

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.

Salaries and Allowances Amendment Regulations (No. 2) 2018

Made by the Governor in Executive Council.

1. Citation

These regulations are the *Salaries and Allowances Amendment Regulations (No. 2) 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 3A inserted

After regulation 3 insert:

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.

N. HAGLEY, Clerk of the Executive Council.
