

AUSTRALIAN CAPITAL TERRITORY WORKERS COMPENSATION ACT 1951 ("ACT")

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Furzer Crestani Services has been providing forensic accounting services to the legal profession for over twenty (20) years. We provide independent expertise in analysing and assessing litigation claims in an easy to understand manner. Our range of services includes quantification of economic loss, financial investigations, valuations, preparation of reports and 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@fcspl.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@fcspl.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.

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
Sep-2002	0.7%	0.7%	151,050.00	100,700.00	503.50	151,050.00	50.35	4,028.00
Dec-2002	0.8%	0.8%	152,258.40	101,505.60	507.53	152,258.40	50.75	4,060.22
Mar-2003	1.1%	1.1%	153,933.24	102,622.16	513.11	153,933.24	51.31	4,104.88
Jun-2003	0.0%	0.0%	153,933.24	102,622.16	513.11	153,933.24	51.31	4,104.88
Sep-2003	0.9%	0.9%	155,318.64	103,545.76	517.73	155,318.64	51.77	4,141.82
Dec-2003	0.7%	0.7%	156,405.87	104,270.58	521.35	156,405.87	52.13	4,170.81
Mar-2004	0.7%	0.7%	157,500.71	105,000.47	525.00	157,500.71	52.49	4,200.01
Jun-2004	0.6%	0.6%	158,445.71	105,630.47	528.15	158,445.71	52.80	4,225.21
Sep-2004	0.5%	0.5%	159,237.94	106,158.62	530.79	159,237.94	53.06	4,246.34
Dec-2004	0.5%	0.5%	160,034.13	106,689.41	533.44	160,034.13	53.33	4,267.57
Mar-2005	0.5%	0.5%	160,834.30	107,222.86	536.11	160,834.30	53.60	4,288.91
Jun-2005	0.5%	0.5%	161,638.47	107,758.97	538.79	161,638.47	53.87	4,310.35
Sep-2005	1.3%	1.3%	163,739.77	109,159.84	545.79	163,739.77	54.57	4,366.38
Dec-2005	0.8%	0.8%	165,049.69	110,033.12	550.16	165,049.69	55.01	4,401.31
Mar-2006	0.9%	0.9%	166,535.14	111,023.42	555.11	166,535.14	55.51	4,440.92
Jun-2006	1.8%	1.8%	169,532.77	113,021.84	565.10	169,532.77	56.51	4,520.86
Sep-2006	0.7%	0.7%	170,719.50	113,812.99	569.06	170,719.50	56.91	4,552.51
Dec-2006	-0.3%	0.0%	170,719.50	113,812.99	569.06	170,719.50	56.91	4,552.51
Mar-2007	0.2%	0.0%	170,719.50	113,812.99	569.06	170,719.50	56.91	4,552.51
Jun-2007	1.3%	1.2%	172,768.13	115,178.75	575.89	172,768.13	57.59	4,607.14
Sep-2007	0.8%	0.8%	174,150.28	116,100.18	580.50	174,150.28	58.05	4,644.00
Dec-2007	1.0%	1.0%	175,891.78	117,261.18	586.31	175,891.78	58.63	4,690.44
Mar-2008	1.4%	1.4%	178,354.26	118,902.84	594.52	178,354.26	59.45	4,756.11
Jun-2008	1.2%	1.2%	180,494.51	120,329.67	601.65	180,494.51	60.16	4,813.18
Sep-2008	1.5%	1.5%	183,201.93	122,134.62	610.67	183,201.93	61.06	4,885.38
Dec-2008	-0.4%	0.0%	183,201.93	122,134.62	610.67	183,201.93	61.06	4,885.38
Mar-2009	0.4%	0.0%	183,201.93	122,134.62	610.67	183,201.93	61.06	4,885.38
Jun-2009	0.6%	0.6%	184,301.14	122,867.43	614.33	184,301.14	61.43	4,914.69
Sep-2009	0.9%	0.9%	185,942.78	123,961.85	619.80	185,942.78	61.98	4,958.47
Dec-2009	0.4%	0.4%	186,708.88	124,472.58	622.35	186,708.88	62.24	4,978.90
Mar-2010	0.6%	0.6%	187,912.75	125,275.16	626.36	187,912.75	62.64	5,011.00

Note: 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 ("negative adjustment"), 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 - refer Page 5.
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 ("negative adjustment"), 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 (Cwth)</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 (Cwth)</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, 8A, 8B, 9A and 9B.
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 (Cwth)</i>) by the Commonwealth Commissioner of Taxation in relation to reasonable allowance amounts for the year in which the costs were incurred - refer Pages 10 and 11. 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"> 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.

