



Travelling allowance

Background

1. Employees are paid travelling allowance (TA) by the Independent Parliamentary Expenses Authority (IPEA) in accordance with clause 56 of the Enterprise Agreement.
2. TA can be paid in the form of an advance (a claim made prior to the completion of travel) or as an acquittal (a claim made after the completion of travel).

Commercial and non-commercial TA rates

3. Payment of TA for an overnight stay in Canberra is a single flat rate for both commercial and non-commercial accommodation, with the exception of the circumstance outlined in paragraph 5, and there is no requirement for employees to submit receipts for acquittal purposes. The TA rate covers personal costs not otherwise met by IPEA, e.g. personal telephone calls, laundry, dry cleaning, mini bar and newspapers.
4. For each overnight stay other than in Canberra, employees who claim the commercial rate must provide a receipt for the commercial accommodation or certify that a receipt can be produced if requested by IPEA. Ordinarily, a receipt for commercial accommodation will be a tax invoice showing an Australian Business Number (ABN) and inclusive of Goods and Services Tax (GST). If the receipt is not a tax invoice, IPEA will seek to verify that the receipt is for commercial accommodation as defined by the Australian Taxation Office (ATO) for GST purposes. If this cannot be verified, the non commercial rate of travelling allowance will be paid. Before a booking is made, employees should consider whether GST is payable for their accommodation if they intend to claim the commercial TA rate, as some accommodation arrangements, for example through Airbnb or private holiday rentals on Stayz, do not satisfy this requirement.
5. Where an employee's accommodation is paid for by the Australian Government (e.g. an employee's portfolio department), the employee may be paid the non commercial rate of TA in accordance with clause 56.7(b) of the Enterprise Agreement to cover meals and incidental expenses. The employee may note on their TA claim that no receipt is available in this circumstance. In the case that the overnight stay is in Canberra, the employee receives 1/3rd of the Canberra TA rate to cover meals and incidental expenses.

Eligibility for TA in certain circumstances

6. No TA is payable at an employee's work base, including an approved alternative work base.
7. Where an employee travels by a scheduled commercial service that includes an accommodation component, e.g. the Ghan, TA will not be paid. Refer to the domestic travel guideline for further information.
8. An employee will be paid TA for the preceding night when:
 - a. the scheduled or actual departure time to the destination is between midnight and 3.00am (in which case TA is paid at the rate for the departure location and is not paid if the employee is not eligible for TA at that location), or
 - b. the scheduled or actual arrival time at their destination is 6:00am or earlier (in which case TA is paid at the rate for the destination and is not paid if the employee is not eligible for TA at that location).
9. TA will not be paid at more than one location for the same night. If an employee qualifies under both circumstances above, the commercial rate of TA will only be paid at the location for which the employee has a receipt for commercial accommodation, while the non-commercial rate of TA may be paid at either location, but not both.

Capital cities for TA purposes

10. For TA purposes Canberra is as defined in the *Parliamentary Business Resources Regulations 2017* and other capital cities are as defined in the *Remuneration Tribunal Determination 2017/23: Members of Parliament* as amended or replaced from time to time:
 - a. 'Canberra' includes locations within a 30 kilometre radius of Parliament House;
 - b. 'Sydney', 'Melbourne', 'Brisbane', 'Perth' and 'Adelaide' mean locations within a ten kilometre radius of the General Post Office of the city or within a five kilometre radius of the city's principal airport; and
 - c. 'Darwin' and 'Hobart' mean locations within a five kilometre radius of the General Post Office of the city or within a five kilometre radius of the city's principal airport.
 - Refer to IPEA – capital city zones.

Claiming TA

11. To claim TA, a completed IPEA - staff travelling and/or motor vehicle allowance claim, signed by the employee and approved and dated by the employing Member or authorised person, must be lodged with IPEA. The completed form and relevant supporting documentation, such as accommodation receipts, may be scanned and emailed.
12. IPEA regularly audits TA claims, therefore, it is recommended that employees who have certified that they can produce a receipt on request, retain receipts and/or other documentation relating to TA payments for six years, including after employment ceases. Refer to paragraph 26 regarding a potential overpayment where a receipt is unable to be produced.
13. Offices will need to retain original employee travel claims until an audit is conducted or the employing Member leaves Parliament, whichever is sooner.

TA advance

14. If a claim for TA is dated and signed by the employing Member or authorised person before the trip has been completed, the claim is treated as an advance.
15. TA will be paid in advance as close as possible to the time of travel, via electronic funds transfer to the employee's nominated account.
16. An employee who is paid an advance of TA must acquit the travel as soon as possible and no later than 28 days after the travel is completed. Once 28 days has elapsed, future payments of TA will not be made to the employee until the advance has been acquitted.

TA acquittal

17. If the claim for TA is dated and signed by the employing Member or authorised person after the travel has been completed, the claim is treated as an acquittal.
18. TA will be paid as soon as possible after the receipt of an approved claim form, and is paid via electronic funds transfer to the employee's nominated account.
19. It is recommended that employees lodge their TA claims as soon as possible after the completion of travel. Claims signed by the employing Member or authorised person more than 60 days after the date of completion of the travel, will not be paid unless a letter from the employing Member providing reasons for the late TA claim is provided (in the case of a Minister, Parliamentary Secretary or Opposition Office Holder, a letter from the Chief of Staff, Principal Adviser or Senior Adviser will be accepted if they are authorised to approve staff travel). The decision whether to pay a late TA claim rests with IPEA.

Adjustment to rate of TA

20. Where:

- a. an employee is required to travel with his or her employing Member on official business outside of Canberra;
- b. the Member certifies that it is necessary for the employee to stay in the same hotel; and
- c. the amount of TA is insufficient to cover the cost,
the rate of TA will be increased to cover the cost.

21. Where:

- a. an employee of the Prime Minister or the Leader of the Opposition is required to travel up to three nights in advance of his or her employer on official business outside of Canberra;
- b. the employer certifies that it is necessary for the employee to stay in the same hotel that the employer intends to stay at on arrival at the location; and
- c. the amount of TA is insufficient to cover the cost,
the rate of TA will be increased to cover the cost.

22. Where an employee considers that the rate of TA is insufficient to meet the reasonable costs of an overnight stay, e.g. where special circumstances such as a major international sporting event result in an increase in the cost or availability of accommodation, the Special Minister of State (SMOS) or a delegate of the SMOS may approve an increase in TA.

23. In cases outlined in paragraphs 20 to 22, TA will be increased by the difference between the rates for accommodation determined by an independent organisation and the actual cost of accommodation, on appropriate certification by the employing Member or authorised person. If necessary, the rates for relevant meals will be included in the calculation (refer paragraph 24b).

24. Where an employee seeks an increase in TA, the employee must provide IPEA with either:

- a. an itemised receipt for each overnight stay, showing the cost of the accommodation separate to any meals or other costs; or
- b. where an 'accommodation package' that includes only room and meals has been purchased, a receipt and evidence of which items are included in the accommodation package.

Descriptors such as 'accommodation package' alone on receipts do not contain sufficient information to enable an increase in TA to be calculated.

Cancellation costs for accommodation

25. Employees should consider cancellation policies when booking accommodation, especially when booking accommodation well in advance of travel and/or for an extended period of time. Accommodation that allows a booking to be cancelled with minimal cost up until a week or a few days prior to the stay should be preferred. Any decision on whether to reimburse an employee for the cost of cancelled accommodation as a discretionary payment under the Enterprise Agreement may take into account the cancellation policy applying to the booking.

Overpayment of TA

26. Any overpayment of TA, e.g. arising from changes to travel arrangements, failure to acquit an advance of TA or failure by an employee to provide receipts to IPEA when requested, represents a debt to the Commonwealth and is subject to the debt recovery arrangements at clause 29 of the Enterprise Agreement.
27. Consistent with the Enterprise Agreement, recovery of an overpayment of TA will be made in accordance with the following arrangements:
 - a. at the election of the employee, the employee may remit the amount in full to IPEA; or
 - b. if it is likely that the employee will travel within the next 60 days, the amount may be deducted from future TA claims; or
 - c. if it is not likely that the employee will travel within the next 60 days, the amount may be recovered from pay or salary in accordance with clause 29(a) of the Enterprise Agreement.
28. If MOP(S) Act employment ceases then any outstanding overpayment of TA will be recovered from the former employee as a debt to the Commonwealth.

Personal leave during travel

29. If an employee needs to take personal leave for reasons of personal illness or injury while undertaking official travel and is unable to return home, the employee may be reimbursed for costs up to the amount of TA that would have been payable if the employee had been able to complete the travel, including adjusted rates in accordance with paragraphs 20 to 22.
30. Where such a period of personal leave exceeds the approved period of travel and therefore the amount of TA, the extra costs may be met on approval from the employing Member and IPEA, subject to the employee producing a medical certificate or statutory declaration, and a receipt for the commercial accommodation.

120 overnight stays – clause 56.8 and 56.9 of the Enterprise Agreement

31. Clauses 56.8 and 56.9 of the Enterprise Agreement limit the entitlement to TA in Canberra and, in some circumstances, in other locations, to a maximum of 120 overnight stays for certain employees.
32. The 120 overnight stays are assigned to the employee, not the position, and are not pro rata where an employee commences during the financial year. Therefore, in the event that the employee is employed by another Member, the remaining balance will transfer with the employee unless the 120 night limit does not apply to that employee with the new Member, for example, if their work base is Canberra.