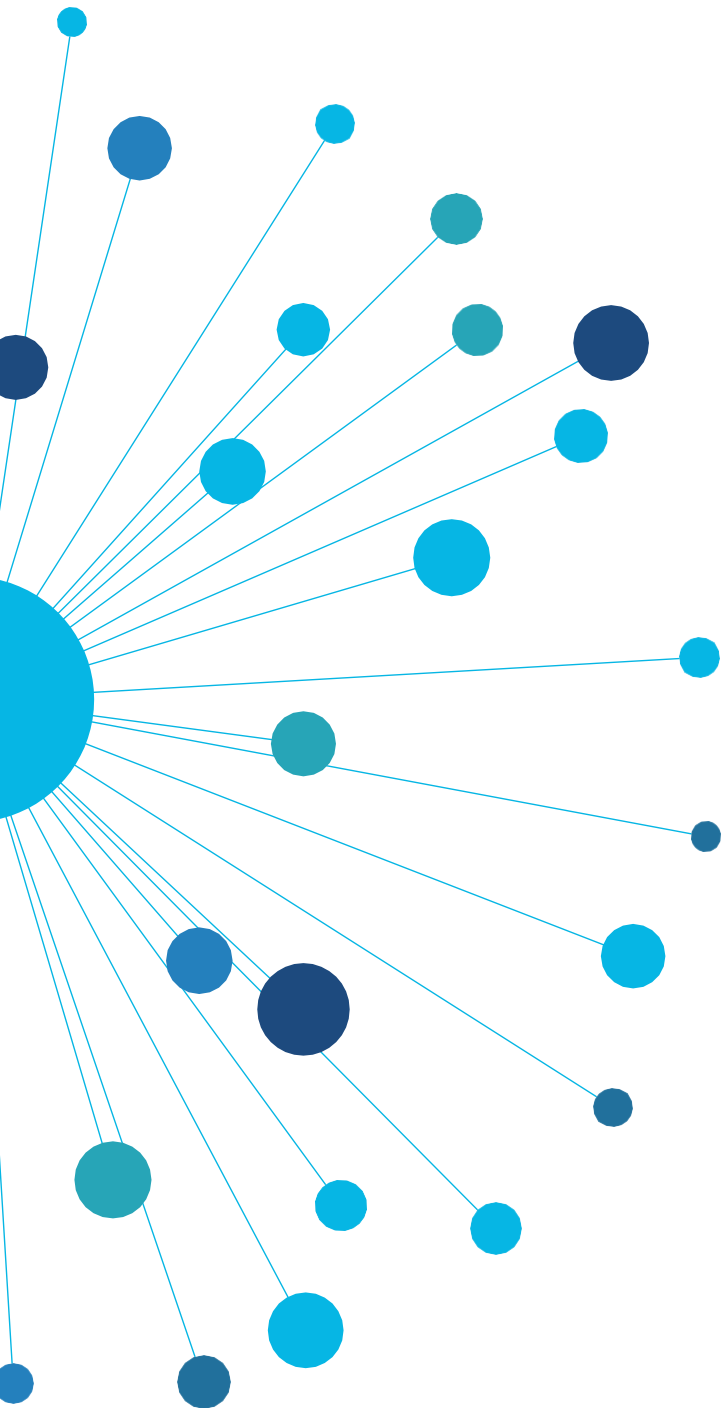


Queensland Independent  
**Remuneration Tribunal**

# Remuneration Determination

## *2023-24 Review of Allowances*

Determination 35/2025  
**7 May 2025**



# Determination 35/2024

## Background and Reasons

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### **Tribunal roles and responsibilities**

The *Queensland Independent Remuneration Tribunal Act 2013* (the Act) provides for the Queensland Independent Remuneration Tribunal (the Tribunal) to review and determine remuneration (annual and additional salaries, allowances and entitlements) in connection with members of the Queensland Legislative Assembly (Remuneration Determination).