STATUTORY FLOOR

Date of Decision	Effective Date of Change	Notes	Hourly Rate	Increase per week	Minimum Wage per week (at 38 hours per week)
9-May-02		1		\$18.00	\$431.40
6-May-03		1		\$17.00	\$448.40
5-May-04		1		\$19.00	\$467.40
7-Jun-05		1		\$17.00	\$484.40
26-Oct-06		2 and 3	\$12.75		\$484.50
8-Dec-06		2 and 3	\$13.47	\$27.36	\$511.86
16-Aug-07	1-Oct-07	2	\$13.74	\$10.26	\$522.12
27-Aug-08	1-Oct-08	2	\$14.31	\$21.66	\$543.78
7-Jul-09	1-Aug-09	4	-	-	\$543.78
3-Jun-10	1-Jul-10	5	\$15.00	\$26.12	\$569.90

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

The Federal Minimum Wage decided from time to time by the Australian Fair Pay Commission under the *Workplace Relations Act 1996 (Cwlth)*.

Notes:

1. Federal Minimum Wage ("FMW") was determined by the Australian Industrial Relations Commission and stated as an increase per week.
2. FMW was determined by the Australian Fair Pay Commission ("AFPC") and stated as an increase per hour.
3. The Australian Chamber of Commerce and Industry ("ACCI") submitted there were a number of technical difficulties in the calculation of increases (including rounding issues) because the Australian Pay and Conditions Standard ("APCS") under the AFPC jurisdiction, expressed the FMW as an hourly rate, whereas the transitional award mostly contain weekly rates. Accordingly, the AFPC decision of 26 October 2006 (effective 1 December 2006) states the increase from the previous period as an hourly rate, which resulted in a small change to the previous FMW.
4. The AFPC decided to maintain the FMW at the 2008 rates. From 1 August 2009, the task of setting minimum wages in the national workplace relations system was transferred to the Minimum Wage Panel of Fair Work Australia.
5. The Minimum Wage Panel of Fair Work Australia decided the FMW under the *Fair Work Act (2009)*.

ALL GROUPS CONSUMER PRICE INDEX (CANBERRA)

<u>Quarter Ended</u>	<u>Index Number</u>	<u>% Change</u>
Jun-2002	137.2	
Sep-2002	138.1	0.7%
Dec-2002	139.2	0.8%
Mar-2003	140.7	1.1%
Jun-2003	140.7	0.0%
Sep-2003	141.9	0.9%
Dec-2003	142.9	0.7%
Mar-2004	143.9	0.7%
Jun-2004	144.8	0.6%
Sep-2004	145.5	0.5%
Dec-2004	146.3	0.5%
Mar-2005	147.0	0.5%
Jun-2005	147.8	0.5%
Sep-2005	149.7	1.3%
Dec-2005	150.9	0.8%
Mar-2006	152.2	0.9%
Jun-2006	154.9	1.8%
Sep-2006	156.0	0.7%
Dec-2006	155.6	-0.3%
Mar-2007	155.9	0.2%
Jun-2007	158.0	1.3%
Sep-2007	159.2	0.8%
Dec-2007	160.8	1.0%
Mar-2008	163.0	1.4%
Jun-2008	165.0	1.2%
Sep-2008	167.5	1.5%
Dec-2008	166.8	-0.4%
Mar-2009	167.4	0.4%
Jun-2009	168.4	0.6%
Sep-2009	169.9	0.9%
Dec-2009	170.6	0.4%
Mar-2010	171.7	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: 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
<u>2002</u>	
15 February	828.10
17 May	842.50
16 August	907.20
15 November	915.70
<u>2003</u>	
21 February	949.30
16 May	979.90
15 August	952.00
21 November	963.40
<u>2004</u>	
20 February	967.20
21 May	978.70
20 August	986.20
19 November	1,025.80
<u>2005</u>	
18 February	1,053.30
20 May	1,071.50
19 August	1,080.10
18 November	1,065.10
<u>2006</u>	
17 February	1,106.00
19 May	1,112.10
18 August	1,176.10
17 November	1,187.70
<u>2007</u>	
17 February	1,120.90
18 May	1,165.40
17 August	1,139.80
16 November	1,171.10
<u>2008</u>	
15 February	1,170.00
16 May	1,206.00
15 August	1,236.40
21 November	1,239.60
<u>2009</u>	
20 February	1,243.30
15 May	1,243.20
21 August	1,258.30
20 November	1,308.40
<u>2010</u>	
19 February	1,358.40

