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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 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 ("ACT")

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ACT WORKERS COMPENSATION ACT 1951 - INDEXATION VARIATIONS

Quarter	Section 20 % Change in CPI	Section 20 Adjusted CPI Indexed	Section 50 Maximum Amount Payable	Section 49 Single Loss Amount Payable	Section 70 Employer Liability for Medical Treatment	Section 77 Death Benefit	Section 77 Dependant (Child)	Section 77 Funeral
		Base Amount:	\$150,000.00	\$100,000.00	\$500.00	\$150,000.00	\$50.00	\$4,000.00
Mar-2013	0.1%	0.1%	199,981.24	133,320.81	666.60	199,981.24	66.67	5,332.83
Jun-2013	0.6%	0.6%	201,181.13	134,120.73	670.60	201,181.13	67.07	5,364.83
Sep-2013	0.6%	0.6%	202,388.22	134,925.45	674.62	202,388.22	67.47	5,397.02
Dec-2013	1.0%	1.0%	204,412.10	136,274.70	681.37	204,412.10	68.14	5,450.99
Mar-2014	0.5%	0.5%	205,434.16	136,956.07	684.78	205,434.16	68.48	5,478.24
Jun-2014	0.2%	0.2%	205,845.03	137,229.98	686.15	205,845.03	68.62	5,489.20
Sep-2014	0.4%	0.4%	206,668.41	137,778.90	688.89	206,668.41	68.89	5,511.16
Dec-2014	0.1%	0.1%	206,875.08	137,916.68	689.58	206,875.08	68.96	5,516.67
Mar-2015	-0.1%	0.0%	206,875.08	137,916.68	689.58	206,875.08	68.96	5,516.67
Jun-2015	0.4%	0.3%	207,495.71	138,330.43	691.65	207,495.71	69.17	5,533.22
Sep-2015	0.2%	0.2%	207,910.70	138,607.09	693.03	207,910.70	69.31	5,544.29
Dec-2015	0.2%	0.2%	208,326.52	138,884.30	694.42	208,326.52	69.45	5,555.38
Mar-2016	0.2%	0.2%	208,743.17	139,162.07	695.81	208,743.17	69.59	5,566.49
Jun-2016	0.2%	0.2%	209,160.66	139,440.39	697.20	209,160.66	69.73	5,577.62
Sep-2016	0.8%	0.8%	210,833.95	140,555.91	702.78	210,833.95	70.29	5,622.24
Dec-2016	0.6%	0.6%	212,098.95	141,399.25	707.00	212,098.95	70.71	5,655.97
Mar-2017	0.6%	0.6%	213,371.54	142,247.65	711.24	213,371.54	71.13	5,689.91
Jun-2017	0.0%	0.0%	213,371.54	142,247.65	711.24	213,371.54	71.13	5,689.91
Sep-2017	0.9%	0.9%	215,291.88	143,527.88	717.64	215,291.88	71.77	5,741.12
Dec-2017	0.6%	0.6%	216,583.63	144,389.05	721.95	216,583.63	72.20	5,775.57
Mar-2018	0.8%	0.8%	218,316.30	145,544.16	727.73	218,316.30	72.78	5,821.77
Jun-2018	0.4%	0.4%	219,189.57	146,126.34	730.64	219,189.57	73.07	5,845.06
Sep-2018	0.6%	0.6%	220,504.71	147,003.10	735.02	220,504.71	73.51	5,880.13

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



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> . This amount is then adjusted by the Adjusted % Change in CPI.
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.
CPI :	Section 20	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	The amount as adjusted in line with any adjustment in CPI since the commencement of the provision in which the amount appears
Adjusted CPI Indexed:	Section 20	If the CPI Indexed is negative or becomes smaller (" <i>negative adjustment</i> "), then the amount to be adjusted 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 only to the extent that 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 applies.
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 -
AWE Indexed:	Section 20	The amount as adjusted in line with any adjustment in the AWE after the commencement of the provision in which the amount appears.
Adjusted AWE Indexed:	Section 20	If the AWE Indexed is negative or becomes smaller (" <i>negative adjustment</i> "), then the amount to be adjusted 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 AWE only to the extent that 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 AWE Indexed applies.
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: a) Travelling to or from a place to receive medical treatment or rehabilitation services for which compensation is payable; or b) At a place to receive medical treatment or rehabilitation services for which compensation is payable; or c) Staying at accommodation for which compensation is payable.

