



## ABOUT FURZER CRESTANI FORENSIC

Since 1985, Furzer Crestani Forensic has provided a broad range of forensic accounting and related services across a variety of industries. We have been engaged on behalf of plaintiffs and defendants, as well as a single expert, shadow expert and independent referee.

You and your clients will benefit from our team's extensive knowledge and skill set, as well as our comprehensive library of resources.

Our services include:

1. Business and entity valuations
2. Calculations for negotiation purposes
3. Compensation to Relatives claims
4. Complex commercial claims reports
5. Costs of funds management reports
6. Damages quantification, including future care and other needs
7. Detailed economic loss reports
8. Estate and will disputes reports
9. Financial investigations
10. Provision of expert witness testimony

If you would like to discuss any of the services we provide or how we could assist your clients' litigation claims, please contact our office on (02) 9635 3044 or [mail@furzercrestani.com.au](mailto:mail@furzercrestani.com.au)

This Handbook has been prepared as a helpful guide to use when assessing economic loss matters by reference to the *ACT Workers Compensation Act 1951*.

If you have any comments on this Handbook which you consider would be beneficial to your practice, please contact us at [mail@furzercrestani.com.au](mailto:mail@furzercrestani.com.au) or (02) 9635 3044.

Whilst care has been taken in the preparation of this Handbook, we can take no legal responsibility for any inaccuracies that might be contained herein.



## AUSTRALIAN CAPITAL TERRITORY WORKERS COMPENSATION ACT 1951

### TABLE OF CONTENTS

<u>Reference to the Act</u>	<u>Page No.</u>
<b>Indexation</b>	
- Indexation Variations	1
- Definitions and Explanations	2
<b>Dictionary Statutory Floor &amp; Statutory Ceiling</b>	3
<b>Section 20 Consumer Price Index - Australian Capital Territory</b>	4
<b>Section 77 Wage Price Index - Australian Capital Territory</b>	5
<b>Section 20 Average Weekly Earnings of Total Employees</b>	6
<b>Section 75 Per Kilometre Cost for Motor Vehicle</b>	7
<b>Section 76 Cost of Accommodation</b>	
Capital Cities & Other Country Centres	8
Country Centres - High Cost (A - J)	9
Country Centres - High Cost (K - Z)	10
Country Centres - Tier 2 (A - J)	11
Country Centres - Tier 2 (K -Z)	12
<b>Section 76 Cost of Meals &amp; Incidentals</b>	
Capital Cities & High Cost Country Centres	13
Tier 2 & Other Country Centres	14



**ACT WORKERS COMPENSATION ACT 1951  
INDEXATION VARIATIONS**

Quarter	Section 20 % Change in CPI (Page 4)	Section 49 Single Loss Amount Payable	Section 50 Maximum Amount Payable	Section 70 Employer Liability for Medical Treatment	Section 77 (7) WPI (Page 5)	Section 77 (2) (a) Death Benefit Single Lump Sum	Section 77 (2) (b) Death Benefit Dependant (Child)	Section 77 (2) (c) Death Benefit Funeral Expenses
	<b>Initial Base Amount:</b>	<b>\$100,000.00</b>	<b>\$150,000.00</b>	<b>\$500.00</b>		<b>\$150,000.00</b>	<b>\$50.00</b>	<b>\$4,000.00</b>
		<b>CPI Indexed</b>	<b>CPI Indexed</b>	<b>CPI Indexed</b>		<b>WPI Indexed</b>	<b>WPI Indexed</b>	<b>CPI Indexed</b>
<b>13 December 2017</b>					<b>Note 2</b>	<b>539,002.37</b>	<b>148.23</b>	<b>11,828.87</b>
Dec-2017	0.6%	144,524.70	216,787.05	722.64	0.5%	541,697.38	148.97	11,899.84
Mar-2018	0.8%	145,680.90	218,521.35	728.42	0.5%	544,405.87	149.71	11,995.04
Jun-2018	0.4%	146,263.62	219,395.44	731.33	0.4%	546,583.49	150.31	12,043.02
Sep-2018	0.6%	147,141.20	220,711.81	735.72	0.8%	550,956.16	151.51	12,115.28
Dec-2018	0.7%	148,171.19	222,256.79	740.87	0.3%	552,609.03	151.96	12,200.09
Mar-2019	0.1%	148,319.36	222,479.05	741.61	0.5%	555,372.08	152.72	12,212.29
Jun-2019	0.3%	148,764.32	223,146.49	743.83	0.5%	558,148.94	153.48	12,248.93
Sep-2019	0.7%	149,805.67	224,708.52	749.04	1.1%	564,288.58	155.17	12,334.67
Dec-2019	0.6%	150,704.50	226,056.77	753.53	0.2%	565,417.16	155.48	12,408.68
Mar-2020	0.4%	151,307.32	226,961.00	756.54	0.5%	568,244.25	156.26	12,458.31
Jun-2020	-2.3%	151,307.32	226,961.00	756.54	0.2%	569,380.74	156.57	12,458.31
Sep-2020	2.3%	151,307.32	226,961.00	756.54	0.5%	572,227.64	157.35	12,458.31
Dec-2020	0.8%	152,517.78	228,776.69	762.59	0.2%	573,372.10	157.66	12,557.98

