

Queensland Independent
Remuneration Tribunal

Remuneration Determination

2024-25 Review of Allowances

22 April 2026

Determination 38/2026



Background and Reasons

Tribunal roles and responsibilities

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

For a Remuneration Determination, the Tribunal may have regard to the value to the community of a Member of the Legislative Assembly (member) carrying out their role, functions and responsibilities and the importance of a member being appropriately remunerated for carrying out their role. The Tribunal may also consider relevant laws and any other matters the Tribunal considers appropriate including, for example, the size of an electorate¹. Before making a Determination, the Tribunal must consult with and consider the views of the Clerk of the Queensland Parliament (the Clerk).

The Tribunal must ensure any allowances paid to a member reflect the reasonable expenses incurred by a member in servicing their electorate and ensure these allowances are not a substitute for other remuneration and that accommodation services or other entitlements mentioned in section 59D of the Act (such as electorate offices, staffing support and major items of office equipment) are not taken into account².

Submissions and consultation

The Tribunal received submissions from the Clerk, the Committee of the Legislative Assembly (the CLA) and related correspondence from individual members. All submissions have been considered in making Determination 38/2026.

Electorate and Communication Allowance (ECA)

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

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

The ECA may not be used to meet expenditure for:

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

¹ Section 29 of the Act

² Section 30 of the Act

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

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

The bands and the current amount of the ECA for each band³ are set out in Table 1.

Table 1: Current ECA amount by ECA band

Band	Quantum of ECA for each Band
1	\$ 101,119
2	\$ 103,067
3	\$ 105,774
4	\$ 108,481

Members representing an electoral district of 100,000km² and who are provided with an additional electorate office receive an additional \$1,500 per annum to supplement the ECA, to assist with additional electorate office cleaning costs.⁴

In 2022, the Tribunal established a ‘High Enrolment Supplement’⁵ of \$2,500 per financial year, with members being eligible for the High Enrolment Supplement if:

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

The amount of the High Enrolment Supplement was increased to \$5,000 in 2023⁶ and by 4 per cent in 2024, to \$5,200 per financial year effective 1 July 2023⁷. In Determination 35/2025, the Tribunal decided to increase the High Enrolment Supplement by 4.1 per cent from \$5,200 to \$5,413 with effect from 1 January 2025. In Determination 36/2025, the Tribunal determined to retain the current High Enrolment Supplement.

Coomera has been eligible to receive the High Enrolment Supplement since the 2021/22 financial year and continues to be eligible to receive the supplement.

³ Determination 35/2025 <https://www.remunerationtribunal.qld.gov.au/assets/2025-determinations/determination-35-2025.pdf?v=1.0>

⁴ Determination 16/2017 <https://www.remunerationtribunal.qld.gov.au/assets/2017-determination/determination-16-2017.pdf>

⁵ Determination 26/2022 <https://www.remunerationtribunal.qld.gov.au/assets/2022-determination/determination-26-2022.pdf>

⁶ Determination 27/2023 <https://www.remunerationtribunal.qld.gov.au/assets/2023-determination/determination-27-2023.pdf>

⁷ Determination 30/2024 <https://www.remunerationtribunal.qld.gov.au/assets/2024-determinations/determination-30-2024.pdf>

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

Up to 10 per cent of the total allowance paid for each financial year (excluding reductions or carryovers from previous years) that is unexpended at 30 June can be retained and carried over for use by the member in the next financial year. Expenditure over 100 per cent of the ECA is met personally by the member and cannot be offset against future reporting period allowances.

General Travel Entitlement (GTE)

The GTE consists of three components:

1. the Motor Vehicle Allowance (MVA) - covers expenditure incurred in acquiring and maintaining a member's vehicle.
2. the General Travel Allocation (GTA) - covers a range of travel expenses incurred by members (and in limited cases, their spouses and staff) when required to travel for the primary purpose of conducting Parliamentary Business⁸ (incorporates air and ground travel and overnight expenses).
3. Air Warrant (Alternate) travel - facilitates travel from certain regional electorates to/from Brisbane to conduct Parliamentary Business.

