Version
as at 13 November 2025

Parliamentary Salaries and Allowances Determination 2024

(SL 2024/121)

This determination (to which is appended an explanatory memorandum) is made by the Remuneration Authority under section 8 of the Members of Parliament (Remuneration and Services) Act 2013 and the Remuneration Authority Act 1977.

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Determination

1 Title

This determination is the Parliamentary Salaries and Allowances Determination 2024.

2 Commencement

This determination is deemed to have come into force on 15 October 2023.

Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

3 Expiry

This determination expires at the end of the polling day for the next general election.

4 Interpretation

In this determination,—

party means a parliamentary political party whose members in the House of Representatives include at least 1 member elected as a constituency or list candidate for that party

select committee means a committee that is established by, or in accordance with,—

(a) Standing Order 185(1) or (2) of the Standing Orders of the House of Representatives (with effect on 9 September 2023); or

(b) the corresponding provision of those Standing Orders (with effect on an earlier or a later date).

5 Salaries

(1) The salaries payable under section 71 of the Parliament Act 2025 are as follows:

(a) for the period beginning on 15 October 2023 and ending on 30 June 2024, the salaries set out in Part 1 of Schedule 1:

(b) for the period beginning on 1 July 2024 and ending on 30 June 2025, the salaries set out in Part 2 of Schedule 1:

(c) for the period beginning 1 July 2025 and ending on 30 June 2026, the salaries set out in Part 3 of Schedule 1:

(d) for the period beginning on 1 July 2026 and ending on polling day for the next general election, the salaries set out in Part 4 of Schedule 1.

(2) No member of Parliament may be paid more than 1 salary at any one time under any of the provisions of Schedule 1 and, if a member holds 2 or more offices, the salary payable to that member is that payable for the office for which the highest salary is payable.

Clause 5(1): amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

6 Allowances

(1) The basic expense allowances payable under section 71 of the Parliament Act 2025 are as follows:

(a) for the period beginning on 15 October 2023 and ending on 30 June 2024, the allowances set out in subpart 1 of Part 1 of Schedule 2:

(b) for the period beginning on 1 July 2024 and ending on 30 June 2025, the allowances set out in subpart 2 of Part 1 of Schedule 2:

(c) for the period beginning 1 July 2025 and ending on 30 June 2026, the allowances set out in subpart 3 of Part 1 of Schedule 2:

(d) for the period beginning on 1 July 2026 and ending on polling day for the next general election, the allowances set out in subpart 4 of Part 1 of Schedule 2.

(2) A basic expense allowance is paid to the recipient for the purpose of reimbursing the recipient for modest out-of-pocket expenses that arise from that recipient's official and parliamentary duties, or activities associated with a parliamentary purpose, and that are not otherwise covered by other determinations made under the Parliament Act 2025.

(3) The office-holder allowance payable under section 71 of the Parliament Act 2025 is as follows:

(a) for the period beginning on 15 October 2023 and ending on 30 June 2024, the allowance set out in subpart 1 of Part 2 of Schedule 2:

(b) for the period beginning on 1 July 2024 and ending on 30 June 2025, the allowance set out in subpart 2 of Part 2 of Schedule 2:

(c) for the period beginning 1 July 2025 and ending on 30 June 2026, the allowance set out in subpart 3 of Part 2 of Schedule 2:

(d) for the period beginning on 1 July 2026 and ending on polling day for the next general election, the allowance set out in subpart 4 of Part 2 of Schedule 2.

(4) An office-holder allowance is paid to the recipient in recognition of duties performed as part of the recipient's parliamentary duties while acting as an office holder. The office-holder allowance is paid as a daily allowance in addition to the salary that the office holder receives under clause 5 of this determination.

