Remuneration Tribunal

Explanatory Statement: Remuneration Tribunal (Members of Parliament) Determination 2026

1. The determination is made under the *Parliamentary Business Resources Act 2017* (the PBR Act). Sections 45, 46 and 46A of the PBR Act require the Tribunal to make determinations in relation to various matters for members and former members of the Parliament at least once each year.
2. The Tribunal must determine the remuneration to be paid to members, the rates of travel allowances for domestic travel, the allowances and expenses to be paid to former members, and the allowances to be paid to the estate of a member who dies in office. The Tribunal must publish its reasons for making a determination.
3. The Tribunal also has functions under section 35 of the PBR Act relating to travel expenses, travel and private vehicle allowances and other public resources. The Tribunal must inquire annually into travel expenses and travel allowances for domestic travel (except travel on a special purpose aircraft) and may be asked by the Special Minister of State to inquire into other matters. Regulations must be made or amended in accordance with the Tribunal's recommendations.

Consultation

Restructure of determination

4. The Tribunal has undertaken a comprehensive redrafting of its Members of Parliament determination to improve clarity and readability and reflect standard Commonwealth drafting practices. This has included changes to the structure and formatting of the Determination, as well as the reorganisation and rewording of certain provisions. The Office of Parliamentary Counsel was engaged to assist in this process.
5. The Tribunal's Secretariat consulted with the Department of Finance, Department of the Senate, Department of the House of Representatives and the Independent Parliamentary Expenses Authority regarding the restructured instrument.

Internet and telephone services

6. There was no consultation on this matter. The Tribunal has taken the opportunity to include the office of Leader of the third largest party in the House of Representatives as an office holder entitled to reimbursement for the cost of an additional fixed internet and telephone service in Canberra, consistent with comparable offices.

Office holder salary

7. On 9 June 2026, the Special Minister of State wrote to the Tribunal advising that he had amended the Parliamentary Business Resources (Office Holder)

Determination 2017 to establish the position of Manager of minority party Business in the Senate, where the party has at least 10 members in the Senate. The provision has effect from 26 June 2026.

8. The Special Minister of State's letter included information on the role and responsibilities of the office.
9. There was no consultation on the change to the name of the Joint Standing Committee on Foreign Affairs, Defence and Trade. On 2 July 2026, the Parliament amended the resolution of appointment for the committee. The committee is now named the Joint Standing Committee on Foreign Affairs and Trade.

Review of travel and motor vehicle allowances

10. In August 2025, the Tribunal wrote to all parliamentarians seeking views on the adequacy of the travel allowance payable for each night spent in Canberra. The Tribunal's longstanding position has been to determine a lower rate for Canberra than for other locations in recognition that parliamentarians spend considerable time in Canberra as their second work location and may make more settled arrangements.
11. The Tribunal received views from 25 parliamentarians during the consultation period.
12. There was no additional consultation on the Tribunal's review of travel and motor vehicle allowances more generally, noting that it is the Tribunal's practice and obligation to review these matters each year.
13. In conducting this review, making this determination and adjusting travel allowance rates for parliamentarians, the Tribunal had regard to Taxation Determination TD 2026/4: Income tax: what are the reasonable travel and overtime meal allowance expense amounts for the 2026–27 income year?
14. Among other things, the Australian Taxation Office (ATO) determination sets out the amounts that the Commissioner of Taxation considers are reasonable for the substantiation exception in Subdivision 900-B of the *Income Tax Assessment Act 199*7 for the 2026–27 income year in relation to claims made by employees for domestic travel expenses and overseas travel expenses.
15. TD 2026/4 is a public ruling for the purposes of the *Taxation Administration Act 1953* and is available online at: https://www.ato.gov.au/law/view/document?docid=TXD/TD20264/NAT/ATO/00001.
16. The travel allowance rates for parliamentarians include the Prime Minister's travel allowance rate, and the meals and incidentals rate for Ministers provided with accommodation.
17. Consistent with the methodology applied in previous years, the Tribunal adjusted the Prime Minister's travel allowance by the average percentage increase in the applicable ATO rates from the year of the last increase to the current year.
18. The Tribunal aligns the private vehicle allowance for parliamentarians with

the rate for the cents per kilometre method of calculating income tax deductions for work-related car expenses which is determined by the Commissioner of Taxation.

19. The Tribunal's Reasons for making the Determination are available at www.remtribunal.gov.au.

20. The determination succeeds and revokes in full Remuneration Tribunal (Members of Parliament) Determination 2024.

Retrospectivity

21. Any retrospective application of this determination is in accordance with subsection 12(2) of the *Legislation Act 2003* as it does not affect the rights of a person (other than the Commonwealth or an authority of the Commonwealth) to that person's disadvantage, nor does it impose any liability on such a person.