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



STATUTORY FLOOR

Date of Decision	Effective Date of Change	Hourly Rate	Increase per week	Minimum Wage per week (at 38 hours per week)
3-Jun-13	1-Jul-13	\$16.37	\$15.80	\$622.20
4-Jun-14	1-Jul-14	\$16.87	\$18.70	\$640.90
2-Jun-15	1-Jul-15	\$17.29	\$16.00	\$656.90
31-May-16	1-Jul-16	\$17.70	\$15.80	\$672.70
6-Jun-17	1-Jul-17	\$18.29	\$22.20	\$694.90
25-Jun-18	1-Jul-18	\$18.93	\$24.30	\$719.20

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*.



ALL GROUPS CONSUMER PRICE INDEX (CANBERRA)

<u>Quarter Ended</u>	<u>Index Number</u>	<u>% Change</u>
Sep-2013	103.1	0.6%
Dec-2013	104.1	1.0%
Mar-2014	104.6	0.5%
Jun-2014	104.8	0.2%
Sep-2014	105.2	0.4%
Dec-2014	105.3	0.1%
Mar-2015	105.2	-0.1%
Jun-2015	105.6	0.4%
Sep-2015	105.8	0.2%
Dec-2015	106.0	0.2%
Mar-2016	106.2	0.2%
Jun-2016	106.4	0.2%
Sep-2016	107.3	0.8%
Dec-2016	107.9	0.6%
Mar-2017	108.6	0.6%
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%

Definition of Consumer Price Index Indexed 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 1: Percentage change is from the previous quarter.



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

Period End	All Males Total Earnings
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2013

May	1,597.60
November	1,493.80

2014

May	1,499.80
November	1,523.60

2015

May	1,517.70
November	1,543.60

2016

May	1,509.00
November	1,518.20

2017

May	1,556.10
November	1,586.10

2018

May	1,646.00
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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 1: Earnings are gross before income tax.



PER KILOMETRE COST FOR MOTOR VEHICLE

Year Ended 30 June	No Rotary Engine With Rotary Engine	Small Car	Engine Capacity	Large Car
		≤ 1600 cc ≤ 800 cc	Medium Car 1601cc to 2600cc 801cc to 1300cc	≥ 2601cc ≥ 1301cc
			cents (¢) per kilometre	
2013		63.0	74.0	75.0
2014		65.0	76.0	77.0
2015		65.0	76.0	77.0
			cents (¢) per kilometre	
2016			66.0	
2017			66.0	
2018			66.0	
2019			68.0	

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.

In the 2015-2016 Budget, the Federal Government replaced the 3 rates for expenses per kilometre determined by engine size with 1 rate.