Clause 6(1): amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Clause 6(2): amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Clause 6(3): amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Schedule 1
Salaries payable under section 71 of Parliament Act 2025

cl 5(1)

Schedule 1 heading: amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Part 1
Salaries payable 15 October 2023 to 30 June 2024

Office	Yearly rate of salary payable ($)
Members of the Executive	
Prime Minister	484,200
Deputy Prime Minister	344,100
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios and who is a member of Cabinet	304,300
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios but who is not a member of Cabinet	256,800
Each other member of the Executive Council	223,800
Each Parliamentary Under-Secretary	199,800
Officers of the House of Representatives	
Speaker	304,300
Deputy Speaker	215,300
Each Assistant Speaker	184,700
Leader of the Opposition	
Leader of the Opposition	298,000
Other party leaders	
Each member of Parliament who is the leader of a party—	
with less than 5 members in the House of Representatives	195,400
or	
with 5 or more members in the House of Representatives	202,600
or	
with 10 or more members in the House of Representatives	218,300
or	
with 25 or more members in the House of Representatives	232,500
Each member of Parliament who is the co-leader of a party (*limited to a maximum of 2 co-leaders per party*)—	
with less than 5 members in the House of Representatives	190,100
or	
with 5 or more members in the House of Representatives	195,100
or	
with 10 or more members in the House of Representatives	210,800
or	
with 25 or more members in the House of Representatives	226,100

Office	Yearly rate of salary payable ($)
Deputy leaders (for a party with no co-leaders)	
Each member of Parliament who is the deputy leader of a party—	
with less than 5 members in the House of Representatives	184,700
or	
with 5 or more members in the House of Representatives	187,600
or	
with 10 or more members in the House of Representatives	203,300
or	
with 25 or more members in the House of Representatives	219,800
Whips	
One Whip for a party—	
with 5 or more members in the House of Representatives	187,600
or	
with 10 or more members in the House of Representatives	203,300
or	
with 25 or more members in the House of Representatives	219,800
or	
The Whip who is designated the Senior Government Whip	227,900
and	
One Junior Whip for a party with 25 or more members in the House of Representatives	184,700
and	
One further Junior Whip for a party with 45 or more members in the House of Representatives	184,700
and	
One further Junior Whip for a party with 65 or more members in the House of Representatives	184,700
Chairpersons of select committees	
Each member of Parliament who is the chairperson of a select committee	184,700
Deputy chairpersons of select committees	
Each member of Parliament who is the deputy chairperson of a select committee	173,700
Other members of Parliament	
All other office holders	168,600
Each ordinary member of Parliament	168,600

Part 2
Salaries payable 1 July 2024 to 30 June 2025

Office	Yearly rate of salary payable ($)
Members of the Executive	
Prime Minister	498,300
Deputy Prime Minister	354,100

Office	Yearly rate of salary payable ($)
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios and who is a member of Cabinet	313,100
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios but who is not a member of Cabinet	264,300
Each other member of the Executive Council	230,300
Each Parliamentary Under-Secretary	205,600
Officers of the House of Representatives	
Speaker	313,100
Deputy Speaker	221,600
Each Assistant Speaker	190,100
Leader of the Opposition	
Leader of the Opposition	302,300
Other party leaders	
Each member of Parliament who is the leader of a party—	
with less than 5 members in the House of Representatives	201,100
or	
with 5 or more members in the House of Representatives	208,400
or	
with 10 or more members in the House of Representatives	224,600
or	
with 25 or more members in the House of Representatives	239,200
Each member of Parliament who is the co-leader of a party (*limited to a maximum of 2 co-leaders per party*)—	
with less than 5 members in the House of Representatives	195,600
or	
with 5 or more members in the House of Representatives	200,700
or	
with 10 or more members in the House of Representatives	216,900
or	
with 25 or more members in the House of Representatives	232,700
Deputy leaders (for a party with no co-leaders)	
Each member of Parliament who is the deputy leader of a party—	
with less than 5 members in the House of Representatives	190,100
or	
with 5 or more members in the House of Representatives	193,100
or	
with 10 or more members in the House of Representatives	209,200
or	
with 25 or more members in the House of Representatives	226,200
Whips	
One Whip for a party—	
with 5 or more members in the House of Representatives	193,100
or	
with 10 or more members in the House of Representatives	209,200

Office	Yearly rate of salary payable ($)
or	
with 25 or more members in the House of Representatives	226,200
or	
The Whip who is designated the Senior Government Whip	234,500
and	
One Junior Whip for a party with 25 or more members in the House of Representatives	190,100
and	
One further Junior Whip for a party with 45 or more members in the House of Representatives	190,100
and	
One further Junior Whip for a party with 65 or more members in the House of Representatives	190,100
Chairpersons of select committees	
Each member of Parliament who is the chairperson of a select committee	190,100
Deputy chairpersons of select committees	
Each member of Parliament who is the deputy chairperson of a select committee	178,800
Other members of Parliament	
All other office holders	173,400
Each ordinary member of Parliament	173,400