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	No Rotary Engine With Rotary Engine	Engine Capacity		
		Small Car ≤1600 cc ≤800 cc	Medium Car 1601cc to 2600cc 801cc to 1300cc	Large Car ≥2601cc ≥1301cc
cents (€) per kilometre				
1997		47.0	53.1	53.5
1998		45.4	51.6	53.8
1999		45.7	51.9	53.8
2000		45.9	54.9	55.8
2001		48.9	58.5	59.5
2002		49.3	59.0	60.0
2003		50.0	60.0	61.0
2004		51.0	61.0	62.0
2005		52.0	62.0	63.0
2006		55.0	66.0	67.0
2007		58.0	69.0	70.0
2008		58.0	69.0	70.0
2009		63.0	74.0	75.0

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	2002	2003	2004	2005	2006	2007	2008	2009	2010
Employee's Annual Salary									
is less than or equal to	\$70,230	\$72,450	\$75,400	\$78,750	\$81,400	\$84,250	\$87,200	\$90,000	\$93,600
Adelaide	\$107.00	\$112.00	\$122.00	\$131.00	\$131.00	\$136.00	\$145.00	\$145.00	\$157.00
Brisbane	\$114.00	\$111.00	\$116.00	\$126.00	\$135.00	\$141.00	\$156.00	\$198.00	\$201.00
Canberra	\$90.00	\$95.00	\$100.00	\$103.00	\$108.00	\$114.00	\$114.00	\$133.00	\$145.00
Darwin	\$112.00	\$115.00	\$117.00	\$122.00	\$128.00	\$128.00	\$141.00	\$159.00	\$159.00
Hobart	\$83.00	\$87.00	\$104.00	\$104.00	\$104.00	\$104.00	\$104.00	\$117.00	\$117.00
Melbourne	\$163.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$162.00	\$173.00
Perth	\$115.00	\$100.00	\$117.00	\$117.00	\$118.00	\$126.00	\$136.00	\$148.00	\$164.00
Sydney	\$146.00	\$137.00	\$153.00	\$157.00	\$157.00	\$158.00	\$183.00	\$183.00	\$183.00
Other Country Centres (Note 3)	\$61.00	\$64.00	\$67.00	\$70.00	\$74.00	\$78.00	\$81.00	\$89.00	\$92.00
Employee's Annual Salary									
range of	\$70,231	\$72,451	\$75,401	\$78,751	\$81,401	\$84,251	\$87,201	\$90,001	\$93,601
to	\$125,720	\$129,730	\$134,920	\$140,000	\$144,690	\$149,750	\$155,000	\$160,100	\$166,500
Adelaide	\$128.00	\$133.00	\$144.00	\$152.00	\$152.00	\$152.00	\$155.00	\$155.00	\$183.00
Brisbane	\$140.00	\$132.00	\$137.00	\$147.00	\$152.00	\$172.00	\$179.00	\$228.00	\$233.00
Canberra	\$114.00	\$117.00	\$122.00	\$129.00	\$134.00	\$143.00	\$145.00	\$168.00	\$183.00
Darwin	\$124.00	\$140.00	\$140.00	\$140.00	\$140.00	\$140.00	\$157.00	\$170.00	\$170.00
Hobart	\$104.00	\$109.00	\$112.00	\$120.00	\$121.00	\$125.00	\$128.00	\$150.00	\$150.00
Melbourne	\$174.00	\$168.00	\$169.00	\$169.00	\$169.00	\$169.00	\$169.00	\$192.00	\$197.00
Perth	\$131.00	\$123.00	\$125.00	\$140.00	\$145.00	\$152.00	\$177.00	\$184.00	\$211.00
Sydney	\$164.00	\$168.00	\$173.00	\$192.00	\$192.00	\$196.00	\$200.00	\$200.00	\$225.00
Other Country Centres (Note 3)	\$73.00	\$77.00	\$80.00	\$84.00	\$89.00	\$94.00	\$97.00	\$107.00	\$110.00
Employee's Annual Salary									
above	\$125,721	\$129,731	\$134,921	\$140,001	\$144,691	\$149,751	\$155,001	\$160,101	\$166,501
Adelaide	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$209.00	\$209.00
Brisbane	\$265.00	\$265.00	\$265.00	\$265.00	\$195.00	\$216.00	\$216.00	\$231.00	\$236.00
Canberra	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$216.00	\$230.00
Darwin	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$265.00
Hobart	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00	\$195.00
Melbourne	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00
Perth	\$265.00	\$265.00	\$265.00	\$265.00	\$195.00	\$195.00	\$213.00	\$275.00	\$275.00
Sydney	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00	\$265.00
Other than Capital City (Note 4)	\$105.00	\$105.00	\$105.00	\$105.00	\$146.00	\$151.00	\$180.00	\$186.00	\$190.00

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 8A and 8B 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 9A and 9B 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 8A, 8B, 9A and 9B).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 9A and 9B) is higher, then this rate is to be used.