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

Motor Vehicle Allowance

The MVA is provided to cover expenditure incurred in acquiring and maintaining a member's vehicle. It is paid to members in advance on a quarterly basis. A motor vehicle purchased or leased with the assistance of this allowance is the property of the member. Table 2 provides the current MVA amounts for each band (Determination 35/2025).

Table 2: Current MVA amounts by band

Band	MVA amount	Band range electorate km2
Band 1	\$29,784	0-1000
Band 2	\$37,367	1001-10,000
Band 3	\$49,017	10,001 and over

The MVA is not subject to acquittal, reporting or audit requirements and there is no carry over to the following year⁹. The allowance is subject to PAYG income tax and members

⁸ Definition of Parliamentary Business includes Parliamentary Committee business and is provided at p.23 of the *Remuneration Handbook* available at <https://www.parliament.qld.gov.au/Members/Members-and-Former-Members-Entitlements>.

⁹ Determination 2/2013 <https://www.remunerationtribunal.qld.gov.au/assets/2013-determination/determination-02-2013.pdf>

are required to comply with Australian Taxation Office requirements as they relate to motor vehicle allowances.

General Travel Allocation (GTA)

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

Types of expenditure that may be claimed include air travel, ground travel and overnight expenses (Daily Travel Allowance). The GTA is an allocation held by the Parliamentary Service and claimed by members. There is no provision for carry-over into the following financial year. The current bands, amounts and range of electorate area for each band are set out in Table 3.

Table 3: Current GTA amount by band

Band	Amount	Range km2
1	\$19,877	0-4,499
2	\$32,522	4,500-49,999
3	\$43,306	50,000-99,999
4	\$82,286	100,000 and over

When a member travels for the primary purpose of conducting Parliamentary Business, and that travel necessitates an overnight absence from their normal place of residence, and associated overnight expenses are incurred, then a Daily Travel Allowance (DTA) may be claimed from the GTA. A DTA rate of one third of the full rate applies where a member is provided with complimentary accommodation or stays with friends or relatives.

The current rate of DTA is set out in Table 4 (Determination 35/2025).

Table 4: Current DTA rate for travel

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

Note: the current one third DTA rate is \$148 per day.

The PBOR is claimable for overnight stays in Brisbane where the stay is for the primary purpose of Parliamentary Business, which includes committee work. The PBOR is not charged against the member's GTA, but the total sum of claims is reported as a note to the Annual GTA Report tabled in the Legislative Assembly.

The current PBOR is set out in Table 5 (Determination 35/2025): **Table 5: Current PBOR for stays in Brisbane CBD**

Circumstance	Amount
Members provided with overnight accommodation in the Parliamentary Annexe	\$148 per day
Members representing Brisbane based electorates not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay	\$148 per day
Other members not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay	\$444 per day

The DTA and PBOR rates were last amended based on the Australian Taxation Office Taxation Determination allowances detailed in Taxation Determination 2024/3.¹⁰

Home Security Allowance

The Home Security Allowance was introduced as a new allowance from 14 February 2025 by Determination 33/2025¹¹. The Home Security Allowance is provided to reimburse eligible members for expenses relating to the implementation of home security measures recommended by a security assessment undertaken in relation to the eligible member's home by the Queensland Police Service or other appropriately qualified person approved by the Clerk¹².

Transition Allowance

Following the Tribunal's establishment, the Transition Allowance was considered and set by Determination 5/2014¹³. The basis of the transition allowance is to assist members of Parliament to transition from Parliament to the community or the general workforce.

Eligibility for, and the amount of the allowance payable to members is dependent upon the date of the member's election (before or from 1 October 2024). The allowance is only available to members who retire involuntarily from Parliament, or through loss of party pre-selection for reasons other than misconduct.

In Determination 26/2022¹⁴, the Tribunal determined through a majority decision, not to extend the Transition Allowance to Members who retire voluntarily and affirmed the position determined in Determination 5/2014. The Tribunal also noted that this is an issue which will be continuously monitored by the Tribunal.