**Note 1:** This page is to be read in conjunction with Page 2 (Definitions and Explanations).

**Note 2:** The *Workers Compensation Amendment Act 2017* amended the base amounts for Death Benefits effective from 13 December 2017



**ACT WORKERS COMPENSATION ACT 1951  
DEFINITIONS AND EXPLANATIONS**

Term	Reference	Definition/Explanation
Indexation Variations:	-	Workers compensation benefits are calculated from a base amount as prescribed in the <i>Workers Compensation Act 1951</i> and <i>Workers Compensation Amendment Act 2017</i> . The amounts are then CPI Indexed, AWE Indexed or WPI Indexed as prescribed in the Act.
Statutory Floor:	Dictionary	The federal minimum wage decided from time to time by the Minimum Wage Panel of Fair Work Australia under the <i>Fair Work Act 2009</i> - refer Page 3.
Statutory Ceiling:	Section 42	150% of AWE at the time the amount is to be paid - refer Page 3.
CPI :	Section 20 (1)	The All Groups Consumer Price Index (Canberra) issued quarterly by the Australian Bureau of Statistics Catalogue No. 6401.0 - refer Page 4.
% Change in CPI:	-	The percentage change in CPI from the previous quarter - refer Page 4.
CPI Indexed:	Section 20 (1)	The amount as adjusted in line with any adjustment in CPI since the commencement of the provision in which the amount appears.
AWE:	Dictionary	Average Weekly Earnings, All Males Total Earnings, Australian Capital Territory, Seasonally Adjusted issued by the Australian Bureau of Statistics Catalogue No. 6302.0 - refer Page 5.
AWE Indexed:	Section 20 (1)	The amount as adjusted in line with any adjustment in the AWE after the commencement of the provision in which the amount appears.
Negative Adjustment	Section 20 (2)	If an amount to be CPI Indexed or AWE Indexed would, if adjusted in line with the adjustment (" <i>negative adjustment</i> ") to the CPI or AWE, become smaller, the amount is not reduced in line with the negative adjustment. An amount which is not reduced in accordance with the negative adjustment, may be increased in line with an adjustment in the CPI or AWE only to the extent that the increase (or part of the increase) is not one that would cancel out the effect of the negative adjustment. Once the effect of the negative adjustment has been offset against an increase in line with an adjustment, then the CPI Indexed or AWE Indexed applies.
WPI	Section 77 (7)	Wage Price Index number issued quarterly by the Australian Bureau of Statistics Catalogue No. 6345.0 - refer Page 5.
WPI Indexed	Section 77 (7)	The amount as adjusted in line with any adjustment in the WPI since the commencement of the provision in which the amount appears.
Transport Costs For Private Car	Section 75	The cost of taking an injured person by private motor vehicle to and from a place to receive medical treatment or rehabilitation services must be worked out in accordance with the "per kilometre cost for the vehicle" as prescribed in the <i>Income Tax Assessment Regulations 1997 (Cwlth)</i> in relation to the size of the vehicle for the financial year in which the cost was incurred - refer Page 6.
Cost of Accommodation:	Section 76	The cost of accommodation for the worker is the relevant amount set out in a public ruling (refer the <i>Taxation Administration Act 1953 (Cwlth)</i> ) by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred - refer Pages 7 to 11.
Cost of Meals:	Section 76	The cost of meals for the worker is the relevant amount set out in a public ruling (refer the <i>Taxation Administration Act 1953 (Cwlth)</i> ) by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred - refer Pages 12 and 13. The worker is only entitled to the cost of a meal if the meal is eaten while the worker is: <ul style="list-style-type: none"> <li>a) Travelling to or from a place to receive medical treatment or rehabilitation services for which compensation is payable; or</li> <li>b) At a place to receive medical treatment or rehabilitation services for which compensation is payable; or</li> <li>c) Staying at accommodation for which compensation is payable.</li> </ul>

Note: This page is to be read in conjunction with Page 1 (Indexation Variations).



**ACT WORKERS COMPENSATION ACT 1951  
STATUTORY FLOOR & STATUTORY CEILING**

<b>Date of Decision</b>	<b>Effective Date of Change</b>	<b>Statutory Floor Section 41 National Minimum Wage (at 38 hours per week)</b>	<b>Statutory Ceiling Section 42 150% of AWE</b>
31-May-16	1-Jul-16	\$672.70	\$2,266.05
	November 2016	\$672.70	\$2,275.65
	May 2017	\$672.70	\$2,337.15
6-Jun-17	1-Jul-17	\$694.90	\$2,337.15
	November 2017	\$694.90	\$2,377.05
	May 2018	\$694.90	\$2,472.90
25-Jun-18	1-Jul-18	\$719.20	\$2,472.90
	November 2018	\$719.20	\$2,513.25
	May 2019	\$719.20	\$2,411.70
20-Jun-19	1-Jul-19	\$740.80	\$2,411.70
	November 2019	\$740.80	\$2,361.75
	May 2020	\$740.80	\$2,432.10
26-Jun-20	1-Jul-20	\$753.80	\$2,432.10
	November 2020	\$753.80	\$2,444.55

**Definition of the Statutory Floor as per the Dictionary from the ACT Workers Compensation Act 1951:**

The National Minimum Wage ("NMW") set by a National Minimum Wage Order in an Annual Wage Review by Fair Work Commission's Expert Panel under the *Fair Work Act 2009*.

