



## **Public Service (Subsection 24(1)—Inspector-General of Taxation and Taxation Ombudsman Non-SES Employees) Determination 2024**

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

Dated: 4 March 2024

A handwritten signature in blue ink that reads 'KL Payne'.

Karen Leslie Payne  
Inspector-General of Taxation and Taxation Ombudsman

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## 1 Name

This determination is the *Public Service (Subsection 24(1)—Inspector-General of Taxation and Taxation Ombudsman Non-SES Employees) Determination 2024*.

## 2 Commencement

This determination commences on the date it is signed.

## 3 Authority

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

## 4 Application

This determination applies to non-SES employees or equivalent that are employed by the Inspector-General of Taxation and Taxation Ombudsman and proposed to be covered by the *Inspector-General of Taxation Enterprise Agreement 2024-2027*.

## 5 Definitions

In this determination:

**Base salary** means the employee's base salary including, if applicable, higher duties allowance and casual loading. For employees on maintained salaries, the base salary will be the maintained salary including, if applicable, higher duties allowance and casual loading.

**Enterprise agreement** means the *Inspector-General of Taxation Enterprise Agreement 2024-2027* made in accordance with section 182 of the *Fair Work Act 2009*.

**Reference date** means 29 February 2024, being the date the enterprise agreement is made in accordance with section 182 of the *Fair Work Act 2009*.

## 6 Purpose

The purpose of this determination is to provide employees with a one-off payment and increases to base salary. This is being provided in recognition of employees having reached in-principle agreement on the enterprise agreement before 14 March 2024.

## 7 Period of operation

- (1) This Determination is in force for the period:
  - (a) beginning at the start of the day this Determination commences; and

- (b) ending at the earlier of the following:
  - (i) the start of the day that another determination under section 24(1) of the *Public Service Act 1999* that applies to the employees and expressly revokes this determination comes into force.
  - (ii) the start of the day that an enterprise agreement made in accordance with the *Fair Work Act 2009* that covers the employees commences operation.

## 8 Adjustment of salary

- (1) Schedule 1 has effect.

## 9 One-off payment

- (1) Employees will receive a one-off payment on the next practicable pay date on or after the reference date equal to 0.92 per cent of the employee's base salary as at the reference date. Subject to paragraph 9(3), employees will not be entitled to the one-off payment if the employee is, on the reference date:
  - (a) on leave without pay;
  - (b) absent from work without pay; or
  - (c) receiving workers' compensation payments under the *Safety, Rehabilitation and Compensation Act 1988*.
- (2) The payment in (1) is to be calculated:
  - (a) for part-time employees, pro-rated based on their agreed part-time hours as at the reference date, subject to (3);
  - (b) for casual employees, based on their average weekly hours worked as a proportion of the full-time equivalent weekly hours. The weekly hours will be averaged over the 12 month period immediately prior to reference date, or over the employee's period of employment where that period is less than 12 months. A casual employee's base salary for this purpose includes casual loading.
- (3) If the Agency Head considers that the one-off payment does not appropriately reflect the pay an employee would have received between 21 December 2023 and the first pay date on or after the reference date, the Agency Head may determine that the payment is pro-rated based on different agreed hours. This includes, but is not limited to, the following circumstances:
  - (a) where an employee is not otherwise entitled to a payment under paragraph 9(1); and
  - (b) where an employee's full-time or agreed part-time hours at the reference date is less than their regular or average agreed hours in the 12 month period immediately prior to the reference date.

**Schedule 1—Salaries**

Note: See section 8.

Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
Classification	Salary levels	As at 31 August 2023	From 14 March 2024	From 13 March 2025	From 12 March 2026
APS 1	APS 1.1	50,996	53,036	55,051	57,497 <sup>1</sup>
	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
	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

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