¹⁰ <https://www.ato.gov.au/law/view/document?docid=TXD/TD20243/NAT/ATO/00001>

¹¹ Determination 33/2025 <https://www.remunerationtribunal.qld.gov.au/assets/2025-determinations/determination-33-2025.pdf>

¹² Determination 33/2025, effective 14 February 2025 and p.39 of the *Remuneration Handbook* available at <https://www.parliament.qld.gov.au/Members/Members-and-Former-Members-Entitlements>.

¹³ Determination 5/2014 <https://www.remunerationtribunal.qld.gov.au/assets/2014-determination/determination-05-2014.pdf>

¹⁴ Determination 26/2022 <https://www.remunerationtribunal.qld.gov.au/assets/2022-determination/determination-26-2022.pdf>

Discussion

On 29 September 2025, the Clerk tabled the following Annual Reports in the Legislative Assembly:

- the *Annual Report of Electorate and Communication Allowance Expenditure by Members of the Legislative Assembly 1 July 2024 – 30 June 2025*¹⁵
- the *Annual Report of General Travel Allocation Expenditure by Members of the Legislative Assembly 1 July 2024 – 30 June 2025* (GTA report)
- the *Annual Report of Air Warrant and Alternate Travel Expenditure by Members of the Legislative Assembly 1 July 2024 – 30 June 2025* (Air Warrant report).

In making Determination 38/2026 the Tribunal has also considered:

- a range of economic indices including the Consumer Price Index (CPI) for Brisbane and Australia, Wage Price Index (public and private sectors), economic growth, the inflation outlook and Queensland Government indexation rates (2025-26);
- the Australian Taxation Office Tax Determination 2025/4¹⁶;
- previous decisions of the Tribunal relating to the quantum of allowances and uses; and
- any decisions regarding allowances for members in other jurisdictions.

Electorate and Communication Allowance

The Tribunal has reviewed members' expenditure of the ECA for 2024-25 and makes the following observations:

- 105 members expended over 90% of their ECA, with members acquitting an average amount of 95.77 per cent of allocated ECA in 2024-25;
- 14 members expended 100 per cent or more of their ECA compared to five members in 2024-25; and
- distribution of expenditure across most categories of ECA has remained relatively consistent from year to year, with major variations in the top two expenditure categories of *Production, Publication and Distribution Services* and *Support for Constituents and Organisations*.

The Tribunal acknowledges the ongoing impact of inflationary pressures and rising postage costs and has decided to increase all bands of the ECA and the High Enrolment Supplement by 5 per cent with effect from 1 January 2026.

The Tribunal has confirmed that the electorate of Coomera continues to be eligible to receive the High Enrolment Supplement and that the electorate of Logan is also eligible to receive the supplement.¹⁷

Further, the Tribunal is currently reviewing the ECA formula and will consider changes to the formula based on the outcome of the review. Considerations relevant to the review

¹⁵ The overall spending also includes costs incurred by members who served in the 57th Queensland Parliament from July 2024 to October 2024.

¹⁶ <https://www.ato.gov.au/law/view/document?docid=TXD/TD20254/NAT/ATO/00001>

¹⁷ Election Commission of Queensland: <https://www.ecq.qld.gov.au/enrolment/enrolment-figures>

will include ensuring the adequacy of the allowance and that it is ‘future proofed’ as much as possible to be responsive to economic fluctuations.

General Travel Entitlement

Motor Vehicle Allowance

The Tribunal reviewed RACQ’s *Annual Private Vehicle Expenses Report*, data from the *Australian Institute of Petroleum*, and the *ACCC fuel monitoring report* on vehicle ownership costs over the past five years. Due to the volatility and variability in fuel prices, the Tribunal chose CPI as a more reliable basis for MVA adjustments.

The Tribunal decided to increase all bands of the MVA by 4.3 per cent with effect from 1 January 2026.

General Travel Allocation

The Tribunal has reviewed the GTA report. The Tribunal makes the following observations about members’ claims from the GTA for 2024-25:

- total GTA claimed increased significantly compared to the last financial year;
- Airfares, Car Hire and Other and the DTA are the primary categories of GTA claimed by members.

In considering the GTA, the Tribunal considered the current structure of the bands remained appropriate and decided to increase the GTA by 4.3 per cent for all bands, with effect from 1 January 2026.

