

- (c) for the purpose of travel where an employee is entitled to the cost of conveyance following permanent appointment, promotion or transfer.

ALLOWANCES FOR THE USE OF PRIVATE VEHICLE

32. (4) Where the Chief Executive Officer has given approval under this By-law an employee may be paid an allowance at a rate determined by the Commissioner, in respect of each kilometre travelled.
32. (5) Where the chief Executive Officer has given approval under this By-law, an employee may be paid an additional allowance at a rate determined by the Commissioner, in respect of any one of the following -
- (a) passengers carried (regardless of the number of passengers);
 - (b) towing an Agency's trailer or caravan,
 - (c) carriage of an Agency's tools, goods or equipment provided that the mass of the items carried exceeds 100 kilograms.

PART 4 - OTHER ENTITLEMENTS

By Law 33 - Air Fares

INTERPRETATION

33. (1) For the purposes of this By-law -
- “Dependent”, in relation to an employee, means -
- (a) an employee's spouse, including de facto spouse, and children over the age of 3 years, who:
 - (i) reside permanently with the employee;
 - (ii) are not in receipt of income, the weekly average of which over the 6 month period immediately preceding the date of accrual of an air fare and over the 6 month period immediately preceding the date of air fare utilisation, exceeds the weekly minimum adult wage; and
 - (iii) are not eligible for fares assistance as a term or condition of service from any other source; and
 - (b) any other person approved by the Commissioner for that purpose.

ESTABLISHED DEPENDENCY

33. (1A) Where one partner has established responsibility for the family unit, regardless of whether that partner is an employee, the other partner would not be entitled to claim recognition of the family unit as dependents for air fares.
33. (1B) If the circumstances of the family unit have changed to the extent that there has been a change in responsibility for the family unit, an employee may claim for air fares.

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RESTRICTION OF ENTITLEMENT

33. (2) This By-law applies only to an employee who was -
- (a) appointed to the Northern Territory Public Service prior to 1 August 1987; or
 - (b) appointed to the Northern Territory Teaching Service prior to 12 April 1990; or -
 - (c) permanently transferred, in accordance with the provisions of the Public Employment Mobility Act 1989, to the Northern Territory Public Service or the Northern Territory Teaching Service and the date of commencement in public employment precedes 1 August 1987 or 12 April 1990 respectively.

ENTITLEMENT

33. (3) An employee to whom this By-law applies and, subject to clause (5), who is permanently stationed in the Northern Territory shall accrue an economy class return air fare on completion of each 2 year period of service in the Northern Territory.
33. (4) Air fares shall accrue in respect of the employee and, subject to meeting the dependency criteria, to recognised dependents.

DEFERRAL OF ENTITLEMENT

33. (5) Leave without pay which is specified as not counting as service for all purposes, or is an unauthorised absence occurring since the last air fare accrual, shall -
- (a) defer the next air fare accrual by the equivalent number of days; and
 - (b) subsequent air fare accrual shall be after a period of 2 years service from that date or a date resulting from a further deferral or accrual.

MAXIMUM ENTITLEMENT

33. (6) Except as provided at clauses (7), (8), (9) and (16), air fares shall be made available for travel on leave from the employee's head station to Adelaide by the most direct route, or to another destination, provided that the maximum payment does not exceed the cost that would have been incurred for an economy return air fare to Adelaide.
33. (7) An employee recruited from outside the Northern Territory prior to 4 June 1985 shall, only for any air fares accrued between 4 June 1985 and 3 June 1989, be entitled to elect at the time of usage, either a return economy air fare to Adelaide or to the place from which recruited and any air fares accrued after 3 June 1989 shall be restricted to the value of the return economy Adelaide air fare.
33. (8) An employee recruited on or after 4 June 1985 and prior to 1 August 1987, and who accrued an air fare between those dates, shall in respect of that accrued air fare, be entitled to the value of an return economy air fare to any capital city of Australia and any air fares accrued on or after 1 August 1987 shall be restricted to the value of the return economy Adelaide air fare.
33. (9) Except as provided at clause (16), an employee who, prior to commencement of the Public Sector Employment and Management Act 1993, was employed under the Teaching Service Act 1981 and who is entitled to air fares in accordance with clause (3), shall, when utilising an air fare under this By-law, be entitled to a return economy air fare to any capital city in lieu of the cost of the return economy airfare to Adelaide.

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GRANT OF AIR FARE ACCRUED ON OR BEFORE 1 DECEMBER 1995

33. (10) An air fare may be provided in conjunction with a period of paid leave as determined by the Chief Executive Officer, by-
- (a) issue of a travel warrant or similar payment to a commercial carrier in accordance with the provisions of the Treasurer's Directions, to the maximum value applicable; or
 - (b) reimbursement of used airline or other commercial carrier tickets after the date of accrual and subject to eligibility criteria, to the maximum value applicable; or
 - (c) payment of Kilometre Allowance in accordance with By-law 34.
33. (11) An employee who chooses to travel on leave wholly within the Northern Territory shall be entitled to use accrued air fares equivalent to the value of the return economy Adelaide air fare which may be utilised as per clause (10) or (15).
33. (12) No payment or reimbursement of fares is to be provided in respect of any travel by other than private road vehicle or for travel undertaken by other than commercial carriers.
33. (13) Air fares provided to an employee under this By-law may be extended to dependents of that employee, subject to their meeting dependency criteria, and those dependents may travel independent of the employee except that kilometre allowance is not payable where the employee does not travel with them or travels but does not have an accrued entitlement.
33. (14) In all cases, an employee is expected to take advantage of student concessions offered by commercial carriers, and extension of air fares in respect of children as permitted under this By-law is limited to the cost which would be incurred after discount of any student concession or similar discount available.

