



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

made under subsections 7(3) and (4) of the

Remuneration Tribunal Act 1973

Compilation No. 2

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Prepared by the Office of Parliamentary Counsel, Canberra

About this compilation

This compilation

This is a compilation of the *Remuneration Tribunal (Specified Statutory Offices—Remuneration and Allowances) Determination 2024* that shows the text of the law as amended and in force on 25 February 2025 (the **compilation date**).

The notes at the end of this compilation (the **endnotes**) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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Part 1—Preliminary

1 Name

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

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*.

7 Definitions

In this instrument:

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:

Section 8

- (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.

office locality, in relation to an office holder, means the geographic locality of the office holder's usual place of work on official business.

official travel determination means the *Remuneration Tribunal (Official Travel) Determination 2024* (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).

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:

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:

Section 12

- (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 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.

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe how an amendment is to be made. If, despite the misdescription, the amendment can be given effect as intended, then the misdescribed amendment can be incorporated through an editorial change made under section 15V of the *Legislation Act 2003*.

If a misdescribed amendment cannot be given effect as intended, the amendment is not incorporated and “(md not incorp)” is added to the amendment history.

Endnote 2—Abbreviation key

ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnotes

Endnote 3—Legislation history

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
Remuneration Tribunal (Specified Statutory Offices—Remuneration and Allowances) Determination 2024	28 June 2024 (F2024L00800)	1 July 2024 (s 2(1) item 1)	
Remuneration Tribunal Amendment Determination (No. 5) 2024	11 Oct 2024 (F2024L01279)	Sch 1 (items 40–44): 12 Oct 2024 (s 2(1) item 3)	—
Remuneration Tribunal Amendment Determination (No. 1) 2025	24 Feb 2025 (F2025L00175)	Sch 1 (items 9–11): 25 Feb 2025 (s 2(1) item 1)	—

Endnote 4—Amendment history

Provision affected	How affected
Part 1	
s 2.....	rep LA s 48D
s 6.....	rep LA s 48C
s 7.....	am F2024L01279; F2025L00175
s 8.....	am F2024L01279; F2025L00175
Part 5.....	ad F2024L01279
	rep F2025L00175
s 16.....	ad F2024L01279
	rep F2025L00175
s 17.....	ad F2024L01279
	rep F2025L00175
Schedule 1.....	rep LA s 48C