**Definition of the Statutory Ceiling as per Section 42 of the ACT Workers Compensation Act 1951:**

150% of AWE at the time the amount is to be paid



**ACT WORKERS COMPENSATION ACT 1951  
ALL GROUPS CONSUMER PRICE INDEX  
(AUSTRALIAN CAPITAL TERRITORY)**

Quarter Ended	Index Number	% Change
Jun-2017	108.6	0.0%
Sep-2017	109.6	0.9%
Dec-2017	110.3	0.6%
Mar-2018	111.2	0.8%
Jun-2018	111.6	0.4%
Sep-2018	112.3	0.6%
Dec-2018	113.1	0.7%
Mar-2019	113.2	0.1%
Jun-2019	113.5	0.3%
Sep-2019	114.3	0.7%
Dec-2019	115.0	0.6%
Mar-2020	115.5	0.4%
Jun-2020	112.8	-2.3%
Sep-2020	115.4	2.3%
Dec-2020	116.3	0.8%

**Definition of Consumer Price Index as per Section 20 of the *Workers Compensation Act 1951*:**

The All Groups Consumer Price Index (Canberra) issued quarterly by the Australian Bureau of Statistics Catalogue No. 6401.0.

**Note:** Percentage change is from the previous quarter.



## ACT WORKERS COMPENSATION ACT 1951 WAGE PRICE INDEX (AUSTRALIAN CAPITAL TERRITORY)

Quarter Ended	% Change
Jun-2017	0.6%
Sep-2017	0.5%
Dec-2017	0.5%
Mar-2018	0.5%
Jun-2018	0.4%
Sep-2018	0.8%
Dec-2018	0.3%
Mar-2019	0.5%
Jun-2019	0.5%
Sep-2019	1.1%
Dec-2019	0.2%
Mar-2020	0.5%
Jun-2020	0.2%
Sep-2020	0.5%
Dec-2020	0.2%

### **Definition of Wage Price Index as per Section 77 (7) of the *Workers Compensation Act 1951*:**

The Wage Price Index issued quarterly by the Australian Bureau of Statistics Catalogue No. 6345.0.

The Act does not specify whether the WPI relates to Australia or Australian Capital Territory. For the purposes of this Handbook, we have adopted the WPI applicable to the Australian Capital Territory (in line with the use of the Australian Capital Territory CPI and AWE in this Act).

**Note:** Percentage change is from the previous quarter.



**AVERAGE WEEKLY EARNINGS, STATES AND TERRITORIES  
SEASONALLY ADJUSTED FOR  
THE AUSTRALIAN CAPITAL TERRITORY**

<b>Period End</b>	<b>All Males Total Earnings</b>
<b><u>2017</u></b>	
May	1,558.10
November	1,584.70
<b><u>2018</u></b>	
May	1,648.60
November	1,675.50
<b><u>2019</u></b>	
May	1,607.80
November	1,574.50
<b><u>2020</u></b>	
May	1,621.40
November	1,629.70

**Definition of Average Weekly Earnings as per the Dictionary of the *Workers Compensation Act 1951*:**

Average Weekly Earnings, States and Territories, Seasonally Adjusted from the Australian Capital Territory (All Males Total Earnings) contained in the publication Average Weekly Earnings, Australia issued by the Australian Bureau of Statistics Catalogue No. 6302.0.

**Note:** Earnings are gross before income tax.





## PER KILOMETRE COST FOR MOTOR VEHICLE

Year Ended 30 June	cents (¢) per kilometre
2017	66.0
2018	66.0
2019	68.0
2020	72.0

### **Definition of Transport Costs For Private Car as per Section 75 of the *Workers Compensation Act 1951*:**

The cost of taking an injured person by private motor vehicle to and from a place to receive medical treatment or rehabilitation services must be worked out in accordance with the "per kilometre cost for the vehicle" as prescribed in the *Income Tax Assessment Regulations 1997 (Cwlth)* in relation to the size of the vehicle for the financial year in which the cost was incurred.



