

# APS Remuneration Survey

## Frequently Asked Questions

*Note: this document is intended for use in conjunction with the Remuneration Survey Data Specifications which can be found in the Remuneration Survey Resources section of [www.apsc.gov.au/apsremuneration-survey](http://www.apsc.gov.au/apsremuneration-survey)*

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### About the Survey:

The APS Remuneration Survey (the Survey) is the source of data for the APS Remuneration Report (the Report), an annual snapshot of remuneration across the Australian Public Service. The Report's findings will provide a breakdown of remuneration across the different classification levels as well as illustrate the changes from year to year. Additionally, this data is also used to create Individual Agency Reports that compare each agency's remuneration data with the overall APS results. Individual Agency Reports will be provided to Agency Heads or to someone the agency head (or an authorised delegate) has granted access.

### Before preparing the data:

#### 1. Do I include data for employees on leave without pay at 31 December?

No. Exclude employees who are on any type of leave without pay at the Date of Effect (31 December). This includes employees on a leave without pay component of maternity leave.

#### 2. Do I include back-dated payments from previous years?

No. Corrections or adjustment payments relating to incorrect payments from previous years should not be included.

### **3. Which agency should report employees on secondment?**

The agency that pays the seconded employee's salary reports that employee's data.

### **4. What should be included in the 'Comments' field?**

The comments field is a non-compulsory field and should be used to explain instances where an employee has a value which is out of the ordinary.

For example, if an employee has a base salary higher or lower than the Enterprise Agreement (EA) salary value for their classification, use the comments field to state their base salary is correct at this value. Providing comments in this field will help reduce the number of queries generated for your file during the validation process.

During the validating process, if a record is queried and there is no error, use the comments field to confirm the value in question is correct. When the data submission is re-checked this record will not be queried again if the outlying value has been verified.

### **5. We use a shared service provider, will they supply all the information required for the remuneration survey?**

This depends on the arrangements your agency has with your shared service provider. Some agencies may need to add information which is not stored in the payroll system of the shared service provider. Some common examples include motor vehicle costs and graduate data.

We suggest you confirm this with your shared service provider well ahead of the due date.

### **6. During 2021 some employees were graduates for less than 90 days. How should we include them in the survey?**

Employees on a graduate program for less than 90 days should not be reported as graduates. These employees should be reported as their classification level as at 31 December.

### **7. We are a [category E agency](#), should I report our head of agency (e.g. Chief Executive Officer)?**

Yes, please report your head of agency as their substantive level.

## **Annualised, Totalled and FTE values**

### **8. What is the difference between 'Total' and 'Annualised' fields?**

Fields have been categorised as Annualised or Total based on the nature of when the payment is paid. Annualised fields are for payments that the employee receives on an ongoing basis, whereas Total fields are for payments based on instances that trigger a payment. For example, a First Aid Allowance is annualised because the employee receives the allowance whether they treat any

casualties or not. Overtime Payments are totalled because if the employee does not do overtime, they do not receive this payment.

## **9. How do I calculate 'Total' and 'Annualised' fields?**

### **Total**

Total fields are for ad hoc, one-off, and/or irregular payments. To calculate these payments, sum the payments paid to the employee from the first pay of the calendar year to the pay that covers the Date of Effect. The employee does not have to qualify for that payment on the Date of Effect, but it is to be included if it was received in the calendar year. If an employee has not been with your agency or on your current payroll system for the full calendar year, please total any payments the employee has received since joining your agency (or payroll system). You are not expected to sum payments from the employee's prior payroll system.

### **Annualised**

Annualised fields are for regular, ongoing payments. If a payment type for a field is 'Annualised', annualise the payment the employee received at the Date of Effect regardless of whether they were receiving this payment for the full year. For these fields, only provide data for employees that qualify for that payment as at the Date of Effect. If an employee has only worked for part of the year, multiply out the period to equate to one year (see calculation below).

$$\text{Annualised amount} = ((313/12) / \text{Fortnights Worked}) \times \text{actual amount paid on Date of Effect}$$

To ensure APS-wide consistency and comparability, all annualised fields are Full-Time Equivalent (FTE). Employees who work part-time, or have only worked part of the year, or are on compensation leave, or are on graduated return to work will need to have their payments annualised to an FTE payment.

$$\text{FTE Salary} = (\text{Full Time Hours} / \text{Hours Worked}) \times \text{Salary Pay}$$

## **Classification questions**

### **10. Which employees should be reported as having an acting classification?**

Agencies should only report employees who were acting in Data Item 5 and 35 if they were acting for a consecutive period of 90 days or more as at 31 December (i.e. acting since October 3).

Agencies should not report employees as acting if the period:

- is less than 90 days, or
- the period of 90 days did not include 31 December.

### **11. For employees acting at a different classification to their substantive/base classification, what should be reported as their base salary?**

Base salary should always be reported at the base classification level for that employee. The salary relating to their Acting Classification (Data Item 5) should be in Acting Classification Salary (Date Item 35).

## **Employment Instrument**

### **12. Our agency has an Enterprise Agreement (EA) and a Public Service Act Determination (PSA) which gives our staff a pay increase, what should I put as our primary employment instrument?**

If your agency has made a determination under the Public Service Act to provide pay increases but the majority of other terms and conditions are set through an EA, regardless of the EA's nominal expiry date your Agency's primary employment instrument is still an EA. Please include 'EA' in Data Item 14 as the Primary Employment instrument and 'PSAa' in data item 15 as the other employment instrument.

Some agencies set the majority of terms and conditions under a Public Service Act Determination where there is no EA in operation. In these cases the Public Service Act Determination is the primary employment instrument and should be included as 'PSA' in data item 14.

