

## SCHEDULE A MOTOR VEHICLE ALLOWANCES

### GENERAL CONDITIONS

#### 1. Entitlement

1.1 A "public service employee" (referred to as an "employee" in this schedule) who uses his or her private motor vehicle to undertake official duties is to be paid a motor vehicle allowance as provided in this schedule for the distance necessarily and actually travelled.

1.2 The amount of the allowance will depend upon the type of motor vehicle used.

- the employee is to produce evidence that the insurance policy has been endorsed to indemnify the Queensland Government against certain liabilities at law. This is a standard endorsement available on request from all insurance companies. The policy does not require the actual words 'Queensland Government' the word 'employer' will suffice.

- The department should refund any endorsement fees.

#### 2. Vehicles on novated leases

2.1 Employees with vehicles on novated leases are eligible to claim motor vehicle allowances under the conditions prescribed in this directive. These allowances are paid via the payroll system and are included in the gross salary reported on the employee's payment summary.

2.2 Employees with vehicles on novated leases should consider seeking independent advice on taxation issues that may arise from claiming motor vehicle allowances. A novated lease vehicle is technically the employer's car. Therefore, it can be expected that employees would be unable to claim a tax deduction on their personal income tax return for business travel undertaken in a car that is subject to a novated lease.

2.3 Employees who are a party to a novated lease arrangement that is subject to a claim for a motor vehicle allowance are required to clearly identify on the claim form that the claim relates to a novated lease vehicle.

#### 3. Chief executive authorisation

3.1 For all purposes of this directive, the use of a private motor vehicle for official purposes must be authorised by the Chief Executive.

3.2 Before authorisations are given under this directive the following conditions are to be met:

- the vehicle is to be covered by either a comprehensive motor vehicle insurance policy or a third party property damage insurance policy; and

#### 4. Residence to headquarters

4.1 Motor vehicle allowance is not payable for the distance travelled from an employee's residence to the employee's headquarters and return.

#### 5 Time limit on claims

5.1 Without the approval of the chief executive, a claim will not be paid unless it is submitted within 12 months –

- of the date of completion of the work; or
- the incurring of the expense; or
- the conclusion of the circumstances leading to the claim.

## MOTOR VEHICLE ALLOWANCES

### 1. EMPLOYEE PERFORMING OFFICIAL DUTIES

1.1 An employee required to use his or her private motor vehicle for official purposes is to be paid the appropriate rate prescribed below:

<b>AUTOMOBILES</b>	<b>Amount (cents per km)</b>
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1600cc and less	63.0c
1601cc to 2600cc	74.0c
2601cc and over	75.0c

#### **AUTOMOBILES – ROTARY ENGINE**

800cc and less	63.0c
801cc to 1300cc	74.0c
1301cc and over	75.0c

#### **MOTORCYCLES**

250cc and under	25.2c
Over 250cc	30.0c

**Note:** 'cc' means cubic centimetres.

CATEGORY & CONDITIONS OF APPROVAL	ENTITLEMENTS
<h3>2. RELIEVING OR SPECIAL DUTIES</h3> <p>2.1 An employee, required to use his or her private motor vehicle while performing relieving or special duty for the following situations, is to be paid the appropriate rate prescribed opposite –</p> <ul style="list-style-type: none"> <li>• An employee not absent from normal headquarters overnight who is required to commute daily to the centre where the relieving takes place.</li> </ul> <p>• An employee absent from his or her normal headquarters overnight who is required to travel from either his or her residence or normal headquarters to the centre where the relieving takes place.</p>	
<h3>3. COURSES, SEMINARS ETC</h3> <p>3.1 An employee required to use his or her private motor vehicle to attend a course, seminar, conference, convention etc as an official representative.</p>	



Payment of the appropriate allowance in 1 above for the additional distance travelled between the employees' residence and the centre where the relief is being provided.

No allowance is payable where the distance between the employees' residence and the centre (at which the employee is relieving) is less than the distance between the employee's residence and the employee's normal headquarters.



Payment of the appropriate allowance in 1 above for the forward and return journey and between centres where special or relieving duty is performed at more than one centre.

Payment of the appropriate allowance as in 1 above for the additional distance travelled between the employee's residence and the place of attendance.

No allowance is payable where the distance between the employee's residence and the place of attendance is less than the distance between the employee's residence and the employee's normal headquarters.