**COST OF ACCOMMODATION  
CAPITAL CITIES & OTHER COUNTRY CENTRES**

Financial Year Ended 30 June	2017	2018	2019	2020	2021
<b>Employee's Annual Salary is less than or equal to</b>	<b>\$117,450</b>	<b>\$119,650</b>	<b>\$122,040</b>	<b>\$124,480</b>	<b>\$126,970</b>
Adelaide	\$157.00	\$157.00	\$157.00	\$157.00	\$157.00
Brisbane	\$205.00	\$205.00	\$175.00	\$175.00	\$175.00
Canberra	\$168.00	\$168.00	\$168.00	\$168.00	\$168.00
Darwin	\$216.00	\$216.00	\$220.00	\$220.00	\$220.00
Hobart	\$132.00	\$138.00	\$147.00	\$147.00	\$147.00
Melbourne	\$173.00	\$173.00	\$173.00	\$173.00	\$173.00
Perth	\$203.00	\$203.00	\$180.00	\$180.00	\$180.00
Sydney	\$185.00	\$185.00	\$188.00	\$188.00	\$188.00
Other Country Centres (Note 3)	\$110.00	\$110.00	\$110.00	\$114.00	\$114.00
<b>Employee's Annual Salary range of to</b>	<b>\$117,451 to \$209,000</b>	<b>\$119,651 to \$212,950</b>	<b>\$122,041 to \$217,200</b>	<b>\$124,481 to \$221,550</b>	<b>\$126,971 to \$225,980</b>
Adelaide	\$208.00	\$208.00	\$208.00	\$208.00	\$208.00
Brisbane	\$257.00	\$257.00	\$257.00	\$257.00	\$257.00
Canberra	\$223.00	\$246.00	\$246.00	\$246.00	\$246.00
Darwin	\$287.00	\$287.00	\$293.00	\$293.00	\$293.00
Hobart	\$176.00	\$184.00	\$196.00	\$196.00	\$196.00
Melbourne	\$228.00	\$228.00	\$228.00	\$228.00	\$228.00
Perth	\$245.00	\$245.00	\$245.00	\$245.00	\$245.00
Sydney	\$246.00	\$247.00	\$251.00	\$251.00	\$251.00
Other Country Centres (Note 3)	\$134.00	\$134.00	\$134.00	\$134.00	\$136.00
<b>Employee's Annual Salary above</b>	<b>\$209,000</b>	<b>\$212,950</b>	<b>\$217,200</b>	<b>\$221,550</b>	<b>\$225,980</b>
Adelaide	\$209.00	\$209.00	\$209.00	\$209.00	\$209.00
Brisbane	\$257.00	\$257.00	\$257.00	\$257.00	\$257.00
Canberra	\$246.00	\$246.00	\$246.00	\$246.00	\$246.00
Darwin	\$287.00	\$287.00	\$293.00	\$293.00	\$293.00
Hobart	\$195.00	\$195.00	\$196.00	\$196.00	\$196.00
Melbourne	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00
Perth	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00
Sydney	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00
Other than Capital City (Note 4)	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00

**Definition of Cost of Accommodation as per Section 76 of the Workers Compensation Act 1951:**

The cost of accommodation and meals for the worker are the relevant amount set out in a public ruling by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred.

Notes:

1. Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8 and 9 for rates to be used for High Cost Country Centres.
2. Included in the Taxation Determination each year is a list of "Tier 2 Country Centres" Please refer to Pages 10 and 11 for rates to be used for Tier 2 Country Centres.
3. "Other Country Centres" refers to all other country centres not listed as High Cost or Tier 2 Country Centres (i.e. those country centres not listed on Pages 8 to 11).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 10 and 11) is higher, then this rate is to be used.



**COST OF ACCOMMODATION  
HIGH COST COUNTRY CENTRES (A - J)**

Year Ended 30 June	2017	2018	2019	2020	2021
Albany (WA)	\$179.00	\$179.00	\$179.00	\$179.00	\$179.00
Alice Springs (NT)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
Ballarat (Vic)				\$148.00	\$151.00
Bathurst (NSW)			\$135.00	\$135.00	\$135.00
Bega (NSW)			\$145.00	\$145.00	\$145.00
Benalla (VIC)				\$137.00	\$140.00
Bendigo (VIC)				\$135.00	\$138.00
Bordertown (SA)	\$135.00	\$140.00	\$149.00	\$149.00	\$149.00
Bourke (NSW)	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00
Bright (VIC)	\$152.00	\$156.00	\$159.00	\$162.00	\$165.00
Broken Hill (NSW)			\$139.00	\$139.00	\$144.00
Broome (WA)	\$260.00	\$260.00	\$260.00	\$220.00	\$220.00
Bunbury (WA)	\$155.00	\$155.00	\$155.00	\$155.00	\$155.00
Burnie (TAS)	\$160.00	\$160.00	\$160.00	\$164.00	\$164.00
Cairns (QLD)	\$153.00	\$153.00	\$153.00	\$153.00	\$153.00
Carnarvon (WA)	\$151.00	\$151.00	\$156.00	\$156.00	\$156.00
Castlemaine (VIC)	\$146.00	\$146.00	\$146.00	\$146.00	\$146.00
Chinchilla (QLD)	\$143.00	\$143.00	\$143.00	\$143.00	\$143.00
Christmas Island (WA)	\$180.00	\$180.00	\$180.00	\$184.00	\$190.00
Cocos (Keeling) Islands (WA)	\$285.00	\$285.00	\$302.00	\$302.00	\$319.00
Coffs Harbour (NSW)			\$137.00	\$137.00	\$140.00
Colac (VIC)	\$138.00	\$138.00	\$138.00	\$138.00	\$138.00
Dalby (QLD)	\$150.00	\$150.00	\$150.00	\$162.00	\$164.00
Dampier (WA)	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00
Derby (WA)	\$190.00	\$190.00	\$190.00	\$170.00	\$170.00
Devonport (TAS)	\$145.00	\$145.00	\$158.00	\$158.00	\$158.00
Emerald (QLD)	\$156.00	\$156.00	\$156.00	\$156.00	\$156.00
Esperance (WA)	\$141.00	\$141.00	\$155.00	\$155.00	\$160.00
Exmouth (WA)	\$255.00	\$220.00	\$220.00	\$190.00	\$190.00
Geraldton (WA)	\$175.00	\$175.00	\$178.00	\$165.00	\$165.00
Gladstone (QLD)	\$187.00	\$155.00	\$155.00	\$155.00	\$155.00
Gold Coast (QLD)	\$200.00	\$200.00	\$209.00	\$209.00	\$209.00
Gosford (NSW)	\$140.00	\$140.00	\$140.00	\$140.00	\$140.00
Halls Creek (WA)	\$199.00	\$170.00	\$170.00	\$170.00	\$170.00
Hervey Bay (QLD)	\$157.00	\$157.00	\$157.00	\$157.00	\$157.00
Horn Island (QLD)	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
Horsham (VIC)		\$142.00	\$144.00	\$148.00	\$152.00
Jabiru (NT)	\$200.00	\$216.00	\$216.00	\$216.00	\$216.00

