QUEENSLAND INDUSTRIAL RELATIONS COMMISSION

CITATION:	*Declaration of General Ruling (State Wage Case 2026)* [2026] QIRC 280
PARTIES:	**QUEENSLAND COUNCIL OF UNIONS** and **TOGETHER QUEENSLAND, INDUSTRIAL UNION OF EMPLOYEES** (Applicants) v **STATE OF QUEENSLAND (OFFICE OF INDUSTRIAL RELATIONS)** and **LOCAL GOVERNMENT ASSOCIATION OF QUEENSLAND LTD** (Respondents)
FILE NOS:	B/2026/59; B/2026/60
PROCEEDING:	Declaration of General Ruling
DELIVERED ON:	4 September 2026
HEARING DATE:	20 August 2026
MEMBERS:	Hartigan DP, Pratt IC, Caddie IC
ORDERS:	**1. The wages or salaries for full-time adult employees in all state awards shall be increased by 4.75%.** **2. Monetary allowances (other than expense related allowances) in all state awards that relate to work or to conditions which have not changed, and service increments, are to be increased by 4.75%.** **3. The minimum wage rate per week for all full-time employees in Queensland is $1004.90.** **4. The above increases operate on and from 1 September 2026.**

LEGISLATION: *Industrial Relations Act 2016* (Qld) ss 3, 4, 141, 142, 143, 458, 459, 459A, 460

Industrial Relations and Other Legislation Amendment Act 2022

CASES: *Annual Wage Review 2026* [2026] FWCFB 3500

Declaration of General Ruling (State Wage Case 2022) [2022] QIRC 340

Declaration of General Ruling (State Wage Case 2023) (No 3) [2024] QIRC 111

Declaration of General Ruling (State Wage Case 2024) (No 2) [2024] QIRC 245

Declaration of General Ruling (State Wage Case 2025) [2025] QIRC 230

Expense-related allowances 2026 [2026] FWCFB 136

APPEARANCES: Mr. N. Tosh for the Queensland Council of Unions.

Mr. H. Clift, Counsel instructed by Together Queensland, Industrial Union of Employees.

Ms. M.J. Brooks, Counsel instructed by the State of Queensland (Office of Industrial Relations).

Ms. E. Ackland for the Local Government Association of Queensland.

Reasons for Decision

State Wage Case 2026 – Introduction

[1] The Queensland Council of Unions ('QCU')[1] and Together Queensland, Industrial Union of Employees ('Together')[2] have each applied to the Queensland Industrial Relations Commission ('the Commission') seeking the following:

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[1] Queensland Council of Unions, 'General Application to Queensland Industrial Relations Commission' Application in *Queensland Council of Unions v State of Queensland (Office of Industrial Relations)*, B/2026/59, filed 2 June 2026.

[2] Together Queensland, Industrial Union of Employees, 'General Application to Queensland Industrial Relations Commission' Application in *Together Queensland, Industrial Union of Employees v State of Queensland (Office of Industrial Relations)*, B/2026/60, filed 2 June 2026.

(a) a general ruling[3] to amend all state awards to increase wages by 4.75%;

(b) a general ruling to amend all monetary allowances (other than expense related allowances) to increase in all state awards that relate to work or conditions which have not changed, and service increments by 4.75%;

(c) an increase in the Queensland Minimum Wage ('QMW') as it applies to all full-time employees to $1004.90 per week; and

(d) a determination that the operative date for the amendment be 1 September 2026.

[2] The State of Queensland ('the State') and the Local Government Association of Queensland ('LGAQ') are Respondents to both applications.

[3] The applications were heard jointly before a Full Bench of the Commission on 20 August 2026.

[4] The State responds to the relief sought in the applications by stating that it supports:

(a) a fair and reasonable increase to the QMW;

(b) a fair and reasonable increase to all state award rates of pay and allowances which relate to work or conditions which have not changed, and service increments; and

(c) an operative date of 1 September 2026.

[5] Unlike the other parties, the State does not quantify, by reference to a percentile increase, what it considers to be a 'fair and reasonable increase'.

[6] The LGAQ's position in response is that a fair and reasonable wage adjustment is one that does not exceed the federal wage increase of 4.75%, including in respect of the following matters:

(a) the QMW, by the application of an increase that is fair and reasonable in all the circumstances and does not exceed the federal outcome;

(b) state award rates, by application of an increase that is commensurate with the federal outcome and does not exceed 4.75%;

(c) existing and applicable allowances under the local government awards that relate to work or conditions that have not changed, or that do not otherwise contain an independent mechanism for variation, by the application of an increase that is fair, reasonable and no greater than 4.75%; and

(d) that the Queensland local governments support the established custom and practice that a General Ruling operate from 1 September 2026.

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[3] *Industrial Relations Act 2011* (Qld), s 458.

[7] Relevantly, no party has sought that the Full Bench exercise its' discretion to issue an order pursuant to s 459A of the IR Act. Further, there are no factual matters that have been put before the Commission which would enliven the exercise of the discretion to limit the application of the general ruling pursuant to s 459A of the IR Act.

[8] After considering the material before the Commission, including the material filed after the hearing, together with the oral submissions made during the hearing, we have determined to grant the orders sought in the application and to issue a declaration of General Ruling.

The Legislative Framework

[9] Section 3 of the IR Act identifies the main purpose of the IR Act to be as follows:

> **3 Main purpose of Act**
>
> The main purpose of this Act is to provide for a framework for cooperative industrial relations that -
>
> (a) is fair and balanced; and
>
> (b) supports the delivery of high-quality services, economic prosperity and social justice for Queenslanders.

[10] Section 4 sets out how the purpose of the IR Act is to be achieved in, relevantly, the following terms:

> **4 How main purpose is primarily achieved**
>
> The main purpose of this Act is to be achieved primarily by -
>
> (a) supporting a productive, competitive and inclusive economy, with strong economic growth, high employment, employment security, improved living standards and low inflation; and
>
> …
>
> (d) providing for a fair and equitable framework of employment standards, awards, determinations, orders and agreements; and
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> …
>
> (f) providing for a guaranteed safety net of fair, relevant and enforceable minimum employment conditions through the Queensland Employment Standards; and
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> (g) ensuring wages and employment conditions provide fair standards in relation to living standards prevailing in the community; and
>
> (h) promoting collective bargaining, including by -
>
> (i) providing for good faith bargaining; and
>
> (ii) establishing the primacy of collective agreements over individual agreements; and

…

(o) being responsive to emerging labour market trends and work patterns; and

(p) providing for effective, responsive and accessible mechanisms to support negotiations and resolve industrial disputes; and …

[11] Section 141 of the IR Act provides the general requirements for the Commission in exercising its powers under Ch 3 as follows:

141 General requirements for commission exercising powers

(1) In exercising its powers under this chapter, the commission must ensure a modern award –

(a) provides for fair and just wages and employment conditions that are at least as favourable as the Queensland Employment Standards; and

(b) generally, reflects the prevailing employment conditions of employees covered, or to be covered, by the award.