Part 3
Salaries payable 1 July 2025 to 30 June 2026

Office	Yearly rate of salary payable ($)
Members of the Executive	
Prime Minister	510,300
Deputy Prime Minister	362,600
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios and who is a member of Cabinet	320,600
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios but who is not a member of Cabinet	270,600
Each other member of the Executive Council	235,800
Each Parliamentary Under-Secretary	210,600
Officers of the House of Representatives	
Speaker of the House of Representatives	320,600
Deputy Speaker	226,900
Each Assistant Speaker	194,700
Leader of the Opposition	
Leader of the Opposition	305,900

Office	Yearly rate of salary payable ($)
Other party leaders	
Each member of Parliament who is the leader of a party—	
with less than 5 members in the House of Representatives	205,900
or	
with 5 or more members in the House of Representatives	213,400
or	
with 10 or more members in the House of Representatives	230,000
or	
with 25 or more members in the House of Representatives	244,900
Each member of Parliament who is the co-leader of a party (*limited to a maximum of 2 co-leaders per party*)—	
with less than 5 members in the House of Representatives	200,300
or	
with 5 or more members in the House of Representatives	205,600
or	
with 10 or more members in the House of Representatives	222,100
or	
with 25 or more members in the House of Representatives	238,300
Deputy leaders (for a party with no co-leaders)	
Each member of Parliament who is the deputy leader of a party—	
with less than 5 members in the House of Representatives	194,700
or	
with 5 or more members in the House of Representatives	197,700
or	
with 10 or more members in the House of Representatives	214,300
or	
with 25 or more members in the House of Representatives	231,600
Whips	
One Whip for a party—	
with 5 or more members in the House of Representatives	197,700
or	
with 10 or more members in the House of Representatives	214,300
or	
with 25 or more members in the House of Representatives	231,600
or	
The Whip who is designated the Senior Government Whip	240,100
and	
One Junior Whip for a party with 25 or more members in the House of Representatives	194,700
and	
One further Junior Whip for a party with 45 or more members in the House of Representatives	194,700
and	

Office	Yearly rate of salary payable ($)
One further Junior Whip for a party with 65 or more members in the House of Representatives	194,700
Chairpersons of select committees	
Each member of Parliament who is the chairperson of a select committee	194,700
Deputy chairpersons of select committees	
Each member of Parliament who is the deputy chairperson of a select committee	183,100
Other members of Parliament	
All other office holders	177,600
Each ordinary member of Parliament	177,600

Part 4
Salaries payable 1 July 2026 to polling day for next general election

Office	Yearly rate of salary payable ($)
Members of the Executive	
Prime Minister	520,500
Deputy Prime Minister	369,800
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios and who is a member of Cabinet	327,100
Each member of the Executive Council who is a Minister of the Crown holding 1 or more portfolios but who is not a member of Cabinet	276,000
Each other member of the Executive Council	240,500
Each Parliamentary Under-Secretary	214,800
Officers of the House of Representatives	
Speaker of the House of Representatives	327,100
Deputy Speaker	231,400
Each Assistant Speaker	198,600
Leader of the Opposition	
Leader of the Opposition	309,000
Other party leaders	
Each member of Parliament who is the leader of a party—	
with less than 5 members in the House of Representatives	210,000
or	
with 5 or more members in the House of Representatives	217,700
or	
with 10 or more members in the House of Representatives	234,600
or	
with 25 or more members in the House of Representatives	249,800
Each member of Parliament who is the co-leader of a party (*limited to a maximum of 2 co-leaders per party*)—	
with less than 5 members in the House of Representatives	204,300
or	
with 5 or more members in the House of Representatives	209,700