22. With respect to the office of Manager of minority party Business in the Senate, the retrospective application of this provision does not disadvantage any person as it provides a greater entitlement than previously applied.

23. With respect to the offices of Chair and Deputy Chair of the Joint Standing Committee on Foreign Affairs and Trade, the retrospective application of this provision does not disadvantage any person as it retains the entitlement that previously applied.

Exemption from disallowance

24. Subsection 47(7) of the PBR Act provides that this determination is a legislative instrument, but section 42 (disallowance) of the *Legislation Act 2003* does not apply to it.

25. Exemption from disallowance is appropriate in the context of this instrument, as it amends the remuneration, allowances and related conditions of parliamentarians.

Power to repeal, rescind and revoke, amend and vary

26. Under subsection 33(3) of the *Acts Interpretation Act 1901*, where an Act confers a power to make, grant or issue any instrument of a legislative or administrative character (including rules, regulations or by-laws), the power shall be construed as including a power exercisable in the like manner and subject to the like conditions (if any) to repeal, rescind, revoke, amend, or vary any such instrument.

Details of the determination are as follows:

PART 1 - Preliminary

Section 1 – Name

27. Section 1 specifies the name of the instrument as the Remuneration Tribunal (Members of Parliament) Determination 2026.

Section 2 – Commencement

28. Section 2 specifies the commencement date of the instrument which is 30 August 2026.

Section 3 – Authority

29. Section 3 specifies the authority for the instrument, sections 45, 46 and 46A of the PBR Act.

Section 4 – Schedules

30. Section 4 outlines the effect of instruments specified in a Schedule to the instrument.

Section 5 – Definitions

31. Section 5 provides definitions for certain expressions used in the determination. It also lists certain expressions that are defined in the PBR Act.

Section 6 – References to certain cities

32. Section 6 explains that references to certain capital cities include surrounding metropolitan and airport zones.

PART 2 – Remuneration of members

Division 1 – Salaries and electorate allowance

33. Division 1 sets out the base salary for senators and members of the House of Representatives, electorate allowance, and the additional salaries to be paid to parliamentary office holders.

34. In the table at section 11, the office of Manager of minority party Business in the Senate has been specified as an office to which office holder's salary applies and the applicable percentage of base salary has been specified.

35. In the table at section 11, the offices of Chair and Deputy Chair of the Joint Standing Committee on Foreign Affairs, Defence and Trade have been updated to reflect the committee's new name, the Joint Standing Committee on Foreign Affairs and Trade.

Division 2 – Other remuneration

36. Division 2 sets out other remuneration for senators and members of the House of Representatives in the form of one or more private plated vehicles, or an allowance in lieu, and reimbursement of the costs of internet and telephone services at private residences.

37. The office of Leader of the third largest party in the House of Representatives has been specified as an office eligible for additional internet and telephone reimbursements.

PART 3 – Allowances and expenses for former members

38. Part 3 sets out post-parliamentary travel provisions and resettlement allowance for former senators and members of the House of Representatives.

PART 4 – Allowances for the estates of persons who die while a member

39. Part 4 sets out an allowance to be paid to the estate of a person who dies while a member.

40. As the definition of member in section 5 of the PBR Act does not provide for a person who is a candidate for re-election to be taken to be a member

between dissolution and the following election, this Part no longer provides for payment of the allowance during that period.

PART 5 – Domestic travel

Division 1 – Australian travel allowance

41. Division 1 sets out the conditions and rates of Australian travel allowance for senators and members of the House of Representatives.

Division 2 – Travel by private vehicle

42. Division 2 specifies the rate of private vehicle allowance for the purposes of subsection 31(2) of the PBR Act.

PART 6 – Superannuation

43. Part 6 sets out the portion of base salary, office holder's salary and Ministerial salary that is not taken to be parliamentary allowance, allowance by way of salary and salary for the purposes of the *Parliamentary Contributory Superannuation Act 1948*.

PART 7 – Application and transitional provisions

44. Part 7 sets the application and transitional provisions for the items in respect of office holder's salary for the Manager of minority party Business in the Senate and the Chair and Deputy Chair of the Joint Standing Committee on Foreign Affairs and Trade.

SCHEDULE 1—Repeals

45. Schedule 1 specifies the instrument that has been repealed.

Authority: Sections 45, 46 and 46A
Parliamentary Business Resources Act 2017