(2) For subsection (1), the commission must have regard to the following –

(a) relative living standards and the needs of low-paid employees;

(b) the need to promote social inclusion through increased workforce participation;

(c) the need to promote flexible modern work practices and the efficient and productive performance of work;

(d) the need to ensure equal remuneration for work of equal or comparable value;

(e) the need to provide penalty rates for employees who –

(i) work overtime; or

(ii) work unsocial, irregular or unpredictable hours; or

(iii) work on weekends or public holidays; or

(iv) perform shift work;

(f) the efficiency and effectiveness of the economy, including productivity, inflation and the desirability of achieving a high level of employment.

[12] Section 142 of the IR Act identifies the general requirement about minimum wages as follows:

142 General requirement about minimum wages

(1) To the extent the commission's powers under this chapter relate to setting, varying or revoking minimum wages in a modern award, the commission must establish and maintain minimum wages that are fair and just.

(2) For subsection (1), the commission must have regard to the following—

(a) the prevailing employment conditions of employees covered by the modern award;

(b) the matters mentioned in section 141(2)(a) to (d) and (f);

(c) providing a comprehensive range of fair minimum wages to—

(i) young employees; and

(ii) employees engaged as apprentices and trainees; and

(iii) employees with a disability.

[13] Section 143 of the IR Act prescribes what is and is not to be included in the content of a modern award, relevantly, s 143(1)(i) states:

143 Content of modern awards

(1) The commission must ensure a modern award-

…

(i) provides fair standards for employees in the context of living standards generally prevailing in the community; and

…

[14] Section 458 of the IR Act sets out the power of the Full Bench to make general rulings as follows:

458 Power to make general rulings

(1) The full bench may make general rulings about -

(a) an industrial matter for employees bound by an industrial instrument if multiple inquiries into the same matter are likely; or

(b) a Queensland minimum wage for all employees.

(2) The full bench must ensure a general ruling about a Queensland minimum wage for all employees is made at least once each year.

(3) Before conducting a hearing about the ruling, the full bench must -

(a) give reasonable notice, in the way it considers appropriate, of its intention to conduct the hearing; and

(b) give all interested persons an opportunity to be heard.

[15] Section 459 of the IR Act identifies the requirements for a general ruling in the following terms:

459 Requirements for general rulings

(1) A ruling -

(a) must state a date (the ***stated date***) on and from which it has effect; and

(b) has effect as a decision of the full bench on and from the stated date.

(2) A ruling may exclude from the operation of any of its provisions -

(a) a class of employers or employees; or

(b) employers or employees in a particular locality; or

(c) an industrial instrument or part of an industrial instrument.

(3) As soon as practicable after making a ruling, the registrar must publish a notice of the ruling and the stated date on the QIRC website.

(4) The notice, on and from the stated date, replaces a notice of a ruling on the same subject matter previously published.

(5) The ruling continues in force until the end of the day immediately before the stated date for a subsequent ruling on the same subject matter.

[16] Section 460 of the IR Act provides as follows:

460 Relationship with industrial instruments

(1) If a ruling takes effect while an industrial instrument, other than an industrial instrument or part of an industrial instrument excluded under section 459(2), is in force -

(a) the industrial instrument is taken to be amended so it is consistent with the ruling on and from the stated date; and

(b) the amendment has effect as an industrial instrument on and from the stated date.

(2) The registrar may amend an industrial instrument taken to be amended under subsection (1) as the registrar considers appropriate -

(a) on an application made under the rules; or

(b) on the registrar's own initiative.

(3) This section applies despite chapter 3.

The approach to be taken to the State Wage Case

[17] Whilst the Full Bench will have regard to the Fair Work Commission's ('FWC') determination in the Annual Wage Review ('AWR'), in exercising its statutory function, the Commission is required to bring an independent mind to the task of determining

whether, in all the circumstances, the FWC's determination ought to be properly adopted.[4]

[18] It is well settled that the Commission must conduct an evaluative function pursuant to ss 141 and 142 of the IR Act and assess the qualities of the safety net by reference to the statutory criteria.[5]

[19] In undertaking the task, the Full Bench must identify and determine any relevant differences between the national and state economy that are relevant to the determination of the SWC. To undertake this assessment, regard must be had to the prevailing economic conditions in the national economy and the state economy.[6]

[20] The Full Bench has consistently adopted[7] a clear position that in order to fulfill its' statutory obligations under the IR Act, it must embark upon a forensic process with respect to the presentation, nature and substance of the evidence in order to determine the SWC.

[21] Accordingly, in order to exercise its functions,[8] the Full Bench requires a body of evidence that will:

(a) permit the Full Bench to undertake an evaluative function having regard to the matters in ss 141 and 142 of the IR Act and to assess the qualities of the safety net by reference to statutory criteria, to ensure the Commission establishes and maintains fair and just wages; and

(b) identify relevant differences between the national workforce and Queensland workers (who are not national system employees); this will require the identification of economic and perhaps social conditions which may be particular to Queensland and relevant to the Full Bench's determination of the SWC.

[22] In this jurisdiction, it is incumbent upon the parties to adduce evidence in support of their respective position on the application and to assist the Commission to discharge its functions.

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[4] See further *Declaration of General Ruling (State Wage Case 2022)* [2022] QIRC 340 (State Wage Case 2022), [55] – [59].

[5] See State Wage Case 2022 (n 4), *Declaration of General Ruling (State Wage Case 2023) (No 3)* [2024] QIRC 111 (State Wage Case 2023), *Declaration of General Ruling (State Wage Case 2024) (No 2)* [2024] QIRC 245 (State Wage Case 2024), *Declaration of General Ruling (State Wage Case 2025) (No 2)* [2025] QIRC 230 (State Wage Case 2025).

[6] State Wage Case 2025 (n 5), [68].

[7] See State Wage Case 2023, State Wage Case 2024, State Wage Case 2025 (n 5).

[8] State Wage Case 2022 (n 4), [57] and [59].