Office	Yearly rate of salary payable ($)
or	
with 10 or more members in the House of Representatives	226,600
or	
with 25 or more members in the House of Representatives	243,000
Deputy leaders (for a party with no co-leaders)	
Each member of Parliament who is the deputy leader of a party—	
with less than 5 members in the House of Representatives	198,600
or	
with 5 or more members in the House of Representatives	201,600
or	
with 10 or more members in the House of Representatives	218,500
or	
with 25 or more members in the House of Representatives	236,200
Whips	
One Whip for a party—	
with 5 or more members in the House of Representatives	201,600
or	
with 10 or more members in the House of Representatives	218,500
or	
with 25 or more members in the House of Representatives	236,200
or	
The Whip who is designated the Senior Government Whip	244,900
and	
One Junior Whip for a party with 25 or more members in the House of Representatives	198,600
and	
One further Junior Whip for a party with 45 or more members in the House of Representatives	198,600
and	
One further Junior Whip for a party with 65 or more members in the House of Representatives	198,600
Chairpersons of select committees	
Each member of Parliament who is the chairperson of a select committee	198,600
Deputy chairpersons of select committees	
Each member of Parliament who is the deputy chairperson of a select committee	186,700
Other members of Parliament	
All other office holders	181,200
Each ordinary member of Parliament	181,200

Schedule 2
Allowances payable under section 71 of Parliament Act 2025

cl 6

Schedule 2 heading: amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Part 1
Basic expense allowances payable under section 71 of Parliament Act 2025 for periods specified in clause 6(1)

Schedule 2 Part 1 heading: amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Subpart 1—Basic expense allowance for 15 October 2023 to 30 June 2024

Office	Annual allowance payable ($)
Prime Minister	23,800
Speaker	22,300
Each other member of Parliament	17,900

Subpart 2—Basic expense allowance for 1 July 2024 to 30 June 2025

Office	Annual allowance payable ($)
Prime Minister	24,800
Speaker	23,100
Each other member of Parliament	18,600

Subpart 3—Basic expense allowance for 1 July 2025 to 30 June 2026

Office	Annual allowance payable ($)
Prime Minister	25,300
Speaker	23,600
Each other member of Parliament	19,000

Subpart 4—Basic expense allowance for 1 July 2026 to polling day for next general election

Office	Annual allowance payable ($)
Prime Minister	25,600
Speaker	24,000
Each other member of Parliament	19,300

Part 2
Office-holder allowances payable under section 71 of Parliament Act 2025 for periods specified in clause 6(3)

Schedule 2 Part 2 heading: amended, on 13 November 2025, by section 51 of the Parliament (Repeals and Amendments) Act 2025 (2025 No 63).

Subpart 1—Daily allowance for 15 October 2023 to 30 June 2024

Office	Daily allowance payable ($)
Temporary Speaker (per sitting day)	72

Subpart 2—Daily allowance for 1 July 2024 to 30 June 2025

Office	Daily allowance payable ($)
Temporary Speaker (per sitting day)	74

Subpart 3—Daily allowance for 1 July 2025 to 30 June 2026

Office	Daily allowance payable ($)
Temporary Speaker (per sitting day)	76

Subpart 4—Daily allowance for 1 July 2026 to polling day for next general election

Office	Daily allowance payable ($)
Temporary Speaker (per sitting day)	77

Dated at Wellington this 4th day of June 2024.

Geoff Summers,
Chairperson.

Dallas Welch,
Member.

Vern Walsh,
Member.

Explanatory memorandum

This memorandum is not part of the determination but is intended to indicate its general effect.

Under section 19(6) of the Remuneration Authority Act 1977 (the **Act**), the Remuneration Authority (the **Authority**) must begin a review of the salaries and allowances of the members of Parliament (**MPs**) within 3 months from the return of the writ after the 2023 General Election.[1] The writ was returned on 16 November 2023.

The Authority must, under the Act, link its review to the electoral cycle, so that its subsequent determination sets out MPs' salaries and allowances for the entire term of Parliament in 4 tranches. For the current Parliament, the periods for which MPs' salaries and allowances must be set are—

Current year

(a) the period beginning on the day after polling day (15 October 2023) and ending on 30 June 2024; and

Out-years

(b) the period beginning on 1 July 2024 and ending on 30 June 2025; and

(c) the period beginning on 1 July 2025 and ending on 30 June 2026; and

(d) the period beginning on 1 July 2026 and ending on polling day for the next general election.

