

**DIVISION 14: FINANCE —***[Supplementary Information No A10.]*

*Question:* Mr D.C. Nalder asked the Treasurer to provide, with reference to page 185 of budget paper No 3, a breakdown of what has driven the increase between 2019–20 and 2020–21 of the wages, salaries, supplements and superannuation.

*Answer:* The table below provides a breakdown of the estimated \$519 million increase in cash payments on ‘wages, salaries and supplements, and superannuation’ from 2019–20 to 2020–21, highlighting:

- the six agencies with the largest increases in salaries and wages;
- a one-off provision for the Voluntary Targeted Separation Scheme (as shown against Item 34 on page 151 of Budget Paper No.2); and
- a breakdown of emerging-cost and other administered superannuation appropriations (as shown on page 152 of Budget Paper No.2).

**2020–21 GENERAL GOVERNMENT CASH PAYMENTS****Wages, Salaries and Supplements, and Superannuation**

AGENCY	2019–20	2020–21	Difference	
	\$m	\$m	\$m	%
Health	5,112	5,282	170	3.3
Education	3,876	3,983	107	2.8
Western Australia Police Force	1,047	1,072	25	2.4
Finance	106	120	14	13.3
Transport	138	149	11	7.4
Local Government, Sport and Cultural Industries	89	98	9	10.4
Western Australian Electoral Commission	6	13	7	127.1
All other agencies	3,316	3,387	71	2.2
Provision for Voluntary Targeted Separation Scheme	-	26	26	-
Administered superannuation appropriations – see detail below	503	582	79	15.7
<b>TOTAL</b>	<b>14,192</b>	<b>14,711</b>	<b>519</b>	<b>3.7</b>
<i>Administered superannuation appropriations</i>				
Judges’ Salaries and Pensions Act 195	17	19	2	13.8
Parliamentary Superannuation Act 1970	9	11	2	26.6
State Superannuation Act 2000	477	552	74	15.5
<i>Comprising:</i>				
• Pension Scheme	168	159	-9	-5.5
• Gold State Super	250	334	84	33.4
• West State Super	59	58	-1	-0.5
<b>TOTAL</b>	<b>503</b>	<b>582</b>	<b>79</b>	<b>15.7</b>

These changes are the result of a combination of salary and wage increases under the Government’s wages policy, forecast allowances (including the timing of payments for overtime, district allowances and other supplements that will be impacted by the pandemic response), and an expected increase in the number of full-time equivalent (FTE) employees in appropriation-funded agencies, including for:

- the increase in frontline police officers included in the WA Recovery Plan and the 2020–21 State Budget;
- funding for the Department of Finance to manage the delivery of infrastructure projects in the Recovery Plan, including the establishment of the Infrastructure Delivery Unit, and filling existing vacant positions following the OneFinance organisational transformation program;

**Extract from Hansard**

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- funding for the Department of Transport for the Westport: Port and Environs Strategy and COVID-19 Public Information Call Centre; and
- the additional staff employed by the Electoral Commission to conduct the State General Election in 2021.

The forecast \$84 million increase in Gold State Super emerging cost payments reflects the actuarial assessment of likely retirements from that defined benefit scheme for 2020-21.

*[Supplementary Information No A11.]*

*Question:* Mr D.C. Nalder asked the Treasurer to provide progress on the uptake of the 75 per cent stamp duty rebate for off-the-plan apartments, and the foreign buyers tax.

*Answer:* At 23 October 2020, RevenueWA has received 11 applications for an Off-the-Plan Duty Rebate. Nine rebates totalling \$152,452 have been paid, and no applications have been received from a foreign buyer.

Rebate applications can only be made after construction is completed and the applicant is registered on the title. Statistics for the number of off-the-plan sales eligible for the rebate are not available until applications are received. The number of applications received to date is in line with budget estimates, given the rebate application and payment rules.

The rebate applies to the total amount of transfer duty and foreign buyers duty paid, excluding any penalty tax. The rebate will be a single payment to the applicant, and it is not necessary to separately apportion the rebate payment between transfer duty and foreign buyers duty.