[23] Consistent with this, and in accordance with the directions issued by the Full Bench, the parties rely on a Statement of Agreed Facts[9] and several affidavits.[10]

Statement of Agreed Facts

[24] A Statement of Agreed Facts was jointly filed by the parties.[11] The parties agree[12] the facts in the statement are relevant to the Full Bench's assessment of the prevailing economic conditions in the national economy and the state economy, as well as facts relevant to the assessment of the low-paid. Further, the parties have agreed[13] particular additional facts relevant to the Full Bench's assessment of any difference between national system employees and Queensland workers who are not in the national system.

[25] The parties consider[14] the following matters, *inter alia*, are relevant to the Full Bench's assessment of the prevailing economic conditions in the national economy and state economy for the purpose of the SWC:

(a) economic growth;

(b) inflation;

(c) the labour market;

(d) productivity; and

(e) business conditions.

[26] Attached to the Statement of Agreed Facts is a series of four tables.

[27] Table 1 provides references to economic data that was available at the time the AWR was conducted and provides information with respect to a number of economic measures, including but not limited to, Gross State Product ('GSP'), Annual Weekly Ordinary Time Earnings ('AWOTE'), Gross Domestic Product ('GDP'), Consumer Price Index ('CPI'), the unemployment rate and participation rate.

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[9] The Parties, 'Amended Statement of Agreed Facts' Agreed Facts in *Queensland Council of Unions v State of Queensland (Office of Industrial Relations)*, B/2026/59, and *Together Queensland, Industrial Union of Employees v State of Queensland (Office of Industrial Relations)*, B/2026/60, filed 18 August 2026.

[10] The State, 'Affidavit of Mr Bonaventura,' Affidavit in *Queensland Council of Unions v State of Queensland (Office of Industrial Relations)*, B/2026/59, and *Together Queensland, Industrial Union of Employees v State of Queensland (Office of Industrial Relations)*, B/2026/60, filed 31 July (Affidavit of Mr Bonaventura); The State, 'Affidavit of Mr Donovan,' Affidavit in *Queensland Council of Unions v State of Queensland (Office of Industrial Relations)*, B/2026/59, and *Together Queensland, Industrial Union of Employees v State of Queensland (Office of Industrial Relations)*, B/2026/60, filed 31 July (Affidavit of Mr Donovan); Together Queensland, Industrial Union of Employees, 'Affidavit of Mr Thomas' Affidavit in *Together Queensland, Industrial Union of Employees v State of Queensland (Office of Industrial Relations)*, B/2026/60, filed 14 August 2026 (Affidavit of Mr Thomas).

[11] Ibid (n 9).

[12] Ibid, [3].

[13] Ibid (n 9).

[14] Ibid, [6].

[28] Table 2 references data that was published after the AWR determination and accordingly that information did not form part of the FWC's determination. The data referred to in Table 2 includes, but is not limited to, quarterly data from the March 2026, May 2026 and June 2026 for, variously, State Final Demand ('SFD'), GDP, CPI, the employment rate, participation rate, AWOTE and CPI.

[29] Table 3 of the Statement of Agreed Facts provides data relating to forecasts of various economic factors for the period June 2026, December 2026, June 2027, December 2027 and June 2028 in relation to both the state and national economies.

[30] Finally, Table 4 includes a series of statistics that the parties agree will assist in identifying any difference between national system workers and Queensland workers who are not national system employees. Table 4 is as follows:[15]

Cohort	**Size**	**Agreement coverage**	**Award reliant**
Workers in the national system			
National jurisdiction	2,800,000 award reliant workers; 23,900 National Minimum Wage reliant workers	34.0%	21.1 – 22.7%
Victorian Public Sector	393,663		
Australian public service	195,847	178,195	
Australian public service in Queensland	26,036		
Queensland workers not in the national system			
Queensland jurisdiction	Estimated 383,000	97.4%	
Queensland public sector	333,329	99%	1,898

[15] Ibid (n 9), 22 (citations omitted).

Queensland local government sector	45,870	44,231 (approx. 96.5%)	1,639
Queensland statutory bodies (where known)	(a) 14 award reliant employees of the Darling Downs-Moreton Rabbit Board; and (b) Approximately 3,000 award reliant workers Parents and Citizens Associations (including at least 1,061 employees in the outside school hours care and vacation stream).		

[31] The parties have identified the relevant source documents for each of the above matters and address the matters further in their written submissions.

Prevailing Economic Conditions

[32] An assessment of the prevailing economic conditions is required to be undertaken in the discharge of the Commission's functions pursuant to the legislative scheme. As noted above, the Commission must conduct an evaluative function pursuant to ss 141 and 142 of the IR Act and assess the qualities of the safety net by reference to the statutory criteria. The Commission must also identify and determine any relevant differences between the national and state economy that is relevant to the Full Bench's determination of the SWC. To undertake this assessment regard must be had to the prevailing economic conditions in the national economy and the state economy.

National economy

FWC Annual Wage Review 2026-27

[33] The AWR was delivered by the FWC on 2 June 2026 with an operative date of 1 July 2026.

[34] The AWR, *inter alia*, determined that:

(a) the national minimum wage be increased to $1004.90 per week or $26.44 per hour; and

(b) the modern award minimum wage rates will be increased by 4.75%.

[35] With respect to the adjustment of modern award minimum wage rates, the FWC summarised the matters relevant to that consideration, including the impact of the structural alteration of phasing out classification level C13, as follows:

> **[5]** As earlier stated, the adjustment of modern award minimum wage rates is the most important part of this Review. Our decision in this respect has two elements. The principal element is that modern award minimum wage rates will be increased by 4.75 per cent. However, this is subject to a structural adjustment we have decided to make to the lowest-paid classifications in modern awards, namely classifications paid at the C13 and C14 wage rates. The C13 rate is the lowest wage rate applicable to ongoing employment in the modern award system, and the C14 rate is a special

> entry-level wage rate applicable to a limited initial period of employment. As foreshadowed in last year's Review, we have decided to phase out classifications paid at the C13 level and to make the next wage level up, the C12 level, the lowest wage rate for ongoing employment. We will do this in three stages, with the first stage being implemented as part of this Review. This will involve the C13 rate being increased by an additional amount representing one-third of the difference between the C13 and the C12 rates. The C14 rate will be increased by the same percentage amount as the C13 rate to maintain its current relativity to C13. These adjustments will result in the lowest wage rate in the modern award system applicable to ongoing employment being $1004.90 per week or $26.44 per hour, and the lowest wage rate applicable to entry-level employment for a period of no more than six months being $978.10 per week or $25.74 per hour.[16]