Green-fields review

Since no full review of MPs' salaries and allowances had been completed for over 20 years and MPs had received no adjustments to their salaries and allowances since 2017, the Authority took a green-fields approach to the review, which began immediately after the return of the writ.

The Authority completed the review in several distinct stages and, as required under the Act, based it on the information that was available to the Authority at the time of the review.

At the start of the review, the Authority engaged a student from the University of Canterbury's Master of Applied Data Science programme to evaluate the suitability of using long-term forecasts from 1 July 2024 onwards, such as the Labour Cost Index (**LCI**), average wage, New Zealand Consumers Price Index (**CPI**), and other labour market and economic indicators, to inform its decisions on MPs' salaries and allowances. The report of the evaluation substantially agreed with the forecasters'

[1] Remuneration Authority, *Review of Members of Parliament Salaries and Allowances 2023/24*, 30 April 2024. A copy of the report is available on the Authority's website.

own advice to treat their figures with caution, especially the longer-range forecasts.[2]

Significant research was undertaken on identifying and comparing the remuneration received by New Zealand MPs with the members of Australia's House of Representatives, Canada's House of Commons, Ireland's Dáil Éireann (Lower House), and the United Kingdom's House of Commons. Those countries were identified as having parliamentary systems that are most closely comparable to New Zealand, but with some substantial differences. Information about the salaries of Australian States and Territories' MPs was also used for comparative purposes. Labour market and economic data including forecasts were gathered to inform the review. Comparisons were also made between New Zealand MPs' remuneration and the remuneration received by senior executives, middle managers, and technical specialists in both the private and public sectors and with remuneration (average wage and wage growth (LCI)) received in the wider economy.

As no "job descriptions" exist for MPs' roles, the Authority had to glean information on the various positions from a wide range of sources including *McGee Parliamentary Practice in New Zealand*,[3] the New Zealand Parliament website, the Cabinet Manual 2023, and the Standing Orders of the House of Representatives (17 October 2023).

Principles and criteria

To assist its review, the Authority agreed on the following principles with regard to MPs:

- salaries and allowances are related solely to the office and not to the person:
- roles are full time and it is assumed that MPs have no other income:
- MPs undertake their roles with a sense of public service:
- MPs have family commitments, and the sacrifices MPs and their families make in their enjoyment of leisure and family life would be considered:
- salaries and allowances should assist with the attraction and retention of MPs who represent the diversity of New Zealand society and support a culture of inclusion in an MMP Parliament.

These 5 principles augmented the following criteria that the Authority is required, by the Act, to consider when reviewing and determining MPs' remuneration:

- fair relativity with the levels of remuneration received elsewhere:

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[2] Jingcheng Zhou, *Forecasting New Zealand Members of Parliament Salaries: An Analysis of Predictive Models and Economic Forecasts Reliability* (Masters Research Project, University of Canterbury, 2024). A copy of the report is available on the Authority's website.

[3] *McGee Parliamentary Practice in New Zealand* (fifth edition), edited by David Wilson and David Bagnall, 2023.

- the need to be fair both to the individuals whose pay is being set and to the taxpayer:
- the need to recruit (attract) and retain competent individuals:
- the requirements of the job:
- a comparison between the conditions of service enjoyed by the persons whose remuneration is being determined and comparable other persons or groups.

Countervailing economic conditions

The Authority sought to understand whether there were any "prevailing adverse economic conditions, based on evidence from an authoritative source"[4] that would have led the Authority to determine remuneration at a rate lower than it would have otherwise. From the information it obtained from authoritative sources (the Reserve Bank of New Zealand and the Treasury), the Authority formed the view that there is not a compelling case that meets the test implied in section 18A(2) of the Act; although the Authority decided that prudence was required to be exercised in its decisions on making this determination.

Salary determination

After taking the above into account and considering the submissions received, the Authority determined that the annual salary for an ordinary MP would be $168,600 per annum (rounded) for the period beginning on 15 October 2023 and ending on 30 June 2024.

For the out-years salaries, the Authority's decisions were informed by forecasted movements in the LCI, which were prudently discounted. Forecasters advised the Authority to treat their figures with caution, a conclusion that was reinforced by the research the Authority had commissioned.

