

QUEENSLAND INDUSTRIAL RELATIONS COMMISSION
Industrial Relations Act 2016

Queensland Council of Unions
Applicant – B/ 2026/59
Together Queensland, Industrial Union of Employees
Applicant – B/2026/60

V

State of Queensland
Respondent

**STATE OF QUEENSLAND SUPPLEMENTARY SUBMISSIONS REGARDING
EXPENSE RELATED ALLOWANCES**

1. On 11 August 2026, the Full Bench brought to the parties' attention the approach taken by the Fair Work Commission ('**FWC**') in respect of the adjustment of expense related allowances in the 2026 Annual Wage Review 2026 arising out of a decision by the Australian Bureau of Statistics ('**ABS**') to transition from quarterly to monthly publication of Consumer Price Index ('**CPI**') data. The parties were referred to the *Expense Related Allowances 2026 – Statement* [2026] FWC 1755 and the subsequent *Expense Related Allowances 2026 – Decision* [2026] FWCFB 136 ('**the decision**').
2. The decision identified that as an interim measure, "*for practical reasons, the Commission should use the March quarter 2026 series published by the ABS as the comparator for the AWR 2026.*"¹ In circumstances where the ABS do not publish a quarterly CPI measure, the FWC decided to adopt "the same averaging method used by the ABS to obtain the relevant CPI figures for the purpose of adjusting these allowances."
3. The State of Queensland ('**The State**') is grateful to the Full Bench for bringing this matter to its attention given 32 of the 34 Queensland State Modern Awards contain expense related allowances which index with reference to the ABS Eight Capitals CPI, similarly to those Federal Modern Awards identified by the FWC. An example of such a clause contained in a State Modern Award can be found at clause 13.10 (c) of the *Hospital and Health Boards General Employees Award – State 2015*. A review of all relevant indexation mechanisms contained in Queensland State Modern Awards is provided at Annexure A.

¹ *Expense Related Allowances 2026 – Decision* [2026] FWCFB 136 [2].

4. Having regard to the indexation arrangements contained in respect of expense related allowances for the 32 Queensland State Modern Awards, the State considers that:
- a. given the ABS continues to publish quarterly data for each of the relevant CPI Groups and Sub-Groups, there does not appear to be a need for a change to the relevant indexation measure at present; and
 - b. To support clarity and align with the requirements at section 143(1)(e)-(f) of the *Industrial Relations Act 2016* ('the Act') it may be appropriate for the Full Bench to amend relevant modern awards (refer Annexure A) that refer to the following outdated CPI measure: "*ABS Cat No. 6401.0 – Table 7*", and instead refer to "*ABS Cat No. 6041.0 – Table 15*."
5. In support of its position, the State has identified that the ABS continues to publish quarterly data in respect of each of the ABS CPI Groups and Sub-Groups referred to in the 32 State Modern Awards in ABS Cat No. 6041.0 – Table 15 as outlined at Annexure A. The State notes that its' position aligns with the views of the Reserve Bank of Australia which has stated it will continue to rely on the quarterly series.²
6. In respect of the indexation mechanism contained in each of the 32 Queensland State Modern Awards, the State would acknowledge that the Award modernisation process introduced the current indexation mechanism following a thorough review process which allowed each of the parties to the relevant Award to make submissions and lead evidence in respect of such arrangements to ensure they were fit for purpose and there was no loss of entitlement. Having regard to the variances in terms of monthly CPI figures when compared with quarterly CPI figures,³ the State submits that due consideration and consultation should occur before any change to the indexation measure occurs. The State cannot identify any practicable means by which this issue may properly be heard and determined before 1 September 2026 having regard to the current workload burden upon major industrial parties and the Commission.

² Reserve Bank of Australia, *Technical Note – November 2025: The Transition to a Complete Monthly CPI* [4 November 2025].

³ See for instance: the monthly and quarterly CPI data contained in tables 1 and 2 of the Statement of Agreed Facts filed 16 July 2026 and the Amended Statement of Agreed Facts filed 18 July 2026.