[36] The FWC, in determining the AWR, is required to take into account a number of factors. The AWR decision summarised general matters relevant to the consideration of those factors as follows:

> **[6]** The determination of this year's Review outcome has been particularly challenging because of the degree of complexity in the interaction of the matters we are required to take into account. Until February this year, most elements of economic and business performance were sound, with healthy economic growth and growth in jobs and hours worked, productivity, and business profits and investment during 2025, while wages growth remained moderate and real unit labour costs did not increase. However, the economy encountered capacity constraints in the latter half of 2025, with the result that the rate of inflation increased more than forecast to be well above the Reserve Bank of Australia's (**RBA**) target band. In response to this, the RBA has tightened monetary policy by increasing interest rates three time this year, which will undoubtedly slow down the economy in the year ahead. In addition to this, the Australian economy faces the wild card of the Middle East conflict which unexpectedly broke out on 28 February 2026. The consequential disruption to oil supplies has accelerated inflation in Australia through direct effects on the price of petrol and diesel and second round effects on the price of a range of goods and services. This has added uncertainty as to the trajectory of the economy at least in the near future, although we note that the RBA and Budget forecasts for the economy to the end of financial year 2026–27 have not substantially changed because of the conflict and the Consumer Price Index (**CPI**) is projected to return to within the RBA's target band by that time.
>
> **[7]** A fundamental consideration which must be balanced against these matters is that modern award-reliant employees are still in the position where their wage rates, in real terms, remain lower than what they were in July 2021 prior to the post-pandemic spike in inflation. The 'real wage gap' which has opened between the rate of the CPI and modern award wage rates has particularly affected living standards of the low paid, the majority of whom are modern award-reliant, and their capacity to meet their needs. This is particularly the case when the rate of inflation for non-discretionary essential goods and services is running significantly higher than the headline CPI rate of inflation. The outcome of the 2025 Review, which involved a real wage increase, narrowed the real wage gap to a significant degree at the time it took effect (1 July 2025). However, the accelerated rate of inflation since then has substantially opened up that gap yet again, to the extent that the RBA forecasts that the headline rate of inflation for the year to June 2026 will be 4.8 per cent.[17]

[37] As noted above, the assessment of the economic conditions relevant to the national economy undertaken by the FWC in conducting the AWR is also relevant to the determination of the Queensland SWC. The Review Panel conducted a nuanced analysis

[16] *Annual Wage Review* [2026] FWCFB 3500.
[17] Ibid, [6], [7].

of the performance of the national economy taking particular regard of the current inflationary environment and the need to consider that inflationary pressure when attempting to redress the gap in real wages. The FWC's consideration of relevant matters include as follows:

> **[131]** The current circumstances in which the Australian economy finds itself, which we are required to take into account under ss 284(1)(a) and 134(1)(h), are not what was forecast at the time of the 2025 Review. The forecasts for inflation relied upon in the AWR 2025 decision for 2025–26 were 3.1 per cent (RBA) and 3 per cent (Budget), with the RBA forecasting trimmed mean inflation to be within its target band. Had those forecasts come to fruition, this Review might have presented an opportunity to close the real wage gap that had opened since July 2021 between modern award minimum wage rates and the CPI once and for all. However, as earlier discussed, inflation accelerated in the second half of 2025 as higher-than-forecast economic growth caused the economy to reach capacity constraints. By February 2026, the CPI was running at 3.7 per cent. This led to the RBA returning to the path of tightening monetary policy. This development was followed by the Middle East conflict which quickly led to a significant worldwide disruption to oil supplies. This has further accelerated CPI inflation, which is now running at 4.2 per cent and is forecast to reach 4.8 per cent (RBA) or 5 per cent (Budget) by the end of the financial year. At the time of this decision, Iran and the United States are maintaining their respective blockades of the Persian Gulf and it remains uncertain when normal supply of oil will resume. Even if this does resume in the near future, petrol and diesel prices in Australia are not likely to return to their pre-conflict norm for a number of months.
>
> **[132]** The result of these events upon our consideration is twofold. First, an accelerating rate of inflation requires a degree of caution on our part as to the size of the increase to be awarded. Even though the capacity of any reasonable Review outcome to directly affect wages growth generally, and hence inflation, is very limited, we are cognisant of any 'signalling' effect the decision we make may have on inflationary expectations. Second, and more significantly, the Middle East conflict has created a large degree of uncertainty as to the trajectory of the economy. It is clear at least that there has already been a major loss in business confidence, and input cost pressures and a slackening in discretionary spending by consumers in the face of petrol price and interest rate increases are likely to affect business activity at some stage (if not already), even if the Middle East conflict is resolved on some basis in the near future. The worse-than-expected April unemployment result may be an early indicator of this. These factors operate to moderate the size of the modern award wage rate increase in this Review.
>
> **[133]** However, the difficulties which the national economy currently faces should not be exaggerated. The economy was growing at a healthy rate to the end of 2025 and is forecast to continue to grow during 2026–27, albeit at a slower rate as a consequence of the RBA's tightening of monetary policy. Although unemployment increased in April, the labour market remains fundamentally stronger than at any time in the decade prior to the pandemic, with the participation rate remaining at a near-historic high level and hours of work increasing. Despite the RBA assessing that the labour market has been and remains somewhat tight, wages growth has been moderate to the extent that real unit labour costs decreased slightly during 2025. This moderation in wages growth is predicted to continue during 2026–27. Finally, and most importantly in the current circumstances, the CPI is forecast by the RBA and the Budget to return to the RBA's target band by June 2027, with the trimmed mean lying slightly above it. While these forecasts assume a return to the pre-conflict petrol and diesel price environment, and are thus dependent to a significant degree on whether there is a resolution to the Middle East conflict which results in a restoration of 'normal' oil supplies, they constitute the only source of understanding we have as to the trajectory of the inflation rate.

