

## Schedule E7.1: Domestic Rate Guidelines

These rates are consistent with the rates considered reasonable by the Australian Taxation Office (at the first salary level) and are subject to change from time to time as a result of amendments made by USQ.

### Guideline Maximum Rates

Place	Accom. \$	Food and drink <sup>1</sup> \$			Incidentals \$	Total \$
		Bfast	Lunch	Dinner		
		19.60	21.95	37.80		
Adelaide	136	79.35			14.95	230.30
Brisbane	141	79.35			14.95	235.30
Canberra	114	79.35			14.95	208.30
Darwin	128	79.35			14.95	222.30
Hobart	104	79.35			14.95	198.30
Melbourne	150	79.35			14.95	244.30
Perth	126	79.35			14.95	220.30
Sydney	158	79.35			14.95	252.30
High cost country centres	see (a) below	79.35			14.95	see (a) below
Tier 2 country centres [see (b) below]	89	Bfast	Lunch	Dinner	14.95	176.05
		17.50	20.05	34.55		
		72.10				
Other country centres	78	72.10			14.95	165.05

- 1 USQ will normally only reimburse breakfasts for departures before 7 AM and arrivals after 9 AM, lunches for departures before 12 noon and arrivals after 2 PM and dinners for departures before 6 PM and arrivals after 8 PM.

Employees may **not** claim reimbursement of meal expenses where no cost has been incurred, eg where meals are provided as part of a flight or as part of the conference registration fee, or where a client pays for the employee's meal. Note that the provision of a morning or afternoon tea does not constitute the provision of a meal.

**(a) High cost country centres - accommodation expenses:**

Country centre	\$	Country centre	\$
Ballarat (Vic)	100.00	Karratha (WA)	166.00
Bendigo (Vic)	95.00	Kununurra (WA)	113.00
Broome (WA)	134.00	Launceston (Tas)	96.00
Burnie (Tas)	100.00	Newcastle (NSW)	101.50
Carnarvon (WA)	97.00	Newman (WA)	119.50
Christmas Island (WA)	120.00	Norfolk Island	100.00
Dampier (WA)	105.00	Pt Hedland (WA)	124.00
Devonport (Tas)	103.50	Thursday Island (QLD)	140.00
Exmouth (WA)	96.00	Warranambool (Vic)	95.00
Gold Coast (QLD)	112.00	Weipa (QLD)	125.00
Halls Creek (WA)	112.00	Wilpena (SA)	106.50
Horn Island (QLD)	119.00	Wollongong (NSW)	104.00
Jabiru (NT)	190.00	Yulara (NT)	307.00
Kalgoorlie (WA)	102.00		

(b) Tier 2 country centres:

<b>Country centre</b>	<b>Country centre</b>
Alice Springs (NT)	Mount Gambier (SA)
Bordertown (SA)	Mount Isa (QLD)
Bright (Vic)	Mudgee (NSW)
Bunbury (WA)	Northam (WA)
Cairns (QLD)	Orange (NSW)
Castlemaine (Vic)	Port Lincoln (SA)
Cocos (Keeling) Island	Port Macquarie (NSW)
Derby (WA)	Portland (Vic)
Geelong (Vic)	Queenstown (Tas)
Katherine (NT)	Wagga Wagga (NSW)
Maitland (NSW)	

### **Kilometre Allowances**

USQ will compensate employees for the use of private motor vehicles in conjunction with University business up to the following maximum allowance rates subject to approval in accordance with E7.4.5(c).

<b>Engine Capacity</b>		<b>Rate/km (cents)</b>
<b>Conventional</b>	<b>Rotary</b>	
1600cc (1.6 litre) or less	800cc (0.8 litre) or less	50.0c
1601cc – 2600cc (1.601 litre – 2.6 litre)	801cc – 1300cc (0.801 litre – 1.3 litre)	60.0c
2601cc (2.601 litre) and over	1301cc (1.301 litre) and over	61.0c

USQ will deduct PAYG instalment deductions at the employee's marginal tax rate from all kilometre allowances it pays to its employees. It will report all of these payments to employees on their Payment Summaries.