Daily Travel Allowance and Parliamentary Business Overnight Rate

The Tribunal considered the ATO TD2025/4 and has decided to increase the DTA (for capital cities only) and PBOR rates by \$10 as reflected in Tables 6 and 7, effective from the date of determination.

Table 6: DTA rates

Location of overnight stay	Amount
State and Territory capital cities within Australia as well as Wellington (New Zealand) and Port Moresby (Papua New Guinea)	\$454 per day
All other destinations	\$405 per day

Note: Where a member is provided with complimentary accommodation or stays with relatives or friends a DTA rate of one third of the full rate applies.

Table 7: PBOR rates

Circumstance	Amount
Members provided with overnight accommodation in the Parliamentary Annexe	\$151.00 per day
Members representing Brisbane based electorates not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay (e.g. hotel)	\$151.00 per day
Other members not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay (e.g. hotel)	\$444.00 per day

Air Warrant (Alternate) travel

Members entitled to Air Warrant travel are also able to utilise ‘alternate’ travel options such as charter flights or a kilometric allowance for travel by private vehicle. The Tribunal reviewed the use of Air Warrants and Alternate Travel and noted that between the 37 members eligible (inclusive of former members), a total cost of \$541,200.55 was used. The Tribunal also determined not to change the allocation for Air Warrant.

The Tribunal will consider a broader review of the General Travel Entitlement in due course.

Home Security Allowance

The Tribunal considered advice received from the Clerk about utilisation of the allowance since February 2025, with the Clerk indicating that his office will continue to keep the Tribunal informed of activity.

The Tribunal has decided to maintain the Home Security Allowance consistent with the previous Determination 35/2025.

Transition Allowance

The Clerk and the CLA have requested the Tribunal consider the severance arrangements available for Members. The Tribunal accepts there is a need to support members to transition to life out of Parliament and is reviewing the current transitional allowance arrangements.

Determination 38/2026

Any inconsistencies between earlier Tribunal Determinations and Determination 38/2026 are resolved in favour of Determination 38/2026. Matters in earlier Determinations not addressed in this Determination are confirmed by the Tribunal and not amended.

Electorate and Communication Allowance

1. The Tribunal determines that all bands of the Electorate and Communication Allowance are increased by 5.0% with effect from 1 January 2026.
2. The Tribunal determines that the High Enrolment Supplement is increased by 5.0% with effect from 1 January 2026.
3. The Tribunal determines that the electorate of Coomera continues to be eligible to receive the High Enrolment Supplement.
4. The Tribunal determines that the electorate of Logan is eligible for the High Enrolment Supplement with effect from 1 July 2025.

Motor Vehicle Allowance

5. The Tribunal determines that all bands of the Motor Vehicle Allowance are increased by 4.3% with effect from 1 January 2026.

General Travel Allocation

6. The Tribunal determines that all bands of the General Travel Allocation are increased by 4.3% with effect from 1 January 2026.

Daily Travel Allowance

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

Location of overnight stay	Amount
State and Territory capital cities within Australia as well as Wellington (New Zealand) and Port Moresby (Papua New Guinea)	\$454 per day
All other destinations (including overseas)	\$405 per day

8. Where one third of the Daily Travel Allowance applies, the Tribunal determines this amount will be set at \$151.
9. The Tribunal determines that changes in the Daily Travel Allowance amounts apply from the date of this determination.

Parliamentary Business Overnight Rate

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

Circumstance	Amount
Members provided with overnight accommodation in the Parliamentary Annexe	\$151.00 per day
Members representing Brisbane based electorates not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay	\$151.00 per day
Other members not provided with overnight accommodation in the Parliamentary Annexe who stay in commercial accommodation facilities for an overnight stay	\$454.00 per day

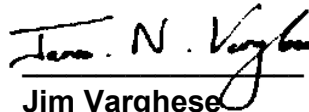
11. The Tribunal determines that the change in the Parliamentary Business Overnight Rate applies from the date of this determination.

Date of Determination: 22 April 2026

Effective Date: 22 April 2026



Kirsty Chessher-Brown
Chairperson



Jim Varghese
Member



Michael Hickey
Member