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

Year Ended 30 June	2002	2003	2004	2005	2006	2007	2008	2009	2010
Alice Springs (NT)			\$85.00		\$91.00		\$98.00		
Ballarat (Vic)				\$95.00	\$97.00	\$100.00	\$102.00	\$116.00	\$118.50
Bendigo (VIC)						\$95.00	\$107.50	\$122.00	\$122.00
Bright (VIC)									\$110.50
Broken Hill (NSW)	\$79.50								
Broome (WA)	\$127.50	\$107.00	\$116.00	\$116.00	\$129.00	\$134.00	\$153.00	\$173.00	\$207.00
Bunbury (WA)							\$97.00		\$120.00
Burnie (TAS)				\$93.50	\$93.50	\$100.00	\$113.50	\$123.00	\$125.00
Cairns (QLD)								\$120.50	\$123.00
Carnarvon (WA)				\$92.00	\$95.00	\$97.00	\$109.50	\$133.00	\$146.30
Christmas Island (WA)	\$90.00	\$100.00	\$100.00	\$100.00	\$120.00	\$120.00	\$120.00	\$122.50	\$122.50
Cocos (Keeling) Islands	\$100.00	\$100.00	\$100.00	\$90.00			\$100.00	\$110.00	\$110.00
Dampier (WA)	\$79.00	\$91.00	\$91.00	\$95.00	\$98.00	\$105.00	\$150.00	\$158.50	\$174.40
Derby (WA)	\$84.50						\$139.00	\$165.00	\$181.50
Devonport (TAS)	\$78.00		\$88.00	\$92.00	\$99.00	\$103.50	\$106.50	\$115.50	\$128.50
Emerald (QLD)							\$96.50	\$106.00	\$113.00
Esperance (WA)									\$115.00
Exmouth (WA)	\$104.00	\$82.00	\$92.00		\$95.00	\$96.00	\$127.50	\$173.50	\$190.00
Geelong (VIC)									\$121.00
Geraldton (WA)							\$97.00	\$116.00	\$129.50
Gladstone (QLD)								\$111.00	\$118.50
Gold Coast (QLD)	\$96.00	\$91.00	\$102.00	\$104.00	\$106.00	\$112.00	\$118.00	\$135.00	\$135.00
Halls Creek (WA)	\$86.00	\$106.00			\$103.50	\$112.00	\$125.00	\$132.00	\$147.50
Hervey Bay (QLD)								\$109.50	\$119.00
Horn Island (QLD)	\$98.00	\$108.00	\$108.00	\$108.00	\$109.00	\$119.00	\$119.00	\$139.00	\$159.00
Horsham (VIC)									\$113.00
Jabiru (NT)	\$170.00	\$170.00	\$170.00	\$170.00	\$205.00	\$190.00	\$190.00	\$190.00	\$198.00

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 8A and 8B 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 9A and 9B 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 8A, 8B, 9A and 9B).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 9A and 9B) is higher, then this rate is to be used.

This page is to be read in conjunction with Page 8B (High Cost Country Centres K - Z)