**Definition of Cost of Accommodation as per Section 76 of the Workers Compensation Act 1951:**

The cost of accommodation and meals for the worker are the relevant amount set out in a public ruling by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred.

Notes:

1. Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8 and 9 for rates to be used for High Cost Country Centres.
2. Included in the Taxation Determination each year is a list of "Tier 2 Country Centres" Please refer to Pages 10 and 11 for rates to be used for Tier 2 Country Centres.
3. "Other Country Centres" refers to all other country centres not listed as High Cost or Tier 2 Country Centres (i.e. those country centres not listed on Pages 8 to 11).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 10 and 11) is higher, then this rate is to be used.

**This page is to be read in conjunction with Page 9 (High Cost Country Centres K - Z)**



**COST OF ACCOMMODATION  
HIGH COST COUNTRY CENTRES (K - Z)**

Year Ended 30 June	2017	2018	2019	2020	2021
Kalgoorlie (WA)	\$159.00	\$159.00	\$172.00	\$172.00	\$172.00
Karratha (WA)	\$300.00	\$250.00	\$250.00	\$215.00	\$215.00
Katherine (NT)	\$134.00	\$138.00	\$158.00	\$158.00	\$158.00
Kingaroy (QLD)	\$134.00				
Kununurra (WA)	\$202.00	\$195.00	\$204.00	\$204.00	\$204.00
Launceston (TAS)			\$141.00	\$141.00	\$141.00
Mackay (QLD)	\$161.00	\$161.00	\$161.00	\$161.00	\$161.00
Maitland (NSW)	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00
Mount Gambier (SA)				\$137.00	\$140.00
Mount Isa (QLD)	\$160.00	\$160.00	\$160.00	\$160.00	\$160.00
Mudgee (NSW)	\$135.00	\$135.00	\$139.00	\$146.00	\$150.00
Muswellbrook (NSW)				\$143.00	\$148.00
Newcastle (NSW)	\$165.00	\$165.00	\$168.00	\$169.00	\$174.00
Newman (WA)	\$195.00	\$195.00	\$195.00	\$170.00	\$170.00
Nhulunbuy (NT)					\$222.00
Norfolk Island (NSW)	\$329.00	\$240.00	\$240.00	\$190.00	\$190.00
Northam (WA)	\$163.00	\$140.00	\$140.00	\$140.00	\$143.00
Orange (NSW)	\$155.00	\$155.00	\$155.00	\$155.00	\$155.00
Port Hedland (WA)	\$260.00	\$200.00	\$200.00	\$175.00	\$175.00
Port Lincoln (SA)	\$170.00	\$170.00	\$170.00	\$170.00	\$170.00
Port Macquarie (NSW)	\$140.00	\$152.00	\$158.00	\$158.00	\$161.00
Port Pirie (SA)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
Queanbeyan (NSW)			\$139.00	\$139.00	\$139.00
Queenstown (TAS)			\$136.00	\$136.00	\$136.00
Roma (QLD)	\$139.00	\$139.00	\$139.00	\$139.00	\$139.00
Shepparton (VIC)				\$145.00	\$148.00
Swan Hill (VIC)			\$136.00	\$136.00	\$136.00
Tennant Creek (NT)			\$146.00	\$146.00	\$146.00
Toowoomba (QLD)			\$144.00	\$144.00	\$144.00
Thursday Island (QLD)	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
Townsville (QLD)	\$143.00	\$143.00	\$143.00	\$143.00	\$143.00
Wagga Wagga (NSW)	\$144.00	\$144.00	\$144.00	\$144.00	\$144.00
Wangaratta (VIC)				\$139.00	\$142.00
Weipa (QLD)	\$138.00	\$138.00	\$138.00	\$138.00	\$138.00
Whyalla (SA)	\$163.00	\$145.00	\$145.00	\$145.00	\$145.00
Wilpena-Pound (SA)	\$167.00	\$181.00	\$193.00	\$193.00	\$193.00
Wollongong (NSW)	\$136.00	\$149.00	\$155.00	\$155.00	\$155.00
Wonthaggi (VIC)	\$138.00	\$138.00	\$142.00	\$146.00	\$150.00
Yulara (NT)	\$300.00	\$300.00	\$300.00	\$400.00	\$420.00

