



## REMUNERATION TRIBUNAL

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# Determination 2005/03: Specified Statutory Officers – Remuneration and Allowances

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This Determination governs remuneration and allowances for the Specified Statutory Officers specified in Table 1. It comprises:

- Part 1** – General;
- Part 2** – Remuneration and related matters;
- Part 3** – Official travel;
- Part 4** – Compensation for Loss of Office; and
- Part 5** – Recreation leave.

### PART 1 – GENERAL

- 1.1 Authority:** This Determination is issued pursuant to the *Remuneration Tribunal Act 1973*, subsections 7(3) and 7(4).
- 1.2 Effective Date:** This Determination takes effect on and from 2 May 2005.
- 1.3 Effect on Earlier Determinations:** This Determination supersedes and revokes in full Determination 2004/09 (*Specified Statutory Officers – Remuneration and Allowances*).
- 1.4 Definitions:** For the purposes of this Determination the following definitions apply.
  - 1.4.1 "Base Salary"** means the amounts specified under clause 2.1 as applicable of this Determination.
  - 1.4.2 "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 2.5), the value attributed by the Remuneration Tribunal to the Superannuation Support (refer clause 2.4) and any other benefits received by way of remuneration packaging (refer clause 2.2).
  - 1.4.3 "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.
  - 1.4.4 "Specified Statutory Officer"** means the holder of a particular office as specified in Column 1 of Table 1 of this Determination.
  - 1.4.5 "Superannuation Support"** means the amount ascertained in accordance with clause 2.4, representing the Employer superannuation liability.

**1.4.6 "Total Remuneration"** is the value attributed to the remuneration to be paid to a Specified Statutory Officer, including:

- salary (including Base Salary), allowances or lump sum payments; and
  - Benefits, calculated at the total cost to the Employer (including Fringe Benefits Tax);
- but does not include;
- adjustment in lieu of performance bonus in accordance with clause 2.7;
  - 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;
  - compensation for early loss of office provisions in accordance with Part 4; and
  - 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 this Determination with effect from 2 May 2005 and as set out in Table 2 with effect from 1 July 2005.

**Table 1 – Specified Statutory Officers - Remuneration from 2 May 2005 to 30 June 2005**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Specified Statutory Office</b>	<b>Base (superannuable) Salary – per annum</b>	<b>Total Remuneration per annum</b>
Chief of the Defence Force	\$270,340	\$370,320
Auditor-General for Australia	\$252,930	\$346,470
Australian Statistician	\$252,930	\$346,470
Commissioner of Taxation	\$252,930	\$346,470
CEO of Customs (subject to review on vacancy)	\$252,930	\$346,470

**Table 2 – Specified Statutory Officers - Remuneration from 1 July 2005**

<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>Specified Statutory Office</b>	<b>Base (superannuable) Salary – per annum</b>	<b>Total Remuneration per annum</b>
Chief of the Defence Force	\$275,670	\$377,630
Auditor-General for Australia	\$257,920	\$353,310
Australian Statistician	\$257,920	\$353,310
Commissioner of Taxation	\$257,920	\$353,310
CEO of Customs (subject to review on vacancy)	\$257,920	\$353,310

- 2.2 Remuneration packaging:** Subject to this part, a Specified Statutory Officer may elect to receive the benefit of the Total Remuneration (other than Superannuation Support) as salary or a combination of salary and Benefits, but must take at least 50 per cent of the Total Remuneration as salary. Any election made in accordance with this clause shall be consistent with relevant taxation laws and rulings or guidelines applicable to salary packaging schemes issued by the Australian Taxation Office. Any election made in accordance with this clause must not result in cost to the Employer (including in relation to any fringe benefits taxation) additional to the cost which would be incurred if Benefits able to be taken as salary were taken as salary.
- 2.3 Superannuation Salary:** Regardless of anything else in this Determination, salary for superannuation purposes will be the Base Salary for a Specified Statutory Officer, as specified under clause 2.1. This will be:
- the officer's annual rate of salary for the purposes of the Superannuation (CSS) Salary Regulations (and therefore the superannuation salary for the purposes of the Superannuation Act 1976 and the Superannuation Act 1990); or
  - in the case of the holder of the office of the Chief of the Defence Force, that officer's annual rate of salary for the purposes of the Defence Force Retirement and Death Benefits Act 1973 and the Defence Force Retirement and Death Benefits (Annual Rate of Pay) Regulations (and therefore the superannuation salary for the purposes of the *Military Superannuation and Benefits Scheme Act 1991* and the Rules of the Military Superannuation and Benefits Scheme).
- 2.4 Employer Superannuation Support:** Total Remuneration will be taken to include the Superannuation Support provided by the Employer in respect of a Specified Statutory Officer, which has the value ascertained under sub-clause 2.4.1 or the amount of contributions under sub-clause 2.4.2. Contributions made on a salary sacrifice basis do not form part of Superannuation Support; these are covered by clause 2.2 (Remuneration Packaging).
- 2.4.1 Defined Benefits Schemes:** In the case of a Specified Statutory Officer who may be eligible for defined benefits under a Commonwealth superannuation scheme, the value of Superannuation Support will be taken to be:
- 13 per cent of Base Salary until 30 June 2005; and
  - 15.4 per cent of Base Salary on and from 1 July 2005.
- 2.4.2 Other Schemes:** In the case of a Specified Statutory Officer not covered by sub-clause 2.4.1, the value of Superannuation Support will be the contributions actually paid, or liable to be paid, by the Employer in respect of the Specified Statutory Officer to a superannuation scheme.
- 2.4.3 No cash in lieu:** The value attributable by virtue of this clause to Superannuation Support 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.
- 2.5 Private plated vehicles and parking:** 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 including the value of parking, plus fringe benefits tax, less \$3,100 per annum (in recognition of business use).

- 2.6 Salary sacrifice vehicle:** Where a Specified Statutory Officer elects not to receive a Commonwealth provided vehicle but instead enters into a salary sacrifice arrangement for the provision of another vehicle, and that vehicle is used for business-related purposes, the Specified Statutory Officer is entitled to an amount of \$3,100 per annum being recognised in the calculation of the salary sacrifice.
- 2.7 Adjustment in lieu of performance pay:** A Specified Statutory Officer shall be entitled to an amount of 7 per cent of Total Remuneration in recognition that the officer is not eligible for performance bonuses. The adjustment will be made in an annualised lump sum payment.

### **PART 3 – OFFICIAL TRAVEL**

- 3.1 Official travel:** The provisions of Determination 2004/03 (*Official Travel by Office Holders*) 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 2004/03.
- 3.2 Travel tier:** A Specified Statutory Officer is eligible for Tier 1 travel entitlements for travel on official business.

### **PART 4 – COMPENSATION FOR EARLY 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 1992/11.
- 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 2002/20 (*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 15<sup>th</sup> day of April 2005



John C Conde AO  
PRESIDENT



Janet E Grieve  
MEMBER



John D C Allen  
MEMBER

<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.