COST OF ACCOMMODATION CAPITAL CITIES & OTHER COUNTRY CENTRES							
Financial Year Ended 30 June	2013	2014	2015	2016	2017	2018	2019
Employee's Annual Salary							
is less than or equal to	\$104,870	\$108,810	\$112,610	\$115,450	\$117,450	\$119,650	\$122,040
Adelaide	\$157.00	\$157.00	\$157.00	\$157.00	\$157.00	\$157.00	\$157.00
Brisbane	\$201.00	\$201.00	\$201.00	\$205.00	\$205.00	\$205.00	\$175.00
Canberra	\$165.00	\$168.00	\$168.00	\$168.00	\$168.00	\$168.00	\$168.00
Darwin	\$189.00	\$202.00	\$216.00	\$216.00	\$216.00	\$216.00	\$220.00
Hobart	\$132.00	\$132.00	\$132.00	\$132.00	\$132.00	\$138.00	\$147.00
Melbourne	\$173.00	\$173.00	\$173.00	\$173.00	\$173.00	\$173.00	\$173.00
Perth	\$233.00	\$233.00	\$233.00	\$233.00	\$203.00	\$203.00	\$180.00
Sydney	\$183.00	\$183.00	\$185.00	\$185.00	\$185.00	\$185.00	\$188.00
Other Country Centres (Note 3)	\$106.00	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00	\$110.00
Employee's Annual Salary							
range of	\$104,871	\$108,811	\$112,611	\$115,451	\$117,451	\$119,651	\$122,041
to	\$186,520	\$193,520	\$200,290	\$205,300	\$209,000	\$212,950	\$217,200
Adelaide	\$186.00	\$208.00	\$208.00	\$208.00	\$208.00	\$208.00	\$208.00
Brisbane	\$233.00	\$251.00	\$257.00	\$257.00	\$257.00	\$257.00	\$257.00
Canberra	\$220.00	\$223.00	\$223.00	\$223.00	\$223.00	\$246.00	\$246.00
Darwin	\$264.00	\$269.00	\$287.00	\$287.00	\$287.00	\$287.00	\$293.00
Hobart	\$176.00	\$176.00	\$176.00	\$176.00	\$176.00	\$184.00	\$196.00
Melbourne	\$228.00	\$228.00	\$228.00	\$228.00	\$228.00	\$228.00	\$228.00
Perth	\$239.00	\$255.00	\$260.00	\$260.00	\$245.00	\$245.00	\$245.00
Sydney	\$229.00	\$229.00	\$246.00	\$246.00	\$246.00	\$247.00	\$251.00
Other Country Centres (Note 3)	\$127.00	\$127.00	\$127.00	\$127.00	\$134.00	\$134.00	\$134.00
Employee's Annual Salary							
above	\$186,520	\$193,520	\$200,290	\$205,300	\$209,000	\$212,950	\$217,200
Adelaide	\$209.00	\$209.00	\$209.00	\$209.00	\$209.00	\$209.00	\$209.00
Brisbane	\$236.00	\$252.00	\$257.00	\$257.00	\$257.00	\$257.00	\$257.00
Canberra	\$232.00	\$246.00	\$246.00	\$246.00	\$246.00	\$246.00	\$246.00
Darwin	\$284.00	\$284.00	\$287.00	\$287.00	\$287.00	\$287.00	\$293.00
Hobart	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$196.00
Melbourne	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00
Perth	\$309.00	\$326.00	\$299.00	\$299.00	\$265.00	\$265.00	\$265.00
Sydney	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00
Other than Capital City (Note 4)	\$190.00	\$190.00	\$190.00	\$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	2013	2014	2015	2016	2017	2018	2019
Albany (WA)		\$179.00	\$179.00	\$179.00	\$179.00	\$179.00	\$179.00
Alice Springs (NT)	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00
Bathurst (NSW)							\$135.00
Bega (NSW)							\$145.00
Bordertown (SA)			\$135.00	\$135.00	\$135.00	\$140.00	\$149.00
Bourke (NSW)	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00
Bright (VIC)	\$136.00	\$136.00	\$152.00	\$152.00	\$152.00	\$156.00	\$159.00
Broken Hill (NSW)							\$139.00
Broome (WA)	\$210.00	\$233.00	\$233.00	\$260.00	\$260.00	\$260.00	\$260.00
Bunbury (WA)	\$155.00	\$155.00	\$155.00	\$155.00	\$155.00	\$155.00	\$155.00
Burnie (TAS)	\$135.00	\$135.00	\$149.00	\$160.00	\$160.00	\$160.00	\$160.00
Cairns (QLD)	\$140.00	\$140.00	\$140.00	\$140.00	\$153.00	\$153.00	\$153.00
Carnarvon (WA)	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$151.00	\$156.00
Castlemaine (VIC)	\$133.00	\$133.00	\$133.00	\$140.00	\$146.00	\$146.00	\$146.00
Chinchilla (QLD)	\$133.00	\$143.00	\$143.00	\$143.00	\$143.00	\$143.00	\$143.00
Christmas Island (WA)	\$150.00	\$150.00	\$150.00	\$180.00	\$180.00	\$180.00	\$180.00
Cocos (Keeling) Islands (WA)		\$285.00	\$285.00	\$285.00	\$285.00	\$285.00	\$302.00
Coffs Harbour (NSW)							\$137.00
Colac (VIC)			\$138.00	\$138.00	\$138.00	\$138.00	\$138.00
Dalby (QLD)		\$144.00	\$144.00	\$144.00	\$150.00	\$150.00	\$150.00
Dampier (WA)	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00
Derby (WA)	\$182.00	\$182.00	\$190.00	\$190.00	\$190.00	\$190.00	\$190.00
Devonport (TAS)		\$135.00	\$135.00	\$140.00	\$145.00	\$145.00	\$158.00
Echuca (VIC)	\$123.00						
Emerald (QLD)	\$141.00	\$156.00	\$156.00	\$156.00	\$156.00	\$156.00	\$156.00
Esperance (WA)				\$135.00	\$141.00	\$141.00	\$155.00
Exmouth (WA)	\$255.00	\$255.00	\$255.00	\$255.00	\$255.00	\$220.00	\$220.00
Geelong (VIC)	\$136.00						
Geraldton (WA)	\$135.00	\$175.00	\$175.00	\$175.00	\$175.00	\$175.00	\$178.00
Gladstone (QLD)	\$187.00	\$187.00	\$187.00	\$187.00	\$187.00	\$155.00	\$155.00
Gold Coast (QLD)	\$149.00	\$149.00	\$149.00	\$149.00	\$200.00	\$200.00	\$209.00
Gosford (NSW)			\$140.00	\$140.00	\$140.00	\$140.00	\$140.00
Halls Creek (WA)	\$165.00	\$199.00	\$199.00	\$199.00	\$199.00	\$170.00	\$170.00
Hervey Bay (QLD)		\$157.00	\$157.00	\$157.00	\$157.00	\$157.00	\$157.00
Horn Island (QLD)	\$169.00	\$180.00	\$180.00	\$200.00	\$200.00	\$200.00	\$200.00
Horsham (VIC)						\$142.00	\$144.00
Jabiru (NT)	\$192.00	\$192.00	\$192.00	\$192.00	\$200.00	\$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	2013	2014	2015	2016	2017	2018	2019
Kalgoorlie (WA)	\$159.00	\$159.00	\$159.00	\$159.00	\$159.00	\$159.00	\$172.00
Karratha (WA)	\$347.00	\$347.00	\$347.00	\$347.00	\$300.00	\$250.00	\$250.00
Katherine (NT)	\$134.00	\$134.00	\$134.00	\$134.00	\$134.00	\$138.00	\$158.00
Kingaroy (QLD)		\$134.00	\$134.00	\$134.00	\$134.00		
Kununurra (WA)	\$202.00	\$202.00	\$202.00	\$202.00	\$202.00	\$195.00	\$204.00
Launceston (TAS)							\$141.00
Mackay (QLD)	\$141.00	\$152.00	\$161.00	\$161.00	\$161.00	\$161.00	\$161.00
Maitland (NSW)			\$152.00	\$152.00	\$152.00	\$152.00	\$152.00
Mount Isa (QLD)	\$160.00	\$160.00	\$160.00	\$160.00	\$160.00	\$160.00	\$160.00
Mudgee (NSW)		\$135.00	\$135.00	\$135.00	\$135.00	\$135.00	\$139.00
Newcastle (NSW)	\$143.00	\$143.00	\$152.00	\$155.00	\$165.00	\$165.00	\$168.00
Newman (WA)	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00
Norfolk Island (NSW)	\$190.00	\$329.00	\$329.00	\$329.00	\$329.00	\$240.00	\$240.00
Northam (WA)		\$163.00	\$163.00	\$163.00	\$163.00	\$140.00	\$140.00
Orange (NSW)			\$149.00	\$155.00	\$155.00	\$155.00	\$155.00
Port Hedland (WA)	\$259.00	\$259.00	\$295.00	\$295.00	\$260.00	\$200.00	\$200.00
Port Lincoln (SA)				\$170.00	\$170.00	\$170.00	\$170.00
Port Macquarie (NSW)				\$140.00	\$140.00	\$152.00	\$158.00
Port Pirie (SA)	\$140.00	\$140.00	\$140.00	\$140.00	\$150.00	\$150.00	\$150.00
Queanbeyan (NSW)			\$133.00	\$133.00			\$139.00
Queenstown (TAS)							\$136.00
Roma (QLD)			\$139.00	\$139.00	\$139.00	\$139.00	\$139.00
Swan Hill (VIC)							\$136.00
Tennant Creek (NT)							\$146.00
Toowoomba (QLD)							\$144.00
Thursday Island (QLD)	\$180.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00	\$200.00
Townsville (QLD)					\$143.00	\$143.00	\$143.00
Wagga Wagga (NSW)	\$134.00	\$141.00	\$141.00	\$141.00	\$144.00	\$144.00	\$144.00
Weipa (QLD)	\$138.00	\$138.00	\$138.00	\$138.00	\$138.00	\$138.00	\$138.00
Whyalla (SA)	\$145.00	\$145.00	\$145.00	\$156.00	\$163.00	\$145.00	\$145.00
Wilpena-Pound (SA)	\$167.00	\$167.00	\$167.00	\$167.00	\$167.00	\$181.00	\$193.00
Wollongong (NSW)	\$136.00	\$136.00	\$136.00	\$136.00	\$136.00	\$149.00	\$155.00
Wonthaggi (VIC)		\$138.00	\$138.00	\$138.00	\$138.00	\$138.00	\$142.00
Yulara (NT)	\$244.00	\$244.00	\$244.00	\$280.00	\$300.00	\$300.00	\$300.00

