



2026 Determination

Government Trading Entities Executive Officers and Directors

Tribunal Determination 2026 – No. 33

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Preamble

Statutory context

1. Under section 7C of the *Salaries and Allowances Act 1975* (the Act), the Salaries and Allowances Tribunal (the Tribunal) must “determine the minimum and maximum amounts of remuneration to be paid or provided to executive officers of Government Trading Entities (GTEs)”.
2. Under section 7D of the Act, the Tribunal must “inquire into and determine the minimum and maximum amounts of remuneration to be paid or provided to Directors of GTEs”.
3. Under section 7E of the Act, the Tribunal must “inquire into and determine the allowance to be paid or provided to members of audit and risk management committees of GTEs who are also Directors of the GTE concerned”.
4. Under section 7D of the Act and section 118 of the *Government Trading Enterprises Act 2023* (GTE Act), the Tribunal must “inquire into and determine the minimum and maximum amounts of remuneration to be paid or provided to” eligible Directors of Wholly Owned Subsidiaries, under Schedule 2 of the Act. However, the Tribunal's understanding is that there are currently no such eligible Directors (pursuant to section 118(6) of the GTE Act). When the need arises, GTEs should request a Tribunal Determination for remuneration for eligible Directors of subsidiaries.
5. From 1 July 2021, respective GTE boards have been able to set or adjust remuneration of their CEOs within the range of the allocated bands. Portfolio Ministers have the responsibility of setting the remuneration for Directors within the allocated bands.
6. In accordance with section 10A of the Act, this Determination has considered the:
 - *Public Sector Wages Policy Statement* issued on 18 December 2023; and
 - financial position and fiscal strategy of the State, as stated in the *Mid-Year Financial Projections Statement 2025-26* issued on 23 December 2025.

Considerations

7. During the 2026 inquiry, the Tribunal has examined the prevailing economic environment, including the *Government Mid-Year Projections Statement 2025-26*, the *Public Wages Policy Statement* and relevant economic indicators. The Tribunal was also mindful of the general uncertainty caused by geopolitical issues at this time.
8. The Tribunal consulted with the Under Treasurer as Statutory Advisor appointed under section 10(4)(b) of the Act during the inquiry.

9. When reviewing the remuneration provided to CEOs the Tribunal considers interstate and private sector comparators, including those identified in submissions. However, as the Tribunal has previously stated, and continues to maintain, GTEs operate within the broader public sector framework within which remuneration is determined. While GTEs undoubtedly engage more directly with private sector markets than other public sector bodies, they also benefit from protections associated with their public sector status. Accordingly, private market rates are a relevant consideration but are balanced against comparisons with other public sector positions.
10. The Tribunal invited all GTEs to make submissions into the 2026 inquiry on matters relevant to their classification or remuneration. Two submissions were received and considered.

Decisions

11. The Tribunal has determined that CEO remuneration bands be increased by **3.5%**.
12. The Tribunal has also applied the 3.5% increase to the remuneration range for the CEO, Kimberley Ports Authority, which incorporates a higher allowance in recognition of the location and isolation factors that may affect attraction and retention.
13. Under section 8(1)(f-g) of the Act, the Tribunal is required to make a determination on the remuneration provided to Directors of GTEs once every four years.
14. In conducting the annual GTE inquiry, the Tribunal remains convinced of the merits of applying annual economic adjustments to maintain appropriate relativities between the Directors and CEOs and to avoid the need for larger, less frequent increases, as outlined in its previous determinations.
15. The Tribunal has determined a **3.5%** increase to the ranges provided to Directors of GTEs.
16. In reaching this decision, the Tribunal has relied on the most up-to-date economic information available, including WA data on CPI and WPI, and the wider public sector framework.
17. The Tribunal recognises that broader economic conditions and current global uncertainties may place additional upward pressure on costs of living, but the scale and duration of any potential flow-on effects remain uncertain and difficult to quantify at the time of making this determination.
18. Given this uncertainty, the Tribunal considers it appropriate to avoid making speculative adjustments. It will continue to monitor economic indicators and developments, and will revisit this matter and make adjustments if necessary.
19. While the Tribunal has the power to set remuneration bands for CEOs and Directors, it is each GTE's Board or the Portfolio Minister(s) respectively, that must set the remuneration within those bands. Any increase within the band must be determined by the relevant Board/Portfolio Minister following their own assessment.

