



## **Public Service (Subsection 24(1)— Inspector-General of Taxation and Taxation Ombudsman Non-SES Employees) Determination 2023/02**

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I, Karen Leslie Payne, Inspector-General of Taxation and Taxation Ombudsman, make the following determination.

Dated: 6 December 2023

A handwritten signature in black ink that reads 'Karen Payne'. The signature is written in a cursive style.

Karen Leslie Payne  
Inspector-General of Taxation and Taxation Ombudsman

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## Contents

|                            |   |
|----------------------------|---|
| 1 Name .....               | 1 |
| 2 Commencement .....       | 1 |
| 3 Authority .....          | 1 |
| 4 Application .....        | 1 |
| 5 Purpose.....             | 1 |
| 6 Period of operation..... | 1 |
| 7 Lump sum payment.....    | 1 |



## 1 Name

This determination is the *Public Service (Subsection 24(1)—Inspector-General of Taxation and Taxation Ombudsman Non-SES Employees) Determination 2023*.

## 2 Commencement

This determination commences on the date it is signed.

## 3 Authority

This determination is made under subsection 24(1) of the *Public Service Act 1999*.

## 4 Application

This determination applies to non-SES employees employed in the Inspector-General of Taxation and Taxation Ombudsman under the *Public Service Act 1999* who are covered by the *Inspector-General of Taxation Enterprise Agreement 2018-2021*.

## 5 Purpose

The purpose of this determination is to provide a lump sum payment to employees.

## 6 Period of operation

This Determination is in force for the period:

- (a) beginning at the start of the day this Determination commences; and
- (b) ending at the earlier of the following:
  - (i) the start of the day that an enterprise agreement made in accordance with the *Fair Work Act 2009* that covers the employees and replaces the *Inspector-General of Taxation Enterprise Agreement 2018-2021* commences operation;
  - (ii) the start of the day that another determination under subsection 24(1) of the *Public Service Act 1999* that applies to the employees and expressly revokes this Determination comes into force.

## 7 Lump sum payment

- (1) Employees will receive a one-off lump sum payment on the first pay date on or after 22 January 2024 equal to 0.68 per cent of the employee's annual base salary on 8 January 2024. Subject to paragraph 7(3), employees will not be entitled to a lump sum payment if the employee is, on 8 January 2024:
  - (a) on leave without pay;
  - (b) absent from work without pay; or
  - (c) receiving workers' compensation payments under the *Safety, Rehabilitation and Compensation Act 1988*.
- (2) The payment in (1) is to be calculated:
  - (a) for part-time employees, pro-rated based on their agreed part-time hours as at 8 January 2024 subject to (3);
  - (b) for casual employees, based on their average weekly hours worked as a proportion of the full-time equivalent weekly hours. The weekly hours

will be averaged over the 12 month period immediately prior to 8 January 2024, or over the employee's period of employment where that period is less than 12 months. A casual employee's base salary for this purpose includes casual loading.

- (3) If the Agency Head considers that the lump sum payment does not appropriately reflect the additional pay an employee would have received between the date the employee's scheduled pay increase would have taken effect and the first pay period after 1 March 2024, the Agency Head may determine that the payment is pro-rated based on different agreed hours. This includes, but is not limited to, the following circumstances:
- (a) where an employee is not otherwise entitled to a payment under paragraph 7(1); and
  - (b) where an employee's full-time or agreed part-time hours at 8 January 2024 is not reflective of their regular or average agreed hours in the 12 month period immediately prior to 8 January 2024.