

## Resident medical officers on secondment or rotation

**Policy Number:** D8 (QH-POL-448)

**Publication date:** April 2021

**Purpose:** To outline the entitlements for resident medical officers on secondment or rotation.

**Application:** This policy applies to resident medical officers working for Queensland Health.

This policy does not apply to employees of Queensland Ambulance Service. Instead, Queensland Ambulance Service employees are to refer to their local policy/procedure.

**Delegation:** The 'delegate' is as listed in the relevant Department of Health Human Resource (HR) Delegations Manual, or Hospital and Health Services Human Resource (HR) Delegations Manual, as amended from time to time.

### Legislative or other authority:

- Medical Officers (Queensland Health) Award - State 2015
- Medical Officers' (Queensland Health) Certified Agreement (No.5) 2018
- Minister for Industrial Relations Directive 20/16: Motor vehicle allowances
- Minister for Industrial Relations Directive 02/18: Hours, Overtime and Excess Travel

### Related policy or documents:

- Engagement of Resident Medical Officers HR Policy B65 (QH-POL-341)
- Transfer and appointment expenses HR Policy D4 (QH-POL-245)

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## 1 Policy statement

In accordance with Clause 8.2 of the Medical Officers (Queensland Health) Award – State 2015, appointments to resident medical officer (RMO) positions are for 52 continuous calendar weeks unless otherwise specifically stated (i.e. for a lesser period). Further initiatives have been implemented in Queensland Health that enable contracts of longer than 52 weeks to provide greater employment security to RMOs (refer Engagement of Resident Medical Officers HR Policy B65).

Irrespective of having a temporary contract of longer than 52 weeks with a particular Hospital and Health Service (HHS), an RMO is required to continue to reapply through the annual RMO Recruitment Campaign each year for a placement in the relevant HHS.

A decision maker has an obligation under the *Human Rights Act 2019* to act and make decisions in a way that is compatible with human rights. When making a decision under this policy, the delegate is to give proper consideration to human rights.

## 2 Secondments and rotations

The medical year is divided into terms of set durations for different RMO groups, e.g. interns do five terms across the year. During the year, RMOs may be required to undertake a secondment or rotation for one or more terms to gain a broader range of clinical experience in a speciality/sub-speciality or practice in another setting/location, e.g. a rural hospital.

RMOs can also be appointed to an accredited Vocational Training Scheme/Pathway/Network. During the contract period, the relevant Queensland Health or specialist medical college training program may require the vocational trainee to be appointed to a number of different Queensland Health hospitals or to private/interstate health services/facilities, for varying periods of time to fulfil training requirements. In addition, the RMO may be required, during their appointment, to undertake internal secondments to another HHS to provide services.

Travel and accommodation assistance available to RMOs on secondment or rotation is outlined in Attachment One.

For normal appointment expenses of Resident Medical Officers please refer to Transfer and appointment expenses HR Policy D4.

## 3 Taxation implications

RMOs placed externally from their primary HHS need to be mindful of the potential impact on their salary packaging arrangements. The Fringe Benefits Tax (FBT) consequences for RMOs participating in the salary packaging arrangements will differ depending on eligibility or otherwise for the FBT exemption cap for public hospitals.

It is important to note that eligibility for the FBT exemption cap is not an employee entitlement. Queensland Health employees may be eligible to take advantage of this employer FBT concession through the salary packaging arrangements depending on whether they work exclusively in and for a designated public hospital facility/business area.

Where employees are working in and for an external entity (e.g. seconded or on rotation to a private hospital), eligibility for the FBT exemption cap will depend on the FBT status of that entity. For example, a not-for-profit private hospital is eligible, whereas a commercially run private hospital is not eligible for the FBT exemption cap.

RMOs on secondment or rotation to a commercially run private hospital will need to amend their salary packaging arrangements to avoid incurring an FBT liability as they will lose access to the FBT

cap for the duration of their assignment. This includes where an RMO on secondment or rotation to a commercially run private hospital continues to be paid by Queensland Health.

For further information refer to the [Public Hospital FBT Exemption Cap & Salary Packaging Arrangements FBT finance practice statement](#) (intranet only). Refer also to section 4 of the Attachment.

### Definitions:

Family	<p>For the purposes of this policy, family includes:</p> <ul style="list-style-type: none"> <li>• the employee's spouse; and/or</li> <li>• a dependent child, ex-nuptial child, step-child, adopted child, foster child of the employee or the employee's spouse, who: <ul style="list-style-type: none"> <li>– is aged under 18 years</li> <li>– resides with the employee for at least 50% of the year (excluding time spent in attendance at boarding school or another educational institution)</li> <li>– receives remuneration less than the Queensland minimum wage percentage equivalent for persons aged 18 years (\$513 per week as at 1 September 2020 for non-award employees)</li> </ul> </li> <li>• in exceptional and deserving cases, for the purposes of this policy, the delegate may deem a person under the age of 21 years who satisfies the above criteria to be a dependent child.</li> </ul>
Resident medical officer (RMO)	Includes Intern, Junior House Officer, Senior House Officer, Principal House Officer, Registrar or Senior Registrar.
Resident Medical Officer (RMO) Recruitment Campaign	An annual recruitment campaign for RMOs to apply for selection and placement with certain Queensland Health hospitals, or to be allocated to a Queensland Health or specialist medical college vocational training program.
Rotation	<p>For an RMO (other than a vocational trainee), a medical year term (generally of at least 10 weeks) during which the RMO is provided with a block of experience in a particular clinical field or in a specific setting, e.g. a rural location. The rotation may be undertaken in the RMO's employing Hospital and Health Service (HHS)/Department of Health or in another health service.</p> <p>For an RMO vocational trainee appointed to an accredited Vocational Training Scheme/Pathway/Network, a requirement of the relevant Queensland Health or specialist medical college vocational training scheme, for the trainee to undertake one or more placements of up to 12 months duration, in another Queensland or interstate, public or private, accredited training facility.</p>
Secondment	For the purposes of this policy, the term secondment refers to an RMO temporarily being released from their employing HHS/ Department of Health to occupy another position in Queensland Health at the same, higher or lower classification level, generally to provide clinical support and/or backfill.
Vocational training scheme/pathway/network	<p>In Queensland, vocational trainees can be allocated to a training position in a vocational training scheme/pathway/network via three different avenues:</p> <ol style="list-style-type: none"> <li>1. a centrally managed Queensland Health pathway, network or training program</li> <li>2. directly by a Queensland Health facility accredited for training; or</li> </ol>

	3. an individual specialist medical college, which allocates trainees to a Queensland or interstate facility.
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### History:

April 2021	<ul style="list-style-type: none"> <li>• Policy: <ul style="list-style-type: none"> <li>– IRM 2.7-11 Resident Medical Officers on secondment and rotation reformatted as part of the HR Policy review</li> <li>– title changed to Resident medical officers on secondment or rotation</li> <li>– amended to update references and naming conventions</li> <li>– included taxation implications section</li> <li>– included definitions section</li> <li>– clarified assistance for vocational trainees.</li> </ul> </li> </ul>
Previous	<ul style="list-style-type: none"> <li>• IRM 2.7-11 Resident Medical Officers on Secondment and Rotation</li> </ul>

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Managing the risk of psychosocial hazards at work  
Code of Practice 2022  
applies 1 April 2023

# Attachment One – Resident medical officers on secondment or rotation: Travel and accommodation assistance

The following information is provided as the minimum mandatory standard practice, procedure or process to enable satisfactory compliance with this Queensland Health HR policy.

Local guidelines/procedures may be developed to facilitate implementation of this policy. Any local guidelines/procedures must be consistent with this policy and standard practice and ensure employee entitlements continue to be met.

## 1 Fares, travelling expenses and travelling time

- a) In accordance with section 29 of the Medical Officers (Queensland Health) Award - State 2015 (the Award), all reasonable costs incurred by resident medical officers (RMOs) when seconded or rotated to another Queensland Health hospital/health facility are to be paid by the receiving hospital/health facility. Where such secondment or rotation exceeds four (4) weeks, such employee is to be reimbursed all reasonable costs incurred by the employee's spouse and family.
- b) For the purposes of (a) above, an employee (and spouse and family, where a period of secondment or rotation exceeds four (4) weeks) may utilise economy class air travel when the journey involved is in excess of seven hundred (700) kilometres from the employee's primary facility.
- c) Travelling expenses payable for journeys less than seven hundred (700) kilometres from primary facility should be in accordance with the rates and conditions as set out in the Minister for Industrial Relations directive relating to motor vehicle allowances. Where a private vehicle is used, petrol and oil, reasonable meals and overnight accommodation expenses are to be reimbursed. Travel is to be undertaken (where possible) as part of the RMO's rostered week on the basis of 500 kilometres per day.
- d) When on secondment or rotation an employee is to be allowed reasonable time to travel to and from another hospital/health facility having regard to such matters as distances to be travelled, mode of transport and availability of transport, etc, provided that where such travel exceeds two hours it is to be undertaken in the employer's time.
- e) Where travel is not undertaken in the RMO's rostered week, time off in lieu is to be granted in accordance with the provisions of the directive relating to excess travel.

## 2 Board and Lodgings and Removal of Furniture and Effects

- a) In addition to the board and lodging provisions contained in Clause 32 of the Award, the following applies to RMOs on secondment or rotation:
  - (i) A Hospital and Health Service (HHS) should provide furnished accommodation of a reasonable standard and size free of charge for RMOs on secondment or rotation for a period of not more than two (2) months.
  - (ii) A reasonable standard and size of accommodation is to be determined having regard to the number of persons in the employee's immediate family/household.
  - (iii) Provided, that for periods in excess of two months, where an employee has supplied satisfactory evidence, acceptable to the HHS, that the employee is maintaining a principle residence at the location of the employing hospital and the employee is not deriving income from such residence, the HHS must provide or pay for quarters as applicable in (i), of a reasonable standard free of charge up to a maximum period of six (6) months.
  - (iv) After the two (2) month or six (6) month period, charges are levied as follows:
    - **Single employees** – as per Clause 32 of the Award 'Board and lodging – resident medical officers'.

- **Employees with family** – charges shall be fixed by the HHS and are to be related to local commercial accommodation/rental charges as applicable to that standard of accommodation within the local environment.
- b) No provision exists for payment of costs for transfer of furniture and personal effects under a rotation or secondment of up to six (6) months. A HHS may however grant concessions in order to supplement, to a limited extent, the furniture, etc, already provided in the furnished accommodation, if the secondment or rotation is for an extended period of six (6) months or more.
- c) Should the RMO and/or the HHS wish to consider an option for the provision of unfurnished accommodation, this should only occur by agreement. In these circumstances, the employee is entitled to expenses for transport of furniture and effects as outlined in Transfer and appointment expenses HR Policy D4.
- d) For a vocational trainee participating in an approved Vocational Training Scheme, when a rotation appointment is to exceed six (6) months, the provisions of the Transfer and appointment expenses HR Policy D4 relating to RMOs apply.

### 3 Funding Arrangements

The HHS to which the employee is seconded or rotated to is responsible for fares and travelling expenses to the relevant hospital and payment of the RMO's salary to time of completion of duty at such hospital.

### 4 Taxation issues

Any benefits provided or payments to an employee, to facilitate the employee taking up a secondment or rotation, whether in the form of allowances, reimbursements for expenses incurred or payments to a third party on behalf of an employee, will have taxation implications.

HHSs must ensure that such benefits and payments are correctly treated under either the Fringe Benefits Tax (FBT) or Pay As You Go (PAYG) taxation regimes depending on the nature of the payment or benefit. It is recommended that employees seek information from their HHS finance team regarding these taxation implications. Where there is any doubt, HHSs are to contact the Taxation Services Team, Finance Branch Department of Health for advice.

Employees should be aware that any employer provided fringe benefits will take first priority in applying the FBT exemption cap and therefore may affect their salary packaging arrangements. Employees may need to contact their salary packaging provider to discuss necessary amendments to their arrangements to avoid incurring a personal FBT debt.

For further information please refer to the [Staff Appointments – FBT implications of benefits provided](#) and [Employee FBT Debts Finance Practice Statement](#) (intranet only).