COST OF ACCOMMODATION HIGH COST COUNTRY CENTRES (K - Z)									
Year Ended 30 June	2002	2003	2004	2005	2006	2007	2008	2009	2010
Kadina (SA)							\$97.00	\$107.00	
Kalgoorlie (WA)	\$84.50	\$85.00	\$86.00		\$95.00	\$102.00	\$102.50	\$116.50	\$130.50
Karratha (WA)	\$132.50	\$139.00	\$146.00	\$135.00	\$152.00	\$166.00	\$189.00	\$243.50	\$285.00
Katherine (NT)	\$81.50								
Kununurra (WA)	\$101.00	\$108.00	\$98.00	\$104.00	\$119.00	\$113.00	\$147.00	\$147.00	\$157.50
Launceston (TAS)	\$84.00				\$95.00	\$96.00	\$101.00	\$115.50	\$115.50
Mackay (QLD)							\$100.00	\$112.00	\$132.50
Maitland (NSW)					\$92.00		\$98.50	\$108.00	\$108.00
Maria (SA)	\$80.00								
Mount Gambier (SA)							\$97.00	\$107.00	
Mount Isa (QLD)							\$110.00	\$115.00	\$158.50
Naracoorte (SA)							\$96.00	\$106.00	
Newcastle (NSW)	\$84.50	\$90.00	\$87.00	\$108.00	\$108.00	\$101.50	\$105.00	\$116.50	\$127.50
Newman (WA)	\$107.50	\$109.50	\$113.50	\$115.00	\$117.00	\$119.50	\$136.00	\$150.00	\$170.00
Nhulunbuy (SA)	\$115.50	\$121.00	\$121.00						
Norfolk Island	\$120.00	\$111.00	\$99.00		\$100.00	\$100.00	\$98.00	\$108.00	\$119.50
Northam (WA)			\$85.00	\$100.00					
Paraburdoo (WA)	\$105.50	\$117.00	\$117.00						
Port Hedland (WA)	\$93.00	\$101.50	\$109.00	\$117.00	\$117.00	\$124.00	\$179.50	\$247.00	\$270.00
Port Lincoln (SA)				\$99.00			\$96.00	\$106.00	
Port Macquarie (NSW)							\$103.00	\$115.00	\$115.00
Portland (VIC)							\$101.00		
Queenstown (TAS)					\$95.50				
Thursday Island (QLD)	\$130.00	\$110.00	\$130.00	\$130.00	\$140.00	\$140.00	\$165.00	\$180.00	\$180.00
Tom Price (WA)	\$83.00	\$84.00	\$90.00	\$92.00					
Townsville (QLD)									\$124.00
Wagga Wagga (NSW)							\$100.50		\$117.50
Warrnambool (VIC)						\$95.00	\$99.50	\$113.00	\$113.00
Weipa (QLD)	\$82.50	\$82.50	\$115.00	\$115.00	\$125.00	\$125.00	\$125.00	\$138.00	\$138.00
Whyalla (SA)							\$97.00		
Wilpena-Pound (SA)	\$92.00		\$95.00		\$103.00	\$106.50		\$135.00	\$135.00
Wollongong (NSW)	\$94.00	\$92.00	\$85.00	\$100.00	\$100.00	\$104.00	\$98.50		
Wonthaggi (VIC)							\$111.00	\$122.00	\$122.00
Yulara (NT)	\$321.00	\$331.00	\$361.50		\$282.00	\$307.00	\$313.00	\$313.00	\$331.00

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 8A and 8B 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 9A and 9B 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 8A, 8B, 9A and 9B).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 9A and 9B) is higher, then this rate is to be used.

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

COST OF ACCOMMODATION TIER 2 COUNTRY CENTRES (A - J)									
Year Ended 30 June	2002	2003	2004	2005	2006	2007	2008	2009	2010
Employee's Annual Salary									
is less than or equal to	\$70,230	\$72,450	\$75,400	\$78,750	\$81,400	\$84,250	\$87,200	\$90,000	\$93,600
Tier 2 Rates	\$73.00	\$77.00	\$79.00	\$85.00	\$86.00	\$89.00	\$91.00	\$106.00	\$107.00
Employee's Annual Salary									
range of	\$70,231	\$72,451	\$75,401	\$78,751	\$81,401	\$84,251	\$87,201	\$90,001	\$93,601
to	\$125,720	\$129,730	\$134,920	\$140,000	\$144,690	\$149,750	\$155,000	\$160,100	\$166,500
Tier 2 Rates	\$87.00	\$92.00	\$95.00	\$102.00	\$103.00	\$107.00	\$109.00	\$127.00	\$128.00
Albany (WA)	Tier 2			Tier 2			Tier 2	Tier 2	Tier 2
Alice Springs (NT)	Tier 2	Tier 2		Tier 2		Tier 2		Tier 2	Tier 2
Ararat (VIC)				Tier 2	Tier 2				
Bairnsdale (VIC)							Tier 2	Tier 2	Tier 2
Ballarat (VIC)	Tier 2								
Bathurst (NSW)			Tier 2	Tier 2	Tier 2		Tier 2	Tier 2	Tier 2
Bendigo (VIC)	Tier 2		Tier 2	Tier 2	Tier 2				
Bordertown (SA)					Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Bright (VIC)						Tier 2	Tier 2	Tier 2	
Broken Hill (NSW)		Tier 2			Tier 2		Tier 2	Tier 2	Tier 2
Bunbury (WA)				Tier 2	Tier 2	Tier 2		Tier 2	
Burnie (TAS)	Tier 2	Tier 2	Tier 2						
Cairns (QLD)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2		
Carnarvon (WA)	Tier 2	Tier 2							
Castlemaine (VIC)					Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Ceduna (SA)							Tier 2	Tier 2	Tier 2
Cocos (Keeling) Island					Tier 2	Tier 2			
Dalby (QLD)							Tier 2	Tier 2	Tier 2
Derby (WA)		Tier 2				Tier 2			
Devonport (TAS)		Tier 2							
Dubbo (NSW)							Tier 2	Tier 2	Tier 2
Echuca (VIC)							Tier 2	Tier 2	Tier 2
Esperance (WA)							Tier 2	Tier 2	
Geelong (VIC)	Tier 2				Tier 2	Tier 2		Tier 2	
Geraldton (WA)			Tier 2						
Gladstone (QLD)							Tier 2		
Gosford (NSW)	Tier 2		Tier 2						
Griffith (NSW)	Tier 2	Tier 2							
Halls Creek (WA)			Tier 2	Tier 2					
Horsham (VIC)							Tier 2	Tier 2	
Innisfail (QLD)							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 8A and 8B 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 9A and 9B 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 8A, 8B, 9A and 9B).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 9A and 9B) is higher, then this rate is to be used.