[134] The loss of real value in the wages of modern award-reliant employees, and the effects of this on the low paid, remain fundamental factors in our consideration in this year's Review having regard to the overriding requirement in s 284(1) for the minimum wage safety net to be 'fair' and the mandatory considerations in ss 284(1)(c) and 134(1)(a). Last year's increase reduced the real wage gap as at 1 July 2025 to about 0.6 of a percentage point for a modern award-reliant worker at the benchmark C10 level, but the acceleration in inflation has opened up that gap to the extent that it would now require a 5.3 per cent increase to close the gap (using the RBA's forecast for the CPI to June 2026). Low-paid modern award-reliant workers, who constitute almost 60 per cent of all low-paid employees, will feel the effects of this the most, particularly as inflation in non-discretionary — that is, essential — goods and services is significantly higher than the CPI at 5.1 per cent. It is also necessary to take into account that modern award-reliant employees tend to have less secure week-to-week incomes, since they predominantly work less than full-time hours and the majority are employed casually. Vulnerable groups in society, such as indigenous Australians and immigrants not from the main English-speaking countries, are also disproportionately represented in the modern award-reliant cohort of employees. These characteristics operate to magnify the disadvantage of a reduction in real wages. Further, there is a proportion of employees who appear to be entrenched in modern award-reliant employment on a medium- to long-term basis, and their living standards are therefore much more dependent upon the extent to which modern award wage rates maintain or lose their real value.

[135] As earlier stated, productivity was treated as a restraining factor on the size of the increase to be awarded in last year's Review decision, in the context of an actual reduction in productivity both overall and in the market sector in the year to December 2024. The year to December 2025 showed a much-improved picture: labour productivity overall increased by 1 per cent and, in the market sector, it increased by 1.5 per cent. This return to productivity growth, accompanied by a significant increase in business investment, is clearly a welcome development. However, the figures for productivity growth tend to fluctuate from year to year because of short-term changes in the number of hours worked, and this tendency has become more marked in the years during and since the pandemic. The Commission has in past Review decisions placed greater weight on productivity changes over multi-year cycles. The position remains that, over the last five years, there has been no overall growth in productivity. We do not consider therefore that there is a productivity-related justification to award a real increase in modern award wage rates in this year's Review. Future Reviews will no doubt revisit the issue of productivity-based wage rate increases if the productivity growth which occurred in 2025 is sustained.

[136] Prior to the commencement of the Middle East conflict, business was generally in a sound position with rising profits and investment, and growing demand and output hampered in some cases by capacity constraints. In the market sectors in which modern award-reliant employees are most concentrated, namely Retail trade, Accommodation and food services and Administrative and support services, business conditions also improved and hours worked increased and, except in restaurants, cafes and catering, profit margins were healthy. However, the uncertainty engendered by the Middle East conflict, as well as the effect of increasing interest rates, is likely to put pressure on business in terms of increasing input costs and softening demand in discretionary expenditure, but there is very little available data as yet by which the extent of this may be assessed.

[137] As earlier explained, ss 284(1)(aa) and 134(1)(ab) require constant attention to be paid to the need to achieve gender equality. On most measures, the gender pay gap has reduced to historically low levels in recent years, and has been eliminated amongst the modern award-reliant workforce. However, the overall gap as measured by AWOTE remains significant at 11.5 per cent. The implementation of the outcomes of the Commission's now-completed Priority Awards Review, which are intended to rectify gender-based undervaluation identified in the minimum wage rates of a number of modern awards applicable to female-dominated workforces, will make a contribution to further reducing the gender pay gap in coming years. However, there remains a contribution which Review outcomes may make to this objective. The modern award-reliant workforce is now

> female-dominated, with over 60 per cent being women compared to 49.9 per cent for the balance of the workforce according to the 2025 EEH survey data. Any Review increase to modern award minimum wage rates which is above general wages growth across the labour market will therefore disproportionately benefit female workers and make some contribution to narrowing the aggregate gender pay gap.
>
> **[138]** Having regard to these matters, we do not consider that it is practicable in this year's Review to award a real increase to all modern award minimum wage rates such as to close the real wage gap which has opened up since 2021. The risk of contributing to inflationary expectations, a slowing economy caused by the RBA's tightening of monetary policy and, most importantly, the uncertainty engendered by the Middle East conflict, militate against this course. However, we consider that we should award a general increase that is sufficient to protect modern award-reliant employees against any further erosion in the real value of their wages and to return such employees to the position relative to inflation achieved in the 2025 Review. We use as the benchmark in this respect the RBA's forecast of a CPI rate of 4.8 per cent for the year to June 2026. Further, we will make a special structural adjustment to the wage rates for employees at the C13 and C14 levels, as discussed in section 6 of this decision, which will ensure that the real wage gap for the very lowest-paid employees is entirely closed.[18]

[38] As noted above, the parties have adduced evidence of economic factors published following the 2026 AWR.

Queensland State Economy

Queensland Budget

[39] The Queensland Budget was delivered on 23 June 2026.[19] The 2026-27 Budget outlines the government's revenue and expenses for the coming year (and three outyears) and the amount of services and equity appropriation funding that will be provided to each department from the consolidated fund. The 2026-27 Budget projects the net operating balance to improve across the forward estimate, as deficits become smaller, before a return to surplus in 2029-30.[20]

[40] The State relied on the evidence of Mr Matt Bonaventura, Deputy Under Treasurer, Fiscal, Economic and Commercial in Queensland Treasury. Mr Bonaventura's affidavit included a table identifying what he considered to be key economic indicators at the state and national levels. The table is set out as follows:[21]

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[18] Ibid, [128] – [148] (citations omitted).

[19] The State of Queensland (Queensland Treasury), *Queensland Budget 2026–27: Budget Strategy and Outlook* (Budget Paper No 2, 23 June 2026).

[20] Affidavit M Bonaventura (n 10).

[21] Affidavit of Mr Bonaventura (n 10), [7.1].

Real GSP/GDP Growth

	2025-26	2026-27	2027-28	2028-29	2029-30
Queensland	2½	1¾	2	2¼	2¼
Australia (Treasury)	2¼	1¾	2¼	2½	2½
Australia (RBA)	2.3	1.4	1.4	n.a.	n.a.

CPI Inflation

	2025-26	2026-27	2027-28	2028-29	2029-30
Queensland[1]	4¾	3¾	2½	2½	2½
Australia (Treasury)[2]	5	2½	2½	2½	2½
Australia (RBA)[2]	4.8	2.4	2.5	n.a.	n.a.

Unemployment Rate[4]

	2025-26	2026-27	2027-28	2028-29	2029-30
Queensland[1]	4¼ (4.2)	4¾	4¾	4¾	4¾
Australia (Treasury)[2]	4¼ (4.4)	4½	4½	4½	4¼
Australia (RBA)[2]	4.2 (4.4)	4.4	4.7	n.a.	n.a.

