Staff Specialists' Training, Education and Study Leave (TESL) - New Funding Entitlement 2025/2026

Summary The Staff Specialists Determination 2015 makes provision at clause 7 for reviewing and determining the dollar value of the Training, Education and Study Leave (TESL) funding entitlement for staff specialists. This Information Bulletin sets out the TESL funding entitlement for staff specialists for the 2025/2026 financial year.

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Information Bulletin

Staff Specialists' Training, Education and Study Leave (TESL) – New Funding Entitlement 2025/2026

Purpose

The *Staff Specialists Determination 2015* makes provision at clause 7 for reviewing and determining the dollar value of the Training, Education and Study Leave (TESL) funding entitlement for staff specialists. This Information Bulletin sets out the TESL funding entitlement for staff specialists for the 2025/2026 financial year.

Key Information

Agreement between the NSW Ministry of Health and the Australian Salaried Medical Officers' Federation (ASMOF), as the representative body for staff specialists, is the TESL funding entitlement for the 2025/2026 financial year for Level 1 staff specialists is **$40,400**.

Staff Specialists Level 1: Maximum Accumulation

As set out in clause 7(c) of the *Staff Specialists Determination 2015*, the TESL funding entitlement may accumulate to a maximum of the dollar value of 2 years' entitlement, that is **$80,800** for the year ending 30 June 2026.

Staff Specialists Level 2-5

The entitlement for staff specialists who have elected Levels 2 to 5 private practice arrangements is a matter for the relevant No 2 Account management committee, having regard to the payment made to Level 1 staff specialists. Such funding allocation is to be limited to the ability of the appropriate account or cost centre to meet the allocation.

Purchase of Laptops and Mobile Internet Capable Devices Required for Work Purposes

Adjustment has been made to the allowable quantum at section 5.2 of the NSW Health Policy Directive *Training, Education and Study Leave (TESL) for Staff Specialists* (PD2019_043), to align with the Australian Bureau of Statistics' Consumer Price Index.

Laptops and mobile internet capable devices required for work purposes (where these have not otherwise been provided by the Public Health Organisation [PHO]) can be purchased in consultation with the relevant PHO Information Technology Unit in respect of compatibility, connectivity and configuration. Such devices will remain the property of the PHO. The funding arrangements are $2,621 per year accumulating to a maximum of $7,863 over a 3-year cycle to pay for the purchase and replacement of a laptop and or mobile internet capable devices (such as an iPad or iPhone) at the staff specialists' discretion. The quantum of this funding arrangement will be subject to annual review in conjunction with the recalculation of the TESL funding for Level 1 staff specialists.

Overseas Per Diem Rates

The Australian Tax Office (ATO) reasonable allowance rates will continue to be used. The amounts are set out in the relevant ATO Tax Determination dealing with reasonable allowance amounts (current Taxation Determination TD 2025/4).

The ATO daily allowance rates vary according to salary. The rates used should be based on the full-time equivalent salary* applicable to the position occupied by the staff specialist, for example, fractional and Level 5 staff specialist should be paid the rate relevant to a full-time salary.

**For the purpose of this clause, "salary" shall mean salary for superannuation purposes, being the base award salary, the special 17.4% allowance and the private practice allowance (if relevant). The salary is not reduced by any salary sacrifice arrangement.*

The ATO daily allowance rates for overseas travel do not include accommodation, which will need to be reimbursed (in order not to be taxed). Reimbursement is for actual accommodation expenses. Payment may occur in advance if exact cost is known, but otherwise it should be done after the cost is known. Should payment occur in advance and the reimbursement not be completely expended, any excess must be refunded.

The daily allowance rates are paid to cover meals and incidentals (such as expenses to cover personal laundry and dry cleaning, tax fares for personal reasons, newspapers and magazines, private telephone calls, gratuities). Official incidental expenses are not covered by the daily allowance rates and are to be reimbursed, such as taxi, train or bus fares to and from airports/conference venues, or stationery items. An estimated cost of such items should be included with the application, with reimbursement subject to production of receipts.

Where daily allowances are being paid for overseas travel which involves a taxpayer being away from their ordinary residence for 6 or more nights in a row, it is a requirement that a travel record (diary) be kept ensuring the trip is classified as business and therefore does not attract fringe benefits tax. A travel record is defined as a record of activities undertaken during travel, it is not a record of expenses incurred during the travel. Failure to provide a travel record will require the employer to recover the fringe benefits tax component of each journey from the employee.

TESL Taken Within Australia

Employers should use the ATO reasonable allowance amounts for TESL taken within Australia. The rates used should be based on the full-time equivalent salary applicable to the position occupied by the staff specialist.

The daily allowance rate provides for the cost of meals, incidental expenses and accommodation. Official incidental expenses are to be treated in the same way as they are for overseas travel (see above).

Where the TESL does not involve travel (such as postgraduate study or local conferences), actual and reasonable expenses should be paid.

Actual Expenses

These arrangements do not prevent a staff specialist from claiming actual expenditure in respect of the entire period of TESL undertaken, provided receipts are submitted for all expenditure.

General

No budget supplementation to PHOs will be provided. PHOs must meet the cost from within existing budgets.

Enquiries

Any enquiries concerning the application of this Information Bulletin should be directed to the relevant human resources or finance staff in the PHO. Only human resources/finance staff from PHOs should contact the NSW Ministry of Health.