20. The Tribunal has reviewed the classification of all GTEs, with emphasis on those that made a submission. After deliberation, the Tribunal determined to increase the classification of the WA Land Authority (DevelopmentWA) from Band 3 to Band 2.
21. Following the Tribunal's introduction of a four-band classification model, effective from 1 January 2026, the Tribunal considered the submission from DevelopmentWA against the four criteria used to classify GTEs, namely:
 - economic performance
 - unique or specialised requirements
 - critical role the GTE plays within the state (infrastructure)
 - crucial role the GTE plays within the state.
22. Having regard to these criteria, the Tribunal is satisfied that DevelopmentWA's functions and operating context exceed those contemplated by a Band 3 classification and are more appropriately classified in Band 2
23. No further changes have been made in this Determination.
24. **This Determination will now issue.**

Determination

Part 1. Introductory matters

This Part deals with some matters that are relevant to the determination generally.

1.1 Short Title

This Determination may be cited as the *Government Trading Entities Determination No. 1 of 2026*.

1.2 Commencement

This determination comes into operation on **1 July 2026**.

1.3 Content and intent

- (1) This Determination is issued pursuant to sections:
 - (a) 7C of the *Salaries and Allowances Act 1975* (the Act) and applies to Executive Officers of Government entities specified in Schedule 2 of the Act; and
 - (b) 7D and 7E of the Act and applies to Directors of Government Trading Entities specified in section 3 of the *Government Trading Enterprises Act 2023* (the GTE Act) and their Audit and Risk Management Committees.
- (2) This Determination fulfils the Tribunal's obligations under section 7C of the Act and applies to offices identified in Schedule 2 of the Act that have been prescribed in regulations and sections 7D and 7E of the Act and applies to Government Trading Entities identified in section 3 of the GTE Act, their Audit and Risk Management Committees, and any Wholly Owned Subsidiaries.
- (3) In accordance with section 10A of the Act, decisions by the Tribunal in relation to section 7C, 7D and 7E have considered the:
 - *Public Sector Wages Policy Statement*, issued on 18 December 2023
 - financial position and fiscal strategy of the State, as stated in the *Mid-Year Financial Projections Statement 2025-26* issued on 23 December 2025.

- (4) The Tribunal's rationale in making its Determination in relation to Directors under Parts 4 and 5 includes Deputy Chairs being paid at 60% of the Chair rate, and Members being paid at 50% of the Chair rate. The Portfolio Minister, who has responsibility for setting the remuneration for the respective GTE Board, is expected to follow these remuneration guidelines unless circumstances arise making it necessary to deviate from this.

1.4 Terms used

In this determination, unless the contrary intention appears:

Band means the minimum and maximum amounts of remuneration set in Part 2 and Parts 4-6 of this Determination.

Director in relation to a GTE, means a member of the GTE's board, as per section 3 of the GTE Act.

Executive Officer has the meaning provided in section 7C(1) and (4) of the Act.

Government Trading Entity (GTE) means a Government Entity specified in column 1 of Schedule 2 of the Act; or, has the same meaning as GTE in section 3 of the GTE Act, and means a body corporate established under one of the following:

- (a) *Electricity Corporations Act 2005* section 4;
- (b) *Port Authorities Act 1999* section 4;
- (c) *Water Corporations Act 1995* section 4;
- (d) *Western Australian Land Authority Act 1992* section 5.

Portfolio Minister for a GTE or a subsidiary of a GTE, means the Minister to whom the administration of the GTE's Establishing Act is committed, as per section 3 of the GTE Act.

Remuneration includes salary, allowances, fees, emoluments and benefits (whether in money or not), as per section 4 of the Act.

Subsidiary means an entity that is the subsidiary of another entity, as per section 4 of the GTE Act.

Tribunal means the Salaries and Allowances Tribunal.

Wholly Owned Subsidiary means a subsidiary of a GTE that is wholly owned by the GTE, as per section 117 of the GTE Act.

1.5 Pro rata payments

- (1) The total remuneration package for Executive Officers specified in this Determination is based on a person serving in the office on a full-time basis. The relevant amount shall be payable on a pro rata basis when the position is undertaken on a part time basis.
- (2) The total remuneration package specified in this Determination shall be apportioned on a pro rata basis according to the portion of a year that the person holds office.
- (3) The amount of a Director's entitlement to GTE Board remuneration, Audit and Risk Management Committee remuneration or Wholly Owned Subsidiary remuneration specified in this Determination shall be apportioned on a pro rata basis according to the portion of a year for which the Director is appointed.