CATEGORY & CONDITIONS OF APPROVAL	ENTITLEMENTS
<p><b>4. EMPLOYEES WHO CHOOSE TO USE THEIR PRIVATE MOTOR VEHICLES</b></p> <p>4.1 Where the approved means of travel is other than the use of an employee's private motor vehicle; and</p> <ul style="list-style-type: none"> <li>• the employee requests it; and</li> <li>• is granted permission to use his or her motor vehicle</li> </ul> <p>the allowance paid is to be determined by the chief executive. This allowance is not to exceed the rates prescribed opposite.</p> <p>The allowance paid is not to exceed the costs associated with the approved means of travel.</p>	<p>Automobiles – 37.5 cents per km Motorcycles - 15.0 cents per km</p> <p><u>Note:</u> These rates may be incorporated in Directives or polices covering:</p> <ul style="list-style-type: none"> <li>• transfer and appointment expenses</li> <li>• leave/travel concessions for isolated centres</li> <li>• relocation expenses for retiring officers</li> <li>• study and research assistance</li> </ul>

(SCHEDULE ENDS)

**SCHEDULE B  
DOMESTIC TRAVELLING AND RELIEVING EXPENSES**

**GENERAL CONDITIONS**

**1. Entitlement**

1.1 A public service officer or temporary employee engaged under section 148(2)(a) of the *Public Service Act 2008* (referred to as “employee” in this directive) who is required to –

(a) travel on official duty; or

(b) to take up duty away from the employee’s usual place of work to relieve another employee or to perform special duty

shall be allowed actual and reasonable expenses or allowances for accommodation, meals and incidental expenses necessarily incurred by the employee as provided in this directive.

**2. Options for payment**

2.1 The chief executive may determine the method of payment of travelling and relieving expenses or allowances for employees within his or her department.

2.2 The determination may be made from the following options –

(a) payment direct to the supplier through the use of corporate credit cards;

(b) payment direct to the supplier by contractual arrangement or billing system;

(c) reimbursement to the employee for actual, reasonable costs incurred by the employee;

(d) payment of travelling and relieving allowances as prescribed in this schedule.

A combination of any of these options may be used.

2.3 If an employee has specific reasons or believes that they will be financially disadvantaged by a particular method of payment, they may apply as a special case to the chief executive for payment by a different method.

**3. Minimum standard of accommodation**

3.1 Employees are to be provided with accommodation that is at least consistent with the 3 star rating used in RACQ accommodation directories (ie. well appointed establishments offering a comfortable standard of accommodation), except where this standard is not available at a particular centre.

3.2 Departments may offer their employees a higher standard of accommodation where appropriate (eg. conference venue, location of hotel in relation to work site, competitive rates negotiated with a higher rated establishment).

**4. Limit on meals**

4.1 The actual and reasonable costs allowed for meals are not to exceed the standard meal allowances as prescribed in this schedule unless otherwise approved by the chief executive.

**5. Application of allowances**

5.1 The allowances contained in this schedule apply in situations where the accommodation, meals or incidentals are not paid directly by the department or reimbursed to the employee.

5.2 Payment of meal allowances shall be based on the prescribed rates for the particular centre where the employee incurred the expense.

**6. Meals during overnight absences**

6.1 On the first and last day of an employee’s overnight absence from usual place of work or home, the employee is entitled to the payment of meal expenses or meal allowances in accordance with the following departure and return times.

**6.2 Departure from or return to usual place of work or home**

Lunch – the employee departs earlier than 1.30 pm or returns later than 1.30 pm.

Dinner – the employee departs earlier than 6.30 pm or returns later than 6.30 pm.

6.3 In the case of breakfast, an employee is not eligible for payment of expenses or a meal allowance upon departure except in situations where the employee has to depart from their usual place of work or home before 6.00 am and it is not practicable for the employee to have breakfast before leaving and must purchase it during the journey.

**7. Deduction of meal expenses or allowances**

7.1 An employee is not entitled to expenses or a meal allowance for a meal that is provided at departmental expense or as part of a fare.

Provided that such meal is of reasonable quantity and quality in the relevant circumstances.

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## GENERAL CONDITIONS

### 8. Not payable during leave

- 8.1 An employee who takes leave while travelling on official duty or while absent from their usual place of work on relieving or special duty is not entitled to the payment of travelling or relieving expenses or allowances during the period of the leave except in the case of illness or any other case determined by the chief executive.

### 9. Telephone calls, facsimiles and postage

- 9.1 Official telephone calls, facsimiles, etc. and postage costs are to be paid by the department concerned.

### 10. Incidental expenses or allowance

- 10.1 Incidental expenses or the incidental allowance are paid to employees to cover expenditure of the following nature –
- newspapers, magazines;
  - snacks including coffee, tea or drinks, etc;
  - private telephone calls;
  - personal items necessary for the travel.

### 11. Cost of conveyance

- 11.1 Travelling and relieving expenses and allowances are in addition to the cost of conveyance of the employee.

