



## REMUNERATION TRIBUNAL

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# Determination 2004/09: Specified Statutory Officers – Remuneration and Allowances

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

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

### 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 2004.
- 1.3 Effect on Earlier Determinations:** This Determination supersedes and revokes in full Determination 2003/06 (*Specified Statutory Officers – Remuneration and Allowances*).
- 1.4 Footnotes:** To avoid doubt, footnotes to tables in this Determination are part of the Determination.
- 1.5 Definitions:** In this Determination, "**Specified Statutory Officer**" means the holder of a particular office as specified in Column 1 of Table 1.

### PART 2 – REMUNERATION AND RELATED MATTERS

- 2.1 Definitions:** In this Part:
  - "**Base Salary**" means the amounts specified under clause 2.2 as applicable of this Determination.
  - "**Benefits**" means non-monetary benefits provided at the Commonwealth's expense.

"**Employer**" means the Commonwealth and includes any person authorised to act on behalf of the Commonwealth in relation to any act, approval or direction to be done, granted or exercised by or on behalf of the Commonwealth.

"**Executive Vehicle Scheme**" means the scheme of that name and any scheme guidelines, the policy responsibility for which lies with the Department of Employment and Workplace Relations, or any scheme of a similar nature which modifies, replaces or supersedes that scheme.

"**Superannuation Support**" means payments made by the Commonwealth to or in respect of the Commonwealth Superannuation Scheme or the Public Sector Superannuation Scheme or the Defence Force Retirement and Death Benefits Scheme or the Military Superannuation and Benefits Scheme in order to support the provision of benefits under any of those schemes.

"**Total Remuneration**" is the value attributed to the remuneration to be paid to a Specified Statutory Officer and includes:

- salary, subject to the packaging provisions of clause 2.3;
- the value, calculated in accordance with clauses 2.6 and 2.7, of a fully maintained Commonwealth provided vehicle plus parking and fringe benefits taxation; and
- the value attributed by the Remuneration Tribunal to the employer's superannuation contributions or Superannuation Support,

but does not include;

- adjustment in lieu of performance bonus in accordance with clause 2.8;
- travelling allowances and expenditure in accordance with Part 3; and
- compensation for early loss of office provisions in accordance with Part 4.

**2.2 Remuneration:** The Base Salary and Total Remuneration for Specified Statutory Officers is as set out in Table 1 of this Determination.

**Table 1 – Specified Statutory Offices - Remuneration**

<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	\$249,010	\$355,730
Auditor-General for Australia	\$232,980	\$332,820
Australian Statistician	\$232,980	\$332,820
Commissioner of Taxation	\$232,980	\$332,820
Chief Executive Officer of Customs (subject to review on vacancy)	\$232,980	\$332,820

**2.2.1** The figure shown in Column 2 is based on 70 per cent of total remuneration. However, where a Specified Statutory Officer occupied the office as at 20 April 2001 that person shall receive a Base (superannuable) Salary equivalent to 72 per cent of the relevant total remuneration figure specified in column 3 of Table 1, rather than the figure shown in Column 2.

- 2.3 Remuneration packaging:** Subject to this part, a Specified Statutory Officer may elect to receive the benefit of the Total Remuneration as salary or a combination of salary and other Benefits, but must take at least 50% of the Total Remuneration as salary.
- 2.3.1** 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 (ATO).
- 2.3.2** Any election made in accordance with this clause must not result in cost to the Commonwealth (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.
- 2.4 Superannuation Salary:** Regardless of anything else in this Determination, the Base Salary for a Specified Statutory Officer, as specified under clause 2.2, shall be:
- (a) other than as provided in paragraph (b), the officer's annual rate of salary for the purposes of the Superannuation (CSS) Salary Regulations<sup>1</sup>; and
  - (b) 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<sup>2</sup>.
- 2.5 Superannuation Support:** The Total Remuneration of a Specified Statutory Officer shall be taken to include the value of the Superannuation Support provided or superannuation contributions made in respect of the Specified Statutory Officer. For this purpose:
- (a) in the case of a Specified Statutory Officer participating wholly or partly in the Commonwealth Superannuation Scheme or the Public Sector Superannuation Scheme or the Defence Force Retirement and Death Benefits Scheme or the Military Superannuation and Benefits Scheme, the value of the provision by the Commonwealth of Superannuation Support in respect of the Secretary or Specified Statutory Officer shall be taken to be 13% of Base Salary; and
  - (b) in the case of a Specified Statutory Officer participating in any other superannuation scheme, the value of the superannuation contributions made by the Commonwealth in respect of the Specified Statutory Officer to the superannuation scheme shall reflect the amounts actually made or liable to be made.
- 2.5.1** In spite of anything else in this Part, the value attributable by virtue of clause 2.5 to Superannuation Support or superannuation contributions 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.
- 2.6 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 (including fringe benefits tax) of the vehicle to the Commonwealth, plus the value of parking, less \$3,050 per annum (in recognition of business use). Should the actual cost to the Commonwealth of a Specified Statutory Officer's vehicle at 6 October 2001 exceed \$21,500 in value, the value of that vehicle will be taken to be \$21,500 until the expiration of the lease arrangement in place on that date.

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<sup>1</sup> It will therefore be a Specified Statutory Officer's superannuation salary for the purposes of the Superannuation Act 1976 and the Superannuation Act 1990.

<sup>2</sup> It will therefore be the Specified Statutory Officer's superannuation salary for the purposes of the Military Superannuation and Benefits Scheme Act 1991 and the Rules of the Military Superannuation and Benefits Scheme

- 2.7 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 \$3,050 per annum being recognised in the calculation of the salary sacrifice.
- 2.8 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 Superannuation Support:** 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.

Signed this 16<sup>th</sup> day of April 2004



John C Conde AO  
PRESIDENT



Janet E Grieve  
MEMBER



John D C Allen  
MEMBER