For a Remuneration Determination, the Tribunal may have regard to the value to the community of a Member of the Legislative Assembly (member) carrying out their role, functions and responsibilities and the importance of a member being appropriately remunerated for carrying out their role. The Tribunal may also consider relevant laws and any other matters the Tribunal considers appropriate including, for example, the size of an electorate (section 29 of the Act). Before making a Determination, the Tribunal must consult with and consider the views of the Clerk of the Queensland Parliament (the Clerk).

The Tribunal must ensure any allowances paid to a member reflect the reasonable expenses incurred by a member in servicing their electorate and ensure these allowances are not a substitute for other remuneration and that accommodation services or other entitlements mentioned in section 59D of the Act (such as electorate offices, staffing support and major items of office equipment) are not taken into account (section 30 of the Act).

### **Electorate and Communication Allowance (ECA)**

The ECA is provided to cover a range of expenditure associated with:

- providing constituent assistance and service for the electorate
- obtaining and disseminating information to constituents that is relevant to fulfilling the member's parliamentary and constituency responsibilities
- meeting incidental costs relating to the operation of a member's electorate office.

The ECA may not be used to meet expenditure for:

- private or commercial purposes or to purchase goods and services where the member, or a connected party, is the provider of the goods and services
- political party activity; or
- electioneering/campaigning purposes.

Electorates are grouped into four bands based on the following formula which recognises the impact of both electors and land area on usage of the ECA:

$$\text{Band} = (60 \text{ cents per person registered on the electoral roll}) + (1.5 \text{ cents per square kilometre of electorate area (land only)}).$$

The bands and the current amount of the ECA for each band<sup>1</sup> are set out in Table 1.

**Table 1: Current ECA amount by ECA band**

ECA Band	ECA amount per annum
1	\$97,136
2	\$99,008
3	\$101,608
4	\$104,208

Members representing an electoral district of 100,000km<sup>2</sup> and who are provided with an additional electorate office receive an additional \$1,500 per annum to supplement the ECA, to assist with additional electorate office cleaning costs.<sup>2</sup>

In 2022, the Tribunal established a 'high enrolment supplement'<sup>3</sup> of \$2500 per financial year, with members being eligible for the high enrolment supplement if:

- a. the electorate is in ECA Band 4; and
- b. the number of electors is 25% or more above the quota, over a period of six consecutive months, determined in accordance with the ECQ monthly enrolment data.

The amount of the high enrolment supplement was increased to \$5000 in 2023<sup>4</sup> and by 4 per cent in 2024, to \$5200 per financial year effective 1 July 2023<sup>5</sup>. Currently only the Member for Coomera is eligible for the high enrolment supplement.

ECA is an allowance paid on condition that the member accounts for the expenditure of the allowance to the Clerk. The Clerk tables an annual report regarding expenditure against the allowance.

Up to 10 per cent of the total allowance paid for each financial year (excluding reductions or carryovers from previous years) that is unexpended at 30 June can be retained and carried over for use by the member in the next financial year. Expenditure over 100 per

<sup>1</sup> Determination 30/2024 (4% increase in ECA amount for bands with effect from 1 July 2023).

<sup>2</sup> Determination 16/2017.

<sup>3</sup> Determination 26/2022

<sup>4</sup> Determination 27/2023

<sup>5</sup> Determination 30/2024

cent of the ECA is met personally by the member and cannot be offset against future reporting period allowances.

### General Travel Entitlement (GTE)

The GTE consists of three components:

1. the Motor Vehicle Allowance (MVA) - covers expenditure incurred in acquiring and maintaining a member's vehicle.
2. the General Travel Allocation (GTA) - covers a range of travel expenses incurred by members (and in limited cases, their spouses and staff) when required to travel for the primary purpose of conducting Parliamentary Business<sup>6</sup> (incorporates air and ground travel and overnight expenses).
3. Air Warrant (Alternate) travel - facilitates travel from certain regional electorates to/from Brisbane to conduct Parliamentary Business.