### 12. Locality allowance

- 12.1 Where an employee is in receipt of travelling or relieving expenses or allowances under this schedule, the arrangements for locality allowance applicable at the employee's usual place of work are to continue during the first 42 days of absence at a particular centre of duty. Thereafter the arrangements for locality allowance, if any, applicable to that centre shall apply as long as the employee remains at that centre.

- 12.2 The payment of locality allowance should not be taken into account in determining an employee's entitlement to travelling or relieving expenses or allowances.

### 13. Advances

- 13.1 Where the employee is to be paid travelling or relieving allowances or will be claiming reimbursement of actual expenses, the employee may be granted an advance up to 100% of the estimated costs.

### 14. Certification after overnight absence

- 14.1 At the conclusion of the journey, the employee is required to certify that the official travel was undertaken in accordance with the approved itinerary.

- 14.2 Any change to the itinerary resulting in variation of payments or changed costs (eg. claiming actual expenses instead of meal allowances) should be appropriately acquitted.

### 15. Documentary evidence

- 15.1 Before an expense is paid, the employee may be required to produce documentary evidence as determined by the chief executive. This evidence may include –
- receipts,
  - itemised statements,
  - certifications, etc.

### 16. Time limit on claim

- 16.1 Without the approval of the chief executive, a claim shall not be paid unless it is submitted within 12 months of –
- the date of completion of the work; or
  - incurring of the expense; or
  - the conclusion of the circumstances leading to the claim.

### 17. Other Issues

- 17.1 It is a requirement that employees abide by all regulations outlined for the given locality eg. alcohol management plans.

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<b>TRAVELLING AND RELIEVING ALLOWANCES</b>	
<b>CATEGORY AND CONDITIONS OF APPROVAL</b>	<b>ENTITLEMENTS</b>
<b>1. ABSENCES NOT EXTENDING OVERNIGHT</b>	
<b>(a) Absence from headquarters or home is at least 12 hours</b>	
An employee shall be paid allowances for costs incurred in purchasing lunch and dinner.	Lunch - \$26.55 (Capital Cities & High Cost Country) - \$24.20 (Tier 2 Country Centres) - \$24.20 (Other Country Centres) Dinner - \$45.60 (Capital Cities & High Cost Country) - \$41.65 (Tier 2 Country Centres) - \$41.65 (Other Country Centres)
<b>(b) Absence from headquarters or home is less than 12 hours</b>	
No allowance is payable except in the following circumstances –	
<ul style="list-style-type: none"> <li>• an employee is required to purchase an expensive meal as an integral part of travel (eg. catered lunch during a 1 day conference);</li> </ul> <p style="text-align: center;">OR</p> <ul style="list-style-type: none"> <li>• an employee returns after 6.30pm and incurs the cost of purchasing a meal.</li> </ul>	Lunch - \$26.55 (Capital Cities & High Cost Country) - \$24.20 (Tier 2 Country Centres) - \$24.20 (Other Country Centres) Dinner - \$45.60 (Capital Cities & High Cost Country) - \$41.65 (Tier 2 Country Centres) - \$41.65 (Other Country Centres)  Dinner - \$45.60 (Capital Cities & High Cost Country) - \$41.65 (Tier 2 Country Centres) - \$41.65 (Other Country Centres)
<b>(c) Breakfast allowance</b>	
Breakfast allowance will be payable where the employee has to depart from home before 6.00am and it is not practicable for the employee to have breakfast at home and must purchase it during the journey.	Breakfast - \$23.65 (Capital Cities & High Cost Country) - \$21.15 (Tier 2 Country Centres) - \$21.15 (Other Country Centres)
<b>N.B. An incidental allowance is not payable in 1 (a), (b) and (c)</b>	

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CATEGORY AND CONDITIONS OF APPROVAL	ENTITLEMENTS																																																																							
<p><b>2. ABSENCES EXTENDING OVERNIGHT</b></p> <p>An employee shall be paid allowances for costs incurred in purchasing accommodation and/or meals and/or incidentals as set out below.</p>	<p><b>Per Overnight Stay</b></p>																																																																							
(a) Capital Cities	<table border="1"> <thead> <tr> <th>Capital City</th> <th>Accommodation</th> <th>Breakfast</th> <th>Lunch</th> <th>Dinner</th> <th>Incidental Expenses</th> </tr> </thead> <tbody> <tr><td>Adelaide</td><td>\$157.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> <tr><td>Brisbane</td><td>\$201.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> <tr><td>Canberra</td><td>\$165.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> <tr><td>Darwin</td><td>\$189.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> <tr><td>Hobart</td><td>\$125.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> <tr><td>Melbourne</td><td>\$173.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> <tr><td>Perth</td><td>\$176.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> <tr><td>Sydney</td><td>\$183.00</td><td>\$23.65</td><td>\$26.55</td><td>\$45.60</td><td>\$17.30</td></tr> </tbody> </table>	Capital City	Accommodation	Breakfast	Lunch	Dinner	Incidental Expenses	Adelaide	\$157.00	\$23.65	\$26.55	\$45.60	\$17.30	Brisbane	\$201.00	\$23.65	\$26.55	\$45.60	\$17.30	Canberra	\$165.00	\$23.65	\$26.55	\$45.60	\$17.30	Darwin	\$189.00	\$23.65	\$26.55	\$45.60	\$17.30	Hobart	\$125.00	\$23.65	\$26.55	\$45.60	\$17.30	Melbourne	\$173.00	\$23.65	\$26.55	\$45.60	\$17.30	Perth	\$176.00	\$23.65	\$26.55	\$45.60	\$17.30	Sydney	\$183.00	\$23.65	\$26.55	\$45.60	\$17.30																	
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(g) Accommodation and meals are supplied at no expense to the employee.	Incidental Expenses – \$17.30 per overnight stay