The Authority decided to maintain the ratios between the salary of an ordinary MP and the salaries of the Prime Minister, Ministers, and most other positions with additional responsibilities as paid under previous determinations. The only positions where different decisions were made were those of the Leader of the Opposition, party leaders, deputy leaders, co-leaders, and party whips.

The Leader of the Opposition is an important constitutional office and takes precedence on the Opposition side of the House of Representatives (the **House**) in major parliamentary debates. However, the Authority received submissions during the past few years that implied that the position of Leader of the Opposition does not represent or lead in any way the other opposition parties in Parliament and does not have any influence over their views. The Authority believes that MMP has caused the nature of this leadership role to change and that its salary relative to other party leaders is overstated. The Authority thinks that the gap should narrow, possibly significantly. How-

[4] Section 18A(2)(a) of the Remuneration Authority Act 1977.

ever, the extent of that change is not yet clear. As a first step, the Authority decided to increase the Leader of the Opposition salary by a lesser amount than for other party leaders. The Authority will further investigate and address this issue in its review following the next general election and will call for specific submissions on this topic at that time.

This outcome of the review and this determination has introduced a more straightforward and comprehensible structure to recognise the roles of party leaders, deputy leaders, co-leaders, and whips in parties of differing sizes. There are now fewer ranges, with a fixed payment within each range.

This determination provides, for the first time, the salary for a party co-leader. The Authority decided that co-leaders should be paid half the sum of the salaries that apply to a party leader and a deputy leader. Note that there can only be 2 co-leaders paid per party and a party may not pay co-leaders and pay a deputy leader under this determination. This means that the total leadership cost is the same for parties of a similar size irrespective of leadership structure and ensures that remuneration does not drive those structure decisions.

In setting the new remuneration structure, no position was disadvantaged when compared to what it may previously have been paid, and the relativity between each position was generally maintained where appropriate. Irrespective of this objective, section 24 of the Act prevents any person from receiving a lower rate of remuneration than they are already receiving.

The increase in the ordinary MP's salary of $168,600 for the current year (15 October 2023 to 30 June 2024) is 2.8%. For those other positions where the ratio to an ordinary MP's salary has been maintained, the increase is also 2.8%.

For the out-years for all positions, an increase of 2.9% was determined for the 1 July 2024 to 30 June 2025 year, an increase of 2.4% was determined for the 1 July 2025 to 30 June 2026 year, and an increase of 2.0% was determined for 1 July 2026 to the polling day for the next general election.

Statement of personal benefit and potential personal benefit

Section 16(2)(c) of the Members of Parliament (Remuneration and Services) Act 2013 (the **MOP Act**) requires the Authority to include in this determination a statement on how it has assessed the value of personal benefit and potential personal benefit of entitlements to a service covered by a determination made by the Authority under section 17 of the MOP Act, the directions and determinations issued by the Speaker of the House (the **Speaker**) under sections 23 and 34 of the MOP Act, or a determination made by the Minister Responsible for Ministerial Services (the **Minister**) under section 27 of the MOP Act.

In assessing the value of the benefits, the Authority took into account—

- an assessment of the proportion of total cost associated with a service that is subject to fringe benefit tax; and

- that the information supplied to the Authority on the services provided to MPs for the 2021/22 and 2022/23 years was impacted by the COVID-19 pandemic, eg through the curtailing of travel; and
- the need to support a family-friendly Parliament; and
- the need to be fair to all MPs including those MPs who do not have partners or a family or make little use of the benefits available; and
- the need to be fair to the taxpayers.

A number of items were assessed as having a zero value because the Authority considered them to be tools of trade or only available if used on Ministerial business or for a parliamentary purpose.

Employment benefits of comparator roles in both public sector and private sector organisations were studied to understand the value of the benefits available to those roles. The Authority noted that the nature of the benefits received by those in comparator roles may differ from those received by MPs. There was also a wide variation within the data for the comparator roles of the value of benefits received. After scrutinising the available benefit data, the Authority concluded that the typical values for comparator roles were around $3,500 to $5,000, with the highest benefit value being about $24,000 and zero being the lowest benefit value.