1.6 References to Dates

In this Determination, a reference to "a year" or "per annum" relates to a financial year.

1.7 Government Trading Entity Band allocations

Unless the contrary intention appears, GTEs in this Determination are allocated to the bands as set out in Parts 2 and 4 of this Determination. The Tribunal, from time to time, may review the band classification of a GTE.

1.8 Superannuation Entitlements

- (1) The total remuneration package for Executive Officers specified in Part 3 of this Determination is inclusive of employer superannuation contributions.
- (2) The remuneration rates and ranges for Directors specified in Part 5-6 of this Determination are exclusive of superannuation.
- (3) Employer superannuation contributions for Directors are payable in accordance with the obligations applicable under the *State Superannuation Act 2000* and the *State Superannuation Regulations 2001*, as the case may be, unless determined otherwise by the Tribunal.

Part 2. Classification framework – Executive Officers

This Part deals with the classification framework applicable to Executive Officers under section 7C of the Act.

2.1 General

- (1) Executive officers have been classified in bands listed in 3.2.
- (2) Each band classification (Band 1 to Band 4) has a corresponding Total Remuneration Package (TRP) range, as specified in Part 3.
- (3) A TRP must comprise all components of remuneration provided as a reward for service, which typically includes, but is not limited to, base salary, superannuation, private motor vehicle allowance and additional leave benefits.
- (4) The only exclusions from the TRP are:
 - (a) employer obligations, such as professional development relevant to the Executive Officer’s role, reimbursement for work expenses or the cost of recruitment and relocation; and
 - (b) items considered to be a “tool of trade” necessary to undertake the duties of an Executive Officer and which are not provided as a reward for service.

2.2 Classification – Executive Officers

- (1) Executive Officers in GTEs have been classified in Table 1.

Table 1: Band classifications – Executive Officers

Band classifications – Executive Officers	
Name	Band
Bunbury Water Corporation (Aqwest)	4
Busselton Water Corporation	4
Fremantle Port Authority	1
Gold Corporation (Perth Mint)	1
Horizon Power	2
Keystart	3
Kimberley Ports Authority	4
Mid West Ports Authority	3
Pilbara Ports Authority	1
Racing and Wagering WA	3

Band classifications – Executive Officers	
Southern Ports Authority	3
Synergy	1
WA Land Authority (DevelopmentWA)	2
WA Treasury Corporation	3
Water Corporation	1
Western Power	1

- (2) Notwithstanding 2.2(1), the total remuneration package for the Executive Officer, **Kimberley Ports Authority**, who is based within the Kimberley region, is **\$316,366 - \$531,146**. This is in recognition of regional and isolation factors which may affect the attraction and retention of an Executive Officer to the Kimberley region.

Part 3. Total remuneration package – Executive Officers

This Part deals with the remuneration payable to Executive Officers.

3.1 General

- (1) This Part sets the minimum and maximum amounts of remuneration for each band in which an Executive Officer is classified.
- (2) A GTE must ensure the TRP provided to its Executive Officer complies with the band ranges specified in Table 2, according to the band classification of the office specified in Part 2.

3.2 TRP – Executive Officers

- (1) The annual TRP band ranges for Executive Officers of GTEs are detailed in Table 2.

Table 2: TRP ranges – Executive Officers

TRP ranges – Executive Officers		
Band	Minimum	Maximum
1	\$566,863	\$835,376
2	\$491,625	\$745,200
3	\$358,019	\$656,368
4	\$262,546	\$477,359

Part 4. Classification framework – Directors

This Part deals with the classification framework applicable to Directors under sections 7D and 7E of the Act.

4.1 General

- (1) Directors of GTEs have been classified in bands listed in Table 3.
- (2) Each band classification (Band 1 to Band 4) has a corresponding remuneration range, as specified in Part 5 for remuneration of Directors and Part 6 for Audit and Risk Management Committees.
- (3) The responsible Portfolio Minister must ensure the remuneration provided to Directors of GTEs and their Audit and Risk Management Committees complies with the band ranges and rates specified in Parts 5 and 6 of this Determination respectively.

4.2 Classification – Directors

- (1) Directors have been classified in Table 3.

