



## REMUNERATION TRIBUNAL

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### **Determination 2014/07: Specified Statutory Offices – Remuneration and Allowances**

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This Determination governs remuneration and allowances for the Specified Statutory Offices specified in Table 1 of Schedule A.

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#### **PART 1 – GENERAL**

- 1.1 Authority:** This Determination is issued pursuant to subsections 7(3) and 7(4) of the *Remuneration Tribunal Act 1973*.
- 1.2 Effective Date:** This Determination takes effect on and from 1 July 2014.
- 1.3 Effect on Earlier Determinations:** This Determination supersedes and revokes in full Determination 2013/08 - *Specified Statutory Offices – Remuneration and Allowances*.
- 1.4 Definitions:** For the purposes of this Determination the following definitions apply.

**'Agency'** means the agency to which the Office Holder is attached, or the portfolio department, if the office holder is not attached to an agency.

**'Base Salary'** means the applicable amounts specified in Table 1 of Schedule A.

**'Benefits'** means all non-monetary benefits provided at the Employer's expense to or on behalf of a Specified Statutory Officer as a personal benefit, including a vehicle (where provided – refer clause 2.4) and parking (refer clause 2.5), the value attributed by the Remuneration Tribunal to the Employer's Superannuation Contribution (refer clause 2.3) and any other benefits received by way of remuneration packaging (refer clause 2.2).

**'Employer'** means the Commonwealth and includes any person authorised to exercise powers, perform acts, grant approvals or give directions for, or on behalf of, the Commonwealth.

**'Employer's Superannuation Contribution'** in respect of a Specified Statutory Officer means payments made by the Commonwealth in respect of the Specified Statutory Officer to:

- (a) a Commonwealth defined benefit scheme (including the Commonwealth Superannuation Scheme or the Public Sector Superannuation Scheme); or
- (b) another superannuation fund.

**'Specified Statutory Officer'** means the holder of a particular office as specified in Table 1 of Schedule A to this Determination.

**'Total Remuneration'** is the amount shown in Table 1 of Schedule A for the Specified Statutory Office. It represents the value, calculated at the total cost to the employer (including Fringe Benefits Tax), of:

- salary (including Base Salary), allowances or lump sum payments; and
- Benefits;

but does not include;

- reimbursement of expenses incurred on geographic relocation following appointment as a Specified Statutory Officer, in accordance with agency policies and practices, where approved by the Employer;
- travelling allowances and expenditure in accordance with Part 3;
- any compensation for early loss of office in accordance with Part 4; and
- any payment in lieu of recreation leave in accordance with Part 5.

## **PART 2 – REMUNERATION AND RELATED MATTERS**

**2.1 Remuneration:** Specified Statutory Officers are eligible for Base Salary and Total Remuneration as set out in Table 1 of Schedule A to this Determination with effect from the date specified.

**2.2 Remuneration packaging:** Subject to this part, a Specified Statutory Officer may elect to receive the value of Total Remuneration, other than the value of the Employer's Superannuation Contribution, as salary or as a combination of salary and Benefits. The office holder must take at least 50 per cent of Superannuation Salary as salary, except where agency policies and procedures on salary packaging allow otherwise. Any election must be consistent with relevant taxation laws and rulings or guidelines applicable to salary packaging schemes issued by the Australian Taxation Office. Any election must not result in a cost to the employer (including in relation to any fringe benefits taxation) additional to the cost which would be incurred if all of the Total remuneration elements able to be taken as salary were taken as salary.

### **2.3 Superannuation Salary**

**2.3.1** For a Specified Statutory Officer who is a member of the Commonwealth Superannuation Scheme:

- (a) the Specified Statutory Officer's annual rate of salary for the purposes of the scheme is the Specified Statutory Officer's Base Salary; and
- (b) the value attributed to the Employer's Superannuation Contribution is taken to be 15.4% of the Specified Statutory Officer's Base Salary.

**2.3.2** For a Specified Statutory Officer who is a member of the Public Sector Superannuation Scheme:

- (a) the Specified Statutory Officer's basic salary for the purposes of the scheme is the Specified Statutory Officer's Base Salary; and

- (b) the amount of the Specified Statutory Officer's recognised allowances for the purpose of the scheme is zero; and
- (c) the value attributed to the Employer's Superannuation Contribution is taken to be 15.4% of the Specified Statutory Officer's Base Salary.

**2.3.3** For a Specified Statutory Officer who is a member of the Public Sector Superannuation Accumulation Plan, the Specified Statutory Officer's superannuation salary for the purposes of the scheme is the Specified Statutory Officer's ordinary time earnings (OTE).