The Parliamentary Business Overnight Rate (Brisbane) (PBOR) can also be claimed (outside of the GTA) for overnight stays in Brisbane where the member is travelling for the primary purpose of conducting Parliamentary Business in Brisbane city.

#### Motor Vehicle Allowance

The MVA is provided to cover expenditure incurred in acquiring and maintaining a member's vehicle. It is paid to members in advance on a quarterly basis. A motor vehicle purchased or leased with the assistance of this allowance is the property of the member. Table 2 provides the current MVA amounts for each band<sup>7</sup>.

**Table 2: Current MVA amounts by band**

Band	MVA amount	Band range electorate km2
Band 1	\$28,611	0-1000
Band 2	\$35,895	1001-10,000
Band 3	\$47,086	10,001 and over

The MVA is not subject to acquittal, reporting or audit requirements and there is no carry over to the following year<sup>8</sup>. The allowance is subject to PAYG income tax and members are required to comply with Australian Taxation Office (ATO) requirements as they relate to motor vehicle allowances.

<sup>6</sup> Definition of Parliamentary Business includes Parliamentary Committee business and is provided at p.23 of the *Remuneration Handbook* available at <https://www.parliament.qld.gov.au/Members/Members-and-Former-Members-Entitlements>

<sup>7</sup> Determination 30/2024, effective 1 January 2024

<sup>8</sup> Determination 2/2013

### General Travel Allocation (GTA)

The GTA is the primary travel entitlement available to all members. It covers a range of travel expenses incurred by members (and in limited cases their spouses/staff) when the member is required to travel to conduct 'Parliamentary Business'.

Types of expenditure that may be claimed include air travel, ground travel and overnight expenses (Daily Travel Allowance). The GTA is an allocation held by the Parliamentary Service and claimed by members. There is no provision for carry-over into the following financial year.

The current bands, amounts and range of electorate area in each band are set out in Table 3<sup>9</sup>.

**Table 3: Current GTA amount by band**

Band	Amount	Range km2
Band 1	\$19,094	0 – 4,499
Band 2	\$31,241	4,500 - 49,999
Band 3	\$41,600	50,000 – 99,999
Band 4	\$82,888	100,000 and over

When a member travels for the primary purpose of conducting Parliamentary Business, and that travel necessitates an overnight absence from their normal place of residence, and associated overnight expenses are incurred, then a Daily Travel Allowance (DTA) may be claimed from the GTA. A DTA rate of 1/3 of the full rate applies where a member is provided with complimentary accommodation or stays with friends or relatives. The current rate of DTA is set out in Table 4<sup>10</sup>.

**Table 4: Current DTA rate for travel**

Location of overnight stay	Amount
State and Territory capital cities within Australia as well as Wellington (New Zealand) and Port Moresby (Papua New Guinea)	\$416 per day
All other destinations	\$330 per day

*Note:* the current 1/3 DTA rate is \$139 per day.

The PBOR is claimable for overnight stays in Brisbane where the stay is for the primary purpose of Parliamentary Business, which includes committee work. The PBOR is not

<sup>9</sup> Determination 30/2024, effective 1 January 2024

<sup>10</sup> Determination 27/2023, effective 1 January 2023.

charged against the member's GTA but the total sum of claims is reported as a note to the Annual GTA Report tabled in the Legislative Assembly.

The current PBOR is set out in Table 5<sup>11</sup>.

