Explanatory notes

**Definition of executive**

For the purposes of this publication executives are defined as chief executive officers and equivalents and Senior Executive Service (SES).

**Definition of other highly paid staff**

For the purposes of this publication, other highly paid staff are defined as employees, other than executives as defined above:

* 1. where the sum of their reportable remuneration was $200,001 or more for the financial reporting period; and
	2. excludes members deployed on missions outside Australia during the reporting period.

**Information disclosed**

The **‘reportable salary’** column is prepared on a cash basis using reportable salary defined as the sum of:

1. gross payments(excluding bonuses);
2. reportable fringe benefits (net amount);
3. reportable employer superannuation contributions;
4. lump sum payments; and
5. including salary sacrificed amounts.

Exempt foreign employment income has been excluded if members were deployed on a mission overseas.

The **‘contributed superannuation’** column is prepared on a cash basis using contributed superannuation defined as follows:

* For individuals that are in a defined contribution scheme (e.g., PSSap), ‘contributed superannuation’ should include the defined contribution amounts. This amount is typically located on the individual’s payslips; or
* For individuals that are in a defined benefit scheme (e.g., PSS and CSS), ‘contributed superannuation’ should include the Notional Employer Contribution Rate (NECR) amount, Employer Productivity Superannuation Contributions (also known as the Productivity Component) and any Additional Lump Sum Contribution paid during the financial reporting period.

The **‘reportable allowances’** column is prepared on a cash basis using reportable allowances as equal to the ‘total allowances’ figure reported in an individual’s payment summary. Reportable allowances exclude any allowances already reported in the gross payments line in the payment summary.

The **‘bonus paid’** column is prepared on a cash basis using bonus paid as equal to the actual bonus paid to individuals during the reporting period and is a component of gross payments reported on the payment summary.



* The ‘reportable salary’ column is prepared on a cash basis using reportable salary defined as the sum of:
	+ gross payments(excluding bonuses);
	+ reportable fringe benefits (net amount);
	+ reportable employer superannuation contributions;
	+ lump sum payments; and
	+ including salary sacrificed amounts.
* The ‘contributed superannuation’ column is prepared on a cash basis.
* The figures above includes individuals promoted to executive positions during the year for the proportion of time they have been a substantive executive and employees that have left the AFP during the year.
* Seconded executive members are pro-rated for the period of time they were a staff member for the AFP. If executive members were not cost recovered (i.e. funded by AFP) the full remuneration was included.
* Foreign income has been excluded if members were deployed on mission overseas.



* The ‘reportable salary’ column is prepared on a cash basis using reportable salary defined as the sum of:
	+ gross payments(excluding bonuses);
	+ reportable fringe benefits (net amount);
	+ reportable employer superannuation contributions;
	+ lump sum payments; and
	+ including salary sacrificed amounts.
* The ‘contributed superannuation’ column is prepared on a cash basis.
* The figures exclude individuals promoted to SES during the year.
* Seconded members are pro-rated for the period of time they were a staff member for the AFP. If members were not cost recovered (i.e. funded by AFP) the full remuneration was included.
* Foreign income has been excluded if members were deployed on mission overseas.