



AUSTRALIAN CAPITAL TERRITORY REMUNERATION TRIBUNAL

Statement Number 176

Part-time Holders of Public Office

Salary Packaging

Background

The Tribunal noted that individual boards and committees had previously raised the issue of access to salary packaging for Part-time Holders of Public Office.

The issue was last considered at the Tribunal's meeting in October 2004 and it was decided to seek further information on salary packaging, including from other jurisdictions.

Tribunal Consideration

The Tribunal considered the arrangements that were implemented in other jurisdictions and information obtained from ACT Public Service agencies regarding administrative arrangements associated with operating the salary packaging scheme.

The Tribunal determined that all Part-time Holders of Public Office should have access to salary packaging in accordance with the provisions shown in this determination.

ACT Remuneration Tribunal
April 2005



AUSTRALIAN CAPITAL TERRITORY
REMUNERATION TRIBUNAL

Determination Number 176

Part-time Holders of Public Office

Pursuant to sub-section 10(1) of the *Remuneration Tribunal Act 1995* the Remuneration Tribunal has inquired into the remuneration and allowances to be paid, and other entitlements to be granted to certain part-time office holders.

This Determination shall take effect from 1 July 2005.

Alan Kerr AM
Chair

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Roberta McRae OAM
Member

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Jill Greenwell
Member

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Dated: April 2005



AUSTRALIAN CAPITAL TERRITORY REMUNERATION TRIBUNAL

Determination Number 176

Part-time Holders of Public Office

Salary Packaging

The Tribunal determines as follows:

1. Subject to the following conditions, a person holding an office mentioned in Attachment 1 of Determination Number 163 may elect to take remuneration shown in the table in Column 3 of the Attachment as salary or take a combination of salary and other benefits best suited to his or her personal needs and preferences.
2. The scheme is to be consistent with taxation laws and guidelines applicable to salary packaging schemes, issued by the Australian Taxation Office.
3. The scheme is to be based on the ACT Public Service Salary Packaging Policy and Procedures issued by the Commissioner for Public Administration, with no more than 75% of the relevant remuneration shown in Column 3 of Attachment 1 of Determination 163 is to be taken as benefits and related costs such as fringe benefits tax.
4. The scheme shall be operated and administered so that there will be no additional cost to the ACT Government. In particular, any fringe benefits tax associated with the provision of a benefit is to be included in the salary package.
5. The salary for superannuation purposes of each person holding a Part-time Public Office is unaffected by participation in the salary packaging scheme.

This Determination shall take effect from 1 July 2005.