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	2013	2014	2015	2016	2017	2018	2019
Employee's Annual Salary							
is less than or equal to	\$104,870	\$108,810	\$112,610	\$115,450	\$117,450	\$119,650	\$122,040
Tier 2 Rates	\$127.00	\$132.00	\$132.00	\$132.00	\$132.00	\$134.00	\$134.00
Employee's Annual Salary							
range of	\$104,871	\$108,811	\$112,611	\$115,451	\$117,451	\$119,651	\$122,041
to	\$186,520	\$193,520	\$200,290	\$205,300	\$209,000	\$212,950	\$217,200
Tier 2 Rates	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00
Albany (WA)	Tier 2						
Albury (NSW)			Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Ararat (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Armidale (NSW)	Tier 2	Tier 2	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	Tier 2	Tier 2
Ballarat (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Bathurst (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Bega (NSW)				Tier 2	Tier 2	Tier 2	
Benalla (VIC)			Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Bendigo (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Bordertown (SA)	Tier 2	Tier 2					
Broken Hill (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	
Bundaberg (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Ceduna (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Charters Towers (QLD)			Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Cocos (Keeling) Island	Tier 2						
Coffs Harbour (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	
Cooma (NSW)	Tier 2		Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Dalby (QLD)	Tier 2						
Devonport (TAS)	Tier 2						
Dubbo (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Echuca (VIC)		Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Esperance (WA)	Tier 2	Tier 2	Tier 2				
Geelong (VIC)		Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Gosford (NSW)	Tier 2	Tier 2					
Goulburn (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Griffith (NSW)				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	Tier 2	Tier 2
Hervey Bay (QLD)	Tier 2						
Horsham (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2		
Innisfail (QLD)	Tier 2	Tier 2	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 11 (Tier 2 Country Centres K - Z)