AUTOMATIC CASH PAYMENT OF AIR FARE ACCRUED ON OR AFTER 2 DECEMBER 1995

33. (15) Subject to clause (18), an air fare which accrues on or after 2 December 1995 shall, on the payday following the date of accrual, be paid as a taxable lump sum payment calculated in accordance with the following formula:

$$A = \frac{B}{(1-C)}$$

where;

A = lump sum payment;

B = the value of the relevant return economy air fare on the date of accrual;

C = the employee's marginal tax rate determined by adding the lump sum payment to the employee's gross annual income.

33. (16) In respect of clause (15) -
- (a) the relevant return economy air fare means -
 - (i) for an employee who has an entitlement to a return air fare to Adelaide, the value of the return economy air fare from the employee's head station to Adelaide; or
 - (ii) in all other cases, the value of the return economy air fare from the employee's head station to Melbourne; and
 - (b) the employee's marginal tax rate means -
the rate of tax which the employee must pay (including the relevant percentage of Medicare Levy) in respect of each dollar earned in excess of a specific amount in each financial year.
33. (17) Where an air fare is paid in cash the tax to be withheld shall be calculated by multiplying A x C.

EXEMPTION TO AUTOMATIC CASH PAYMENT OF AIR FARE ACCRUED ON OR AFTER 2 DECEMBER 1995

33. (18) Notwithstanding clause (15), an employee in receipt of the Additional Family Payment or the Basic Family Payment from the Department of Social Security, or similar payment made in their stead, who can satisfy the Chief Executive Officer at least two months prior to the date of accrual of an air fare that he/she would suffer financial loss by having the air fare paid in cash, may elect not to have the air fare paid in cash.
33. (19) Where the Chief Executive Officer is satisfied that the employee would suffer financial loss, use of the air fare shall be in accordance with the provisions of this By-law applying to an air fare which accrued on or before 1 December 1995.

USE OF AIR FARE ACCRUED ON OR AFTER 2 DECEMBER 1995 IN CONJUNCTION WITH TRAVELLING TIME

33. (20) An employee may elect, not later than two months prior to the date of accrual of an air fare, to use the provisions of By-law 35 or 48 in which case the air fare will not be paid in cash and the fare will be used in accordance with clause (10)(c).
33. (21) An employee who makes an election under clause (20) may, at any time after the election, revoke the election and request payment of the air fare in cash.
33. (22) An employee who elects not to be paid in cash and who does not use the air fare prior to the next air fare accruing will receive a cash payment for the fare, in accordance with clause (15), on the payday prior to the next air fare accruing.

CASH PAYMENT OF AIR FARE ACCRUED ON OR BEFORE 1 DECEMBER 1995

33. (23) An employee who has unused air fares at 1 July 1996 which accrued on or before 1 December 1995, may elect at any time to have one or all of those air fares paid in accordance with clause (15).

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COST OF AIR FARES IN RESPECT OF CHILDREN UNDER 3 YEARS

33. (24) Where an employee produces evidence that a cost has been incurred in respect of a dependent child under the age of 3 years, or over the age of 3 years but for whom the employee has not accrued an air fare entitlement, provided that the employee has accrued an air fare since the birth of the child, the Chief Executive Officer may approve reimbursement to cover -
- a) if the travel was undertaken within Australia, the actual cost incurred in respect of the child's air fare component; or
 - b) if the travel was overseas, the cost to a maximum of 50% of the adult overseas air fare or 50% of the adult Adelaide air fare, whichever is the lesser, regardless of any additional cost incurred.

CESSATION OF EMPLOYMENT

33. (25) On cessation of employment, an unused accrued air fare in respect of the employee or dependent may be provided as a one way entitlement in accordance with this By-law.

OTHER CONDITIONS APPLICABLE TO AIR FARES ACCRUED ON OR BEFORE 1 DECEMBER 1995

33. (26) Under no circumstances shall more than one fare be granted in respect of each person travelling during one period of leave, or one application, except an application under the provisions of clause (23).
33. (27) An employee may accrue a maximum of 3 air fares each for self and dependents and on the date a fourth fare accrues, the first air fare shall lapse.
33. (28) Fares are not to be made available during any periods of absence without pay except that an employee who is on Parental Leave approved under By-law 12, may use available air fare credits during unpaid leave granted in accordance with that By-law.
33. (29) An air fare entitlement may be applied to the total cost of package tours where the cost of the air fare component is not an identifiable separate component (except in respect of the limitation contained in clause (24)(b) and the value of the employee's entitlement shall be the lesser of the return economy Adelaide air fare or the package tour cost.

By-law 34 - Kilometre Allowance

ENTITLEMENT

34. (1) An employee's air fare entitlement under the provisions of By-law 33, may be utilised as Kilometre Allowance where the employee chooses to travel by road and drive a private vehicle.

RATE OF ALLOWANCE

34. (2) The allowance is payable for the forward and return journey, at the per kilometre rate as determined by the Commissioner in respect of:
- (a) where the employee travels alone and utilises a fare accrued under By-law 33, the rate determined for vehicle allowance; or

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