Table 3: Band classifications – Directors

Band classifications – Directors	
Name	Band
Bunbury Water Corporation (Aqwest)	4
Busselton Water Corporation	4
Fremantle Port Authority	1
Horizon Power	2
Keystart	3
Kimberley Port Authority	4
Mid West Ports Authority	3
Pilbara Ports Authority	1
Southern Ports Authority	3
Synergy	1
WA Land Authority (DevelopmentWA)	2
Water Corporation	1
Western Power	1

Part 5. Remuneration – Directors

This Part deals with the remuneration payable to eligible Directors of GTEs, under section 7D of the Act.

5.1 General

- (1) This Part sets the minimum and maximum amounts of remuneration payable to eligible Directors for each band in which a GTE is classified.
- (2) Eligibility for remuneration of Directors of GTEs is dealt with in accordance with section 18(6) of the GTE Act.
- (3) The responsible Portfolio Minister must ensure the remuneration provided to eligible GTE Directors complies with the band ranges specified in 5.2(1), according to the band classification of the GTE specified in Part 2.
- (4) In accordance with the GTE Act, the remuneration provided below is inclusive of all Committee work, except for Audit and Risk Management Committee work which is specified under Part 6 of this determination.
- (5) As stated in Part 1.8 of this determination, the remuneration ranges below are exclusive of superannuation.

5.2 Remuneration – Directors

- (1) The annual total remuneration band ranges for Directors are detailed in Table 4.

Table 4: Remuneration ranges – Directors

Remuneration Ranges– Directors						
	Chair		Deputy Chair		Directors	
Band	Min	Max	Min	Max	Min	Max
1	\$100,267	\$150,400	\$60,160	\$90,240	\$50,133	\$75,200
2	\$77,625	\$137,655	\$44,505	\$82,800	\$40,365	\$68,828
3	\$66,844	\$124,776	\$40,106	\$74,866	\$33,422	\$62,388
4	\$31,194	\$77,985	\$18,717	\$46,791	\$15,597	\$38,993

- (2) Part 1.3(5) of this Determination outlines guidance for Portfolio Ministers when determining rates within these ranges.

Part 6. Allowance – Audit and Risk Management Committees

This Part deals with the allowance payable to eligible Directors of Audit and Risk Management Committees

6.1 General

- (1) This Part sets the allowance payable to eligible Directors of Audit and Risk Management Committees for each band in which a GTE is classified.
- (2) Eligibility for the allowance of Directors of Audit and Risk Management Committees is dealt with in accordance with section 27 of the GTE Act.
- (3) The allowance paid to eligible Directors of Audit and Risk Management Committees must comply with rates specified in 6.2(1), according to the band classification of the GTE specified in Part 4.
- (4) As stated in Part 1.8 of this determination, the allowance below is exclusive of superannuation.

6.2 Allowance – Audit and Risk Management Committees

- (1) In accordance with the GTE Act, the annual total allowance that must be paid to eligible Directors of Audit and Risk Management Committees is detailed in Table 5.

Table 5: Allowance – Audit and Risk Management Committee

Allowance – Audit and Risk Management Committee		
Band	Chair	Member
1	\$11,141	\$5,570
2	\$9,833	\$4,968
3	\$8,912	\$4,457
4	\$6,684	\$3,342

- (2) The allowance outlined in 6.2(1) is payable in addition to the remuneration payable under 5.2(1) for eligible Directors of Audit and Risk Management Committees who are also Directors of the GTE concerned.

Part 7. Remuneration for Directors of wholly owned subsidiaries

This Part deals with the remuneration payable to eligible Directors of Wholly Owned Subsidiaries of GTEs.

7.1 General

- (1) This Part sets the remuneration payable to eligible Directors of Wholly Owned Subsidiaries for each band in which a GTE is classified.
- (2) Eligibility for remuneration of Directors of Wholly Owned Subsidiaries is dealt with in accordance with section 118(6) of the GTE Act.
- (3) The Tribunal understands there are currently no eligible Directors of Wholly Owned Subsidiaries. GTEs are required to seek a new Determination from the Tribunal if they wish to seek payment for eligible Directors.

7.2 Remuneration payable to Directors of Wholly Owned Subsidiaries

- (1) The Tribunal has determined an annual total remuneration of \$0 for eligible Directors of Wholly Owned Subsidiaries.

Signed on 1 May 2026

E Prof M Seares AO
CHAIRPERSON

Dr M Schaper
MEMBER

Mr O Whittle
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL