

1. Heads of Power

Local Government Act 2009 (Qld)

Local Government Regulation 2012 (Qld)

Local Government Remuneration Commission Annual Report 2024

Superannuation Guarantee (Administration) Act 1992 (Cth)

Income Tax Assessment Act 1997 (Cth)

2. Purpose

This policy establishes the remuneration framework for Councillors of Aurukun Shire Council (**Council**) in accordance with the *Local Government Act 2009 (Qld)* and determinations made by the Local Government Remuneration Commission (**LGRC**). It ensures that Councillor remuneration is fair, transparent, and compliant with legislative requirements.

3. Scope

This policy applies to all elected members of Council, including the Mayor, Deputy Mayor, and Councillors. It outlines remuneration entitlements, including base salaries, meeting fees, and allowances, as determined by the LGRC.

4. Governance Principles

The Council is committed to the following principles in determining Councillor remuneration:

- **Fairness and Equity:** Ensuring that remuneration reflects the responsibilities of elected officials.
- **Transparency:** Clearly outlining entitlements and conditions for remuneration.
- **Accountability:** Adhering to the remuneration determinations set by the LGRC.

5. Remuneration Structure

5.1. Remuneration Determination

- Councillor remuneration is determined annually by LGRC.
- Council is classified as a Category 1 council under the LGRC framework.

5.2. Payment Structure

- Mayor: Paid an annual salary set by the LGRC.
- Deputy Mayor: Paid an annual salary set by the LGRC.
- Councillors: Paid a combination of base remuneration and meeting attendance fees.

5.3. Meeting Fees

- The meeting fee structure is set annually in line with LGRC determinations.

5.4. Superannuation Contributions

Councillors are entitled to superannuation contributions in accordance with the *Superannuation Guarantee (Administration) Act 1992 (Cth)*.

5.5. Taxation and Salary Sacrifice

- Councillor remuneration is subject to income tax deductions under the *Income Tax Assessment Act 1997* (Cth).
- Councillors may elect to salary sacrifice a portion of their remuneration in compliance with Australian Taxation Office (ATO) guidelines and parameters set by Council.

6. Roles and Responsibilities

- Council: Ensures compliance with the LGRC remuneration determinations.
- Chief Executive Officer (CEO): Implements and administers Councillor remuneration payments.
- Governance Team: Provides advice and support on remuneration matters.
- Finance Team: Ensures accurate processing of Councillor remuneration and superannuation contributions.

7. Related Documents

- Local Government Remuneration Commission Annual Report 2024
- Councillor Expenses Reimbursement Policy

8. Document Controls

Council will review this policy annually, following the release of the LGRC's remuneration determinations.

9. Policy Owner

Legal and Governance.