**Definition of Cost of Accommodation as per Section 76 of the *Workers Compensation Act 1951*:**

The cost of accommodation and meals for the worker are the relevant amount set out in a public ruling by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred.

**Notes:**

1. Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8 and 9 for rates to be used for High Cost Country Centres.
2. Included in the Taxation Determination each year is a list of "Tier 2 Country Centres" Please refer to Pages 10 and 11 for rates to be used for Tier 2 Country Centres.
3. "Other Country Centres" refers to all other country centres not listed as High Cost or Tier 2 Country Centres (i.e. those country centres not listed on Pages 8 to 11).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 10 and 11) is higher, then this rate is to be used.

**This page is to be read in conjunction with Page 8 (High Cost Country Centres A - J)**



**COST OF ACCOMMODATION  
TIER 2 COUNTRY CENTRES (A - J)**

Year Ended 30 June	2017	2018	2019	2020	2021
<b>Employee's Annual Salary is less than or equal to</b>	<b>\$117,450</b>	<b>\$119,650</b>	<b>\$122,040</b>	<b>\$124,480</b>	<b>\$126,970</b>
<b>Tier 2 Rates</b>	\$132.00	\$134.00	\$134.00	\$134.00	\$134.00
<b>Employee's Annual Salary range of</b>	<b>\$117,451</b>	<b>\$119,651</b>	<b>\$122,041</b>	<b>\$124,481</b>	<b>\$126,971</b>
<b>to</b>	<b>\$209,000</b>	<b>\$212,950</b>	<b>\$217,200</b>	<b>\$221,550</b>	<b>\$225,980</b>
<b>Tier 2 Rates</b>	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00
Albury (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Ararat (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Armidale (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Ayr (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Bairnsdale (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Ballarat (VIC)	Tier 2	Tier 2	Tier 2		
Bathurst (NSW)	Tier 2	Tier 2			
Bega (NSW)	Tier 2	Tier 2			
Benalla (VIC)	Tier 2	Tier 2	Tier 2		
Bendigo (VIC)	Tier 2	Tier 2	Tier 2		
Broken Hill (NSW)	Tier 2	Tier 2			
Bundaberg (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Ceduna (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Charters Towers (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Cobar (NSW)					Tier 2
Coffs Harbour (NSW)	Tier 2	Tier 2			
Cooma (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Cowra (NSW)					Tier 2
Dubbo (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Echuca (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Geelong (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Goulburn (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Grafton (NSW)					Tier 2
Griffith (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Gunnedah (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Hamilton (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Horsham (VIC)	Tier 2				
Innisfail (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2

**Definition of Cost of Accommodation as per Section 76 of the *Workers Compensation Act 1951*:**

The cost of accommodation and meals for the worker are the relevant amount set out in a public ruling by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred.

Notes:

- Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8 and 9 for rates to be used for High Cost Country Centres.
- Included in the Taxation Determination each year is a list of "Tier 2 Country Centres" Please refer to Pages 10 and 11 for rates to be used for Tier 2 Country Centres.
- "Other Country Centres" refers to all other country centres not listed as High Cost or Tier 2 Country Centres (i.e. those country centres not listed on Pages 8 to 11).
- For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 10 and 11) is higher, then this rate is to be used.

