

DECISION

Fair Work Act 2009
s.185—Enterprise agreement



Commonwealth of Australia, as represented by the Inspector-General of Taxation
(AG2024/703)

INSPECTOR-GENERAL OF TAXATION ENTERPRISE AGREEMENT 2024-2027

Commonwealth employment

DEPUTY PRESIDENT COLMAN

MELBOURNE, 21 MARCH 2024

Application for approval of the Inspector-General of Taxation Enterprise Agreement 2024-2027

[1] The Commonwealth of Australia, as represented by the Inspector-General of Taxation, has applied under s 185 of the *Fair Work Act 2009* (the Act) for approval of an enterprise agreement, the *Inspector-General of Taxation Enterprise Agreement 2024-2027* (the Agreement).

[2] I am satisfied that the requirements of ss 186, 187 and 188 have been met. In particular, I am satisfied that the Agreement passes the 'better off overall test'. The Agreement provides numerous terms of employment that are more beneficial to employees than those in the relevant award, including substantially higher salaries and employer superannuation contributions, and enhanced entitlements to leave. These terms comfortably outweigh the few terms which, in certain respects, are less beneficial than those in the award. In my view each award covered employee and each reasonably foreseeable employee will be better off overall under the Agreement.

[3] The Community and Public Sector Union (CPSU) has given notice under s 183 that it wants the Agreement to cover it. As required by s 201(2), I note that the Agreement covers the CPSU.

[4] The Agreement was approved on 21 March 2024 and will operate from 28 March 2024.



DEPUTY PRESIDENT

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Inspector-General of Taxation Enterprise Agreement 2024- 2027

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Section 1: Technical matters

Title

1. This agreement will be known as the *Inspector-General of Taxation Enterprise Agreement 2024-2027*.

Parties to the agreement

2. This agreement covers:
 - 2.1. the Agency, for and on behalf of the Commonwealth of Australia as the employer;
 - 2.2. all employees in the Agency employed under the *Public Service Act 1999* (PS Act) other than Senior Executive Service employees or equivalent; and
 - 2.3. subject to notice being given in accordance with section 183 of the FW Act, and the following employee organisation which was a bargaining representative for this agreement:
 - a. the Community and Public Service Union (PSU Group).

Operation of the agreement

3. This agreement will commence operation seven days after approval by the Fair Work Commission.
4. This agreement will nominally expire on 28 February 2027.

Delegations

5. The Agency Head may delegate to or authorise any person to perform any or all of the Agency Head's powers or functions under this agreement, including the power of delegation, and may do so subject to conditions.

National Employment Standards (NES) precedence

6. The terms of this agreement are intended to apply in a manner that does not derogate from the NES. The NES will continue to apply to the extent that any term of this agreement is detrimental to an employee of the Agency in any respect when compared with the NES.

Closed comprehensive agreement

7. This agreement states the terms and conditions of employment of employees covered by this agreement, other than terms and conditions applying under relevant Commonwealth laws.
8. This agreement will be supported by policies and guidelines, as implemented and varied from time to time.

9. Policies and guidelines are not incorporated into and do not form part of this agreement. To the extent that there is any inconsistency between policies and guidelines and the terms of this agreement, the terms of this agreement will prevail.

Individual flexibility arrangements

10. The Agency and an employee covered by this agreement may agree to make an individual flexibility arrangement to vary the effect of terms of the agreement if:
 - 10.1. the agreement deals with one or more of the following matters:
 - a. arrangements about when work is performed;
 - b. overtime rates;
 - c. penalty rates;
 - d. allowances;
 - e. remuneration; and
 - f. leave and leave loading; and
 - 10.2. the arrangement meets the genuine needs of the Agency and employee in relation to one or more of the matters mentioned in clause 10.1; and
 - 10.3. the arrangement is genuinely agreed to by the Agency and employee.
11. The Agency must ensure that the terms of the individual flexibility arrangement:
 - 11.1. are about permitted matters under section 172 of the FW Act;
 - 11.2. are not unlawful terms under section 194 of the FW Act; and
 - 11.3. result in the employee being better off overall than the employee would be if no arrangement was made.
12. The Agency must ensure that the individual flexibility arrangement:
 - 12.1. is in writing;
 - 12.2. includes the name of the Agency and employee;
 - 12.3. is signed by the Agency and employee and, if the employee is under 18 years of age, signed by a parent or guardian of the employee; and
 - 12.4. includes details of:
 - a. the terms of the enterprise agreement that will be varied by the arrangement;
 - b. how the arrangement will vary the effect of the terms;
 - c. how the employee will be better off overall in relation to the terms and conditions of their employment as a result of the arrangement; and
 - 12.5. states the day on which the arrangement commences.

13. The Agency must give the employee a copy of the individual flexibility arrangement within 14 days after it is agreed to.
14. The Agency or employee may terminate the individual flexibility arrangement:
 - 14.1. by giving no more than 28 days written notice to the other party to the arrangement;
or
 - 14.2. if the Agency and employee agree in writing – at any time.
15. The Agency and employee are to review the individual flexibility arrangement at least every 12 months.

Definitions

16. The following definitions apply to this agreement:

Allowances and Reimbursement Guidelines means the guidelines setting out the Agency's approach to the management of allowances and reimbursements. The guidelines are located on the Agency's SharePoint Policy, Plans and Procedures page.

APS agency means an agency whose employees are employed under the PS Act, including an agency as defined in section 7 of the PS Act whose employees are employed under that Act.

APS consultative committee means the committee established by the APS Commissioner to consider matters pertaining to the (APS) employment relationship and of interest to the APS as a whole.

Agency means the Statutory Agency as defined in section 36 of the *Inspector-General of Taxation Act 2003*.

Agency Head means the person appointed under section 28 or 29 of the *Inspector-General of Taxation 2003*, or the Agency Head's delegate.

Agreement means the *Inspector-General of Taxation Enterprise Agreement 2024-2027*.

APS means the Australian Public Service.

Australian Defence Force Cadets means the Australian Navy Cadets, Australian Army Cadets, or the Australian Air Force Cadets.

Bandwidth means the span of hours during which an employee can perform ordinary hours.

Broadband refers to the allocation of more than one approved classification by the Agency Head to a group of duties involving work value applying to more than one classification under sub-rule 9(4) of the *Public Service Classification Rules 2000*. A broadband encompasses the full range of work value of the classifications contained within it.

Casual employee (irregular or intermittent employee) means an employee engaged under section 22(2)(c) of the PS Act who:

- a. is a casual employee as defined by the FW Act; and
- b. works on an irregular or intermittent basis.

Classification or **classification level** means the approved classifications as set out in rule 5 of the *Public Service Classification Rules 2000*.

Child means a biological child, adopted child, foster child, stepchild, or ward.

De facto partner means a person who, regardless of gender, is living in a common household with the employee in a bona fide, domestic, interdependent partnership, although not legally married to the employee. This includes a former de facto partner.

Delegate means someone to whom a power or function has been delegated.

Dependant means the employee's spouse or de facto partner, a child, parent or aged relative of the employee or the employee's spouse or de facto partner, who ordinarily lives with the employee and who is substantially dependent on the employee. Dependant also includes a child of the employee who does not ordinarily live with the employee but for whom the employee provides substantial financial support.

Employee means an employee of the Commonwealth engaged under section 22(2) of the *Public Service Act 1999* who is covered by this agreement (whether full-time, part time or casual, ongoing or non-ongoing).

Employee representative means a person (whether an employee or not) elected or chosen by an employee, or elected or chosen by a group of employees in a workplace, to represent the individual and/or collective views of those employees in relation to a matter under this agreement.

Executive Committee, in respect of remuneration decisions, has the meaning given in the Remuneration Guidelines.

Family means:

- a. a spouse, former spouse, de facto partner or former de facto partner of the employee;
- b. a child, parent, grandparent, grandchild, or sibling of the employee;
- c. a child, parent, grandparent, grandchild, or sibling of a spouse, former spouse, de facto partner or former de facto partner of the employee;
- d. a member of the employee's household; or
- e. a person with whom the employee has a relationship of traditional kinship where there is a relationship or obligation, under customs and traditions of the community or group to which the employee belongs.

Family and domestic violence has the same meaning as in section 106B(2) of the FW Act.

Flexible Remuneration Packaging Guidelines means the guidelines that set out the Agency's approach to flexible remuneration packaging. The guidelines are located on the Agency's Policy, Plans and Procedures page.

Full-time employee means an employee employed to work an average of 37 hours and 30 minutes per week in accordance with this agreement.

FW Act means the *Fair Work Act 2009* as amended from time to time.

Leave Guidelines, means the guidelines setting out the Agency's approach to the management of leave entitlements. The guidelines are located on the Agency's SharePoint Policy, Plans and Procedures page.

Manager means an employee's direct manager who is usually the person to whom an employee reports to on a day-to-day basis for work related matters, and may include a person referred to as a supervisor.

ML Act means the *Maternity Leave (Commonwealth Employees) Act 1973* as amended from time to time and any successor legislation.

Non-ongoing employee means an employee engaged under section 22(2)(b) of the PS Act for a specified term or for the duration of a specified task, and consistent with the FW Act.

NES means the National Employment Standards at Part 2-2 of the FW Act.

Ongoing employee means an employee engaged under section 22(2)(a) of the PS Act.

Ordinary hours, duty or work means an employee's usual hours worked in accordance with this agreement and does not include additional hours.

Parliamentary service means employment under the *Parliamentary Service Act 1999*.

Partner means a spouse (including a former spouse) or de facto partner (including a former de facto partner).

Part-time employee means an employee whose ordinary hours are less than 37 hours and 30 minutes per week in accordance with this agreement.

Performance Development System Guidelines (or PDS Guidelines) means the guidelines relating to the Agency's Performance Development System. The policy is located on the Agency's SharePoint Policies, Plans and Procedures page.

Performance Development System Policy (or PDS Policy) means the policy relating to the Agency's Performance Development System. The policy is located on the Agency's SharePoint Policies, Plans and Procedures page.

Primary caregiver for the purposes of the parental leave clause means a pregnant employee with an entitlement under the ML Act, or an employee other than a casual employee who has primary care responsibility for a child who is born to them or who is adopted or in long-term foster care as per the clauses on adoption and long-term foster care in this agreement.

PS Act means the *Public Service Act 1999* as amended from time to time.

Relevant employee means an affected employee.

Remuneration Committee has the meaning given in the Remuneration Guidelines.

Remuneration Guidelines means the guidelines concerning decisions in relation to remuneration. The guidelines are located on the Agency's Policy, Plans and Procedures page.

Secondary caregiver for the purposes of the parental leave clause means an employee, other than a pregnant employee or casual employee, who has secondary care responsibility for a child who is born to them, or for a child who is adopted or in long-term foster care as per the clauses on adoption and long-term foster care in this agreement.

Usual location of work

17. The employee's standard place of work will be the designated office location identified in the employee's letter of offer or other engagement documentation. If no designated office location was specified on engagement, the Agency Head may specify a designated office location by advising the employee in writing.
18. The Agency and employee may agree to vary the employee's designated office location on a temporary or permanent basis.

Section 2: Remuneration

Salary

19. Salary rates will be as set out in Attachment A – Base salaries of this agreement.
 - 19.1. The base salary rates in Attachment A include the following increases:
 - a. 4.0 per cent from the first full pay period on or after 1 March 2024 (the 14 March 2024);
 - b. 3.8 per cent from the first full pay period on or after 1 March 2025 (the 13 March 2025); and
 - c. 3.4 per cent from the first full pay period on or after 1 March 2026 (the 12 March 2026).
 - 19.2. In recognition of a common alignment date of the first full pay period on or after 1 March each year, the base salary rates in Attachment A – Base salaries were calculated based on base salary rates as at 31 August 2023.

Payment of salary

20. Employees will be paid fortnightly in arrears by electronic funds transfer into a financial institution account of the employee's choice, based on their annual salary using the following formula:

$$\text{Fortnightly salary} = \frac{\text{Annual salary} \times 12}{313}$$

Note: This formula is designed to achieve a consistent fortnightly pay rate without significant variability year-to-year. It reflects that the calendar year is not neatly divisible into 26 fortnightly periods. There are 313 fortnightly pay cycles within a 12-year period.

Salary setting

21. Where an employee is engaged, moves to or is promoted in the Agency, the employee's salary will be paid at the minimum of the salary range of the relevant classification, unless the Agency Head determines a higher salary within the relevant salary range under these provisions.
22. The Agency Head may determine the payment of salary at a higher value within the relevant salary range of the relevant classification and the date of effect at any time.
23. In determining a salary under these provisions, the Agency Head will have regard to relevant factors including the employee's experience, qualifications and skills.
24. Where an employee commences ongoing employment in the Agency immediately following a period of non-ongoing employment in the Agency for a specified term or task, the Agency Head will determine the employee's salary within the relevant salary range of the relevant

classification which recognises the employee's prior service as a non-ongoing employee in the Agency.