Annexure A: Scan of relevant expense related allowance indexation mechanisms contained in current modern awards

Award	Expense related allowances	ABS Measures	Is quarterly data still published?
<i>Ambulance Service Employees Award – State 2016</i>	Clause 13.12 – Laundry and Stocking allowances (last adjusted 1 September 2025) Meal allowance (last adjusted 1 September 2025) Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Clothing and footwear group Take-away and fast foods sub-group Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Auxiliary Firefighters Award – State 2016</i>	Clause 15.5 – Motor vehicle allowance (last adjusted 1 September 2024)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0) Private motoring sub-group	Yes for the listed sub-group contained in this award, relevant data is now published in ABS Cat No. 6401.0 – Table 15
<i>Award for Operational Employees in Disability and Forensic Services – State 2016</i>	Clause 13.6 - Clothing maintenance allowance (last adjusted 1 September 2025) Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Clothing and footwear group Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Brisbane City Council Bus Transport Employees Award – State 2016</i>	N/A	N/A	N/A
<i>Brisbane City Council Operational and Trade Employees Award – State 2016</i>	Clause 13.7 – Mileage allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025) Tool allowance	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Tools and equipment for house and garden	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15

	<i>(last adjusted 1 September 2024)</i>	component of the household appliances, utensils and tools sub-group	
<i>Brisbane City Council Salaried Staff Award – State 2016</i>	Clause 13.6 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Building Engineering and Maintenance Services Employees (Queensland Government) Award – State 2016</i>	Clause 13.43 - Accommodation allowance <i>last adjusted 1 September 2025)</i> Camping allowance <i>last adjusted 1 September 2025)</i> Motor vehicle/Mileage allowance <i>last adjusted 1 September 2024)</i> Overtime meal allowance <i>last adjusted 1 September 2025)</i> Tool allowance and Tools insurance value <i>last adjusted 1 September 2024)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Domestic holiday, travel and accommodation sub-group Other recreation, sport and culture sub-group Private motoring sub-group Take-away and fast foods sub-group Tools and equipment for house and garden component of the household appliances, utensils and tools sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>City Parklands Services Award – State 2016</i>	Clause 13.19 - Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Tool allowance <i>(last adjusted 1 September 2024)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Tools and equipment for house and garden component of the household appliances, utensils and tools sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Civil Construction, Operations and Maintenance General Award – State 2016</i>	13.31 – Camping allowance <i>(last adjusted 1 September 2025)</i> Distant work (i.e. accommodation) allowance	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Other recreation, sport and culture sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in

	<i>(last adjusted 1 September 2025)</i> Mileage allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Tool allowance <i>(last adjusted 1 September 2024)</i>	Domestic holiday, travel and accommodation sub-group Private motoring sub-group Take-away and fast foods sub-group Tools and equipment for house and garden component of the household appliances, utensils and tools sub-group	ABS Cat No. 6401.0 - table 15
<i>Correctional Employees Award – State 2015</i>	Clause 13.5 – Motor vehicle allowance <i>last adjusted 1 September 2024)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group	Yes for the listed sub-group contained in this award, relevant data is now published in ABS Cat No. 6401.0 – Table 15
<i>General Employees (Queensland Government Departments) and Other Employees Award – State 2015</i>	Clause 13.17 - Accommodation allowance - employees within the Forestry stream <i>(last adjusted 1 September 2025)</i> Camp allowance <i>(last adjusted 1 September 2025)</i> Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Uniform and laundry allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Domestic holiday, travel and accommodation sub-group Other recreation, sport and culture sub-group Private motoring sub-group Take-away and fast foods sub-group Clothing and footwear group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Health Practitioners and Dental Officers (Queensland Health) Award – State 2016</i>	Clause 13.5 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15

	Uniform and laundry allowance (last adjusted 1 September 2025)	Clothing and footwear group	
<i>Hospital and Health Service General Employees (Queensland Health) Award – State 2015</i>	Clause 13.10 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025) Uniform and laundry allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Clothing and footwear group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Legal Aid Queensland Employees Award – State 2015</i>	Clause 13.5 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Medical Officers (Queensland Health) Award – State 2015</i>	Clause 17.4 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Miscellaneous Administrative Employees Award – State 2016</i>	Clause 13.5 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Nurses and Midwives (Queensland Health) Award – State 2015</i>	Clause 13.21 – Accommodation allowance (last adjusted 1 September 2025) Motor vehicle allowance (last adjusted 1 September 2024)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Domestic holiday, travel and accommodation sub-group Private motoring sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15

