Western Australia

Salaries and Allowances Act 1975

Salaries and Allowances Regulations 1975

As at 19 Feb 2026 Official Version
[PCO 03-k0-00] Published on www.legislation.wa.gov.au

Western Australia

Salaries and Allowances Regulations 1975

Contents

1.	Citation	1
2.	Terms used	1
3.	Prescribed offices	2
3A.	Government entities	4
4.	Remuneration prescribed for s. 10C(5)	4
5.	Remuneration prescribed for s. 10D(9)	5
6.	Remuneration prescribed for s. 10E(3)	7
	Notes	
	Compilation table	9
	Other notes	12
	Defined terms	

Western Australia

Salaries and Allowances Act 1975

Salaries and Allowances Regulations 1975

1. Citation

These regulations may be cited as the *Salaries and Allowances Regulations 1975*.

[Regulation 1 amended: Gazette 23 Jan 1981 p. 388.]

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.

[Regulation 2 inserted: Gazette 6 Jul 2018 p. 2538.]

3. Prescribed offices

The offices created or established under the written laws specified in column 1 of the Schedule and specified in column 2 of that Schedule opposite and corresponding to those written laws are prescribed offices for the purposes of section 6.

Schedule

Column 1 Written Law	Column 2 Prescribed Office
Commissioner for Children and Young People Act 2006	Commissioner for Children and Young People
Conservation and Land Management Act 1984	Executive Director of the Department of Environment and Conservation [1]
Director of Public Prosecutions Act 1991	Director of Public Prosecutions Deputy Director of Public Prosecution
Electoral Act 1907	Electoral Commissioner Deputy Electoral Commissioner
Equal Opportunity Act 1984	Commissioner for Equal Opportunity
Financial Administration and Audit Act 1985 [2]	Auditor General
Fire Brigades Act 1942	Chief Executive Officer
Forest Products Act 2000	General Manager Forest Products Commission
Health and Disability Services (Complaints) Act 1995 [3]	Director, Office of Health Review
Information Commissioner Act 2024	Information Commissioner Information Access Deputy Commissioner Privacy Deputy Commissioner
Inspector of Custodial Services Act 2003	Inspector of Custodial Services

Column 1 Written Law	Column 2 Prescribed Office
Library Board of Western Australia Act 1951	State Librarian
Local Government Act 1995	Local Government Inspector
Main Roads Act 1930	Commissioner of Main Roads
Mental Health Act 2014	President, Mental Health Tribunal
Parliamentary Commissioner Act 1971	Parliamentary Commissioner for Administrative Investigations Deputy Parliamentary Commissioner for Administrative Investigations
Police Act 1892	Commissioner of Police Deputy Commissioner of Police (Operations) Deputy Commissioner of Police (Specialist Services) Assistant Commissioners of Police
Public Sector Management Act 1994	Public Sector Commissioner
Solicitor-General Act 1969	Solicitor-General of the State of Western Australia
State Administrative Tribunal Act 2004	Ordinary members and senior members of the State Administrative Tribunal
State Development Act 2025	Coordinator General
Western Australian Tourism Commission Act 1983	Chief Executive Officer, Western Australian Tourism Commission
Work Health and Safety Act 2020	WorkSafe Commissioner Chief Inspector of Mines Chief Inspector Petroleum Safety

[Regulation 3 inserted: Gazette 4 Oct 1991 p. 5174-5; amended: Gazette 8 Jan 1993 p. 32; 29 Nov 1994 p. 6341; 20 Feb 1996 p. 645; 24 Sep 1999 p. 4668 and p. 4669; 11 Apr 2000 p. 1844; 5 May 2000 p. 2139; 22 Feb 2002 p. 765; 28 Mar 2002 p. 1767; 15 Aug 2003 p. 3692; No. 75 of 2003 s. 56(1); 16 Apr 2004 p. 1214; No. 29 of 2006 s. 13(2); 16 Jan 2007 p. 129-30; 25 Jul 2008 p. 3392; 29 Oct 2010 p. 5333; 7 Dec 2012 p. 5997; 12 Dec 2014 p. 4738; 29 Dec 2015 p. 5181; 6 Jul 2018 p. 2538; SL 2022/22 r. 4; SL 2025/112 r. 4; SL 2025/206 r. 4; SL 2026/9 r. 4.]

3A. Government entities

For the purposes of paragraph (b) of the definition of ***Government entity*** in section 7C(1), each of the entities specified in column 1 of Schedule 2 to the Act is prescribed.