### **13. Our agency has employees with additional employment instruments. What should I put as the other employment instrument(s)?**

If the employee is covered by one or more additional employment instruments, including Public Service Act determinations, to complement the terms and/or conditions of their employment as outlined in the primary instrument, this will need to be reported in Data Item 15.

If the employee has more than one secondary instrument, the instrument of higher remuneration should be listed first, followed by others as applicable. For example, an employee under an EA (reported in Data Item 14), Public Service Act determination for pay increase (PSAa), as well as an Individual Flexibility Agreement (IFA) would be reported as:

- Data Item 14: EA
- Data Item 15: PSAa IFA

## **Allowances and Personal Benefits**

### **14. Do I include payments relating to reimbursements?**

Any reimbursements or expenses that meet business needs are to be excluded. Only reimbursements of non-business expenses should be included as they are a benefit to the employee. These payments should be reported in 'Personal benefits' (Data Items 46) and 'Personal benefits description' (Data Item 47). Do not report employee sacrifice amounts, e.g. salary sacrifice super contributions or cashed out annual leave.

### **15. Is there a minimum amount to be reported for payment fields?**

No, there is no minimum value, please report all payments in the appropriate fields. If an employee did not receive a payment for a Data Item the field must be left blank, do not enter a '0' value.

### **16. How do I record payments relating to paying out an employee's annual leave?**

There is no need to record this payment as it would already be captured in base salary (Data Item 16).

### **17. Where do I record Fringe Benefit Tax (FBT) where it is payable on a benefit?**

FBT on allowances should be recorded in the field where the allowance is recorded. For more information visit [www.ato.gov.au/General/Fringe-benefits-tax-\(FBT\)](http://www.ato.gov.au/General/Fringe-benefits-tax-(FBT))

### **18. Where do I record a payment made to an employee who has reached the top of their classification salary band?**

Certain agencies have provisions in their Enterprise Agreements to pay employees at the top of their classification a fixed value (percentage of salary or cash) in recognition of ineligibility for progression subject to satisfactory or better performance. These type of payments have historically been reported in Data Item 21.

On 13 August 2021 the Government published the [Performance Bonus Guidance – Principles governing performance bonus use in Commonwealth entities and companies](#) (the Guidance). For the purposes of the Guidance a performance bonus covers 'at risk', variable and one off payments or incentives based on performance.

Under the new Performance Bonus Guidance the top of classification salary band payment is no longer considered a 'performance bonus' and must instead be reported in Data Item 31.

All payments that continue to meet the eligibility requirements/criteria of a genuine performance bonus (as defined under the Guidance) are to be reported in Data Item 21.

## **Superannuation:**

### **19. What does 'salary for superannuation purposes' mean?**

The salary for superannuation purposes or super salary is used for calculating the amount of superannuation that is required to be paid for the employee.

Superannuation salary is calculated using either the fortnight contribution method or ordinary time earnings method. The method used is subject to the relevant fund requirements and employment instrument. For members of the CSS, PSS or PSSap schemes more information can be found on the Commonwealth Superannuation Corporation website at [www.csc.gov.au](http://www.csc.gov.au).

**20. Is Superannuation Salary to be as at 31 December, or the employee's birthday review?**

It is the super salary that contributions are based on as at 31 December. This may be the salary of the employee's birthday review, depending on the scheme and contribution method.

**21. Calculating Agency Superannuation Contributions – do I use the same method as previous surveys or am I required report on the actual employer amounts paid for the calendar year?**

In previous surveys, the Agency Superannuation Contribution (ASC) was calculated simply by multiplying the employee's salary for superannuation purposes by the percentage rate of employer contribution which was required for that particular fund, taking into account Employer Productivity Superannuation Contribution (EPSC) payments. For example, if an employee was in the CSS and has an annual salary of \$80,000, the ASC was calculated by multiplying \$80,000 by 19.7% (which is the employer percentage required for that agency for staff in the CSS). The EPSC would then be added to this amount to give the total ASC for the year.

For the sake of consistency, Agency Superannuation Contribution (Data Item 51) can be reported in the same manner as it was in previous surveys.

**22. How do I calculate Superannuation Salary for those employees on OTE?**

The best way to determine a superannuation salary for these cases would be look at the employee's salary and superable allowance rates on 31 December, determine which are included in OTE and add the annual rates together to form your FTE.

**23. We have older employees who are no longer eligible for employer super contributions. They are being paid a payment instead of receiving an employer super contribution. How do we include this?**

This would depend on how you are paying the employee this payment. If the payment is paid as an allowance it should go into Data Item 34, Superannuation Allowance. If it is not paid as an allowance it would go into Data Item 48, Other Supplementary Payments.

**24. For employees that make salary sacrifice superannuation contributions, should these be included in 'Agency Superannuation Contributions'?**

No. Any super salary sacrifice amounts will already form part of the employee's base salary.

**25. Are Additional Death and Invalidity Cover (ADIC) employer contributions to be included? If so, what field should it go in?**

Yes, this should be included and shown in Agency Superannuation Contribution (Data Item 51).

## Motor Vehicle and Car Parking

**26. If a Senior Executive Service staff member had a car parking allowance until September 2021 and it is now incorporated into their base salary. Do we include this in the survey?**

As this is an annualised field it should only be reported if the payment was being paid at 31 December 2021. As they did not receive this payment on 31 December, the data item should be left blank.

**27. How do I report data for an employee who had a motor vehicle for part of the year and cash in lieu of a motor vehicle for the remainder of the year?**

For these employees, please show the annualised combination of the two fields in whichever field was of greater value. For example, if an employee's annualised motor vehicle allowance was \$30,000, but they took cash-in-lieu for the first eight months and a car for the last four months, please show \$30,000 in 'Cash in Lieu of Motor Vehicle' (Data Item 53).