**2.3.4** For a Specified Statutory Officer who is a member of the Defence Force Retirement and Death Benefits Scheme:

- (a) the Specified Statutory Officer's annual rate of salary for the purposes of the scheme is the Specified Statutory Officer's Base Salary; and
- (b) the value attributed to the Employer's Superannuation Contribution is taken to be 15.4% of the Specified Statutory Officer's Base Salary.

**2.3.5** For a Specified Statutory Officer who is a member of the Military Superannuation and Benefits Scheme:

- (a) the Specified Statutory Officer's annual rate of salary for the purposes of the scheme is the Specified Statutory Officer's Base Salary; and
- (b) the value attributed to the Employer's Superannuation Contribution is taken to be 15.4% of the Specified Statutory Officer's Base Salary.

**2.3.6** For a Specified Statutory Officer who is a member of any other superannuation fund, the Employer's Superannuation Contribution is to be made at the rate elected by the Specified Statutory Officer, which must not be less than a rate that would, under section 23 of the *Superannuation Guarantee (Administration) Act 1992*, reduce the charge percentage in relation to that Specified Statutory Officer to zero.

**2.3.7 No cash in lieu:** The value attributable by virtue of this clause to the Employer's Superannuation Contribution 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.

**2.4 Agency vehicle:** Where a Specified Statutory Officer accepts an offer of an agency owned or leased vehicle for private use, the Specified Statutory Officer shall have deducted from his or her Total Remuneration, an amount equal to the actual cost of the vehicle to the agency, plus fringe benefits tax.

**2.5 Vehicle parking:** Where a Specified Statutory Officer accepts an offer of a car park at Commonwealth expense, the actual cost (including fringe benefits tax) of the car park to the Agency will be a Benefit for Total Remuneration purposes.

**2.6 Chief of the Defence Force:** The employer may approve housing assistance in accordance with agency policy and practices.

### **PART 3 – OFFICIAL TRAVEL**

- 3.1 Official travel:** The provisions of Determination 2013/16 (as amended) - *Official Travel by Office Holders* - (or any Determination that supersedes 2013/16), apply to offices covered by this Determination, subject to any exclusions or limitations in this Determination. In establishing entitlements, the Travel Tier identified in this Determination for an office will apply under Determination 2013/16 - (or any Determination that supersedes 2013/16).
- 3.2 Travel tier:** A Specified Statutory Officer is eligible for Tier 1 travel entitlements for travel on official business.

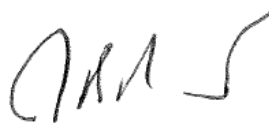

### **PART 4 – COMPENSATION FOR LOSS OF OFFICE**

- 4.1 Loss of Office:** Compensation for early loss of office for a Specified Statutory Officer shall be in accordance with the provisions of Determination 2012/10 - *Compensation for Loss of Office for Holders of Public Office*.
- 4.1.1** Where a Specified Statutory Officer serves the full term of appointment, no entitlement to a payment under this part arises.

### **PART 5 – RECREATION LEAVE**

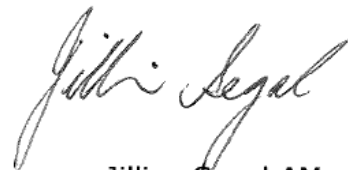
- 5.1 Recreation Leave entitlements:** The provisions of Determination 2012/11 (as amended) - *Recreation Leave for Full-Time Holders of Relevant Offices* - apply to full-time<sup>1</sup> Specified Statutory Officers to the extent specified in that Determination.

Signed this 14<sup>th</sup> day of May 2014



John C Conde AO  
PRESIDENT

John B Prescott AC  
MEMBER



Jillian Segal AM  
MEMBER

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<sup>1</sup> Note that the Remuneration Tribunal may only determine recreation leave in respect of full-time office holders – refer s7(3AA) of RT Act. Leave (if any) for Part-time Office Holders is determined by the Governor-General or relevant Minister. The Tribunal does not have the power to determine recreation leave entitlements for the Chief of the Defence Force and the Australian Statistician.

**TABLE 1 – RATES OF REMUNERATION – SPECIFIED STATUTORY OFFICES**

Date of Effect	1 July 2014	
Specified Statutory Office	Base Salary (per annum)	Total Remuneration for office (per annum)
Chief of the Defence Force	\$535,100	\$764,420
Commissioner of Taxation	\$518,000	\$740,000
Chief Executive Officer, Australian Customs and Border Protection Service	\$483,840	\$691,200
Auditor-General for Australia	\$469,150	\$670,210
Australian Statistician	\$469,150	\$670,210