Employment Growth[4]

	2025-26	2026-27	2027-28	2028-29	2029-30
Queensland[1]	1½ (1.4)	1¼	1¼	1½	1½
Australia (Treasury)[3]	1½ (1.1)	1½	1¾	1¾	1¾
Australia (RBA)[3]	1.3 (1.1)	1.0	0.9	n.a.	n.a.

Population Growth

	2025-26	2026-27	2027-28	2028-29	2029-30
Queensland[1]	¾	1½	1¼	1¼	1¼
Australia (Treasury)[3]	1½	1¼	1¼	1¼	1¼
Australia (RBA)[3]	1.3	1.2	1.2	n.a.	n.a.

[1] Year-average.

[2] June quarter.

[3] Through the year to June quarter.

[4] Labour market actuals for 2025-26 released since the Queensland and Federal Budgets, and the RBA *SoMP,* are shown in brackets.

[41] Mr Bonaventura expresses an opinion that, based on the data in the table, the outlook for the Queensland and national economies is broadly similar.[22]

[22] Ibid, [7.2] although see [7.6] and [7.7].

Economic Growth

[42] Queensland's economic growth, despite challenges to the global economic outlook, is expected to stay above the national average in 2025-26 and remain robust across the forward estimates.[23]

[43] Queensland's GSP growth is forecast to strengthen moderately in 2025-26 to 2.5% from 2.2% in 2024-25. Queensland's GSP growth was the strongest amongst the Australian states and, on average over the last five years, has exceeded GDP.[24]

[44] However, some short-term pressure has been placed on growth in 2026-27 due to the Middle East conflict. Higher interest rates and inflation are also expected to be concentrated in 2026-27, causing economic growth to ease to 1.75%.[25]

[45] Growth is then expected to return to 2% in 2027-28, driven by domestic economic activity. Growth is then set to return to 'a robust' 2.25% in 2028-29 and 2029-30.[26]

Inflation

[46] Inflationary pressure is due to remain high in 2026-27.

[47] Headline inflation is expected to increase to 4.75% in 2025-26, driven by, *inter alia*, the initial effects of global oil and gas supply shock. The Queensland Budget forecasts inflation easing but still remaining elevated at 3.75% in 2026-27 due to the "flow on effect" of the Middle East crisis. It is foreshadowed that inflation will moderate to 2.5% in 2027-28 and beyond.

[48] Relevantly, in terms of the state and federal budget forecast, CPI is forecasted to be higher in Queensland across the three forecasted years.

Wages Growth

[49] The Queensland Budget describes wages growth forecast to be a "relatively robust" 3.5% in 2025-26 and 2026-27 and 3.25% in the following two years.

[50] In respect of state and federal budget forecasts, wages growth in Queensland and nationally is forecast to be the same, 3.4% on average, across the three forecasted years.

Labour Market

[51] According to the Queensland Budget, labour market conditions in Queensland remain strong. In this regard it remains comparable to the national economy.

[23] Ibid (n 19), [1.0].
[24] Ibid, [1.3].
[25] Ibid (n 19), [1.3].
[26] Ibid, [1.3].

[52] The unemployment rate has averaged 4.2% during 2025-26 and is expected to rise to 4.75% in 2026-27 and to then stabilise at that rate over the reminder of the forward estimates.[27] As a consequence of higher inflation and interest rates, impact on domestic activity employment growth is forecast to moderate to 1.25% across both 2026-27 and 2027-28.

Business Conditions

[53] The Queensland Budget notes that despite solid growth in the first half of 2025-26, the outcome remains for moderate growth in business investment due to the lagged impact of higher interest rates and moderating business conditions, together with capacity constraints and higher costs in the construction industry.[28]

[54] The Queensland Budget identifies that both business conditions and confidence in Queensland remain above the national average, although in keeping with national trends, they have been weaker in recent months. The March 2026 fall in the national NAB Business Confidence Index, following the outbreak of the Middle East conflict, was the largest since the COVID-19 period.

[55] The Queensland Budget estimates that overall business real investment will increase by 4% in 2025-26 before slowing to 1.75% in 2026-27 and 0.75% in 2027-28.

Relative Living Standards and Needs of the Low-Paid

[56] In taking into account the 'relative living standards and the needs of the low-paid,' the FWC identified the method by which it took into account 'the benchmark' of the low-paid as follows:

> **[84]**… The benchmark of the 'low paid' that has been adopted in previous Review decisions, and other decisions involving the exercise of modern award powers, is a comparative one, namely an amount which represents two-thirds of the median adult weekly earnings of all fulltime employees. Hence, full-time employees who earn below this benchmark are considered 'low paid'. This comparative benchmark treats the concepts of '*relative* living standards' and 'the low paid' in a consistent way. The two statistical measures of this benchmark are:
>
> (1) ABS *Characteristics of Employment* (**CoE**) data: $1164.67 per week (August 2025)
>
> (2) ABS EEH[29] survey data: $1234.67 per week (May 2025).[30]

[57] The FWC considered[31] that the principal factor affecting the needs of the low-paid and their relative living standards, over the past five years, has been an elevated rate of inflation.

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[27] Ibid (n 19), [1.3.6].
[28] Ibid, [1.3.3].
[29] ABS Employee, Earnings and Hours ('ABSEEH').
[30] Ibid (n 16), [84] (citations omitted).
[31] Ibid, [89].

[58] Additionally, the FWC recognised that for most award-reliant workers the reduction in the real value of their wages over the last five years will have negatively impacted on living standards and the capacity of the low-paid to meet their needs.

[59] A tension arose in the material before this Full Bench regarding the composition of those who would meet the benchmark of being a low-paid worker.

[60] The State relied on the affidavit of Mr Shane Donovan, an Executive Director, Industrial Relations in the Office of Industrial Relations, who deposed[32] that there were very few adult employees in Queensland under either awards or certified agreements who received a full-time equivalent annual salary that is less than the low-paid threshold measures adopted by the FWC. Mr Donovan further stated that, as at 30 March 2026, only 2,628 employees received a full-time equivalent rate of pay less than $1,164.67 per week in the Queensland public sector.

[61] Together relied on an affidavit of Mr Michael Thomas, Assistant Branch Secretary, Together. In referring to Mr Donovan's evidence regarding the number of low-paid workers in the Queensland public sector, Mr Thomas states that Mr Donovan's evidence does not address the EEH measure which is one of the measures used by the FWC.