**This page is to be read in conjunction with Page 11 (Tier 2 Country Centres K - Z)**



<b>COST OF ACCOMMODATION TIER 2 COUNTRY CENTRES (K - Z)</b>					
<b>Year Ended 30 June</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Employee's Annual Salary is less than or equal to</b>	<b>\$117,450</b>	<b>\$119,650</b>	<b>\$122,040</b>	<b>\$124,480</b>	<b>\$126,970</b>
<b>Tier 2 Rates</b>	<b>\$132.00</b>	<b>\$134.00</b>	<b>\$134.00</b>	<b>\$134.00</b>	<b>\$134.00</b>
<b>Employee's Annual Salary range of</b>	<b>\$117,451</b>	<b>\$119,651</b>	<b>\$122,041</b>	<b>\$124,481</b>	<b>\$126,971</b>
<b>to</b>	<b>\$209,000</b>	<b>\$212,950</b>	<b>\$217,200</b>	<b>\$221,550</b>	<b>\$225,980</b>
<b>Tier 2 Rates</b>	<b>\$152.00</b>	<b>\$152.00</b>	<b>\$152.00</b>	<b>\$152.00</b>	<b>\$152.00</b>
Kadina (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Kingaroy (QLD)		Tier 2	Tier 2	Tier 2	Tier 2
Launceston (TAS)	Tier 2	Tier 2			
Lismore (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Mildura (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Mount Gambier (SA)	Tier 2	Tier 2	Tier 2		
Muswellbrook (NSW)	Tier 2	Tier 2	Tier 2		
Naracoorte (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Nowra (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Port Augusta (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Portland (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Queanbeyan (NSW)	Tier 2	Tier 2			
Queenstown (TAS)	Tier 2	Tier 2			
Renmark (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Rockhampton (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Sale (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Seymour (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Shepparton (VIC)	Tier 2	Tier 2	Tier 2		
Swan Hill (VIC)	Tier 2	Tier 2			
Tamworth (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Tennant Creek (NT)	Tier 2	Tier 2			
Toowoomba (QLD)	Tier 2	Tier 2			
Townsville (QLD)					
Tumut (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Wangaratta (VIC)	Tier 2	Tier 2	Tier 2		
Warrnambool (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Wodonga (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2

**Definition of Cost of Accommodation as per Section 76 of the *Workers Compensation Act 1951*:**

The cost of accommodation and meals for the worker are the relevant amount set out in a public ruling by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred.

**Notes:**

1. Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8 and 9 for rates to be used for High Cost Country Centres.
2. Included in the Taxation Determination each year is a list of "Tier 2 Country Centres" Please refer to Pages 10 and 11 for rates to be used for Tier 2 Country Centres.
3. "Other Country Centres" refers to all other country centres not listed as High Cost or Tier 2 Country Centres (i.e. those country centres not listed on Pages 8 to 11).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 10 and 11) is higher, then this rate is to be used.

**This page is to be read in conjunction with Page 10 (Tier 2 Country Centres A - J)**



<b>COST OF MEALS &amp; INCIDENTALS CAPITAL CITIES AND HIGH COST COUNTRY CENTRES</b>					
<b>Year Ended 30 June</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
<b>Employee's Annual Salary is less than or equal to</b>	<b>\$117,450</b>	<b>\$119,650</b>	<b>\$122,040</b>	<b>\$124,480</b>	<b>\$126,970</b>
Breakfast	\$26.45	\$27.05	\$27.55	\$28.15	\$28.70
Lunch	\$29.75	\$30.45	\$31.00	\$31.65	\$32.30
Dinner	<u>\$50.70</u>	<u>\$51.85</u>	<u>\$52.80</u>	<u>\$53.90</u>	<u>\$55.05</u>
<b>Total Food &amp; Drink</b>	<b><u>\$106.90</u></b>	<b><u>\$109.35</u></b>	<b><u>\$111.35</u></b>	<b><u>\$113.70</u></b>	<b><u>\$116.05</u></b>
<b>Incidentals</b>	<b>\$19.05</b>	<b>\$19.35</b>	<b>\$19.70</b>	<b>\$20.05</b>	<b>\$20.40</b>
<b>Employee's Annual Salary range of to</b>	<b>\$117,451 to \$209,000</b>	<b>\$119,651 to \$212,950</b>	<b>\$122,041 to \$217,200</b>	<b>\$124,481 to \$221,550</b>	<b>\$126,971 to \$225,980</b>
Breakfast	\$28.80	\$29.45	\$30.00	\$30.60	\$31.25
Lunch	\$40.75	\$41.70	\$42.45	\$43.35	\$44.25
Dinner	<u>\$57.05</u>	<u>\$58.35</u>	<u>\$59.40</u>	<u>\$60.65</u>	<u>\$61.95</u>
<b>Total Food &amp; Drink</b>	<b><u>\$126.60</u></b>	<b><u>\$129.50</u></b>	<b><u>\$131.85</u></b>	<b><u>\$134.60</u></b>	<b><u>\$137.45</u></b>
<b>Incidentals</b>	<b>\$27.25</b>	<b>\$27.65</b>	<b>\$28.20</b>	<b>\$28.70</b>	<b>\$29.20</b>
<b>Employee's Annual Salary above</b>	<b>\$209,001</b>	<b>\$212,951</b>	<b>\$217,201</b>	<b>\$221,551</b>	<b>\$225,981</b>
Breakfast	\$34.00	\$34.75	\$35.40	\$36.10	\$36.80
Lunch	\$48.00	\$49.20	\$50.05	\$51.15	\$52.20
Dinner	<u>\$67.30</u>	<u>\$68.85</u>	<u>\$70.05</u>	<u>\$71.55</u>	<u>\$73.10</u>
<b>Total Food &amp; Drink</b>	<b><u>\$149.30</u></b>	<b><u>\$152.80</u></b>	<b><u>\$155.50</u></b>	<b><u>\$158.80</u></b>	<b><u>\$162.10</u></b>
<b>Incidentals</b>	<b>\$27.25</b>	<b>\$27.65</b>	<b>\$28.20</b>	<b>\$28.70</b>	<b>\$29.20</b>
<b>Other than Capital City (Note 4)</b>					
Breakfast	\$34.00	\$34.75	\$35.40	\$36.10	\$36.80
Lunch	\$48.00	\$49.20	\$50.05	\$51.15	\$52.20
Dinner	<u>\$67.30</u>	<u>\$68.85</u>	<u>\$70.05</u>	<u>\$71.55</u>	<u>\$73.10</u>
<b>Total Food &amp; Drink</b>	<b><u>\$149.30</u></b>	<b><u>\$152.80</u></b>	<b><u>\$155.50</u></b>	<b><u>\$158.80</u></b>	<b><u>\$162.10</u></b>
<b>Incidentals</b>	<b>\$27.25</b>	<b>\$27.65</b>	<b>\$28.20</b>	<b>\$28.70</b>	<b>\$29.20</b>