This page is to be read in conjunction with Page 9B (Tier 2 Country Centres K - Z)

COST OF ACCOMMODATION TIER 2 COUNTRY CENTRES (K - Z)									
Year Ended 30 June	2002	2003	2004	2005	2006	2007	2008	2009	2010
Employee's Annual Salary									
is less than or equal to	\$70,230	\$72,450	\$75,400	\$78,750	\$81,400	\$84,250	\$87,200	\$90,000	\$93,600
Tier 2 Rates	\$73.00	\$77.00	\$79.00	\$85.00	\$86.00	\$89.00	\$91.00	\$106.00	\$107.00
Employee's Annual Salary									
range of	\$70,231	\$72,451	\$75,401	\$78,751	\$81,401	\$84,251	\$87,201	\$90,001	\$93,601
to	\$125,720	\$129,730	\$134,920	\$140,000	\$144,690	\$149,750	\$155,000	\$160,100	\$166,500
Tier 2 Rates	\$87.00	\$92.00	\$95.00	\$102.00	\$103.00	\$107.00	\$109.00	\$127.00	\$128.00
Kadina (SA)									Tier 2
Kalgoorlie (WA)				Tier 2					
Katherine (NT)		Tier 2		Tier 2		Tier 2			
Launceston (TAS)		Tier 2		Tier 2					
Leeton (NSW)	Tier 2								
Maitland (NSW)	Tier 2	Tier 2	Tier 2	Tier 2		Tier 2			
Marla (SA)		Tier 2	Tier 2						
Mount Gambier (SA)					Tier 2	Tier 2			Tier 2
Mount Isa (QLD)					Tier 2	Tier 2			
Mudgee (NSW)						Tier 2			
Naracoorte (SA)									Tier 2
Northam (WA)	Tier 2	Tier 2			Tier 2	Tier 2			
Orange (NSW)	Tier 2	Tier 2	Tier 2		Tier 2	Tier 2	Tier 2	Tier 2	Tier 2
Port Augusta (SA)							Tier 2	Tier 2	Tier 2
Port Lincoln (SA)	Tier 2				Tier 2	Tier 2			Tier 2
Portland (VIC)					Tier 2	Tier 2		Tier 2	Tier 2
Port Macquarie (NSW)						Tier 2			
Queenstown (TAS)						Tier 2			
Renmark (SA)							Tier 2	Tier 2	Tier 2
Roeburne (WA)	Tier 2								
Roma (QLD)							Tier 2	Tier 2	Tier 2
Seymour (VIC)							Tier 2	Tier 2	Tier 2
Swan Hill (VIC)								Tier 2	Tier 2
Townsville (QLD)								Tier 2	
Wagga Wagga (NSW)	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2	Tier 2		Tier 2	
Warrnambool (VIC)				Tier 2	Tier 2				
Whyalla (SA)								Tier 2	Tier 2
Wilpena (SA)		Tier 2							
Wollongong (NSW)								Tier 2	Tier 2
Wyndham (WA)	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 8A and 8B 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 9A and 9B 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 8A, 8B, 9A and 9B).
- For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 9A and 9B) is higher, then this rate is to be used.