25. Where an employee commences ongoing employment in the agency immediately following a period of casual employment in the Agency, the Agency Head will determine the employee's salary within the relevant salary range of the relevant classification which recognises the employee's prior service as a casual employee in the Agency.
26. Where an APS employee moves to the Agency at level from another APS agency, and their salary is above the maximum of the salary range for their classification, the Agency Head will maintain the employee's salary at that level, until it is absorbed into the salary range for that classification.
27. Where the Agency Head determines that an employee's salary has been incorrectly set, the Agency Head may determine the correct salary and the date of effect.

Flexible remuneration packaging

28. All ongoing employees will have access to flexible remuneration packaging. Further information is contained in the Flexible Remuneration Packaging Guidelines.

Incremental advancement

29. With the exception of merit selection or as a result of sanctions following a breach of the APS Code of Conduct or redeployment in accordance with clause 408 of this Agreement (reduction in classification due to being excess to requirements), movements between base rates of salary shall be determined under the terms of the Performance Development System (PDS) or by a decision of the Remuneration Committee in accordance with the Remuneration Guidelines.
30. APS level employees will have two formal appraisals under the PDS each calendar year (in May and November).
31. Executive Level employees will have one formal appraisal (in May) and one informal appraisal (in November) under the PDS each calendar year.
32. To streamline and simplify the Agency's end of year financial and administrative requirements, salary recommendations resulting from formal performance appraisals will be effective from:
 - 32.1. 1 July following the completion of the May performance appraisal cycle; and
 - 32.2. 1 January following the completion of the November performance appraisal cycle.
33. The Agency Head may at any time, at his or her discretion, approve an increment advancement in accordance with clause 22.

Eligibility for incremental advancement

34. Subject to any other relevant matters under the PDS, an employee is eligible for incremental salary advancement if they:

- 34.1. receive a satisfactory performance rating during the employee's most recent performance review; and
- 34.2. have 6 months of aggregate eligible service in the agency at or above the relevant classification level during the most recent annual performance management cycle. If an employee has less than 6 months of aggregate eligible service, the Agency Head may exercise their discretion to determine a higher salary under the salary setting clause in the agency's agreement.

Eligible service for incremental advancement

35. Eligible service for salary progression will include:
 - 35.1. periods of paid leave and unpaid parental leave;
 - 35.2. periods of unpaid leave that count as service; and
 - 35.3. service while employed on a non-ongoing basis.
36. During a period of unpaid parental leave employees will be eligible to advance a maximum of one increment, regardless of the length of unpaid parental leave.

Employees acting at a higher classification

37. Employees who are acting at a higher classification, and satisfy other eligibility criteria, will be eligible for salary progression at both their substantive and acting classifications.
38. Salary progression while acting at a higher classification, will be retained for future acting duties at, or promotion to, that classification regardless of elapsed time.

Casual employees

39. Casual employees will not be eligible for incremental advancement.

Superannuation

40. The Agency will make compulsory employer contributions as required by the applicable legislation and fund requirements.
41. Employer superannuation contributions will be paid on behalf of employees during periods of paid leave that count as service.
42. The Agency will make employer superannuation contributions to any eligible superannuation fund, provided that it accepts payment by fortnightly electronic funds transfer (EFT) using a file generated by the Agency's payroll system.

Method for calculating superannuation salary

43. The Agency will provide an employer contribution of 15.4 per cent of the employee's Fortnightly Contribution Salary (FCS) for employees in the Public Sector Superannuation

Accumulation Plan (PSSap) and Ordinary Time Earnings (OTE) for employees in other accumulation funds.

44. Employer contributions will be made for all employees covered by this agreement.
45. Employer contributions will not be reduced by any other contributions made through salary sacrifice arrangements.

Payment during unpaid parental leave

46. Employer contributions will be paid on periods of unpaid parental leave in accordance with the requirements of the PSSap fund where the employee is a member of the PSSap.

Overpayments

47. An overpayment occurs if the Agency Head (or the Agency or another entity on behalf of the Agency) provides an employee with an amount of money to which the employee was not entitled (including but not limited to salary, entitlements, allowances, travel payment and/or other amount payable under this agreement).
48. Where the Agency Head considers that an overpayment has occurred, the Agency Head will provide the employee with notice in writing. The notice will provide details of the overpayment.
49. If an employee disagrees that there has been an overpayment including the amount of the overpayment, they will advise the Agency Head in writing within 28 calendar days of receiving the notice. In this event, no further action will be taken until the employee's response has been reviewed.
50. If after considering the employee's response (if any), the Agency Head confirms that an overpayment has occurred, the overpayment will be treated as a debt to the Commonwealth that must be repaid to the agency in full by the employee.
51. The Agency Head and the employee will discuss a suitable recovery arrangement. A recovery arrangement will take into account the nature and amount of the debt, the employee's circumstances and any potential hardship to the employee. The arrangement will be documented in writing.
52. The Agency and employee may agree to make a deduction from final monies where there is an outstanding payment upon cessation of employment.
53. Interest will not be charged on overpayments.
54. Nothing in clauses 42 to 48 prevents:
 - 54.1. the Agency from pursuing recovery of the debt in accordance with an Accountable Authority Instruction issued under the *Public Governance, Performance and Accountability Act 2013*;
 - 54.2. the Agency from pursuing recovery of the debt through other available legal avenues;
or

- 54.3. the employee or the Agency from seeking approval to waive the debt under the *Public Governance, Performance and Accountability Act 2013*.

Supported wage system

55. An employee can get a percentage of the relevant pay rate for their classification in line with their assessed capacity to do the work if they:
 - 55.1. have a disability;
 - 55.2. meet the criteria for a Disability Support Pension; and
 - 55.3. are unable to perform duties to the capacity required.
56. Specific conditions relating to the supported wage system are detailed in Attachment B – Supported Wage System.

Section 3: Allowances and reimbursements

Higher duties allowance

57. Where a role needs to be filled for 2 or more working weeks, higher duties allowance will be paid to any employee temporarily occupying the role acting at a classification level higher than their substantive classification level.
58. Higher duties allowance will be equal to the difference between the employee's current salary and the salary that would be payable if they were promoted to the higher classification level, or a higher amount determined by the Agency Head.
59. Where an employee is found to be eligible for salary progression at their acting classification level they will receive an appropriate increase in the rate of higher duties allowance. The employee's salary level will be retained for all future periods of acting regardless of elapsed time.
60. Where an employee is assigned only part of the higher duties, the Agency Head will determine the amount of allowance payable.
61. Higher duties allowance will be payable while an employee is acting at a higher classification level as part of a job sharing arrangement where the duration of the arrangement is at least 2 working weeks.
62. The Agency Head may shorten the qualifying period for higher duties allowance on a case-by-case basis.

Travel allowance

63. An employee who undertakes travel on official business and is required to be away from home overnight will be paid an allowance for meals and incidental expenses. An allowance for accommodation will be paid where there are reasonable and actual costs involved. Wherever possible the Agency will prepay accommodation costs.
64. In some circumstances, an allowance will be payable for travel that does not involve an overnight absence.
65. This allowance will be increased on 1 July 2025 and 1 July 2026 in line with the All Groups Consumer Price Index figure from the March 2025 quarter and the March 2026 quarter, respectively.

Overtime meal allowance

66. An employee who is required by the Agency Head to work overtime and takes a meal break during the overtime (within meal break periods) will be paid a meal allowance, in addition to any entitled overtime. An employee is not eligible for the overtime meal allowance where the Agency provides the employee with a meal.

67. This allowance will be increased on 1 July 2025 and 1 July 2026 in line with the All Groups Consumer Price Index figure from the March 2025 quarter and the March 2026 quarter, respectively.

Restriction allowance

68. The Agency Head may direct an employee to be contactable and to be available to perform extra duty outside of the bandwidth, subject to payment of an allowance. The rate of payment will be 7.5 per cent of the employee’s hourly rate of salary for each restricted hour on Monday to Friday, 10 per cent of the employee’s hourly rate of salary for each restricted hour on Saturday and Sunday, and 15 per cent of the employee’s hourly rate of salary for each restricted hour on public holidays.

Note: The Agency Head and employee may agree to vary the bandwidth under clause 161.

Establishment allowance — graduate recruitment

69. Employees who are recruited to the Agency as a result of a graduate recruitment campaign may be entitled to an establishment allowance in the form of a single lump sum payment to cover relocation costs incurred in the graduate’s commencement at the Agency.

Workplace responsibility allowances

70. A workplace responsibility allowance will be paid where an Agency has appointed or elected an employee to one of the following roles:
- 70.1. First Aid Officer;
 - 70.2. Health and Safety Representative;
 - 70.3. Emergency Warden;
 - 70.4. Harassment Contact Officer; and
 - 70.5. Mental Health First Aid Officer.
71. An employee is not to receive more than one workplace responsibility allowance unless approved by the Agency Head due to operational requirements.
72. The rate will be:

Rate from commencement of the agreement	Rate from 13 March 2025	Rate from 12 March 2026
\$30.51 per fortnight	\$31.67 per fortnight	\$32.75 per fortnight

73. As a salary-related allowance, this value will continue to be increased in line with headline wage increases.
74. The full allowance is payable regardless of flexible work and part-time arrangements.

75. An employee’s physical availability to undertake the role will be considered by agencies when appointing and reappointing employees to these roles. This is noting that not all workplace responsibility roles will necessarily require a physical presence in the workplace for the role to be successfully undertaken, such as Harassment Contact Officers, Mental First Aid Officers and Health and Safety Representatives depending on work group arrangements.
76. Casual employees who are eligible to receive a workplace responsibility allowance will be paid the full amount, as varied from time to time provided they engage in work during any given pay cycle, irrespective of the frequency and duration of the work undertaken.

Community language allowance

77. A community language allowance will be paid where the Agency Head determines that an employee is regularly required to use their ability to communicate in Braille or a language other than English (including First Nations languages and AUSLAN) in the course of their work, and the employee meets the required level of competency set by the Agency Head. Further information is included in policy.
78. The allowance is paid in accordance with the employee’s level of competency:

Rate	Standard	Rate from commencement of the agreement	Rate from 13 March 2025	Rate from 12 March 2026
1	An employee who has adequate language skills, as determined by an individual or body approved by the Agency Head, for simple communication.	\$1,435 per annum	\$1,490 per annum	\$1,541 per annum
2	An employee who is certified by the National Accreditation Authority for Translators and Interpreters (NAATI) as a Translator or Interpreter at any level; or is assessed to be at the equivalent level by an individual or body approved by the Agency Head.	\$2,870 per annum	\$2,979 per annum	\$3,080 per annum

79. The allowance is calculated annually and paid fortnightly.
80. The full allowance is payable regardless of flexible work and part-time arrangements.
81. The allowance is payable during periods of paid leave.
82. The allowance counts as salary for superannuation purposes and for calculating retirement and redundancy entitlements.

Lifestyle contribution

83. In recognition of the benefit to the Agency of employees undertaking initiatives of their own, each eligible ongoing employee may apply for a single payment of \$600 each calendar year to contribute towards maintaining a healthy lifestyle. This contribution will be increased on 1 July 2025 and 1 July 2026 in line with the All Groups Consumer Price Index figure from the March 2025 quarter and March 2026 quarter, respectively. Further information on payment of the lifestyle contribution can be found in the Allowances and Reimbursement Guidelines.
84. In the calendar year that this agreement commences, an employee is not eligible for the lifestyle contribution if in the same calendar year the employee received the lifestyle contribution in clause 6.8 of the *Inspector-General of Taxation Enterprise Agreement 2018-2021*.

Family responsibilities

85. Where employees may be called upon to respond to an unexpected workplace demand, the Agency Head may approve reimbursement of reasonable expenses arising from additional family care arrangements made necessary where an employee is required to travel away from their usual location of work for business purposes or is directed to work outside their ordinary hours, duties or work. Wherever possible, employees should alert the Agency Head when that situation might arise.

Loss, damage and indemnity

86. The Agency Head may approve reimbursement to an employee for loss or damage to clothing or personal effects, which occurred in the course of the employee's work. Further information is available in the Allowances and Reimbursement Guidelines.

Relocation expenses on engagement or reassignment of duties

87. The Agency Head may approve financial assistance to existing or prospective employees to assist with relocation and removal expenses where an employee is relocating for work purposes. The employee will be notified of any assistance before they move locality. Further information on removal or relocation expenses can be found in the Allowances and Reimbursement Guidelines.

Overseas conditions of service

88. In determining the appropriate conditions and rates, the Agency may be guided by the conditions of service extended to employees of the Department of Foreign Affairs and Trade and material available from accredited providers, for employees on overseas posts and on short-term duty overseas.

Section 4: Classifications and broadbands

Classifications and broadbands used by the Agency

89. The Agency's APS classifications below Executive Levels 1 and 2 are broadbanded as follows:
 - 89.1. the Inspector-General of Taxation Broadband 1 — APS 1, APS 2, APS 3, APS 4; and
 - 89.2. the Inspector-General of Taxation Broadband 2 — APS 5, APS 6.
90. Movement within the broadbands will be determined through the PDS or merit selection exercise subject to work availability, sufficient skills and satisfactory performance.
91. Movement from Broadband 1 to Broadband 2, Broadband 2 to Executive Level 1, or Executive Level 1 to Executive Level 2 may occur only following a merit selection process.