[62] Mr Thomas conducted a review of three certified agreements in the state jurisdiction[33] and analysed the number of employees covered by those agreements who were engaged, at a classification level, at a pay point below the EEH measure. Mr Thomas calculated 4,837 employees across the three agreements to be paid at a pay point below the EEH measure.[34]

[63] The State accepted the figures calculated by Mr Thomas[35] and subsequently relied on by Together to assist the Full Bench in its determination.

[64] The Full Bench notes that as Mr Thomas' analysis of those being paid at the EEH measure pay point was limited to those covered by the three certified agreements, then it is likely that more than 4,837 employees in the Queensland public sector meet the threshold.

[65] On the economic data before the Commission, the circumstances of the low-paid in Queensland, are at least comparable to the national data. As noted above, inflation in Queensland has exceeded national inflation, especially with respect to housing group CPI. Consequently, the needs of the low-paid in Queensland face similar considerations to those that were considered with respect to national system employees by the FWC in the AWR.

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[32] Affidavit of Mr Donovan (n 10), [39].
[33] *Department of Education Certified Agreement 2023* (CB/2026/40); *State Government Entities Certified Agreement 2023; Queensland Public Health Sector Certified Agreement 2023*.
[34] Affidavit of Mr Thomas (n 10), [16].
[35] T 1-16 ll 37-38.

Application of FWC's Economic Assessment

[66] The Full Bench has before it, data of the economic conditions of both federal and state economies.

[67] With respect to the federal economy, regard has been had to the economic assessment undertaken by the FWC in the AWR.

[68] With respect to the state economy, regard has been had to the data relied on by the parties and, to a large degree, referred to above. Regard has also been had to the opinion expressed by Mr Bonaventura, that, by reference to key economic indicators, the outlook for the Queensland and national economies are broadly similar.

[69] Relevantly, there is no submission put before this Full Bench that there is a significant difference between the data so as to distinguish a feature of the Queensland economy from the national economy for the purpose of this determination.

[70] Consequently, having regard to the economic data before us, and placing weight on the position of each of the parties that there is no significant difference between the data, we conclude that the economic assessment of the national economy conducted by the FWC is substantially the same as that of the Queensland economy. Accordingly, there is no cogent reason to depart from the FWC decision of 4.75% increase.

Queensland Minimum Wage

[71] The Applicants seek a minimum wage increase in keeping with the national minimum wage.

[72] The Applicants note that the QMW has been aligned with the national minimum wage ('NMW') increase since 2023 and submits that there is no justification to depart from the accepted approach.

[73] The QCU submits that relative wage growth and inflation are also matters that support an increase to the QMW.

[74] Several matters arose relating to the QMW and the application of the AWR. These matters included that the increase in the NMW had regard to, and incorporated, a structural change arising out of the phasing out of the C13 classification level and the practical consequences of that in the federal jurisdiction.

[75] The State submits that in determining the AWR, the FWC's decision distinguished the outcomes between workers reliant on the NMW who received an increase equivalent to 6% through the structural adjustment and workers reliant on modern award rates of pay who received an increase of 4.75%.

[76] In reply submissions, the QCU submitted as follows:

> 17. In respect of the practical outcome of providing a comparable increase to the QMW, the QCU have conducted a review of all modem award minimum wage rates to identify the modem award classifications that would remain below the NMW rate of $1004.90 per week even if a 4.75% increase is applied to the current minimum wage rate. Attached to these submissions and marked 'Annexure 1' is a copy of the list of modem award classifications identified by the QCU.
>
> 18. All impacted classifications relate to junior rates relative to the age 21 rate, except for Band 1, Paypoint 1 to Band 1, Paypoint 5 in the Brisbane City Council Salaried Staff Award -State 2016. However, relevant employees are entitled to superior rates of pay under the Brisbane City Council Certified Agreement 2025, and the tangible impact will be in respect of award relativities only.
>
> 19. The QCU submit that excluding Band 1, Paypoint 1 to Band 1, Paypoint 5 in the Brisbane City Council Salaried Staff Award- State 2016 from the operation of the SWC General Ruling, pursuant to section 459(2) of the Industrial Relations Act 2016 (the IR Act), is not the appropriate course of action in these circumstances. The effect of doing so would be to deny employees a minimum wage rate that is fair and just. This matter could reasonably be addressed by the Full Bench by either:
>
> (a) commencing a review of the award on its own initiative under section 156(1)(a) of the IR Act, or
>
> (b) including a recommendation in its SWC decision that the parties to the Brisbane City Council Salaried Staff Award - State 2016 discuss the matter and seek an order, by consent, varying the award under section 14 7 of the IR Act.[36]

[77] Table 1 referred to in the QCU's submissions in reply is a table which sets out Queensland modern award classifications that sit below the NMW even if a 4.75% increase is applied.

[78] All of the classifications referred to in Table 1 of the QCU's submissions in reply, except for one,[37] relate to junior rates relative to the age of 21 rate. The QCU submitted that those classifications should be of no concern as they relate to the Commission's power under s 142(2)(c)(i) of the IR Act.

[79] The QCU proposed that the General Ruling incorporate a clarifying statement that employees under the age of 21 years covered by a Queensland modern award be entitled to the junior rates prescribed in the relevant Queensland modern award rather than the QMW. This matter was the subject of further written submissions following the hearing. All parties ultimately supported the proposal and that the clarification be incorporated into the General Ruling.

[80] As noted above, the Respondent parties agree to a fair and reasonable increase to the QMW, with the LGAQ submitting it should not exceed the federal outcome.

[81] Having regard to the above, the QMW will be increased to $1004.90 per week. A statement will be included in the General Ruling clarifying that employees under the age

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[36] Queensland Council of Unions, 'Submissions in reply' Submissions in *Queensland Council of Unions v State of Queensland (Office of Industrial Relations)*, B/2026/59, filed 14 August 2026, [17] - [19].

[37] Band 1, Paypoint 1 to Band 1, Paypoint 5 of the *Brisbane City Council Salaried Staff Award – State 2016*.

of 21 years, covered by a Queensland modern award would be entitled to the junior rates prescribed in their relevant Queensland modern award rather than the QMW.

Expense-related Allowances

[82] Prior to the hearing, the Commission sought supplementary submissions from the parties regarding a separate decision issued by the FWC with respect to the approach to be taken to the adjustment of expense-related allowances.