[Regulation 3A inserted: Gazette 10 Aug 2018 p. 2865.]

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.

[Regulation 4 inserted: Gazette 6 Jul 2018 p. 2539.]

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).

[Regulation 5 inserted: Gazette 6 Jul 2018 p. 2539-41.]

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.

[Regulation 6 inserted: Gazette 6 Jul 2018 p. 2541-2.]

Notes

This is a compilation of the *Salaries and Allowances Regulations 1975* and includes amendments made by other written laws. For provisions that have come into operation, and for information about any reprints, see the compilation table.

Compilation table

Citation	Published	Commencement
Salaries and Allowances Tribunal Act Regulations 1975 [4]	8 Aug 1975 p. 2862-3	8 Aug 1975
Untitled regulations	26 Jan 1979 p. 260	26 Jan 1979
Untitled regulations	8 Feb 1980 p. 386	8 Feb 1980
Salaries and Allowances Tribunal Act Amendment Regulations 1980	17 Oct 1980 p. 3582	5 Nov 1980 (see r. 1)
Salaries and Allowances Amendment Regulations 1981	23 Jan 1981 p. 388	23 Jan 1981
Salaries and Allowances Amendment Regulations (No. 2) 1981	18 Sep 1981 p. 4032	18 Sep 1981
Salaries and Allowances Amendment Regulations 1982	12 Mar 1982 p. 802	12 Mar 1982
Salaries and Allowances Amendment Regulations (No. 2) 1982	25 Jun 1982 p. 2093	30 Jun 1982 (see r. 2 and *Gazette* 30 Jun 1982 p. 2261)
Salaries and Allowances Amendment Regulations 1987	23 Oct 1987 p. 3938	23 Oct 1987
Salaries and Allowances Amendment Regulations (No. 2) 1987	11 Dec 1987 p. 4367	11 Dec 1987
Salaries and Allowances Amendment Regulations 1991	4 Oct 1991 p. 5174-5	4 Oct 1991
Salaries and Allowances Amendment Regulations 1992	8 Jan 1993 p. 32	8 Jan 1993 (see r. 2)
Salaries and Allowances Amendment Regulations 1994	29 Nov 1994 p. 6341	29 Nov 1994
Salaries and Allowances Amendment Regulations 1996	20 Feb 1996 p. 644-5	20 Feb 1996
Salaries and Allowances Amendment Regulations (No. 2) 1996	20 Feb 1996 p. 645	20 Feb 1996

Citation	Published	Commencement
Salaries and Allowances Amendment Regulations 1999	24 Sep 1999 p. 4668	24 Sep 1999
Salaries and Allowances Amendment Regulations (No. 2) 1999	24 Sep 1999 p. 4669	24 Sep 1999
Reprint of the *Salaries and Allowances Regulations 1975* as at 26 Nov 1999 (includes amendments listed above)		
Salaries and Allowances Amendment Regulations 2000	11 Apr 2000 p. 1844	11 Apr 2000
Salaries and Allowances Amendment Regulations (No. 2) 2000	5 May 2000 p. 2139	18 Jun 2000 (see r. 2 and *Gazette* 16 Jun 2000 p. 2939)
Salaries and Allowances Amendment Regulations 2002	22 Feb 2002 p. 765	22 Feb 2002
Salaries and Allowances Amendment Regulations (No. 2) 2002	28 Mar 2002 p. 1767	28 Mar 2002
Labour Relations Reform (Consequential Amendments) Regulations 2003 r. 18	15 Aug 2003 p. 3685-92	15 Sep 2003 (see r. 2)
Inspector of Custodial Services Act 2003 s. 56(1) assented to 15 Dec 2003		15 Dec 2003 (see s. 2)
Salaries and Allowances Amendment Regulations 2004	16 Apr 2004 p. 1213-14	16 Apr 2004
Reprint 2: The *Salaries and Allowances Regulations 1975* as at 2 Sep 2005 (includes amendments listed above)		
Solicitor-General Amendment Act 2006 s. 13[5] assented to 30 Jun 2006		18 Jul 2006 (see s. 2)
Salaries and Allowances Amendment Regulations 2007	16 Jan 2007 p. 129-30	16 Jan 2007
Salaries and Allowances Amendment Regulations 2008	25 Jul 2008 p. 3391-2	r. 1 and 2: 25 Jul 2008 (see r. 2(a)); Regulations other than r. 1 and 2: 26 Jul 2008 (see r. 2(b))
Salaries and Allowances Amendment Regulations 2010	29 Oct 2010 p. 5333	r. 1 and 2: 29 Oct 2010 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Dec 2010 (see r. 2(b) and *Gazette* 5 Nov 2010 p. 5563)