This page is to be read in conjunction with Page 9A (Tier 2 Country Centres A - J)

COST OF MEALS & INCIDENTALS CAPITAL CITIES AND HIGH COST COUNTRY CENTRES									
Year Ended 30 June	2002	2003	2004	2005	2006	2007	2008	2009	2010
Employee's Annual Salary is less than or equal to	\$70,230	\$72,450	\$75,400	\$78,750	\$81,400	\$84,250	\$87,200	\$90,000	\$93,600
Breakfast	\$16.65	\$17.20	\$17.70	\$18.40	\$18.90	\$19.60	\$20.20	\$21.10	\$22.30
Lunch	\$18.55	\$19.20	\$19.75	\$20.55	\$21.15	\$21.95	\$22.65	\$23.65	\$25.00
Dinner	<u>\$31.95</u>	<u>\$33.05</u>	<u>\$34.05</u>	<u>\$35.40</u>	<u>\$36.40</u>	<u>\$37.80</u>	<u>\$38.95</u>	<u>\$40.65</u>	<u>\$43.00</u>
Total Food & Drink	<u>\$67.15</u>	<u>\$69.45</u>	<u>\$71.50</u>	<u>\$74.35</u>	<u>\$76.45</u>	<u>\$79.35</u>	<u>\$81.80</u>	<u>\$85.40</u>	<u>\$90.30</u>
Incidentals	\$13.05	\$13.45	\$13.85	\$14.20	\$14.55	\$14.95	\$15.45	\$15.90	\$16.50
Employee's Annual Salary range of to	\$70,231 \$125,720	\$72,451 \$129,730	\$75,401 \$134,920	\$78,751 \$140,000	\$81,401 \$144,690	\$84,251 \$149,750	\$87,201 \$155,000	\$90,001 \$160,100	\$93,601 \$166,500
Breakfast	\$18.05	\$18.65	\$19.20	\$19.95	\$20.50	\$21.30	\$21.95	\$22.90	\$24.25
Lunch	\$25.50	\$26.35	\$27.15	\$28.25	\$29.05	\$30.15	\$31.10	\$32.45	\$34.35
Dinner	<u>\$35.80</u>	<u>\$37.00</u>	<u>\$38.10</u>	<u>\$39.60</u>	<u>\$40.70</u>	<u>\$42.25</u>	<u>\$43.55</u>	<u>\$45.45</u>	<u>\$48.10</u>
Total Food & Drink	<u>\$79.35</u>	<u>\$82.00</u>	<u>\$84.45</u>	<u>\$87.80</u>	<u>\$90.25</u>	<u>\$93.70</u>	<u>\$96.60</u>	<u>\$100.80</u>	<u>\$106.70</u>
Incidentals	\$18.55	\$19.15	\$19.70	\$20.20	\$20.75	\$21.35	\$22.05	\$22.70	\$23.55
Employee's Annual Salary above	\$125,721	\$129,731	\$134,921	\$140,001	\$144,691	\$149,751	\$155,001	\$160,101	\$166,501
Breakfast	\$18.05	\$18.65	\$19.20	\$22.00	\$25.00	\$25.00	\$25.00	\$25.00	\$26.00
Lunch	\$25.50	\$26.35	\$27.15	\$34.00	\$36.00	\$36.00	\$36.00	\$36.00	\$37.00
Dinner	<u>\$35.80</u>	<u>\$37.00</u>	<u>\$38.10</u>	<u>\$53.00</u>	<u>\$55.00</u>	<u>\$55.00</u>	<u>\$56.40</u>	<u>\$57.30</u>	<u>\$63.00</u>
Total Food & Drink	<u>\$79.35</u>	<u>\$82.00</u>	<u>\$84.45</u>	<u>\$109.00</u>	<u>\$116.00</u>	<u>\$116.00</u>	<u>\$117.40</u>	<u>\$118.30</u>	<u>\$126.00</u>
Incidentals	\$18.55	\$19.15	\$19.70	\$20.20	\$20.75	\$21.35	\$22.05	\$22.70	\$23.55
Other than Capital City (Note 4)									
Breakfast	\$16.65	\$17.20	\$17.70	\$20.00	\$25.00	\$25.00	\$25.00	\$25.00	\$26.00
Lunch	\$16.95	\$17.55	\$18.05	\$29.00	\$36.00	\$36.00	\$36.00	\$36.00	\$37.00
Dinner	<u>\$33.05</u>	<u>\$34.15</u>	<u>\$35.15</u>	<u>\$36.00</u>	<u>\$55.00</u>	<u>\$55.00</u>	<u>\$56.40</u>	<u>\$57.30</u>	<u>\$63.00</u>
Total Food & Drink	<u>\$66.65</u>	<u>\$68.90</u>	<u>\$70.90</u>	<u>\$85.00</u>	<u>\$116.00</u>	<u>\$116.00</u>	<u>\$117.40</u>	<u>\$118.30</u>	<u>\$126.00</u>
Incidentals	\$18.55	\$19.15	\$19.70	\$20.20	\$20.75	\$21.35	\$22.05	\$22.70	\$23.55

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:

- Included in the Taxation Determination each year is a list of "High Cost Country Centres". Please refer to Pages 8A and 8B 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 9A and 9B 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 8A, 8B, 9A and 9B).
- For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 9A and 9B) is higher, then this rate is to be used.

COST OF MEALS & INCIDENTALS TIER 2 & OTHER COUNTRY CENTRES									
Year Ended 30 June	2002	2003	2004	2005	2006	2007	2008	2009	2010
Employee's Annual Salary is less than or equal to	\$70,230	\$72,450	\$75,400	\$78,750	\$81,400	\$84,250	\$87,200	\$90,000	\$93,600
Breakfast	\$14.80	\$15.30	\$15.75	\$16.40	\$16.85	\$17.50	\$18.05	\$18.85	\$19.95
Lunch	\$16.95	\$17.55	\$18.05	\$18.75	\$19.30	\$20.05	\$20.65	\$21.55	\$22.80
Dinner	<u>\$29.25</u>	<u>\$30.25</u>	<u>\$31.15</u>	<u>\$32.40</u>	<u>\$33.30</u>	<u>\$34.55</u>	<u>\$35.60</u>	<u>\$37.15</u>	<u>\$39.30</u>
Total Food & Drink	<u>\$61.00</u>	<u>\$63.10</u>	<u>\$64.95</u>	<u>\$67.55</u>	<u>\$69.45</u>	<u>\$72.10</u>	<u>\$74.30</u>	<u>\$77.55</u>	<u>\$82.05</u>
Incidentals	\$13.05	\$13.45	\$13.85	\$14.20	\$14.55	\$14.95	\$15.45	\$15.90	\$16.50
Employee's Annual Salary range of to	\$70,231 \$125,720	\$72,451 \$129,730	\$75,401 \$134,920	\$78,751 \$140,000	\$81,401 \$144,690	\$84,251 \$149,750	\$87,201 \$155,000	\$90,001 \$160,100	\$93,601 \$166,500
Breakfast	\$16.65	\$17.20	\$17.70	\$18.40	\$18.90	\$19.60	\$20.20	\$21.10	\$22.30
Lunch	\$16.95	\$17.55	\$18.05	\$18.75	\$19.30	\$20.05	\$20.65	\$21.55	\$22.80
Dinner	<u>\$33.05</u>	<u>\$34.15</u>	<u>\$35.15</u>	<u>\$36.55</u>	<u>\$37.55</u>	<u>\$39.00</u>	<u>\$40.20</u>	<u>\$41.95</u>	<u>\$44.40</u>
Total Food & Drink	<u>\$66.65</u>	<u>\$68.90</u>	<u>\$70.90</u>	<u>\$73.70</u>	<u>\$75.75</u>	<u>\$78.65</u>	<u>\$81.05</u>	<u>\$84.60</u>	<u>\$89.50</u>
Incidentals	\$18.55	\$19.15	\$19.15	\$20.20	\$20.75	\$21.35	\$22.05	\$22.70	\$23.55
Employee's Annual Salary above	\$125,721	\$129,731	\$134,921	\$140,001	\$144,691	\$149,751	\$155,001	\$160,101	\$166,501
Breakfast	\$18.05	\$18.65	\$19.20	\$22.00	\$25.00	\$25.00	\$25.00	\$25.00	\$26.00
Lunch	\$25.50	\$26.35	\$27.15	\$34.00	\$36.00	\$36.00	\$36.00	\$36.00	\$37.00
Dinner	<u>\$35.80</u>	<u>\$37.00</u>	<u>\$38.10</u>	<u>\$53.00</u>	<u>\$55.00</u>	<u>\$55.00</u>	<u>\$56.40</u>	<u>\$57.30</u>	<u>\$63.00</u>
Total Food & Drink	<u>\$79.35</u>	<u>\$82.00</u>	<u>\$84.45</u>	<u>\$109.00</u>	<u>\$116.00</u>	<u>\$116.00</u>	<u>\$117.40</u>	<u>\$118.30</u>	<u>\$126.00</u>
Incidentals	\$18.55	\$19.15	\$19.70	\$20.20	\$20.75	\$21.35	\$22.05	\$22.70	\$23.55

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 8A and 8B 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 9A and 9B 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 8A, 8B, 9A and 9B).
4. For Other than Capital City, unless the rate of Tier 2 Country Centre (refer Pages 9A and 9B) is higher, then this rate is to be used.