[83] In *Expense-related allowances 2026,*[38] the FWC explained the reason for the change of approach to the calculation of the expense-related allowances and the proposed methodology path to applying the adjustments referred to in the decision as the 'provisional view'. At [2], the FWC stated:

> 2. As explained in our statement, the recent introduction of the complete monthly CPI series complicates which CPI 'figure' determines how expense-related allowances should be adjusted following the *Annual Wage Review 2026* (*AWR 2026*). We expressed the *provisional view* that, for practical reasons, the Commission should use the March quarter 2026 series published by the ABS as the comparator for the *AWR 2026.* For index groups which will not be published with a quarterly CPI measure, we proposed that the Commission should adopt the same averaging method used by the ABS to obtain the relevant CPI figures for the purpose of adjusting these allowances. As the statement made clear, this is only intended to be an interim measure, and the Commission will, prior to the *Annual Wage Review 2027,* initiate proceedings to determine whether and how the standard clause adjusting expense-related allowances in modern awards should be varied in light of the changes to CPI publication on a long-term basis.[39]

[84] There are 32 Queensland modern awards that contain expense-related allowances in terms similar to those contained in the federal modern awards and considered by the FWC in the *Expense-related allowance 2026*[40] decision.

[85] Each of the parties confirmed their respective position that a similar approach to that expressed as the 'provisional view' by the FWC should also be adopted in this jurisdiction as an interim measure pending the foreshadowed hearing before the FWC during the course of 2027.

[86] It is noted that the FWC's provisional view had regard to the March quarter CPI published immediately before the AWR determination, for the purpose of calculating the adjustment. The June 2026 quarter CPI is the relevant measure for the SWC.

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[38] [2026] FWCFB 136.
[39] Ibid, [2] (citation omitted).
[40] Ibid, (n 38).

[87] Consequently, the Full Bench proposes to include in the General Ruling[41] a provision that the June quarter 2026 series CPI[42] be used for the purpose of adjusting any expense-related allowances in Queensland modern awards on and from 1 October 2026.

Consideration

[88] Consistent with the legislative framework including the functions required to be undertaken by ss 141 and 142 of the IR Act, the Commission is mindful of its overarching responsibility to ensure, *inter alia*, that employees are covered by fair and reasonable wages that allow employees to participate in society and to ensure that those who do not benefit from bargaining are not left behind.

[89] The 2026 AWR referred to the evaluative exercise undertaken by the FWC within the relevant statutory context and confirmed the guiding principle to the review to be as follows:

> **[127]** The discharge of the Commission's obligation under s 285 of the FW Act to conduct this Review involves an evaluative exercise which is informed by the mandatory considerations in ss 284(1)(a)–(e) and 134(1)(a)–(h) (as applicable), as well as the object of the FW Act in s 3. The FW Act does not assign any particular primacy to any of the considerations in ss 284(1) and 134(1), and the relevance of and weight to be assigned to the considerations will vary depending upon the social and economic context and other facts and circumstances of the particular Review. The complex balancing exercise which is required has led the Commission in previous Reviews to eschew a mechanistic approach to the adjustment of modern award minimum wage rates. However, in recent Review decisions, the Commission has stated, as a guiding principle, that in the medium to long term, it is desirable that modern award minimum wages maintain their real value and increase in line with the trend rate of national productivity growth. We again affirm this principle as central to the maintenance of a safety net of fair minimum wages over time. However, how that principle is to be applied in a particular Review is subject to the exigent circumstances applying at the relevant time as relevant to the mandatory considerations in ss 284(1) and 134(1).

[90] As previously accepted,[43] the guiding principle referred to by the FWC generally accords with this Commission's functions including those functions required by ss 141, 142 and 143(1)(i) of the IR Act.

[91] The economic data before this Commission is such that, in performing its evaluative functions, the Commission has determined to grant the application on the terms sought by the Applicants.

[92] Since 2021, both the state and national economies continue to grapple with the gap in real wage growth and the cost of living expenses that continue to be experienced, especially by low-paid employees.

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[41] See s 460(1)(a) of the IR Act.
[42] Australian Bureau of Statistics, 'TABLE 18. CPI: Quarterly Group, Sub-group and Expenditure Class, Weighted Average of Eight Capital Cities', Consumer Price Index, Australia (Accessed 31 August 2026) <https://www.abs.gov.au/statistics/economy/price-indexes-and-inflation/consumer-price-index-australia/jun-2026#data-downloads >.
[43] State Wage Cace 2024, State Wage Case 2025 (n 5).

[93] The Full Bench acknowledges that Queensland is faring better with respect to economic growth, fuelled in part by increasing population growth. Although it is further acknowledged that just as it will nationally, the Middle East conflict will likely weigh on growth in Queensland in the near future.

[94] Ultimately, the submissions of the parties supported by the evidence before the Commission is that the outlook for both the Queensland and national economies is broadly similar. The submissions made and the evidence relied on in this respect is accepted by the Full Bench.

[95] Each of the parties have also accepted that employees within the Queensland jurisdiction should be paid a wage that is fair and reasonable.

[96] Accordingly, the Commission has determined that the QMW for a full-time employee be increased to $1004.90 per week.

[97] The State ultimately put its position that given the prevailing economic conditions, the industrial context, and all the information before the Full Bench, it would be a difficult task for the State to "argue strongly" against a 4.75% increase.[44]

[98] Having regard to, and appropriately weighing the matters we are required to take into account pursuant to ss 141, 142 and 143 of the IR Act, the purpose of the IR Act and how that purpose is to be achieved as set out in ss 3 and 4 of the IR Act, and the rate of the QMW, we have determined that the minimum award wage and allowances in Queensland modern awards shall be increased by 4.75%.

[99] The Commission will issue a declaration of General Ruling giving effect to the orders made which will be issued concurrent with this decision.

[100] The General Ruling will also include the adjustments to be made to expense-related allowances for the term of this General Ruling only, together with the clarification referred to above with respect to the application of junior rates to employees under the age of 21, rather than the QMW.

[101] The parties each submit that the operative date of these orders and the General Ruling should be 1 September 2026. Having regard to the parties' respective positions, and consistent with the approach adopted previously by this Commission in previous SWC's, these orders and the General Ruling will be operative from 1 September 2026.

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[44] T 1-29 ll 45-48.

Orders

[102] It is ordered that:

1. **The wages or salaries for full-time adult employees in all state awards shall be increased by 4.75%.**

2. **Monetary allowances (other than expense-related allowances) in all state awards that relate to work or to conditions which have not changed, and service increments, are to be increased by 4.75%.**

3. **The minimum wage rate per week for all full-time employees in Queensland is $1004.90.**

4. **The above increases operate on and from 1 September 2026.**