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**PUBLIC SERVICE SECTOR**

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PS301

Salaries and Allowances Act 1975

**Salaries and Allowances Amendment  
Regulations 2018**

Made by the Governor in Executive Council.

**1. Citation**

These regulations are the *Salaries and Allowances Amendment Regulations 2018*.

**2. Commencement**

These regulations come into operation as follows —

- (a) regulations 1 and 2 — on the day on which these regulations are published in the *Gazette*;
- (b) the rest of the regulations — on the day after that day.

**3. Regulations amended**

These regulations amend the *Salaries and Allowances Regulations 1975*.

**4. Regulation 2 replaced**

Delete regulation 2 and insert:

**2. Terms used**

In these regulations —

*commencement day* means the day on which the *Salaries and Allowances Amendment Regulations 2018* regulation 3 comes into operation;

*section* means section of the Act;

*taxation ruling* means a public ruling, made by the Commissioner of Taxation of the Commonwealth under the *Taxation Administration Act 1953* (Commonwealth), determining reasonable amounts for daily travel allowance expenses for a financial year.

**5. Regulation 3 amended**

In regulation 3 delete “section 6 of the Act.” and insert:

section 6.

**6. Regulations 4, 5 and 6 inserted**

After regulation 3 insert:

**4. Remuneration prescribed for s. 10C(5)**

For the purposes of section 10C(5), motor vehicle benefits are prescribed, to the extent that a determination made by the Tribunal under section 5A on or after commencement day provides for the notional value of a motor vehicle benefit to be determined by reference to a formula that includes —

- (a) an amount of a tax imposed under a law of the Commonwealth, the rate of which may vary from time to time under that law; or
- (b) any other amount that may vary from time to time by reason of factors other than a determination by the Tribunal.

**5. Remuneration prescribed for s. 10D(9)**

- (1) In this regulation —

*post-commencement determination* means a determination made by the Tribunal under section 6 on or after commencement day;

*pre-commencement determination* means a determination made by the Tribunal under section 6 and in force immediately before commencement day.

- (2) For the purposes of section 10D(9), the following kinds of remuneration are prescribed —
- (a) total daily amounts for accommodation allowances that —
    - (i) under a pre-commencement determination, were determined by reference to the taxation ruling applicable at the date of the relevant travel; and
    - (ii) under a post-commencement determination, continue to be determined in that manner;
  - (b) conditions of service affecting remuneration that —
    - (i) under a pre-commencement determination, were determined by reference to the *Public Service Award 1992* and the *Public Service and Government Officers General Agreement 2014*; and

- (ii) under a post-commencement determination, are determined by reference to the *Public Service Award 1992* and the *Public Service and Government Officers CSA General Agreement 2017* or any instruments made under the *Industrial Relations Act 1979* in substitution for those instruments;
- (c) motor vehicle benefits, to the extent that a post-commencement determination provides for the notional value of a motor vehicle benefit to be determined by reference to a formula that includes —
  - (i) an amount of a tax imposed under a law of the Commonwealth, the rate of which may vary from time to time under that law; or
  - (ii) any other amount that may vary from time to time by reason of factors other than a determination by the Tribunal;
- (d) district allowances that —
  - (i) under a pre-commencement determination, were determined by reference to the *Public Service Award 1992* and the *District Allowance (Government Officers) General Agreement 2010*; and
  - (ii) under a post-commencement determination, continue to be determined by reference to those instruments or any instruments made under the *Industrial Relations Act 1979* in substitution for those instruments;
- (e) travel allowances that —
  - (i) are described as Annual Leave Travel Concessions; and
  - (ii) under a pre-commencement determination, were determined by reference to the *Public Service Award 1992* clause 23(10); and
  - (iii) under a post-commencement determination, continue to be determined by reference to that award or any instrument made under the *Industrial Relations Act 1979* in substitution for that award;

- (f) rental subsidies that —
  - (i) under a pre-commencement determination, were determined by reference to the State government's Government Regional Officers' Housing Tenant Rent Setting Framework Policy; and
  - (ii) under a post-commencement determination, continue to be determined by reference to that policy or any policy issued by the State government in substitution for that policy;
- (g) home ownership subsidies that —
  - (i) under a pre-commencement determination, were determined by reference to the State government's Home Ownership Subsidy Scheme for Government Employees in Regional Western Australia; and
  - (ii) under a post-commencement determination, continue to be determined by reference to that scheme or any scheme implemented by the State government in substitution for that scheme;
- (h) employer superannuation contributions, to the extent that a post-commencement determination in respect of an office referred to in section 6(1)(c), (d) or (e) provides for those contributions to be payable in accordance with the *State Superannuation Act 2000*, another written law or the *Superannuation Guarantee (Administration) Act 1992* (Commonwealth).

**6. Remuneration prescribed for s. 10E(3)**

- (1) In this regulation —  
*report* means a report made by the Tribunal under section 7.
- (2) For the purposes of section 10E(3), the following kinds of remuneration are prescribed —
  - (a) a total daily amount for a travelling and accommodation allowance that —
    - (i) under a report in force immediately before commencement day, was recommended to be payable in accordance with the taxation ruling applicable from time to time; and

- (ii) under a report made on or after commencement day, continues to be recommended to be payable in that manner;
- (b) motor vehicle benefits, to the extent that a report made on or after commencement day provides for the notional value of a motor vehicle benefit to be determined by reference to a formula that includes —
  - (i) an amount of a tax imposed under a law of the Commonwealth, the rate of which may vary from time to time under that law; or
  - (ii) any other amount that may vary from time to time by reason of factors other than a determination by the Tribunal.

N. HAGLEY, Clerk of the Executive Council.