Work Level Standards

92. The APS Work Level Standards continue to operate and describe the work at each of the classification levels in this agreement, consistent with the *Public Service Classification Rules 2000*, made in accordance with section 23 of the PS Act.

Section 5: Working hours and arrangements

Job security

Commitment to ongoing employment and rebuilding APS capacity

93. The APS is a career-based public service. In its engagement decisions, the Agency recognises that the usual basis for engagement is as an ongoing APS employee.

Reporting

94. Where a consultative committee is in place, the Agency will report to the Agency consultative committee on an annual basis, or more frequently if agreed, on the number, duration, classification and location of ongoing, non-ongoing and casual employees engaged by the Agency.

Pathways to permanency

95. The Agency and the APS will comply with the casual conversion provision(s) of the FW Act. In addition, the Agency recognises that a proactive approach, including regularly reviewing casual and non-ongoing arrangements, is both a fair and efficient approach to supporting ongoing employment as the usual form of employment.

Casual (irregular or intermittent) employment

96. A casual (irregular or intermittent) employee is defined in the definitions section.
97. A decision to expand the use of casual employees is subject to clauses 341 to 345 of this agreement.
98. The Agency will regularly review the working arrangements of casual employees to assess if they are genuinely performing irregular or intermittent duties, and report de-identified outcomes to the consultative committee, where one is in place.
99. Remuneration for casual employees is on an hourly basis. A casual employee will receive a 25 per cent loading on the base hourly rate of their classification as set out in this agreement.
100. The casual loading is paid in lieu of payment for public holidays not worked, notice of termination of employment, redundancy benefits and all paid leave entitlements, other than leave required by legislation including long service leave in accordance with the *Long Service Leave (Commonwealth Employees) Act 1976* and leave for family and domestic violence support.
101. A casual employee will be engaged for a minimum of 3 hours per engagement or shall be paid for a minimum of 3 hours at the appropriate casual rate.
102. A casual employee who is eligible for a Workplace Responsibility Allowance will be paid the full amount.

Non-ongoing employment

103. A non-ongoing employee is defined in the definitions section.
104. Non-ongoing employees will generally have the same terms and conditions of employment as ongoing employees under this agreement's terms, except:
 - 104.1. personal/carer's leave accrual at clause 191;
 - 104.2. redundancy provisions at clause 388, subject to clause 105
 - 104.3. flexible remuneration packaging at clause 27; and
105. If the non-ongoing employee's contract is not permitted by section 333E of the FW Act, then the redundancy provisions at clause 388 will apply.
106. If the redundancy provisions apply to an employee under clause 105, the agency must adhere to the consultation requirements at clause 341 to 345, and process for managing redeployment, retraining and redundancy at clause 390.

Working hours

Full-time employees

107. The ordinary hours of work for a full-time employee are 37.5 hours each week, which translates to a standard day of 7 hours and 30 minutes from Monday to Friday, within a bandwidth from 7 am to 7 pm.

Note: The Agency Head and employee may agree to vary the bandwidth under clause 161.
108. Using flexible working hours, employees are not expected to work more than 10 hours in any given day. Overtime (or, where agreed, time off in lieu of overtime for those who are entitled to overtime) will be paid for hours required by the Agency Head to be worked outside the bandwidth or for work in excess of 10 hours on any one day, in accordance with clause 124.
109. For this Agreement, a standard day for the purposes of leave, attendance (including flextime) and payment of salary shall constitute the hours 8:30 am to 12:30 pm and 1:30 pm to 5:00 pm.
110. For the purposes of section 62 of the FW Act (maximum weekly hours), the parties agree that the averaging periods will be successive 26 week periods beginning on the day this Agreement comes into operation.

Part-time employees

111. Any employee who has an agreement with the Agency Head to work fewer hours than the standard week of 37.5 hours is a part-time employee.
112. The terms and conditions of employment of a part-time employee shall be, unless otherwise provided for in this Agreement, those of full-time employees but reduced on a pro-rata basis (where appropriate) for the number of hours worked.

113. An employee may return to full-time arrangements with the agreement of the Agency Head. At the expiry of the part-time arrangement an employee has the right to revert to full-time work.

114. Agreed part-time hours will be within the 7 am to 7 pm bandwidth.

Note: The Agency Head and employee may agree to vary the bandwidth under clause 161.

Flex for APS 1-6 classifications

115. Employees at or below the APS 6 level are entitled to access flextime. Further information can be found in the policy relating to flextime.

116. Flextime arrangements include the following features:

116.1. an employee may carry over a maximum of 37.5 hours as a flex credit or up to 10 hours as a flex debit into the next settlement period.

116.2. a settlement period is a four week period.

116.3. an employee may take up to five days as flextime in any one settlement period, subject to operational requirements.

Executive Level Time Off in Lieu (EL TOIL)

117. Executive level (EL) employees are sometimes required to work reasonable additional hours. Consistent with the NES, employees may refuse to work unreasonable additional hours.

118. EL employees seeking to access time off in lieu (TOIL) are required to keep records of their working hours using a method determined by the Agency.

119. The Agency Head is to grant TOIL in recognition of reasonable additional hours worked. TOIL granted to employees can be taken as whole or part days.

120. The working arrangements for an EL employee should be agreed through discussion between the Agency Head and the EL employee. The discussion should include consideration of the work requirements that will safely get the job done and reasonably allow the employee to balance their work and personal life.

121. An EL employee's working arrangements and actual hours worked should be discussed on at least a quarterly basis between the EL employee and the Agency Head.

122. The pattern of hours is to be flexible enough to accommodate short-term peaks and troughs in workload, and include expected reasonable additional hours. The agreed pattern of hours is to be recorded.

123. Requests from EL employees to access flexible time off which are consistent with their agreed working arrangements are to be supported, subject to operational requirements.

Overtime

APS level employees: overtime and time off in lieu

124. Overtime is payable to employees at or below APS 6 level.
125. Overtime will be paid at the appropriate penalty rate as prescribed in clause 127 for hours worked outside the bandwidth or in excess of 10 hours on any one day, with the approval of the Agency Head.
- Note: The Agency Head and employee may agree to vary the bandwidth under clause 161.*
126. For part-time employees at these levels, overtime is work performed at the direction of the Agency Head which is not continuous with the employee's agreed or specified hours or is beyond the total hours of work specified for the employee.
127. For an employee eligible to receive overtime payments, overtime hours worked will be paid at the following penalty rates:
- 127.1. overtime worked Monday to Saturday will be paid at the rate of time and a quarter for the first three hours each day and time and a half thereafter.
- 127.2. overtime worked on Sunday will be paid at the rate of time and a half. Emergency duty, where no notice is given to the employee prior to ceasing ordinary duty, will also be paid at the rate of time and a half.
- 127.3. overtime worked on a public holiday will be paid at the rate of double time.
128. Where overtime is continuous with ordinary duty, overtime payments will be made for hours actually worked (that is, there will be no minimum period for which overtime will be paid). Where overtime is not continuous, or where overtime constitutes emergency duty, payment for each separate overtime attendance will be for a minimum of two hours.
129. Where an employee is directed to work outside the bandwidth by the Agency Head, the employee will be entitled to an eight hour break plus reasonable travelling time before commencing work again. If the break occurs during ordinary hours, then the employee will receive their normal salary during that period.
130. Clause 129 does not apply to an employee who is directed to work outside the bandwidth for a period of two hours or less and the period of work commences no earlier than two hours before the beginning of the bandwidth.
131. Where a break as described in clause 129 is not possible due to operational requirements as approved by the Agency Head, the employee will be paid for subsequent periods of work at the rate of time and a half of the employee's salary until the employee has taken an eight hour break.
132. Where agreed with the Agency Head, employees may take time off in lieu of overtime at the appropriate penalty rate specified in clause 127.
133. Where time off in lieu of payment of overtime has been agreed, but the employee has not been granted that time off within four weeks or another agreed period due to operational requirements, the employee may elect to receive payment of the original entitlement.

Flexible working arrangements (including work from home)

134. The Agency, employees and their union recognise:
 - 134.1. the importance of an appropriate balance between employees' personal and working lives, and the role flexible working arrangements can play in helping to achieve this balance;
 - 134.2. access to flexible work can support strategies to improve diversity in employment and leadership in the APS;
 - 134.3. access to flexible work supports APS capability, and can assist in attracting and retaining the employees needed to deliver for the Australian community, including employees located at a wider range of locations;
 - 134.4. that flexibility applies to all roles in the Agency, and different types of flexible working arrangements may be suitable for different types of roles or circumstances; and
 - 134.5. requests for flexible working arrangements are to be considered on a case-by-case basis, with a bias towards approving requests.
135. The Agency is committed to engaging with employees and their union to build a culture that supports flexible working arrangements across the Agency at all levels. This may include developing and implementing strategies through an Agency consultative committee.
136. Flexible working arrangements include, but are not limited to, changes in hours of work, changes in patterns of work and changes in location of work.

Requesting formal flexible working arrangements

137. The following provisions do not diminish an employee's entitlement under the NES.
138. An employee may make a request for a formal flexible working arrangement.
139. The request must:
 - 139.1. be in writing;
 - 139.2. set out details of the change sought (including the type of arrangement sought and the proposed period the arrangement will operate for); and
 - 139.3. set out the reasons for the change, noting the reasons for the change may relate to the circumstances set out at section 65(1A) of the FW Act.
140. The Agency Head must provide a written response to a request within 21 days of receiving the request.
141. The response must:
 - 141.1. state that the Agency Head approves the request and provide the relevant detail in clause 142; or
 - 141.2. if following discussion between the Agency and the employee, the agency and the employee agree to a change to the employee's working arrangements that differs from that set out in the request – set out the agreed change; or

- 141.3. state that the Agency Head refuses the request and include the following matters:
 - a. details of the reasons for the refusal; and
 - b. set out the Agency's particular business grounds for refusing the request, explain how those grounds apply to the request; and
 - c. either:
 - i. set out the changes (other than the requested change) in the employee's working arrangements that would accommodate, to any extent, the employee's circumstances outlined in the request and that the agency would be willing to make; or
 - ii. state that there are no such changes; and
 - d. state that a decision to refuse the request, or failure to provide a written response within 21 days is subject to the dispute resolution procedures of the enterprise agreement, and if the employee is an eligible employee under the FW Act, the dispute resolution procedures outlined in sections 65B and 65C of the FW Act.
142. Where the Agency Head approves the request this will form an arrangement between the Agency and the employee. Each arrangement must be in writing and set out:
 - 142.1. any security and work health and safety requirements;
 - 142.2. a review date (subject to clause 146); and
 - 142.3. the cost of establishment (if any).
143. The Agency Head may refuse to approve the request only if:
 - 143.1. the Agency has discussed the request with the employee; and
 - 143.2. the Agency has genuinely tried to reach an agreement with the employee about making changes to the employee's working arrangements to accommodate the employee's circumstances (subject to any reasonable business grounds for refusal); and
 - 143.3. the Agency and the employee have not reached such an agreement; and
 - 143.4. the Agency has had regard to the consequences of the refusal for the employee; and
 - 143.5. the refusal is on reasonable business grounds.
144. Reasonable business grounds include, but are not limited to:
 - 144.1. the new working arrangements requested would be too costly for the Agency;
 - 144.2. there is no capacity to change the working arrangements of other employees to accommodate the new working arrangements requested;
 - 144.3. it would be impractical to change the working arrangements of other employees, or to recruit new employees, to accommodate the new working arrangements requested;

- 144.4. the new working arrangements requested would be likely to result in a significant loss in efficiency or productivity;
 - 144.5. the new working arrangements requested would be likely to have a significant negative impact on customer service; and
 - 144.6. it would not be possible to accommodate the working arrangements without significant changes to security requirements, or where work health and safety risks cannot be mitigated.
145. For First Nations employees, the Agency must consider connection to country and cultural obligations in responding to requests for altering the location of work.
146. Approved flexible working arrangements will be reviewed by the Agency and the employee after 12 months, or a shorter period, if agreed by the employee. This is to ensure the effectiveness of the arrangement.

Varying, pausing or terminating flexible working arrangements

147. An employee may request to vary an approved flexible working arrangement in accordance with clause 139. An employee may request to pause or terminate an approved flexible working arrangement.
148. The Agency Head may vary, pause or terminate an approved flexible working arrangement on reasonable business grounds, subject to clause 150.
149. The agency must provide reasonable notice if varying, pausing or terminating a flexible working arrangement without the agreement of the employee, having regard to the circumstances of the employee. Exceptions to this requirement are urgent and critical operational circumstances or an employee's demonstrated and repeated failure to comply with the agreed arrangements.
150. Prior to the Agency Head varying, pausing or terminating the arrangement under clause 148, the Agency must have:
- 150.1. discussed with the employee their intention to vary, pause or terminate the arrangement with the employee;
 - 150.2. genuinely tried to reach an agreement with the employee about making changes to the employee's working arrangements to accommodate the employee's circumstances (subject to any reasonable business grounds for alteration);
 - 150.3. had regard to the consequences of the variation, pause or termination for the employee;
 - 150.4. ensured the variation, pause or termination is on reasonable business grounds; and
 - 150.5. informed the employee in writing of the variation, pause or termination to the approved flexible working arrangement, including details set out in clause 141.3.