The Authority recognised that some MPs receive a greater share of the value of the services available to them by making more use of their entitlements and having a greater proportion of their costs reimbursed compared to other MPs. However, section 17A of the Act and section 16 of the MOP Act require the Authority to consider both the personal benefit and potential personal benefit for MPs, Ministers, or their family members irrespective of the proportion of services they use. Therefore, the values of the personal benefits or potential personal benefits have been set conservatively as no compensating adjustment can be made for MPs who are not making use of a service.

Accordingly, the Authority has assessed the value of the overall personal benefits or potential personal benefits at,—

- for members of the Executive but excluding Parliamentary Under-Secretaries, and for the Speaker and Deputy Speaker but excluding Assistant and Temporary Speakers, and for the Leader of Opposition, $15,200 per annum for the current parliamentary term; and
- for all other members of the House, $6,300 per annum for the current parliamentary term.

Basic expense allowance

Since 2002, MPs have been entitled to a tax-free basic expense allowance intended to cover out-of-pocket expenses that arise from that recipient's official duties and any activity undertaken by the recipient for a parliamentary purpose. The allowance may include the following:

- entertainment of visitors, staff, constituents, and officials:

- fees, including memberships and sponsorships:
- koha, donations, and raffle tickets:
- gifts and prizes:
- flowers (excluding wreaths for public commemorative events):
- passport photos:
- briefcases and luggage:
- meals.

The Authority concluded, in its green-fields review of MPs' salaries and allowances, that a modest basic expense allowance should continue to be provided to MPs. The purpose of the allowance is to contribute to MPs' minor out-of-pocket expenses associated with any activity they undertake for a parliamentary purpose and that cannot easily or conveniently be itemised for reimbursement.

Statistics New Zealand's CPI is the most relevant indicator of movements in the price of goods and services that is publicly available. After considering the annual changes in the CPI, both actual and forecasted, the basic expense allowance has been adjusted (lower than the actual and forecasted movements) in the determination for each of the following periods:

- for the current year (15 October 2023 to 30 June 2024), by 5.5% (Statistics New Zealand reported an annual movement to the CPI of 6.0% for the June 2023 quarter):
- for the period beginning on 1 July 2024 and ending on 30 June 2025, by 3.8% (forecasts predict an annual inflation rate of 4.2% for the 2023/24 year):
- for the period beginning on 1 July 2025 and ending on 30 June 2026, by 2.0% (forecasts predict an annual inflation rate of 2.4% for the 2024/25 year); and
- for the period beginning on 1 July 2026 and ending on polling day for the next general election, by 1.5% (forecasts predict an annual inflation rate of 2.1% for the 2025/26 year).

The previous year actual or forecast rates were used to inform the adjustments to the allowances for the following years.

The Authority consulted the Inland Revenue Department (**Inland Revenue**) on the basic expense allowance. Inland Revenue has confirmed that the allowance will remain tax free.

Temporary Speaker (office-holder) allowance

The Authority was requested to consider remunerating MPs who may be asked by the Speaker, while presiding over the House, to take the Chair as Temporary Speaker. The 2023 Standing Orders of the House describe the role of Temporary Speaker as performing the duties and exercising the authority of the Speaker while presiding over the House.

Accordingly, the Authority has determined a daily allowance for MPs who perform the role of Temporary Speaker. The daily allowance is paid in addition to the salary the MPs receive under clause 5 of this determination. The daily allowance is specified in Part 2 of Schedule 2 of the determination.

Consultation

To meet its legislative requirements under section 17A the Act, the Authority consulted the Speaker and the Minister on any element of personal benefit or potential personal benefit. The Authority also consulted the Commissioner of Inland Revenue on the tax consequences before making this determination.

In addition to meeting its legislative requirements, the Authority sought submissions from all MPs and a selected list of individuals and organisations who had a good understanding of Parliament and could provide an opinion on the role and remuneration of MPs. The Authority also received submissions from a small number of interest groups and members of the public. All submissions received were considered by the Authority when making this determination.

Effective date

As required under the Act, this determination is deemed to be effective from 15 October 2023 and will expire at the end of polling day for the next general election.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 7 June 2024.

Notes

1 General

This is a consolidation of the Parliamentary Salaries and Allowances Determination 2024 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Parliament (Repeals and Amendments) Act 2025 (2025 No 63): section 51

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