Citation	Published	Commencement
Salaries and Allowances Amendment Regulations (No. 2) 2012	7 Dec 2012 p. 5997	r. 1 and 2: 7 Dec 2012 (see r. 2(a)); Regulations other than r. 1 and 2: 8 Dec 2012 (see r. 2(b))
Reprint 3: The *Salaries and Allowances Regulations 1975* as at 19 Jul 2013 (includes amendments listed above)		
Salaries and Allowances Amendment Regulations (No. 2) 2014	12 Dec 2014 p. 4738	r. 1 and 2: 12 Dec 2014 (see r. 2(a)); Regulations other than r. 1 and 2: 15 Dec 2014 (see r. 2(b))
Salaries and Allowances Amendment Regulations 2015	29 Dec 2015 p. 5181	r. 1 and 2: 29 Dec 2015 (see r. 2(a)); Regulations other than r. 1 and 2: 30 Dec 2015 (see r. 2(b))
Salaries and Allowances Amendment Regulations 2018	6 Jul 2018 p. 2538-42	r. 1 and 2: 6 Jul 2018 (see r. 2(a)); Regulations other than r. 1 and 2: 7 Jul 2018 (see r. 2(b))
Salaries and Allowances Amendment Regulations (No. 2) 2018	10 Aug 2018 p. 2864-5	r. 1 and 2: 10 Aug 2018 (see r. 2(a)); Regulations other than r. 1 and 2: 11 Aug 2018 (see r. 2(b))
Salaries and Allowances Amendment Regulations 2022	SL 2022/22 11 Mar 2022	r. 1 and 2: 11 Mar 2022 (see r. 2(a)); Regulations other than r. 1 and 2: 31 Mar 2022 (see r. 2(b) and SL 2022/18 cl. 2)
Salaries and Allowances Amendment Regulations 2025	SL 2025/112 25 Jun 2025	r. 1 and 2: 25 Jun 2025 (see r. 2(a)); Regulations other than r. 1 and 2: 1 Jul 2025 (see r. 2(b))
Salaries and Allowances Amendment Regulations (No. 2) 2025	SL 2025/206 17 Dec 2025	r. 1 and 2: 17 Dec 2025; (see r. 2(a)) Regulations other than r. 1 and 2: 1 Jan 2026 (see r. 2(b))
Salaries and Allowances Amendment (State Development) Reglations 2026	SL 2026/9 18 Feb 2026	r. 1 and 2: 18 Feb 2026 (see r. 2(a)); Regulations other than r. 1 and 2: 19 Feb 2026 (see r. 2(b) and SL 2026/13 cl. 2)

Other notes

[1] Under the *Alteration of Statutory Designations Order (No. 2) 2013* a reference in any law to the Department of Environment and Conservation is to be read and construed as a reference to the Department of Parks and Wildlife unless the context of the reference requires otherwise.

[2] Repealed by the *Financial Legislation Amendment and Repeal Act 2006*.

[3] Formerly referred to the *Health Services (Conciliation and Review) Act 1995* the short title of which was changed to the *Health and Disability Services (Complaints) Act 1995* by the *Health and Disability Services Legislation Amendment Act 2010* s. 5. The reference was changed under the *Reprints Act 1984* s. 7(3)(gb).

[4] Now known as the *Salaries and Allowances Regulations 1975*; citation changed (see note under r. 1).

[5] The *Solicitor-General Amendment Act 2006* s. 13(3) reads as follows:

> (3) This section does not prevent the *Salaries and Allowances Regulations 1975* from being amended or repealed in accordance with the *Salaries and Allowances Act 1975*.

Defined terms

*[This is a list of terms defined and the provisions where they are defined.
The list is not part of the law.]*

Defined term	Provision(s)
commencement day	2
Government entity	3A
post-commencement determination	5(1)
pre-commencement determination	5(1)
report	6(1)
section	2
taxation ruling	2

© State of Western Australia 2026.
This work is licensed under a Creative Commons Attribution 4.0 International Licence (CC BY 4.0).
To view relevant information and for a link to a copy of the licence, visit www.legislation.wa.gov.au.
Attribute work as: © State of Western Australia 2026.
By Authority: ROGER JACOBS, Acting Government Printer