**Table 5: Current PBOR for stays in Brisbane CBD**

Circumstance	Amount
Members provided with overnight accommodation in the Parliamentary Annexe	\$139.00 per day
Members representing Brisbane based electorates not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay (e.g. hotel)	\$139.00 per day
Other members not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay (e.g. hotel)	\$416.00 per day

The DTA and PBOR rates were last amended based on the Australian Taxation Office (ATO) Taxation Determination (TD) allowances detailed in TD 2022/10.<sup>12</sup>

## Discussion

On 27 September 2024, the Clerk tabled in the Legislation Assembly:

- the *Annual Report of Electorate and Communication Allowance Expenditure by Members of the Legislative Assembly 1 July 2023 – 30 June 2024*
- the *Annual Report of General Travel Allocation Expenditure by Members of the Legislative Assembly 1 July 2023 – 30 June 2024* (GTA report)
- the *Annual Report of Air Warrant and Alternate Travel Expenditure by Members of the Legislative Assembly 1 July 2023 – 30 June 2024* (Air Warrant report).

The Tribunal considered:

- a range of economic indices including the Consumer Price Index for Brisbane and Australia, Wage Price Index (public and private sectors), economic growth, the inflation outlook and Queensland Government indexation rates (2024-25);
- the ATO TD 2024/3<sup>13</sup>;
- previous decisions of the Tribunal relating to the quantum of allowances and uses; and
- any decisions regarding allowances for members in other jurisdictions.

<sup>11</sup> Determination 27/2023, effective 1 January 2023.

<sup>12</sup> <https://www.ato.gov.au/law/view/document?docid=TXD/TD202210/NAT/ATO/00001#H44>

<sup>13</sup> <https://www.ato.gov.au/law/view/document?docid=TXD/TD20243/NAT/ATO/00001>

### *Electorate and Communication Allowance*

The Tribunal has reviewed members' expenditure of the ECA for 2023-24 and makes the following observations:

- eighty-five members expended over 90% of their ECA with an average acquittal amount of 94% of allocated ECA in 2023-24;
- five members expended 100% or more of their ECA compared to 13 members in 2022-23; and
- distribution of expenditure across most categories of ECA has remained relatively consistent from year to year, with slightly larger variations in the top two expenditure categories of *Production, Publication and Distribution Services* and *Support for Constituents and Organisations*.

The Tribunal is aware of continuing inflationary pressures and has decided to increase all bands of the ECA and the High Enrolment Supplement by 4.1% with effect from 1 January 2025.

### *General Travel Entitlement*

#### Motor Vehicle Allowance

The Tribunal considered the RACQ's *Annual Private Vehicle Expenses Report*<sup>14</sup> and fuel cost reports<sup>15</sup> on the cost of owning and operating vehicles for private purposes over the last five years. The Tribunal noted the volatility and wide variations in fuel prices and considered CPI a more reliable reference for considering adjustments to MVA.

The Tribunal decided to increase all bands of the MVA by 4.1% with effect from 1 January 2025.

#### Air Warrant (Alternate) travel

Members entitled to Warrant travel are also able to utilise 'alternate' travel options such as charter flights or a kilometric allowance for travel by private vehicle. The Tribunal reviewed the use of Air warrants and alternate travel and noted that of the 24 members eligible, only four claimed alternate travel at a total cost of \$11,968.96.

#### General Travel Allocation

The Tribunal has reviewed the GTA report. The Tribunal makes the following observations about members' claims from the GTA for 2023-24:

- total GTA claimed increased slightly compared to the last financial year which continues to be higher than pre-COVID expenditure in 2018-19;
- categories of GTA claims remain consistent with the last financial year; and

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<sup>14</sup> RACQ Vehicle Operating Cost Report 2024.

<sup>15</sup> Queensland fuel price reports, RACQ Annual Fuel Price Report 2024; <https://www.racq.com.au/car/fair-fuel-prices>

- airfares and the DTA continue to be the primary categories of GTA claimed by members.

In considering the GTA, the Tribunal considered the current structure of the bands remained appropriate and decided to increase the GTA by 4.1% for all bands, with effect from 1 January 2025.

### Daily Travel Allowance and Parliamentary Business Overnight Rate

The Tribunal considered the ATO TD2024/3 and has decided to increase the DTA and PBOR rates as set out in Tables 6 and 7.