COST OF ACCOMMODATION TIER 2 COUNTRY CENTRES (K - Z)							
Year Ended 30 June	2013	2014	2015	2016	2017	2018	2019
Employee's Annual Salary							
is less than or equal to	\$104,870	\$108,810	\$112,610	\$115,450	\$117,450	\$119,650	\$122,041
Tier 2 Rates	\$127.00	\$132.00	\$132.00	\$132.00	\$132.00	\$134.00	\$134.00
Employee's Annual Salary							
range of	\$104,871	\$108,811	\$112,611	\$115,451	\$117,451	\$119,651	\$122,041
to	\$186,520	\$193,520	\$200,290	\$205,300	\$209,000	\$212,950	\$217,200
Tier 2 Rates	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00	\$152.00
Kadina (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Kingaroy (QLD)	Tier 2					Tier 2	Tier 2
Launceston (TAS)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	
Lismore (NSW)				Tier 2	Tier 2	Tier 2	Tier 2
Maitland (NSW)	Tier 2	Tier 2					
Mildura (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Mount Gambier (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Mudgee (NSW)	Tier 2						
Muswellbrook (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Naracoorte (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Nowra (NSW)		Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Orange (NSW)	Tier 2	Tier 2					
Port Augusta (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Port Lincoln (SA)	Tier 2	Tier 2	Tier 2				
Portland (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Port Macquarie (NSW)	Tier 2	Tier 2	Tier 2				
Queanbeyan (NSW)	Tier 2	Tier 2			Tier 2	Tier 2	
Queenstown (TAS)			Tier 2	Tier 2	Tier 2	Tier 2	
Renmark (SA)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Rockhampton (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Roma (QLD)	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	Tier 2	Tier 2
Shepparton (VIC)		Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Swan Hill (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	
Tamworth (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Tennant Creek (NT)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	
Toowoomba (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	
Townsville (QLD)	Tier 2	Tier 2	Tier 2	Tier 2			
Tumut (NSW)	Tier 2	Tier 2	Tier 2		Tier 2	Tier 2	Tier 2
Wangaratta (VIC)				Tier 2	Tier 2	Tier 2	Tier 2
Warmambool (VIC)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Wodonga (VIC)					Tier 2	Tier 2	Tier 2
Wonthaggi (VIC)	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)