**Definition of Cost of Meals as per Section 76 of the Workers Compensation Act 1951:**

The cost of accommodation and meals for the worker are the relevant amount set out in a public ruling by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred.

**Notes:**

1. Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8 and 9 for rates to be used for High Cost Country Centres.
2. Included in the Taxation Determination each year is a list of "Tier 2 Country Centres" Please refer to Pages 10 and 11 for rates to be used for Tier 2 Country Centres.
3. "Other Country Centres" refers to all other country centres not listed as High Cost or Tier 2 Country Centres (i.e. those country centres not listed on Pages 8 to 11).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 10 and 11) is higher, then this rate is to be used.



### COST OF MEALS & INCIDENTALS TIER 2 & OTHER COUNTRY CENTRES

Year Ended 30 June	2017	2018	2019	2020	2021
<b>Employee's Annual Salary is less than or equal to</b>	<b>\$117,450</b>	<b>\$119,650</b>	<b>\$122,040</b>	<b>\$124,480</b>	<b>\$126,970</b>
Breakfast	\$23.70	\$24.25	\$24.70	\$25.20	\$25.75
Lunch	\$27.05	\$27.65	\$28.15	\$28.75	\$29.35
Dinner	<u>\$46.65</u>	<u>\$47.70</u>	<u>\$48.60</u>	<u>\$49.60</u>	<u>\$50.65</u>
<b>Total Food &amp; Drink</b>	<u>\$97.40</u>	<u>\$99.60</u>	<u>\$101.45</u>	<u>\$103.55</u>	<u>\$105.75</u>
<b>Incidentals</b>	\$19.05	\$19.35	\$19.70	\$20.05	\$20.40
<b>Employee's Annual Salary range of to</b>	<b>\$117,451 \$209,000</b>	<b>\$119,651 \$212,950</b>	<b>\$122,041 \$217,200</b>	<b>\$124,481 \$221,550</b>	<b>\$126,971 \$225,980</b>
Breakfast	\$26.45	\$27.05	\$27.55	\$28.15	\$28.70
Lunch	\$27.05	\$27.65	\$28.15	\$28.75	\$29.35
Dinner	<u>\$52.70</u>	<u>\$53.90</u>	<u>\$54.90</u>	<u>\$56.05</u>	<u>\$57.20</u>
<b>Total Food &amp; Drink</b>	<u>\$106.20</u>	<u>\$108.60</u>	<u>\$110.60</u>	<u>\$112.95</u>	<u>\$115.25</u>
<b>Incidentals</b>	\$27.25	\$27.65	\$28.20	\$28.70	\$29.20
<b>Employee's Annual Salary above</b>	<b>\$209,001</b>	<b>\$212,951</b>	<b>\$217,201</b>	<b>\$221,551</b>	<b>\$225,981</b>
Breakfast	\$34.00	\$34.75	\$35.40	\$36.10	\$36.80
Lunch	\$48.00	\$49.20	\$50.05	\$51.15	\$52.20
Dinner	<u>\$67.30</u>	<u>\$68.85</u>	<u>\$70.05</u>	<u>\$71.55</u>	<u>\$73.10</u>
<b>Total Food &amp; Drink</b>	<u>\$149.30</u>	<u>\$152.80</u>	<u>\$155.50</u>	<u>\$158.80</u>	<u>\$162.10</u>
<b>Incidentals</b>	\$27.25	\$27.65	\$28.20	\$28.70	\$29.20

**Definition of Cost of Meals as per Section 76 of the *Workers Compensation Act 1951*:**

The cost of accommodation and meals for the worker are the relevant amount set out in a public ruling by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred.

Notes:

1. Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8 and 9 for rates to be used for High Cost Country Centres.
2. Included in the Taxation Determination each year is a list of "Tier 2 Country Centres" Please refer to Pages 10 and 11 for rates to be used for Tier 2 Country Centres.
3. "Other Country Centres" refers to all other country centres not listed as High Cost or Tier 2 Country Centres (i.e. those country centres not listed on Pages 8 to 11).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 10 and 11) is higher, then this rate is to be used.