CATEGORY AND CONDITIONS OF APPROVAL	ENTITLEMENTS
<p><b>3. OPTION TO CLAIM ACTUAL EXPENSES</b></p> <p>An employee may claim actual expenses where the accommodation charges at a particular centre exceed the amount prescribed for accommodation at that centre or where the cost of meals exceeds the total amount prescribed for meals for the whole of the employee's absence.</p> <p>Such actual expenses are to be reimbursed to the employee subject to the chief executive being satisfied that the claim is reasonable and the employee has complied with the general conditions relating to minimum standard of accommodation and documentary evidence.</p> <p>Five situations are shown to clarify the employee's entitlement where actual expenses are claimed by the employee.</p>	<p><b>(i) All accommodation and meals claimed as actuals</b>  Actual and reasonable expenses for accommodation and meals  PLUS  Relevant incidental expenses allowance</p> <p style="text-align: center;"><b>OR</b></p> <p><b>(ii) All meals and some accommodation claimed as actuals</b>  Actual and reasonable expenses for accommodation and meals  PLUS  Relevant allowances as prescribed in 2 above for accommodation not claimed as actual expenses  PLUS  Relevant incidental expenses allowance</p> <p style="text-align: center;"><b>OR</b></p> <p><b>(iii) All accommodation claimed as actuals</b>  Actual and reasonable expenses for accommodation  PLUS  Relevant allowances as prescribed in 2 above for meals  PLUS  Relevant incidental expenses allowance</p> <p style="text-align: center;"><b>OR</b></p> <p><b>(iv) Some accommodation claimed as actuals</b>  Actual and reasonable expenses for accommodation  PLUS  Relevant allowances as prescribed in 2 above for meals and accommodation not claimed as actual expenses  PLUS  Relevant incidental expenses allowance</p> <p style="text-align: center;"><b>OR</b></p> <p><b>(v) All meals claimed as actuals</b>  Actual and reasonable expenses for meals  PLUS  Relevant allowances as prescribed in 2 above for accommodation  PLUS  Relevant incidental expenses allowance</p>

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CATEGORY AND CONDITIONS OF APPROVAL	ENTITLEMENTS
<p><b>4. EXTENDED PERIODS OF RELIEVING OR SPECIAL DUTY</b></p> <p>Where an employee relieves another employee or performs special duty at another centre for an extended period, the employee shall be allowed relieving allowances or expenses as determined hereunder –</p>	<p>(a) Up to 4 weeks</p> <p>Relevant allowances as prescribed in 2 above for accommodation, meals and incidentals.</p> <p>(b) More than 4 weeks</p> <p>For the whole period of the relieving or special duty, such reasonable expenses as negotiated between the employee and the department provided that the employee is not out of pocket (ie. not financially disadvantaged in comparison to remaining at the employee's usual place of work) during the extended period of relieving or special duty.</p> <p>Without limiting the capacity of the parties to negotiate the payment of expenses, the following costs may be taken into consideration –</p> <ul style="list-style-type: none"> <li>• accommodation costs appropriate to the duration of the relieving period and the personal family circumstances of the employee;</li> <li>• costs of purchasing or preparing meals for the employee;</li> <li>• payment of transfer expenses as prescribed in the Ministerial Directive <i>Transfer and Appointment Expenses</i> in lieu of relieving allowances;</li> <li>• use of a government vehicle or compensation for taking own vehicle to the relieving centre as prescribed in the Ministerial Directive <i>Motor Vehicle Allowances</i>; and</li> <li>• reunion visits to the employee's normal centre.</li> </ul> <p>The agreed arrangements are to be documented to satisfy any human resource management or financial audit requirements.</p>

(SCHEDULE ENDS)