	Overtime meal allowance (last adjusted 1 September 2025) Uniforms (last adjusted 1 September 2025)	Take-away and fast foods sub-group Clothing and footwear group	
<i>Parents and Citizens Associations Award – State 2016</i>	Clause 13.10 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Parks and Wildlife Employees Award – State 2016</i>	Clause 13.13 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025) Victualling allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Queensland Agricultural Colleges Award – State 2016</i>	Clause 13.6 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Queensland Fire and Emergency Service Employees Award – State 2016</i>	Clause 13.7 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Queensland Local Government industry (stream A) Award – State 2017</i>	Clause 13.8 – Overtime meal allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Take-away and fast foods sub-group	Yes for the listed sub-group contained in this award, relevant data is now published in ABS Cat No.

			6401.0 – Table 15
<i>Queensland Local Government Industry (Stream B) Award – State 2017</i>	Clause 13.7 – Overtime meal allowance (last adjusted 1 September 2025) Uniforms and laundry allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Take-away and fast foods sub-group Clothing and footwear group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Queensland Local Government Industry (Stream C) Award – State 2017</i>	Clause 13.30 – Accommodation allowance (last adjusted 1 September 2025) Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025) Tool allowance and tools insurance value (last adjusted 1 September 2024)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Domestic holiday, travel and accommodation sub-group Private motoring sub-group Take-away and fast foods sub-group Tools and equipment for house and garden component of the household appliances, utensils and tools sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Queensland Parliamentary Service Award – State 2015</i>	Clause 13.8 – Motor vehicle allowance (last adjusted 1 September 2024) Overtime meal allowance (last adjusted 1 September 2025) Uniform and laundry allowance (last adjusted 1 September 2025)	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Clothing and footwear group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Queensland Police Service Employees Award – State 2016</i>	Clause 13.18 – Bush patrol allowance (last adjusted 1 September 2025) Clothing allowance (last adjusted 1 September 2025) Cost of conveyance (last adjusted 1 September 2024) Motor vehicle allowance	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Other recreation, sport and culture sub-group Clothing and footwear group Private motoring sub-group Private motoring sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15

	<i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Prisoner's rations <i>(last adjusted 1 September 2025)</i> Uniforms and laundry allowance <i>(last adjusted 1 September 2025)</i>	Take-away and fast foods sub-group Take-away and fast foods sub-group Clothing and footwear group	
<i>Queensland Public Service Officers and Other Employees Award – State 2015</i>	Clause 13.16 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Tool allowance <i>(last adjusted 1 September 2024)</i> Uniform and laundry allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Tools and equipment for house and garden component of the household appliances, utensils and tools sub-group Clothing and footwear group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Stadiums Queensland Award – State 2016</i>	Clause 13.10 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Tool allowance <i>(last adjusted 1 September 2024)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Tools and equipment for house and garden component of the household appliances, utensils and tools sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>TAFE Queensland Award – State 2016</i>	Clause 13.11 – Motor vehicle allowance last adjusted 1 September 2024) Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Uniforms and laundry allowance	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Clothing and footwear group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15

	<i>(last adjusted 1 September 2025)</i>		
<i>Teaching in State Education Award – state 2016</i>	Clause 13.6 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Tourism and Events Queensland Employees Award – State 2015</i>	Clause 13.3 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Training Wage Award – State 2012</i>	N/A	N/A	N/A
<i>WorkCover Queensland Employees Award – State 2015</i>	Clause 13.5 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15
<i>Youth Detention Centre Employees Award – State 2016</i>	Clause 13.7 – Motor vehicle allowance <i>(last adjusted 1 September 2024)</i> Overtime meal allowance <i>(last adjusted 1 September 2025)</i> Uniforms and laundry allowance <i>(last adjusted 1 September 2025)</i>	Eight Capitals Consumer Price Index (ABS Cat No. 6401.0 - Table 7) Private motoring sub-group Take-away and fast foods sub-group Clothing and footwear group	Yes for all listed groups and sub-groups contained in this award, relevant data is now published in ABS Cat No. 6401.0 - table 15