Working from home

151. The Agency will not impose caps on groups of employees on the time that may be approved to work from home or remotely, with each request to be considered on its merits.
152. The Agency may provide equipment necessary for, or reimbursement, for all or part of the costs associated with establishing a working from home arrangement.
153. An employee working from home is covered by the same employment conditions as an employee working at an office site under this agreement.
154. The Agency will provide employees with guidance on working from home safely.
155. Employees will not be required by the Agency to work from home unless it is lawful and reasonable to do so. This may include where circumstances prevent attendance at an office during a pandemic or natural disaster. In these situations, the Agency will consider the circumstances of the employees and options to achieve work outcomes safely.

Ad-hoc arrangements

156. Employees may request ad-hoc flexible working arrangements. Ad-hoc arrangements are generally one-off or short-term arrangements for circumstances that are not ongoing.
157. Employees should, where practicable, make the request in writing and provide as much notice as possible.
158. Requests for ad-hoc arrangements are not subject to the request and approval processes detailed in clauses 137 to 146.
159. The Agency should consider ad-hoc requests on a case-by-case basis, with a bias to approving ad-hoc requests, having regard to the employee's circumstances and reasonable business grounds.
160. Where a regular pattern of requests for ad-hoc arrangements from an employee emerges, the Agency should consider whether it is appropriate to seek to formalise the arrangement with the employee.

Altering span of hours

161. An employee may request to work an alternative regular span of hours (bandwidth hours), provided the length of the bandwidth hours remains a minimum of 12 continuous hours.
162. If approved by the Agency Head, the bandwidth hours as varied will be taken to be the bandwidth for that employee for all purposes under this Agreement (including for the purposes of determining an employee's eligibility to receive overtime payments).
163. The Agency will not request or require that any employee alter their bandwidth hours under these provisions.

Part-time work

164. Employees engaged on a full-time basis will not be compelled to convert to part-time employment.
165. Employees engaged on a part-time basis will not be compelled to convert to full-time employment.

Christmas closedown

166. The Agency will close its normal operations from the close of business on the last working day before Christmas Day, with business resuming on the first working day after New Year's Day (Christmas closedown).
167. Employees will be provided with time off between Christmas and New Year's Day and will be paid in accordance with their ordinary hours of work. Where an employee is absent on long service leave, maternity and primary carer leave, or adoption and permanent foster care leave, payment for Christmas closedown will be in accordance with the entitlement for that form of leave (for example if on long service leave at half pay, payment is at half pay).
168. There will be no deduction of annual leave or personal leave credits for the Christmas closedown.
169. If an employee is directed to work on any of the working days during Christmas closedown, then the employee may elect to have their credit of annual leave increased by the equivalent period, or to receive the equivalent period as time off in lieu. In addition, employees who are directed to work on the first work day after the Boxing Day Public Holiday will be paid as if it were a public holiday.
170. A part-time employee as defined in clause 111 who would not usually work one or more of the working days between Christmas Day and New Year's Day will be granted a period of absence equal to 20 per cent of their weekly part-time hours for each of the days on which they would not usually work.
171. An absence under clause 167 will count as service for all purposes.

Public holidays

172. Employees are entitled to the following holidays each year as observed at their normal work location in accordance with the FW Act:
 - 172.1. 1 January (New Year's Day);
 - 172.2. 26 January (Australia Day);
 - 172.3. Good Friday and the following Monday;
 - 172.4. 25 April (Anzac Day);
 - 172.5. the King's birthday holiday (on the day on which it is celebrated in a State or Territory or a region of a State or Territory);

- 172.6. 25 December (Christmas Day);
- 172.7. 26 December (Boxing Day); and
- 172.8. any other day, or part day, declared or prescribed by or under a law of a State or Territory to be observed generally within the State or Territory, or a region of the State or Territory, as a public holiday, other than a day or part day, or a kind of day or part day, that is excluded by the *Fair Work Regulations 2009* from counting as a public holiday.
173. If a public holiday falls on a Saturday or Sunday, and if under a State or Territory law, a day or part day is substituted for one of the public holidays listed above, then the substituted day or part day is the public holiday.
174. The Agency Head and an employee may agree on the substitution of a day or part day that would otherwise be a public holiday, having regard to operational requirements.
175. The Agency Head and an employee may agree to substitute a cultural or religious day of significance to the employee for any day that is a prescribed holiday. If the employee cannot work on the prescribed holiday, the employee will be required to work make-up time at times to be agreed. This substitution does not impact or reduce an employee's entitlement to First Nations ceremonial leave, NAIDOC leave or cultural leave.
176. Where an employee substitutes a public holiday for another day, they will not be paid penalty rates for working their normal hours on the public holiday.
177. Where a public holiday falls during a period when an employee is absent on leave (other than annual leave, paid personal/carer's leave or defence service sick leave) there is no entitlement to receive payment as a public holiday. Payment for that day will be in accordance with the entitlement for that form of leave (e.g. if on long service leave on half pay, payment is at half pay.)
178. If under a law of a State or Territory every Sunday is declared or prescribed by or under that law to be a public holiday, there is no entitlement to receive payment as a public holiday if the employee would have worked, or does perform work, on that day. In these circumstances, payment will only be made at the public holiday rate if the employee performs work on that day, and the Sunday would otherwise be a public holiday under clause 172.
179. An employee, who is absent on a day or part day that is a public holiday in their normal work location, is entitled to be paid for the part or full day absence as if that day or part day was not a public holiday, except where that person would not normally have worked on that day.
180. Where a full-time employee, including but not limited to employees on compressed hours, has a regular planned day off which would fall on a public holiday, the Agency Head may allow the employee to change their planned day off so that it does not fall on a public holiday. If it is not possible to change their planned day off, the employee will be credited an equivalent amount of time to their regular hours for the day in flex credits or EL TOIL in recognition of their planned day off.

Section 6: Leave

Annual leave

181. Employees (other than casual employees) are entitled to 4 weeks (20 days) paid annual leave per year of service. Annual leave for part-time employees accrues on a pro-rata basis.
182. Annual leave is cumulative and accrues on a pro-rata basis.
183. Annual leave will be credited daily and will be available for use as it accrues.
184. Annual leave may be taken at half pay. When annual leave is taken at half pay, deductions from leave credits will be halved. However, unless approved by the Agency Head (or delegate), it may not be taken at half pay where the employee has an excess leave balance.
185. If an employee has a cumulative credit of more than 60 days of annual leave, the employee is to reach an agreement with the Agency Head on a reasonable time period for taking up to a quarter of the credited annual leave.
186. An employee may make a written agreement with the Agency Head to cash out a particular amount of accrued annual leave, provided that after cash out the employee's remaining entitlement to annual leave is 20 days or more. The employee will be paid the full amount that would have been payable had the employee taken the leave that has been forgone. Cash out of annual leave is subject to conditions the Leave Guidelines.
187. Employees will receive payment in lieu of any untaken annual leave upon separation from the APS.
188. Employees in receipt of compensation for incapacity under the *Safety, Rehabilitation and Compensation Act 1988* for more than 45 cumulative weeks will accrue annual leave credits on a pro-rata basis for hours actually worked.
189. Where annual leave is cancelled or the employee is recalled to duty, the employee will be reimbursed travel costs not recoverable from insurance or other sources. Evidence of costs may be required.

Purchased leave

190. By agreement, ongoing employees may purchase up to 20 days' leave in a year, with deductions from fortnightly salary in equal instalments over the course of the year or a lesser period.

Personal/carer's leave

Entitlement to personal/carer's leave

191. Full-time employees will be entitled to 18 days paid personal/carer's leave per annum (pro-rata for part-time employees).
192. The Agency Head may approve personal/carer's leave at half pay.

Accrual of personal/carer's leave

193. For an ongoing employee, 18 days personal/carer's leave will be credited upon the employee's commencement with the APS. After 12 months, the employee's leave will accrue daily and credited at least monthly.
194. For a non-ongoing employee, the personal/carer's leave will be credited upon the employee's commencement with the APS. This will be 18 days leave pro-rated based on the employee's initial contract period, and is capped at 18 days. After the initial contract period or 12 months, whichever is shorter, or where the employee has an existing entitlement to personal/carer's leave, leave will accrue daily and credited at least monthly.
195. A casual employee may be absent without pay when not fit for work due to personal illness or injury. A casual employee may access 2 days unpaid carer's leave per occasion, consistent with the NES.

Accrual – Transitional arrangements

196. The accrual method set out above will apply from when the transition to daily accrual of personal/carer's leave occurs. The Agency will transition to the daily accrual method and (at least) monthly crediting of the leave by 1 January 2026.
197. Before the transition to daily accrual of personal/carer's leave:
 - 197.1. ongoing employees will accrue annual personal/carer's leave credits in advance. The annual accrual date will be deferred by periods of leave not to count as service of more than 30 days in aggregate over the previous year; and
 - 197.2. non-ongoing employees will accrue 7 days personal/carer's leave after one month of service and one day for each month of service thereafter. Credits will be reduced by any amounts of leave not to count as service.
198. Where an employee:
 - 198.1. has, or cares for someone with, a chronic condition or other ongoing illness; or
 - 198.2. is recovering from surgery; or
 - 198.3. is pregnant; or
 - 198.4. is returning from parental leave or has a child commencing day care;and, as a result of the transition to daily accrual of personal/carer's leave, does not have sufficient credit to cover an absence for which they would otherwise be able to take personal/carer's leave, the Agency Head will advance the employee's accrual up to the 12 month anniversary when their leave would otherwise be credited.

Usage

199. Reasons for which personal/carer's leave may be used include:
- 199.1. due to personal illness or injury;
 - 199.2. to attend appointments with a registered health practitioner;
 - 199.3. to manage a chronic condition; and/or
 - 199.4. to provide care or support for a family member (including a household member) or a person they have caring responsibilities for; because:
 - a. of a personal illness or injury affecting the person; or
 - b. of an unexpected emergency affecting the other person.

Carers

200. A person that an employee has caring responsibilities for may include a person who needs care because they:
- 200.1. have a medical condition, including when they are in hospital;
 - 200.2. have a mental illness;
 - 200.3. have a disability;
 - 200.4. are frail or aged; and/or
 - 200.5. are a child, not limited to a child of the employee.

Evidence

201. The Agency may request evidence to support the personal/carer's leave after:
- 201.1. more than 3 consecutive days; or
 - 201.2. more than 8 days without evidence in a calendar year.
202. Acceptable evidence includes:
- 202.1. a certificate from a registered health practitioner;
 - 202.2. a statutory declaration; or
 - 202.3. another form of evidence approved by the Agency Head.
203. A certificate from a registered health practitioner may be used as evidence of a chronic condition for up to 12 months for both personal and carer's leave.

Portability of leave

204. Where an employee moves into the Agency from another APS agency where they were an ongoing employee, the employee's unused accrued annual leave and personal/carer's leave will be transferred, provided there is no break in continuity of service.
205. Where an employee is engaged in the Agency immediately following a period of ongoing employment in the Parliamentary Service or the ACT Government Service, the employee's unused accrued annual leave and personal/carer's leave will be recognised unless the employee received payment in lieu of those entitlements on cessation of employment.
206. Where an employee is engaged as an ongoing employee in the Agency, and immediately prior to the engagement the person was employed as a non-ongoing APS employee (whether in the agency or another), at the employee's request, any unused accrued annual leave (excluding accrued leave paid out on separation) and personal/carer's leave will be recognised.
207. Where an employee is engaged as a non-ongoing APS employee, and immediately prior to the engagement the person was employed as a non-ongoing APS employee (whether in the agency or another) at the employee's request, any unused accrued annual leave (excluding accrued leave paid out on termination of employment) and personal/carer's leave will be recognised.
208. Where an employee is engaged as an ongoing employee in the Agency, and immediately prior to the engagement the person was employed by a Commonwealth employer (other than in the Parliamentary Services which are covered in clause 205), the Agency Head will offer to recognise any unused accrued personal/carer's leave at the employee's request. The Agency Head will advise the employee of their ability to make this request.
209. Where an employee is engaged as an ongoing employee in the Agency, and immediately prior to the engagement the person was employed by a State or Territory Government, the Agency Head may recognise any unused accrued personal/carer's leave, provided there is not a break in continuity of service.
210. For the purposes of clauses 204 to 209, an employee with a break in service of less than 2 months is considered to have continuity of service.

Leave without pay

211. When an employee is granted Leave Without Pay (LWOP), the Agency Head will determine whether the period of LWOP counts as service for the purposes of annual and personal leave entitlements.

Re-crediting of leave

212. When an employee is on:
- 212.1. annual leave;
 - 212.2. purchased leave;
 - 212.3. defence reservist leave;
 - 212.4. First Nations ceremonial leave;
 - 212.5. NAIDOC leave;
 - 212.6. cultural leave; or
 - 212.7. long service leave; and
- becomes eligible for, under legislation or this agreement:
- 212.8. personal/carer's leave;
 - 212.9. compassionate or bereavement leave;
 - 212.10. jury duty;
 - 212.11. emergency services leave;
 - 212.12. leave to attend to family and domestic violence circumstances; or
 - 212.13. parental leave, premature birth leave, stillbirth leave or pregnancy loss leave;
- the affected period of leave will be re-credited.
213. When an employee is on personal/carer's leave and becomes eligible for parental leave, premature birth leave, stillbirth leave or pregnancy loss leave, the affected period of leave will be re-credited.
214. Re-crediting is subject to appropriate evidence of eligibility for the substituted leave.

Long service leave

215. An employee is eligible for long service leave in accordance with the *Long Service Leave (Commonwealth Employees) Act 1976*.
216. The minimum period for which long service leave will be granted is 7 calendar days (whether taken at full or half pay). Long service leave cannot be broken with other periods of leave, except as otherwise provided by legislation or provided for in the re-crediting of leave clause at clause 212 of this agreement.

Miscellaneous leave

- 217. The Agency Head may grant leave not provided for elsewhere to an employee for a purpose that the Agency Head considers to be in the interests of the Agency and the APS, having regard to operational requirements. Further information on miscellaneous leave can be found in the Leave Guidelines.
- 218. Miscellaneous leave may be granted for the period requested or another period, with or without pay and may be subject to conditions as determined by the Agency Head. In accordance with clause 211, the Agency Head will determine whether miscellaneous leave without pay counts as service for the purposes of annual and personal leave entitlements.
- 219. The Agency Head may provide casual employees with access to Miscellaneous Leave. This is exclusively aimed at providing casual employees with access to paid family and domestic violence leave, or otherwise in accordance with Government directive.

Cultural, ceremonial and NAIDOC leave

NAIDOC leave

- 220. First Nations employees may access up to one day of paid leave per calendar year to participate in NAIDOC week activities.
- 221. NAIDOC leave can be taken in part days.

First Nations ceremonial leave

- 222. First Nations employees may access up to 6 days of paid leave over 2 calendar years to participate in significant activities associated with their culture or to fulfil ceremonial obligations.
- 223. The Agency Head may approve additional leave for cultural or ceremonial purposes as miscellaneous leave, with or without pay.
- 224. First Nations ceremonial Leave can be taken as part days.
- 225. First Nations ceremonial leave is in addition to compassionate and bereavement leave.

Cultural leave

- 226. The Agency Head may grant up to 3 days of paid leave per calendar year for the purpose of attending significant religious or cultural obligations associated with the employees' particular faith or culture.
- 227. The Agency Head may approve additional leave for cultural purposes as miscellaneous leave, with or without pay.
- 228. Cultural leave can be taken as part days.
- 229. For the avoidance of doubt, this leave does not cover cultural purposes or obligations which are eligible for paid leave under clause 222.

Parental leave

230. A primary caregiver, secondary caregiver and ML Act is defined in the definitions section.
231. An employee who is a **primary caregiver** or **secondary caregiver** is entitled to parental leave up until 24 months from the date of the child’s birth or placement (**parental leave period**). For the avoidance of doubt, this is inclusive of all legislated leave entitlements. The parental leave period does not extend non-ongoing employment where the employment period remaining is less than 24 months. An employee is only eligible for parental leave with pay as either a primary caregiver or a secondary caregiver for the particular parental leave period, and cannot switch roles for the purpose of accessing additional paid leave.
232. For the pregnant employee, the parental leave period starts on commencement of maternity leave as per ML Act requirements, and ceases 24 months from the date of birth. Medical certification requirements for the pregnant employee will be as required by the ML Act.
233. Conditions in this agreement will continue to apply in circumstances where successor legislation to the ML Act does not provide parental leave conditions included in this agreement.

Payment during parental leave

234. An employee is entitled to parental leave with pay as per clauses 236 and 237 below within the parental leave period. Any further parental leave during the parental leave period is without pay. Unused paid parental leave remaining at the end of the employee’s parental leave period will lapse. An employee may choose to use their accrued paid leave entitlements in accordance with usage and eligibility requirements in this agreement during the parental leave period that would otherwise be without pay.
235. Employees newly engaged in the Agency or who have moved to the Agency from another APS agency are eligible for the paid parental leave in clauses 236 and 237 where such paid leave had not already been provided by another APS agency or Commonwealth employer in the 24 months since the child’s date of birth or placement. If the paid leave used by the employee with the previous Commonwealth employer or APS agency is less than the limits specified in clauses 236 and 237, the balance is available to the employee.
236. An employee who is a primary caregiver is entitled to parental leave with pay during the parental leave period to a maximum of 18 weeks as provided in Table 1 below.

Table 1: Primary caregivers - circumstances for paid parental leave

Paid leave entitlement under the ML Act	Additional parental leave with pay under this agreement for the primary caregiver
12 weeks’ paid maternity leave, including any reduced paid maternity leave period due to ML Act qualifying period rules	Paid leave to bring the total period of paid parental leave to 18 weeks
No ML Act eligibility or coverage	18 weeks

237. An employee who is a secondary caregiver is entitled to parental leave with pay during the parental leave period as provided in Table 2 below.

Table 2: Secondary caregivers - circumstances for paid parental leave

Period which coincides with the parental leave period for the secondary caregiver	Parental Leave with pay under this agreement
Date of commencement of this agreement to 28 February 2025	8 weeks, or top up to 8 weeks where a lesser period of parental leave has already been provided
1 March 2025 to 28 February 2026	11 weeks, or top up to 11 weeks where a lesser period of parental leave has already been provided
1 March 2026 to 27 February 2027	14 weeks, or top up to 14 weeks where a lesser period of parental leave has already been provided
On and from 28 February 2027	18 weeks, or top up to 18 weeks where a lesser period of parental leave has already been provided

238. **Flexibility:** Parental leave with pay, whether provided as maternity leave under the ML Act or under this agreement, can be accessed flexibly during the parental leave period and does not have to be taken in a single block. For the avoidance of doubt, parental leave can be used to replicate a part time work arrangement, and can be taken concurrently with another parent in relation to the same child.

239. **Rate of payment** during paid parental leave is the same as for an absence on personal/carer's leave and based on the employee's weekly hours at the time of the absence.

240. **Half-pay option:** The payment of any paid parental leave may be spread over a maximum period of 36 weeks at the rate of, no less than, half the normal rate of salary. All paid parental leave counts as service for all purposes, where permitted by legislation.

Adoption and long-term foster care

241. An employee who is a primary caregiver or secondary caregiver is entitled to parental leave in accordance with this agreement for adoption or long-term foster care, provided that the child:

- 241.1. is under 16 as at the day (or expected day) of placement;
- 241.2. has not lived continuously with the employee for a period of six months or more as at the day (or expected day) of placement; and
- 241.3. is not (otherwise than because of the adoption) a child of the employee or the employee's spouse or de facto partner.

242. Documentary evidence of approval for adoption or enduring parental responsibilities under formal fostering arrangements must be submitted when applying for parental leave for adoption or long-term foster carer purposes.

Stillbirth

243. Parents of a stillborn child remain eligible for parental leave, except for paid leave for the secondary caregiver which is two weeks.
244. A stillborn child is a child:
- 244.1. who weighs at least 400 g at delivery or whose period of gestation was 20 weeks or more; and
 - 244.2. who has not breathed since delivery; and
 - 244.3. whose heart has not beaten since delivery.

Pregnancy loss leave

245. A pregnant employee who experiences, or an employee whose spouse or partner experiences, pregnancy loss is entitled to one week's paid leave. Pregnancy loss is a miscarriage or other loss of pregnancy that occurs between 12 and 20 weeks' gestation that is not a stillbirth.
246. Pregnancy loss leave is in addition to entitlements to compassionate leave for miscarriage provided under the FW Act and this agreement.

Premature birth leave

247. In circumstances of a live birth before 37 weeks' gestation a pregnant employee, or an employee whose spouse or partner has given birth prematurely, is entitled to paid premature birth leave from the date of the child's birth up to just before 37 weeks' gestation. Parental leave with pay is then available from what would have been 37 weeks' gestation in accordance with Parental leave in this agreement, noting the parental leave period commences on the child's date of birth.

Transitional provisions

248. Employees eligible for paid leave under the ML Act are required under legislation to use their paid maternity leave first. In this circumstance, the employee may postpone their paid premature birth leave otherwise payable under clause 247 until after the legislated paid maternity leave is used.

Compassionate leave

249. Employees will be eligible for 3 days paid compassionate leave on each occasion when:
- 249.1. a member of their family (including a member of their household) or someone they have a close personal relationship with contracts, develops or sustains a life-threatening illness or injury; or
 - 249.2. the employee or their partner has a miscarriage.
250. An employee may be asked to provide evidence to support their absences on compassionate leave.

251. Compassionate leave for an occasion may be taken as 3 consecutive days or in separate periods totalling 3 days. This can include part days.
252. For casual employees, compassionate leave is unpaid.

Bereavement leave

253. Employees will be eligible for 3 days paid bereavement leave on each occasion when:
 - 253.1. a member of their family (including a member of their household) or someone they had a close personal relationship with dies; or
 - 253.2. a child is stillborn, where the child was a member of their family (including a member of their household).
254. An employee may be asked to provide evidence to support their absences on bereavement leave.
255. Bereavement leave for an occasion may be taken as 3 consecutive days or in separate periods totalling 3 days. This can include part days.
256. For casual employees, bereavement leave is unpaid.

Sabbatical leave

257. By agreement, an ongoing employee may purchase up to one years' leave to enable them to take a long period of sabbatical leave.

Emergency response leave

258. In line with section 108 of the FW Act, an employee who engages in an eligible community service activity is entitled to emergency response leave to volunteer for emergency management duties for:
 - 258.1. the time engaged in the activity;
 - 258.2. reasonable travelling time; and
 - 258.3. reasonable recovery time.
259. Full-time and part-time employees will be able to access 20 working days of paid emergency response leave at full pay per year if required. The Agency Head may provide additional emergency response leave with pay.
 - 259.1. For the purposes of this clause, full rate of pay is to be as if the employee was at work.
260. Paid leave may be refused where the employee's role is essential to the Agency's response to the emergency.
261. An employee must provide evidence that the organisation requests their services. Employees can provide evidence before or as soon as practical after their emergency service activity.

262. The Agency Head may approve reasonable paid or unpaid leave for ceremonial duties and training.
263. Emergency response leave, with or without pay, will count as service.

Jury duty

264. Employees who are required by a court to attend either for jury selection, or to act as a juror, will be released from duty for the required period, without the need to apply for leave.
265. Full and part-time employees will be released from duty on their full rate of pay. Payment for casuals will be as per the relevant state legislation.
- 265.1. For the purposes of this clause, full rate of pay is to be as if the employee was at work.
266. The employee is required to inform the Agency Head before they are released from duty and provide evidence of the need to attend.
267. If the employee receives a payment from the court for attendance (which are not expense related such as allowances and reimbursements), they must repay that amount to the Agency for the period of absence. This will be administered in accordance with the overpayments clause.

Defence reservist leave

268. The Agency Head will give an employee leave with or without pay to undertake:
- 268.1. Australian Defence Force (ADF) Reserve and continuous full-time service (CFTS); and
- 268.2. Australian Defence Force Cadet obligations.
269. An employee who is a Defence Reservist can take leave with pay for:
- 269.1. up to 4 weeks (20 days) in each financial year (pro-rata for part-time employees); and
- 269.2. an extra 2 weeks (10 days) in the first year of ADF Reserve service (pro-rata for part-time employees).
270. Leave can be built up and taken over 2 consecutive years. This includes the extra 2 weeks in the first year of service.
271. An employee who is an Australian Defence Force Cadet officer or instructor can get paid leave up to 3 weeks in each financial year to perform their duties. Australian Defence Force Cadets means:
- 271.1. Australian Navy Cadets;
- 271.2. Australian Army Cadets; and
- 271.3. Australian Air Force Cadets.
272. In addition to the entitlement at clause 269, paid leave may be granted to an employee to attend an interview or medical examination in connection with the enlistment of the employee in a Reserve Force of the Defence Force.

- 273. Paid defence reservist leave counts for service.
- 274. Unpaid defence reservist leave for 6 months or less counts as service for all purposes. This includes periods of CFTS.
- 275. Unpaid leave taken over 6 months counts as service, except for annual leave.
- 276. An employee will not need to pay their tax free ADF Reserve salary to their agency for any reason.

Defence service sick leave

- 277. An employee is eligible for defence service sick leave credits when the Department of Veterans Affairs (DVA) has certified that an employee's medical condition is as a result of either:
 - 277.1. war like service; or
 - 277.2. non-war like service.
- 278. An eligible employee can get 2 types of credits:
 - 278.1. an initial credit of 9 weeks (45 days) defence service sick leave (pro-rata for part-time employees) will apply as at the following dates, whichever is later:
 - a. they start employment with the APS; or
 - b. DVA certifies the condition; and
 - 278.2. An annual credit of 3 weeks (15 days) defence service sick leave (pro rata for part-time employees).
- 279. An employee can use their defence service sick leave when a recognised medical practitioner provides a certificate that says they were away due to their DVA certified medical condition.
- 280. Unused annual credits can be built up to 9 weeks.
- 281. An employee cannot use annual credits until the initial credit is exhausted.
- 282. Defence service sick leave is paid and counts as service for all purposes.

Leave to attend proceedings

- 283. An employee giving evidence before a Court, Tribunal or Royal Commission on behalf of the Commonwealth or a Commonwealth party in the course of their duties, will be considered on duty.
- 284. An employee who is not covered under clause 283, and is required to give evidence to, appear before or attend to instruct a representative at a Court, Tribunal or Royal Commission in relation to their duties will be released from duty without loss of pay. This includes in proceedings relating to a dispute between the employee and the Inspector-General of Taxation.

285. An employee may otherwise be granted paid or unpaid miscellaneous leave by the Agency Head if required to give evidence to a Court, Tribunal or Royal Commission for any other reason. Where approval for unpaid leave is given, the employee may elect to use accrued annual leave, flex leave or time off in lieu.
286. The Agency Head may refuse to release an employee from duty having regard to business requirements and whether the employee's attendance is necessary for the Court, Tribunal or Royal Commission hearing.

Section 7: Employee support and workplace culture

Blood donation

287. An employee can take reasonable time away from duty during their ordinary work hours to donate blood, plasma or platelets. It includes reasonable travel time and employers will consider employees on duty.
288. The employee must inform the Agency Head in advance of when they will be away from work before donating blood, plasma or platelets.

Vaccinations

289. The Agency will offer annual influenza vaccinations at no cost to all employees.
290. Where the Agency requires an employee performing a role to be vaccinated for a particular condition, this vaccination will be offered at no expense to the employee.

Employee Assistance Program

291. Employees, their partners, and their dependants/children will have access to a confidential, professional counselling service to assist employees to manage personal and work issues. This service will be provided at no cost to employees by the Agency and will be accessible on paid time.

Respect at work

Principles

292. The Agency values a safe, respectful and inclusive workplace free from physical and psychological harm, harassment, discrimination and bullying. The Agency recognises that preventing sexual harassment, sex discrimination, sex-based harassment and victimisation in the workplace is a priority.
293. The Agency recognises that approaches to prevent sexual harassment, sex discrimination, sex-based harassment and victimisation in the workplace should be holistic and consistent with the Australian Human Rights Commission's guidance, including the *Good Practice Indicators Framework for Preventing and Responding to Workplace Sexual Harassment*.

Consultation

294. The agency will consult with employees and their unions in developing, reviewing and evaluating approaches to prevent sexual harassment, sex discrimination, sex-based harassment and victimisation in the workplace.

Family and domestic violence support

295. The Agency will provide support for employees affected by family and domestic violence, depending on the employee's circumstances.
296. The Agency recognises that a holistic approach should be taken to support the employee, appropriate for the employee's individual circumstances.
297. Family and domestic violence support provisions, including paid leave, are available to all employees covered by this agreement.
298. An employee experiencing family and domestic violence is able to access paid miscellaneous leave. Reasons an employee experiencing family and domestic violence may access this leave include, but are not limited to:
 - 298.1. illness or injury affecting the employee resulting from family and domestic violence;
 - 298.2. providing care or support to a family member (including a household member) who is also experiencing family and domestic violence, and is ill or injured as a result of family and domestic violence;
 - 298.3. providing care or support to a family member (including a household member) who is also experiencing family and domestic violence, and is affected by an unexpected emergency as a result of family and domestic violence;
 - 298.4. making arrangements for the employee's safety, or the safety of a close relative;
 - 298.5. accessing alternative accommodation;
 - 298.6. accessing police services;
 - 298.7. attending court hearings;
 - 298.8. attending counselling; and
 - 298.9. attending appointments with medical, financial or legal professionals.
299. This entitlement exists in addition to an employee's existing leave entitlements and may be taken as consecutive days, single days or part days and will count as service for all purposes.
300. Given the emergency context in which leave may need to be accessed, employees can proceed to take the leave and seek approval at a later date, as soon as practicable.
301. These provisions do not reduce an employee's entitlement to family and domestic violence leave under the NES.
302. Paid miscellaneous leave available under this clause is paid for ongoing and non-ongoing employees at their full rate as if they were at work.
303. Paid leave for casual employees under this clause is paid at their full pay rate for the hours they were rostered to work in the period they took leave.
304. Evidence may be requested to support the Agency in approving leave. In most cases, this will not be required. Where it is required, this will be discussed with the employee and a statutory declaration is the only form of evidence the Agency will require, unless the employee chooses to provide another form of evidence.

305. An employee may also choose to provide other forms of evidence, including a medical certificate, or document issued by the Police Service, a Court, a Doctor, district Nurse, a Family Violence Support Service or Lawyer.
306. The Agency will take all reasonable measures to treat information relating to family and domestic violence confidentially. The Agency will adopt a 'needs to know' approach regarding communication of an employee's experience of family and domestic violence, subject to steps the Agency may need to take to ensure the safety of the employee, other employees or persons, or mandatory reporting requirements.
307. Where the Agency needs to disclose confidential information for purposes identified in clause 306, where it is possible the Agency will seek the employee's consent and take practical steps to minimise any associated safety risks for the employee and/or privacy breaches.
308. The Agency will not store or include information on the employee's payslip in relation to the employee's experience of family and domestic violence; any leave accessed for the purposes of family and domestic violence; or support(s) provided by the employer, unless otherwise required by legislation.
309. Other available support may include, but is not limited to, flexible working arrangements, additional access to the EAP, changes to their span of hours or pattern of hours and/or shift patterns and/or location of work where reasonably practicable.
310. The Agency will acknowledge and take into account an employee's experience of family and domestic violence if an employee's attendance or performance at work is affected.
311. Further information about leave and other support available to employees affected by family and domestic violence may be found in the Leave Guidelines.

Integrity in the APS

312. The Agency understands that procedural fairness is essential in building and maintaining trust with APS employees, and that it requires fair and impartial processes for employees affected by APS-wide or Agency decisions.
313. Employees are to give advice that is frank, honest, timely and based on the best available evidence. This includes scientific and engineering advice based on evidence-based facts guided by the best available science and data. Employees will not be disadvantaged or discriminated against because they have given advice in accordance with their expertise or professional qualifications and in accordance with the APS Code of Conduct in the PS Act.
314. Employees can, during their ordinary work hours, take time to:
 - 314.1. access an APS-wide ethics advisory service or another similar service provided by a professional association such as a law society or in the agency; and
 - 314.2. attend Agency mandated training about integrity.

First Nations cultural competency training

- 315. The Agency Head will take reasonable steps to ensure all substantive, ongoing EL2 employees employed at the commencement of this agreement or any new substantive, ongoing EL2 employees who commence within the first 6 months of this agreement will complete relevant First Nations cultural competency training within 12 months of the commencement of the agreement.
- 316. Any new substantive, ongoing EL2 employee who commences after 6 months of the commencement of this agreement will be required to complete a relevant First Nations cultural competency training course within 6 months of their engagement or promotion.

Lactation and breastfeeding support

- 317. Reasonable paid time during work hours will be provided for lactation breaks for breastfeeding, expressing milk and other associated activities.
- 318. The Agency will provide access to appropriate facilities for the purpose of breastfeeding or expressing milk, subject to clause 319. In considering whether a space is appropriate, an agency should consider whether:
 - 318.1. there is access to refrigeration;
 - 318.2. the space is lockable; and
 - 318.3. there are facilities needed for expressing, such as appropriate seating.
- 319. Where it is not practicable for an Agency site to have a designated space, a flexible approach will be taken so that the employee can access the support required.
- 320. The Agency will facilitate discussion between individual employees and the Agency Head about accommodating the employee's lactation needs and practical arrangements to meet these needs.
- 321. The Agency Head and employee shall discuss any flexible working arrangements that may be needed to support lactation. This may include consideration of arrangements such as working from home and/or remote working or varying work hours on an ad-hoc or regular basis. Wherever possible, requests by an employee will be accommodated, noting these needs may be changed over time.
- 322. Further information is available in the Leave Guidelines.

Disaster support

- 323. Where an official disaster or emergency is declared and this prevents an employee from reasonably attending work, or where it impacts their household or home, the Agency Head will consider flexible working arrangements to assist the employee to perform their work.
- 324. Where flexible working arrangements are not appropriate, the Agency Head may grant paid miscellaneous leave to an employee with regard to the scale and nature of the emergency. This leave counts as service and may be approved retrospectively.

325. In considering what period of leave is appropriate, the Agency Head will take into account the safety of the employee, their family (including their household) and advice from local, State and Commonwealth authorities.

Section 8: Performance and development

Performance management

Application of Performance Development System

326. The Performance Development System (PDS) will apply to all employees subject to this Agreement, except as provided for in clause 329. Further information can be found in the Performance Development System Policy.
327. Each calendar year, under the Performance Development System:
- 327.1. APS level staff will have two formal appraisals, in May and November; and
 - 327.2. Executive Level staff will have one formal appraisal in May

Principles

328. The PDS will provide a basis for:
- 328.1. specifying performance and behaviour expectations;
 - 328.2. determining performance requirements for incremental salary advancement under clauses 29 to 38;
 - 328.3. rewarding good work performance;
 - 328.4. providing mechanisms for feedback between employees and managers;
 - 328.5. addressing under-performance; and
 - 328.6. developing employees in their current roles.

Underperformance

329. The underperformance provisions of the PDS do not apply to employees on probation or to non-ongoing employees.

Workloads

330. The Agency recognises the importance of employees balancing their work and personal life. While it is acknowledged that at times it may be necessary for some extra hours being worked by some employees, this should be regarded as the exception rather than the rule.
331. When determining workloads for an employee or group of employees, the Agency will consider the need for employees to strike a balance between their work and personal life.
332. Where an employee or group of employees raise that they have experienced significant workload pressures over a prolonged period of time, the Agency and employee/s together must review the employees' workloads and priorities, and determine appropriate strategies to manage the impact on the employee or group of employees.

Professional qualifications

333. The Agency Head will approve reimbursement of up to \$1,000 (ex GST) per calendar year to support and contribute to each employee obtaining or maintaining a professional accreditation, qualification or membership where the Agency Head has determined that the accreditation, qualification or membership is relevant to the operations of the Agency.
334. The reimbursement may be applied to a Continuing Professional Development course necessary to maintain the professional accreditation, qualification or membership.
335. The reimbursement amount will be capped at \$1,000 (ex GST) per calendar year for the life of this agreement.
336. The Agency Head will approve further reimbursement above the cap for an employee to obtain or maintain a professional accreditation, qualification or membership that is essential for the role and duties undertaken by the employee.

Note: An essential professional accreditation, qualification or membership is one without which an employee cannot legally perform his or her role and duties.

Section 9: Travel and location-based conditions

Relocation assistance

337. Where an existing employee is required to relocate at the request of the Agency (such as a promotion), the employee will be provided with financial relocation assistance. Employees who relocate on a temporary basis to take up higher duties are entitled to removal expenses if they relocate for a period of 13 weeks or more.
338. Where an employee is required to relocate on engagement with the Agency, the employee will be provided with financial relocation assistance.
339. Reasonable expenses associated with the relocation include:
 - 339.1. the cost of transport of the employee, their dependents and partner by the most economical means;
 - 339.2. removal expenses, namely the reimbursement of reasonable incurred costs of the removal of furniture and household effects of the employee, dependants and partner;
 - 339.3. the reimbursement of the cost of the insurance premium based on a reasonable replacement value; and
 - 339.4. the reasonably incurred expenses in kennelling and transport of pets, up to the amount specified in the APS Award.
340. Additional relocation assistance may be considered by Agency Head discretion.

Section 10: Consultation, representation and dispute resolution

Consultation

Principles

341. Genuine and effective consultation with employees and the relevant union(s), taking into account the diverse needs of employees, fosters a positive and inclusive workplace, enabling the views of employees to be considered.
342. The Agency recognises:
 - 342.1. the importance of inclusive and respectful consultative arrangements;
 - 342.2. employees and the relevant union(s) should have a genuine opportunity to influence decisions;
 - 342.3. the nature and extent of consultation will vary depending on the proposed change and the likely impact on employees. Consultation on agency policies may occur over at least 2 weeks, whereas a major change is likely to require a more extensive consultation process;
 - 342.4. consultation with employees and relevant unions(s) on workplace matters that significantly affect or materially impact them is sound management practice; and
 - 342.5. the benefits of employee and union involvement and the right of employees to be represented by their union.
343. Genuine and effective consultation involves:
 - 343.1. providing employees and the relevant union(s) with a genuine opportunity to influence the decision prior to a decision being made;
 - 343.2. providing all relevant information to employees and the relevant union(s) in a timely manner to support consideration of the issues;
 - 343.3. considering feedback from employees and the relevant union(s) in the decision-making process; and
 - 343.4. advising employees and the relevant union(s) of the outcome of the process, including how their feedback was considered in the decision-making process.

When consultation is required

344. Consultation is required in relation to:
 - 344.1. changes to work practices which materially alter how an employee carries out their work;
 - 344.2. changes to or the introduction of policies or guidelines relevant to workplace matters (unless the changes are minor or procedural);

- 344.3. major change that is likely to have a significant effect on employees;
 - 344.4. implementation of decisions that significantly affect employees;
 - 344.5. changes to employees' regular roster or ordinary hours of work (subject to any other relevant provisions in this agreement); and
 - 344.6. other workplace matters that are likely to significantly or materially impact employees.
345. The Agency, employees and the relevant union(s) recognise that consultation prior to a decision may not be practicable where a decision is made by Government or is required due to matters beyond the reasonable control of the agency. In these circumstances, consultation regarding the implementation of the decision will occur as early as is reasonably practicable.

Provisions for consultation on major change and introduction of a change to regular roster or ordinary hours of work of employees

346. This clause applies if the Agency:
- 346.1. proposes to introduce a major change to production, program, organisation, structure or technology in relation to its enterprise that is likely to have a significant effect on the employees; or
 - 346.2. proposes to introduce a change to the regular roster or ordinary hours of work of employees.

Representation

347. Employees may appoint a representative for the purposes of the procedures in this clause. A representative for the purpose of this clause may be a union representative.
348. The Agency must recognise the representative if:
- 348.1. a relevant employee appoints, or relevant employees appoint, a representative for the purposes of consultation; and
 - 348.2. the employee or employees advise the employer of the identity of the representative.

Major change

349. In this clause, a major change is **likely to have a significant effect on employees** if it results in, for example:
- 349.1. the termination of the employment of employees; or
 - 349.2. major change to the composition, operation or size of the employer's workforce or to the skills required of employees; or
 - 349.3. the elimination or diminution of job opportunities (including opportunities for promotion or tenure); or
 - 349.4. the alteration of hours of work; or
 - 349.5. the need to retrain employees; or

- 349.6. the need to relocate employees to another workplace; or
- 349.7. the restructuring of jobs.
350. The following additional consultation requirements in clause 351 to 357 apply to a proposal to introduce a major change referred to in clause 344.3.
351. Consultation with employees and the relevant union(s) and/or recognised representatives will occur prior to a decision being made, subject to clause 345.
352. Where practicable, an Agency change manager or a primary point of contact will be appointed and their details provided to employees and the relevant union(s) and/or their recognised representatives.
353. The Agency must notify employees and relevant union(s) and/or recognised representatives of the proposal to introduce the major change as soon as practicable.
354. As soon as practicable after proposing the change, or notifying of the change in circumstances described at clause 345, the Agency must:
- 354.1. discuss with affected employees and relevant union(s) and/or other recognised representatives:
- a. the proposed change:
 - i. the effect the proposed change is likely to have on the employees; and
 - ii. proposed measures to avert or mitigate the adverse effect of the proposed change on the employees; and
 - b. for the purposes of the discussion – provide, in writing, to employees and the relevant union(s) and/or other recognised representatives:
 - i. all relevant information about the proposed change, including the nature of the change proposed; and
 - ii. information about the expected effects of the proposed change on the employees; and
 - iii. any other matters likely to affect the employees.
355. The Agency must give prompt and genuine consideration to matters raised about the major change by employees and the relevant union(s) and/or other recognised representatives.
356. However, the Agency is not required to disclose confidential or commercially sensitive information to employees and the relevant union(s) and/or other recognised representatives.
357. If a term in this agreement provides for a major change to production, program, organisation, structure or technology in relation to the enterprise of the Agency, the requirements set out in clauses 351 to 355 are taken not to apply.

Change to regular roster or ordinary hours of work

358. The following additional consultation requirements in clause 358 to 361 apply to a proposal to introduce a change referred to in clause 344.5.

359. The Agency must notify affected employees and the relevant union(s) and/or other recognised representatives of the proposed change.
360. As soon as practicable after proposing to introduce the change, the Agency must:
- 360.1. discuss with employees and the relevant union(s) and/or other recognised representatives:
 - a. the proposed introduction of the change; and
 - 360.2. for the purposes of the discussion – provide to the employees and relevant union(s) and/or other recognised representatives:
 - a. all relevant information about the proposed change, including the nature of the proposed change; and
 - b. information about what the employer reasonably believes will be the effects of the proposed change on the employees; and
 - c. information about any other matters that the employer reasonably believes are likely to affect the employees; and
 - 360.3. invite employees and the relevant union(s) and/or other recognised representatives to give their views about the impact of the change (including any impact in relation to their family or caring responsibilities). However, the Agency is not required to disclose confidential or commercially sensitive information to the relevant employees and the relevant union(s) and/or other recognised representatives.
361. The Agency must give prompt and genuine consideration to matters raised about the proposed change by the employees and the relevant union(s) and/or other recognised representatives.

Interaction with emergency management activities

362. Nothing in this term restricts or limits the ability of a designated emergency management body to undertake activities provided at section 195A(1) of the FW Act.

Agency consultative committee

363. The Agency Head may establish an agency consultative committee to discuss relevant workplace matters.
364. Agency consultative committees will operate subject to an agreed terms of reference and structure for the term of the agreement. Representation on the committee will be in accordance with the terms of reference.

APS consultative committee

365. The Agency Head will support the operation of the APS consultative committee to the extent possible. This includes providing information requested by the Australian Public Service Commission to support the operation of the APS consultative committee, subject to legislative requirements.

Dispute resolution

366. If a dispute relates to:
- 366.1. a matter arising under the agreement; or
 - 366.2. the National Employment Standards;
- this term sets out procedures to settle the dispute.
367. An employee or union who is covered by this agreement may initiate and/or be a party to a dispute under this term.
368. An employee who is a party to the dispute may appoint a representative for the purposes of the procedures in this term. Representatives will be recognised and dealt with in good faith.
369. Parties to the dispute must attempt to resolve the dispute at the workplace level, by discussion between the employee or employees and relevant managers. Parties to the dispute will notify higher level managers to assist in the resolution of the dispute. Parties will give genuine consideration to proposals to resolve the dispute.
370. If a dispute about a matter arising under this agreement is unable to be resolved at the workplace level, and all appropriate steps under clause 369 have been taken, a party to the dispute may refer the dispute to the Fair Work Commission.
371. The Fair Work Commission may deal with the dispute in 2 stages:
- 371.1. the Fair Work Commission will first attempt to resolve the dispute as it considers appropriate, including by mediation, conciliation, expressing an opinion or making a recommendation; and
 - 371.2. if the Fair Work Commission is unable to resolve the dispute at the first stage, the Fair Work Commission may then:
 - a. arbitrate the dispute; and
 - b. make a determination that is binding on the parties.
- Note: If the Fair Work Commission arbitrates the dispute, it may also use the powers that are available to it under the Act. A decision that the Fair Work Commission makes when arbitrating a dispute is a decision for the purpose of Div 3 of Part 5.1 of the Act. Therefore, an appeal may be made against the decision.*
372. While the parties are attempting to resolve the dispute using the procedures in this term:
- 372.1. an employee must continue to perform their work as they would normally in accordance with established custom and practice at the Agency that existed immediately prior to the dispute arising unless they have a reasonable concern about an imminent risk to their health or safety; and
 - 372.2. subject to 372.1, an employee must comply with a direction given by the employer to perform other available work at the same workplace, or at another workplace, unless:
 - a. the work is not safe; or

- b. applicable work health and safety legislation would not permit the work to be performed; or
 - c. the work is not appropriate for the employee to perform; or
 - d. there are other reasonable grounds for the employee to refuse to comply with the direction.
373. The parties to the dispute agree to be bound by a decision made by the Fair Work Commission in accordance with this term.
374. Any disputes arising under the *Inspector-General of Taxation Enterprise Agreement 2018-2021* or the National Employment Standards that were formally notified under clause 8.1 of that agreement before the commencement of this agreement, that remain unresolved at the date of commencement of this agreement, will be progressed under the dispute resolution procedures in this agreement.

Leave of absence to attend proceedings

375. Where the provisions of clauses 366 to 371 have been complied with, and to assist in the resolution of the matter, the employee, and/or the union delegate or other employee representative referred to in clause 368, or employee required to provide evidence, will be granted paid time to attend dispute resolution processes and proceedings in the Fair Work Commission arising from referral of the matter in clause 370.

Delegates' rights

376. Union delegates play an important and legitimate role in the workplace. This includes representing their members and supporting employee access to union officials, and providing employee views to the agency.
377. The role of union delegates is to be respected and supported.
378. The Agency and union delegates will work together respectfully and collaboratively.

Supporting the role of union delegates

379. The Agency respects the role of union delegates to:
- 379.1. provide information, consult with and seek feedback from employees in the workplace on workplace matters;
 - 379.2. consult with other delegates and union officials, and get advice and assistance from union officials;
 - 379.3. represent the interests of members to the employer and industrial tribunals; and
 - 379.4. represent members at relevant union forums, consultative committees or bargaining.
380. The Agency and union delegates recognise that undertaking the role of a union delegate is not the primary purpose of an employee's engagement, and must work with and not unreasonably impact their regular duties. Honorary officials may request additional time and facilities from time to time.

381. Union delegates will be provided with reasonable paid time during their normal working hours to perform their union delegate role. The paid time provided should not result in disruption to critical services or operational requirements.
382. To support the role of union delegates, the Agency will, subject to legislative and operational requirements, including privacy and security requirements:
 - 382.1. provide union delegates with reasonable access to agency facilities and resources, including for paid or unpaid meetings between employees and their unions and to communicate with union officials;
 - 382.2. advise union delegates and other union officials of the agency facilities and resources available for their use, which may include telephone, photocopying, internet, and email;
 - 382.3. allow reasonable official union communication appropriate to the agency from union delegates with employees, including through email, intranet pages and notice boards. This may include providing a link to a union website for employees to access union information. Any assistance in facilitating email communications does not include an agency vetoing reasonable communications;
 - 382.4. provide access to new employees as part of induction; and
 - 382.5. provide reasonable access to union delegates to attend appropriate paid time training in workplace relations matters, during normal working hours.
383. Where APS employees are elected as officials of a trade union or professional association, they are not required to seek permission from the workplace or Agency before speaking publicly in that capacity, subject to the APS Code of Conduct and legislative requirements.

Section 11: Separation and retention

Resignation

384. An employee may resign from their employment by giving the Agency Head at least 14 calendar days' notice.
385. At the instigation of the Agency Head, the resignation may take effect at an earlier date within the notice period. In such cases, the employee will receive paid compensation in lieu of the notice period which is not worked.
386. The Agency Head has the discretion to agree to a shorter period of notice or waive the requirement to give notice.

Payment on death of an employee

387. When an employee dies, or the Agency Head has directed that an employee is presumed to have died on a particular date, **subject to any legal requirements**, the Agency Head must authorise payments to the partner, dependants or legal representative of the former employee, the amount to which the former employee would have been entitled had they ceased employment through resignation or retirement, or where legislation provides specifically for amounts calculated based on the death of the employee, those amounts. If payment has not been made within a year of the former employee's death, it should be made to their legal representative.

Redeployment, retraining, redundancy

Application

388. The following redeployment, retirement and redundancy provisions will apply to employees who are excess, other than non-ongoing employees and those employees on probation.

Definition of 'excess'

389. An employee is excess if:
 - 389.1. the employee is included in a class of employees, which class comprises a greater number of employees than is necessary for the efficient and economical working of the Agency;
 - 389.2. the services of the employee cannot be effectively used because of technological or other changes in the work methods of the Agency or changes in the nature, extent or organisation of the functions of the Agency; or
 - 389.3. where the duties usually performed by the employee are to be performed at a different locality, the employee is not willing to perform duties at the locality and the Agency Head has determined that these provisions will apply to that employee.

Process

390. If the Agency Head identifies an employee as excess, the Agency Head will inform the employee they are excess. The Agency Head will hold discussions with the excess employee and, if the employee chooses, with a representative nominated by the employee, to consider any of the following options:
- 390.1. Redeployment at the employee's current classification level within the Agency or the APS. The Agency may use the services of an external placement organisation to assist in the process of redeployment and the provision of retraining services.
 - 390.2. Reduction on redeployment pursuant to clause 408 of this Agreement.
 - 390.3. Transfer of another employee to the position occupied by the excess employee (a 'swap') and the former employee immediately accepting retirement pursuant to clause 390.4. This clause is subject to the Agency Head being satisfied that the excess employee can, with reasonable training, effectively replace the employee accepting retirement.
 - 390.4. Termination of the employee's employment (referred to elsewhere in this clause as redundancy) under section 29 of the *Public Service Act 1999*, with entitlements pursuant to clauses 397 to 399 of this Agreement. An offer of redundancy can be made to an excess employee during a redeployment period.

Provision of information

391. An excess employee will be entitled to have access to information in relation to:
- 391.1. the sums of money the employee would receive by way of severance pay, pay in lieu of notice and paid up leave credits;
 - 391.2. the amount of accumulated superannuation contributions;
 - 391.3. the options open to the employee concerning superannuation; and
 - 391.4. the taxation rules applicable to the various payments.

Decision by the Agency Head

392. Following the discussions and consideration referred to in clause 390, the Agency Head may decide to take action specified in that clause in relation to an excess employee.
393. If the Agency Head decides that an excess employee should be offered voluntary redundancy, the Agency Head may invite the employee in writing to accept an offer of voluntary redundancy.

Time frames

394. If it is determined that clause 390.1 should apply, then the period during which time the employee and the Agency will actively seek a suitable vacancy for the excess employee will be two months. The Agency Head may determine that it is in the interests of the Agency or the APS to extend the redeployment period.

395. An employee who is made an offer of redundancy pursuant to clauses 392 and 393 must either accept or decline the offer, in writing to the Agency Head not before 7 days and not later than 21 days after the making of the offer and after receiving the information in clause 391, unless the Agency Head agrees to an extension of the period of the offer.

Involuntary redundancy

396. If the excess employee situation has not been resolved at the end of the period referred to in clauses 394 and 395 through the options in clause 390, the Agency Head may terminate the employee's employment under section 29 of the *Public Service Act 1999*, by giving notice in accordance with clauses 405 to 407. Entitlements under clauses 397 to 399 will apply.

Entitlement

397. An excess employee whose employment is terminated by redundancy pursuant to clause 390.4 or 396 will be entitled to be paid redundancy pay of a sum equal to two weeks salary for each completed year of continuous service, plus a pro-rata payment for completed months of service since the last completed year of service.
398. The minimum sum payable as redundancy pay on termination will be four weeks' salary and the maximum will be 48 weeks' salary, subject to any minimum entitlement the employee would be entitled to under the National Employment Standards.
399. Redundancy pay will be calculated on a pro-rata basis where the employee has worked part-time hours during the period of service and the employee has less than 24 years' full-time service.

Service for redundancy pay purposes

400. Subject to clauses 401 and 402, for the purpose of calculating entitlements in accordance with clauses 397 to 399 'service' means:
- 400.1. service in an APS agency;
 - 400.2. government service as defined in section 10 of the *Long Service Leave (Commonwealth Employees) Act 1976*;
 - 400.3. service with the Commonwealth (other than service with a joint Commonwealth State body or a body corporate in which the Commonwealth does not have a controlling interest) which is recognised for long service leave purposes;
 - 400.4. service with the Australian Defence Forces; and
 - 400.5. service in another organisation where:
 - a. an employee was transferred from that organisation with a transfer of function; or
 - b. an employee engaged by that organisation on work connected with the function is engaged as a result of the transfer of that function to the APS and such service is recognised for long service leave purposes.

Service not to count as service for redundancy pay purposes

401. Any period of service which ceased in any of the following ways will not count as service for redundancy pay purposes:
- 401.1. retrenchment;
 - 401.2. retirement on grounds of invalidity;
 - 401.3. termination of probation;
 - 401.4. 'voluntary' retirement at or above the minimum retiring age applicable to the employee or with the payment of an employer financed retirement benefit; or
 - 401.5. termination of employment for:
 - a. misconduct or a breach of the APS Code of Conduct;
 - b. non-performance or unsatisfactory performance of duties;
 - c. failure to meet a condition of employment imposed at engagement;
 - d. inability to perform duties because of a physical or mental incapacity;
 - e. loss of an essential qualification; or
 - f. failure to complete an entry level training course.
402. Absences from duty that do not count as service for long service leave purposes will not count as service for redundancy pay purposes.

Earlier periods of service

403. For earlier periods of service to count, there must be no breaks between the periods except where the break in service is less than one month and occurs where an offer of employment with the new employer was made and accepted by the employee before ceasing employment with the preceding employer.

Rate of payment — redundancy pay

404. For the purposes of calculating any payment under clauses 397 to 399, or clause 408, 'salary' will include:
- 404.1. the employee's full-time base salary, adjusted on a pro-rata basis for periods of part-time service;
 - 404.2. other allowances in the nature of salary which have been paid during periods of annual leave and on a regular basis and which are not reimbursement for expenses incurred or payment for disabilities associated with the performance of a duty; and
 - 404.3. salary payments where the employee has been temporarily assigned duties at a higher classification or at a higher level within a broadband for a continuous period of at least 12 months immediately preceding the date on which the employee is given notice of termination.

Period of notice — termination

405. Where an excess eligible employee is terminated, the period of notice will be four weeks. In the case of an employee over 45 years of age with at least five years' continuous service the period of notice will be five weeks. Where the Agency Head and the employee agree to a termination date within the notice period, the employee's employment will terminate on that date. The employee will be paid compensation in lieu of notice for the unexpired portion of the notice period. The payments an employee would have received in respect of the ordinary time the employee would have worked during the period of notice, had the employment not been terminated, will be used in calculating any payment in lieu of notice.
406. An employee will be entitled to reasonable time off with full pay to attend necessary employment interviews, from the date the period of notice commences.
407. Where expenses to attend interviews are not met by the prospective employer, the employee will be entitled to reasonable travel and incidental expenses incurred.

Reduction in classification

408. Where the Agency Head proposes to reduce an excess employee's classification, pursuant to clause 390, either:
 - 408.1. the employee will be given the same period of notice as the employee would have been entitled to receive pursuant to clauses 405 to 407; or
 - 408.2. the Agency may pay an amount to maintain the level of salary received by the employee at the date of notice of reduction in classification for the number of weeks of notice still owing. Such payments will be calculated in accordance with clauses 397 to 399.

Attachment A – Base salaries

Table 3: Salary thresholds

Classification	Salary levels	As at 31 August 2023	From the later of commencement of the agreement or 14 March 2024	From 13 March 2025	From 12 March 2026	Broadbands	
APS 1	APS 1.1	50,996	53,036	55,051	57,497 ¹	Broadband 1	
	APS 1.2	55,378	57,593	59,782	61,815		
APS 2	APS 2.1	58,780	61,131	63,454	65,611		
	APS 2.2	62,672	65,179	67,656	69,956		
APS 3	APS 3.1	66,563	69,226	71,857	74,300		
	APS 3.2	70,450	73,268	76,052	78,638		
APS 4	APS 4.1	74,344	77,318	80,256	82,985		
	APS 4.2	78,235	81,364	84,456	87,328		
APS 5	APS 5.1	83,588	86,932	90,235	93,303		Broadband 2
	APS 5.2	88,939	92,497	96,012	99,276		
APS 6	APS 6.1	94,288	98,060	101,786	105,247		
	APS 6.2	99,637	103,622	107,560	111,217		
	APS 6.3	107,424	111,721	115,966	119,909		
	APS 6.4	114,232	118,801	123,315	127,508		
EL 1	EL 1.1	122,989	127,909	132,770	137,284		
	EL 1.2	132,639	137,945	143,187	148,055		
	EL 1.3	141,082	146,725	152,301	157,479		
EL 2	EL 2.1	150,228	156,237	162,174	167,688		
	EL 2.2	157,620	163,925	170,154	175,939		
	EL 2.3	165,013	171,614	178,135	184,192		
	EL 2.4	172,410	179,306	186,120	192,448		

¹ The Commonwealth's pay fragmentation mechanism causes this increase to be greater than 3.4 per cent.

Attachment B – Supported Wage System

1. This Attachment defines the condition which will apply to employees because of the effects of a disability are eligible for a supported wage under the terms of this agreement.

Definitions

2. In this Attachment:

Approved assessor means a person accredited by the management unit established by the Commonwealth under the supported wage system to perform assessments of an individual's productive capacity within the supported wage system.

Assessment instrument means the tool provided for under the supported wage system that records the assessment of the productive capacity of the person to be employed under the supported wage system.

Disability Support Pension means the Commonwealth Government pension scheme to provide income security for persons with a disability as provided under the *Social Security Act 1991* (Cth), as amended from time to time, or any successor to that scheme.

Relevant minimum wage means the minimum wage prescribed in this agreement for the class of work for which an employee is engaged.

Supported Wage System (SWS) means the Commonwealth Government system to promote employment for people who cannot work at full agreement wages because of a disability, as documented in the Supported Wage System Handbook. The Handbook is available from the JobAccess website (www.jobaccess.gov.au).

SWS wage assessment agreement means the document in the form required by the Department of Social Services that records the employee's productive capacity and agreed wage rate.

Eligibility criteria

3. Employees covered by this Attachment will be those who are unable to perform the range of duties to the competence level required within the class for which the employee is engaged under this agreement, because of the effects of a disability on their productive capacity and who meet the impairment criteria for receipt of a disability support pension.
4. The Attachment does not apply to any existing employee who has a claim against the employer which is subject to the provisions of workers compensation legislation or any provision of this agreement relating to the rehabilitation of employees who are injured in the course of their employment.

Supported wage rates

5. Employees to whom this clause applies shall be paid the applicable percentage of the relevant minimum wage according to the following Table 4:

Table 4 :Applicable percentage of relevant minimum wage paid to applicable employees

Assessed capacity	Percentage of agreement rate
10 per cent	10 per cent
20 per cent	20 per cent
30 per cent	30 per cent
40 per cent	40 per cent
50 per cent	50 per cent
60 per cent	60 per cent
70 per cent	70 per cent
80 per cent	80 per cent
90 per cent	90 per cent

6. Provided that the minimum amount payable to an employees to whom the SWS applies is not less than the amount prescribed in the National Minimum Wage Order. Note: The minimum amount payable is reviewed every year in July.
7. Where an employee’s assessed capacity is 10 per cent, they must receive a high degree of assistance and support.

Assessment of capacity

8. For the purposes of establishing the percentage of the relevant minimum wage, the productive capacity of the employee will be assessed in accordance with the Supported Wage System by an approved assessor, having consulted the employer and the employee, and if the employee so desires, a union which the employee is eligible to join.
9. Assessment made under this Attachment must be documented in a SWS wage assessment agreement, and retained by the employer as a time and wages record in accordance with the FW Act.

Lodgement of SWS wage assessment agreement

10. All SWS wage assessment agreements under the conditions of this Attachment, including the appropriate percentage of the relevant minimum wage to be paid to the employee, must be lodged by the employer with the Fair Work Commission.
11. All SWS wage assessment agreements must be agreed and signed by the employee and employer parties to the assessment. Where a union which has an interest in the agreement is not a party to the assessment, the assessment will be referred by the Fair Work Commission to the union by certified mail and the agreement will take effect unless an objection is notified to the Fair Work Commission within 10 working days.

Review of assessment

12. The assessment of the applicable percentage should be subject to annual review or more frequent review on the basis of a reasonable request for such a review. The process of review must be in accordance with the procedures for assessing capacity under the supported wage system.

Other terms and conditions of employment

13. Where an assessment has been made, the applicable percentage will apply to the relevant wage rate only. Employees covered by the provisions of this Attachment will be entitled to the same terms and conditions of employment as all other workers covered by this agreement paid on a pro-rata basis.

Workplace adjustment

14. An employer wishing to employ a person under the provisions of this schedule must take reasonable steps to make changes in the workplace to enhance the employee's capacity to do the job. Changes may involve redesign of job duties, working time arrangements and work organisation in consultation with other workers in the area.

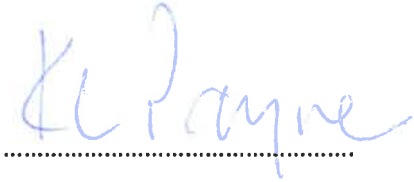
Trial period

15. In order for an adequate assessment of the employee's capacity to be made, an employer may employ a person under the provisions of this schedule for a Trial Period not exceeding 12 weeks, except that in some cases additional work adjustment time (not exceeding four weeks) may be needed.
16. During that Trial Period the assessment of capacity will be undertaken and the percentage of the relevant minimum wage for a continuing employment relationship will be determined.
17. The minimum amount payable to the employee during the Trial Period must be no less than the current weekly rate, as determined by the Fair Work Commission.
18. Work trials should include induction or training as appropriate to the job being trialled.
19. Where the employer and employee wish to establish a continuing employment relationship following the completion of the Trial Period, a further contract of employment will be entered into based on the outcome of assessment under clause 8 and 9 of this Attachment.

Signatories

Employer

Signed for and on behalf of the **COMMONWEALTH OF AUSTRALIA (AS REPRESENTED BY THE INSPECTOR-GENERAL OF TAXATION)** (ABN 51 248 702 319)



Karen Leslie Payne
Inspector-General of Taxation

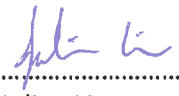
Bargaining Representatives



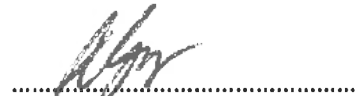
Rosi Christi-De Silva



Jarrod Joseph



Julian Lim



Khanh Nguyen Ma



Frank Zhu

The address for the Employer and all bargaining representatives is Level 26, 201 Kent Street, Sydney NSW 2000.