COST OF MEALS & INCIDENTALS CAPITAL CITIES AND HIGH COST COUNTRY CENTRES							
Year Ended 30 June	2013	2014	2015	2016	2017	2018	2019
Employee's Annual Salary							
is less than or equal to	\$104,870	\$108,810	\$112,610	\$115,450	\$117,450	\$119,650	\$122,040
Breakfast	\$24.35	\$24.90	\$25.35	\$25.90	\$26.45	\$27.05	\$27.55
Lunch	\$27.35	\$28.00	\$28.55	\$29.15	\$29.75	\$30.45	\$31.00
Dinner	<u>\$46.70</u>	<u>\$47.75</u>	<u>\$48.65</u>	<u>\$49.65</u>	<u>\$50.70</u>	<u>\$51.85</u>	<u>\$52.80</u>
Total Food & Drink	<u>\$98.40</u>	<u>\$100.65</u>	<u>\$102.55</u>	<u>\$104.70</u>	<u>\$106.90</u>	<u>\$109.35</u>	<u>\$111.35</u>
Incidentals	\$17.85	\$18.20	\$18.70	\$18.75	\$19.05	\$19.35	\$19.70
Employee's Annual Salary							
range of	\$104,871	\$108,811	\$112,611	\$115,451	\$117,451	\$119,651	\$122,041
to	\$186,520	\$193,520	\$200,290	\$205,300	\$209,000	\$212,950	\$217,200
Breakfast	\$26.50	\$27.10	\$27.60	\$28.20	\$28.80	\$29.45	\$30.00
Lunch	\$37.50	\$38.35	\$39.10	\$39.90	\$40.75	\$41.70	\$42.45
Dinner	<u>\$52.55</u>	<u>\$53.70</u>	<u>\$54.75</u>	<u>\$55.90</u>	<u>\$57.05</u>	<u>\$58.35</u>	<u>\$59.40</u>
Total Food & Drink	<u>\$116.55</u>	<u>\$119.15</u>	<u>\$121.45</u>	<u>\$124.00</u>	<u>\$126.60</u>	<u>\$129.50</u>	<u>\$131.85</u>
Incidentals	\$25.50	\$26.05	\$26.75	\$26.80	\$27.25	\$27.65	\$28.20
Employee's Annual Salary							
above	\$186,521	\$193,521	\$200,291	\$205,301	\$209,001	\$212,951	\$217,201
Breakfast	\$31.30	\$32.00	\$32.55	\$33.25	\$34.00	\$34.75	\$35.40
Lunch	\$44.25	\$45.25	\$46.10	\$47.00	\$48.00	\$49.20	\$50.05
Dinner	<u>\$62.00</u>	<u>\$63.40</u>	<u>\$64.60</u>	<u>\$65.95</u>	<u>\$67.30</u>	<u>\$68.85</u>	<u>\$70.05</u>
Total Food & Drink	<u>\$137.55</u>	<u>\$140.65</u>	<u>\$143.25</u>	<u>\$146.20</u>	<u>\$149.30</u>	<u>\$152.80</u>	<u>\$155.50</u>
Incidentals	\$25.50	\$26.05	\$26.75	\$26.80	\$27.25	\$27.65	\$28.20
Other than Capital City (Note 4)							
Breakfast	\$31.30	\$32.00	\$32.55	\$33.25	\$34.00	\$34.75	\$35.40
Lunch	\$44.25	\$45.25	\$46.10	\$47.00	\$48.00	\$49.20	\$50.05
Dinner	<u>\$62.00</u>	<u>\$63.40</u>	<u>\$64.60</u>	<u>\$65.95</u>	<u>\$67.30</u>	<u>\$68.85</u>	<u>\$70.05</u>
Total Food & Drink	<u>\$137.55</u>	<u>\$140.65</u>	<u>\$143.25</u>	<u>\$146.20</u>	<u>\$149.30</u>	<u>\$152.80</u>	<u>\$155.50</u>
Incidentals	\$25.50	\$26.05	\$26.75	\$26.80	\$27.25	\$27.65	\$28.20