**Table 6: DTA rates**

Location of overnight stay	Amount
State and Territory capital cities within Australia as well as Wellington (New Zealand) and Port Moresby (Papua New Guinea)	\$444 per day
All other destinations	\$405 per day

Note: Where a member is provided with complimentary accommodation or stays with relatives or friends a DTA rate of 1/3rd of the full rate applies.

**Table 7: PBOR rates**

Circumstance	Amount
Members provided with overnight accommodation in the Parliamentary Annexe	\$148.00 per day
Members representing Brisbane based electorates not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay (e.g. hotel)	\$148.00 per day
Other members not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay (e.g. hotel)	\$444.00 per day

### *Cross bench members – staff travel*

The Tribunal has previously stated they ‘will continue to monitor expenditure by cross bench members on additional staff travel’<sup>16</sup>. Members may fund staff travel for their additional staff member from either their GTA or ECA.

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<sup>16</sup> Determination 26/2022

The Tribunal considered total expenditure of \$19,529.20 on additional staff member travel by two cross bench members for the 2023-24 financial year and will continue to monitor expenditure by cross bench members on additional staff travel.

### *Opposition Spokespersons*

The Tribunal considered members' GTA expenditure data, including average claims for 2023-24 by Office, and observed that eleven (75%) of the Opposition Spokespersons expended 90 per cent or more of their GTA in 2023-24. Of the 93 members of the Legislative Assembly, only five other members (5.4%) expended 90 per cent or more of their GTA, all of whom were either members of the Opposition or a minor party.

The Tribunal noted that Opposition Spokespersons are called upon to undertake official travel more frequently than the majority of other backbench members and there is no provision for this in the current allowances framework.

The Tribunal confirmed its previously expressed position<sup>17</sup>.

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<sup>17</sup> Determination 21/2020

# Determination 35/2025

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Any inconsistencies between earlier Tribunal Determinations and Determination 35/2025 are resolved in favour of Determination 35/2025. Matters in earlier Determinations not addressed in this Determination are confirmed by the Tribunal and not amended.

## *Electorate and Communication Allowance*

1. The Tribunal determines that all bands of the Electorate and Communication Allowance are increased by 4.1% with effect from 1 January 2025.
2. The Tribunal determines that the High Enrolment Supplement is increased by 4.1% with effect from 1 January 2025.

## *Motor Vehicle Allowance*

3. The Tribunal determines that all bands of the Motor Vehicle Allowance are increased by 4.1% with effect from 1 January 2025.

## *General Travel Allocation*

4. The Tribunal determines that all bands of the General Travel Allocation are increased by 4.1% with effect from 1 January 2025.

## *Daily Travel Allowance*

5. The Tribunal determines that the Daily Travel Allowance will be set as follows:

Location of overnight stay	Amount
State and Territory capital cities within Australia as well as Wellington (New Zealand) and Port Moresby (Papua New Guinea)	\$444 per day
All other destinations (including overseas)	\$405 per day

6. Where 1/3 of the Daily Travel Allowance applies, the Tribunal determines this amount will be set at \$148.
7. The Tribunal determines that changes in the Daily Travel Allowance amounts apply from 1 January 2025.

*Parliamentary Business Overnight Rate*

8. The Tribunal determines that the Parliamentary Business Overnight Rate will be set as follows:

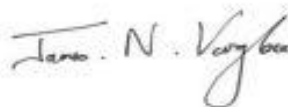
Circumstance	Amount
Members provided with overnight accommodation in the Parliamentary Annexe	\$148.00 per day
Members representing Brisbane based electorates not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay	\$148.00 per day
Other members not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay	\$444.00 per day

9. The Tribunal determines that the change in the Parliamentary Business Overnight Rate applies from 1 January 2025.

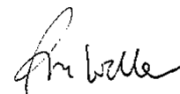
**Date of Determination: 7 May 2025**



**Keitha Dunstan**  
Chairperson



**Jim Varghese**  
Member



**Patrick Weller**  
Member