per year, in column 2 of Table 2A.
- (2) The total remuneration of an office holder represents the value, calculated at the total cost to the employing authority of the office holder (including fringe benefits tax), of the following in relation to the office holder:
 - (a) salary, allowances and lump sum payments;
 - (b) benefits;
 - (c) the employer superannuation contribution.
- (3) However, the total remuneration of an office holder does not include the following:
 - (a) reimbursement of expenses incurred on geographic relocation following appointment as an office holder, in accordance with agency policies and practices where approved by the employing authority;
 - (b) housing assistance for the Chief of the Defence Force (see section 15);
 - (c) travelling allowances and expenditure under the official travel determination;
 - (d) payment in lieu of recreation leave in accordance with the *Remuneration Tribunal (Recreation Leave for Holders of Relevant Offices) Determination 2018* (or any determination that supersedes that determination);
 - (e) compensation for early loss of office in accordance with the *Remuneration Tribunal (Compensation for Loss of Office for Holders of Certain Public Offices) Determination 2018* (or any determination that supersedes that determination).

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Part 2—Remuneration

9 Total remuneration

The following table (*Table 2A*) sets out, for the holder of each office in column 1, the total remuneration, per year, of the office holder:

Table 2A—Total remuneration	
Column 1	Column 2
Specified statutory office	Total remuneration (per year)
Chief of the Defence Force	\$960,840
Commissioner of Taxation	\$907,200
Auditor-General for Australia	\$827,540
Australian Statistician	\$827,540

10 Travel tier

For the purposes of the official travel determination, travel tier 1 applies to an office holder.

11 Remuneration packaging

- (1) Subject to this Part, an office holder may elect to receive the benefit of the total remuneration, other than the employer superannuation contribution, as salary or a combination of salary and benefits if:
 - (a) the election is consistent with relevant taxation laws and rulings or guidelines applicable to salary packaging schemes issued by the Australian Taxation Office; and
 - (b) providing the benefit would not result in a cost to the employing authority (including any fringe benefits tax) that would not be incurred if the office holder received the remuneration in the form of salary.
- (2) To avoid doubt, a superannuation contribution made as a result of an election by an office holder under subsection (1) does not form part of the employer superannuation contribution for the office holder.

Part 3—Superannuation

12 Superannuation

Commonwealth Superannuation Scheme

- (1) For an office holder who is a member of the CSS:
 - (a) the office holder's annual rate of salary for the purposes of the CSS is the office holder's superannuation salary; and
 - (b) for the purposes of paragraph (a) of the definition of ***employer superannuation contribution*** in section 7, the value attributed to the employer superannuation contribution for the office holder is an amount equal to 15.4% of the office holder's superannuation salary.

Note: For the definition of ***superannuation salary*** for an office holder who is a member of the CSS, see section 7.

Public Sector Superannuation Scheme

- (2) For an office holder who is a member of the PSS:
 - (a) the office holder's basic salary for the purposes of the PSS is the office holder's superannuation salary; and
 - (b) the amount of the office holder's recognised allowances for the purposes of the PSS is nil; and
 - (c) for the purposes of paragraph (a) of the definition of ***employer superannuation contribution*** in section 7, the value attributed to the employer superannuation contribution for the office holder is an amount equal to 15.4% of the office holder's superannuation salary.

Note: For the definition of ***superannuation salary*** for an office holder who is a member of the PSS, see section 7.

Defence Force Retirement and Death Benefits

- (3) For an office holder who is a member of the DFRDB:
 - (a) the office holder's annual rate of salary for the purposes of the DFRDB is the office holder's superannuation salary; and
 - (b) for the purposes of paragraph (a) of the definition of ***employer superannuation contribution*** in section 7, the value attributed to the employer superannuation contribution for the office holder is an amount equal to 15.4% of the office holder's superannuation salary.

Note: For the definition of ***superannuation salary*** for an office holder who is a member of the DFRDB, see section 7.

Military Superannuation and Benefits Scheme

- (4) For an office holder who is a member of the MSBS:
 - (a) the office holder's annual rate of salary for the purposes of the MSBS is the office holder's superannuation salary; and
 - (b) for the purposes of paragraph (a) of the definition of ***employer superannuation contribution*** in section 7, the value attributed to the

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employer superannuation contribution for the office holder is an amount equal to 15.4% of the office holder's superannuation salary.

Note: For the definition of *superannuation salary* for an office holder who is a member of the MSBS, see section 7.

Public Sector Superannuation Accumulation Plan

- (5) For an office holder who is a member of PSSAP, the office holder's superannuation salary for the purposes of the *Superannuation (PSSAP) Trust Deed* is the office holder's ordinary time earnings (within the meaning of the *Superannuation Guarantee (Administration) Act 1992*).

Other superannuation funds

- (6) For an office holder who is a member of any other superannuation fund, the employer superannuation contribution is the minimum contribution that would, under section 23 of the *Superannuation Guarantee (Administration) Act 1992*, reduce the charge percentage for that office holder to nil.

No cash in lieu

- (7) The value attributed to the employer superannuation contribution under this section is referable to a non-salary component of total remuneration and may not be the subject of an election to take an equivalent amount of salary instead.

Part 4—Vehicles and other benefits

13 Vehicles

If an office holder accepts an offer of a vehicle owned or leased by the office holder's agency for private use, the actual cost of the vehicle to the agency (including fringe benefits tax) is taken to be a benefit.

14 Vehicle parking

If an office holder accepts an offer of a car park at Commonwealth expense, the actual cost (including fringe benefits tax) of the car park to the agency is taken to be a benefit.

15 Housing assistance for Chief of the Defence Force

The employing authority may approve housing assistance in accordance with agency policy and practices for the Chief of the Defence Force.

Schedule 1—Repeals

Remuneration Tribunal (Specified Statutory Offices—Remuneration and Allowances) Determination (No. 2) 2023

1 The whole of the instrument

Repeal the instrument.