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.



COST OF MEALS & INCIDENTALS TIER 2 & OTHER COUNTRY CENTRES							
Year Ended 30 June	2013	2014	2015	2016	2017	2018	2019
Employee's Annual Salary							
is less than or equal to	\$104,870	\$108,810	\$112,610	\$115,450	\$117,450	\$119,650	\$122,040
Breakfast	\$21.80	\$22.30	\$22.70	\$23.20	\$23.70	\$24.25	\$24.70
Lunch	\$24.90	\$25.45	\$25.95	\$26.50	\$27.05	\$27.65	\$28.15
Dinner	<u>\$42.90</u>	<u>\$43.85</u>	<u>\$44.75</u>	<u>\$45.70</u>	<u>\$46.65</u>	<u>\$47.70</u>	<u>\$48.60</u>
Total Food & Drink	<u>\$89.60</u>	<u>\$91.60</u>	<u>\$93.40</u>	<u>\$95.40</u>	<u>\$97.40</u>	<u>\$99.60</u>	<u>\$101.45</u>
Incidentals	\$17.85	\$18.20	\$18.70	\$18.75	\$19.05	\$19.35	\$19.70
Employee's Annual Salary							
range of	\$104,871	\$108,811	\$112,611	\$115,451	\$117,451	\$119,651	\$122,041
to	\$186,520	\$193,520	\$200,290	\$205,300	\$209,000	\$212,950	\$217,200
Breakfast	\$24.35	\$24.90	\$25.35	\$25.90	\$26.45	\$27.05	\$27.55
Lunch	\$24.90	\$25.45	\$25.95	\$26.50	\$27.05	\$27.65	\$28.15
Dinner	<u>\$48.50</u>	<u>\$49.60</u>	<u>\$50.55</u>	<u>\$51.60</u>	<u>\$52.70</u>	<u>\$53.90</u>	<u>\$54.90</u>
Total Food & Drink	<u>\$97.75</u>	<u>\$99.95</u>	<u>\$101.85</u>	<u>\$104.00</u>	<u>\$106.20</u>	<u>\$108.60</u>	<u>\$110.60</u>
Incidentals	\$25.50	\$26.05	\$26.75	\$26.80	\$27.25	\$27.65	\$28.20
Employee's Annual Salary							
above	\$186,521	\$193,521	\$200,291	\$205,301	\$209,001	\$212,951	\$217,201
Breakfast	\$31.30	\$32.00	\$32.55	\$33.25	\$34.00	\$34.75	\$35.40
Lunch	\$44.25	\$45.25	\$46.10	\$47.00	\$48.00	\$49.20	\$50.05
Dinner	<u>\$62.00</u>	<u>\$63.40</u>	<u>\$64.60</u>	<u>\$65.95</u>	<u>\$67.30</u>	<u>\$68.85</u>	<u>\$70.05</u>
Total Food & Drink	<u>\$137.55</u>	<u>\$140.65</u>	<u>\$143.25</u>	<u>\$146.20</u>	<u>\$149.30</u>	<u>\$152.80</u>	<u>\$155.50</u>
Incidentals	\$25.50	\$26.05	\$26.75	\$26.80	\$27.25	\$27.65	\$28.20

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:

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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.