

COAT Membership Fee Calculation & Examples

Please note that membership is self-evaluating; the minimum fee is AU\$50.00 plus 10% GST; all costs quoted below do not include GST, therefore 10% GST should be added to the final membership fee.

Membership of COAT is open to all tribunals operating in Australia and New Zealand. The membership fee payable by individual tribunals is based on the number of members, **including sessional and part-time members**.

The annual (1 January to 31 December) membership fee is AU\$50.00 plus 10% gst per full-time member or full-time member equivalent. The fee payable for sessional or part-time members is calculated on a pro rata basis. For example:

- a part-time member who works a five day fortnight = 0.50 full-time member equivalent
- a sessional member who works 91 days per annum = 0.25 full-time member equivalent

The following examples may assist in calculating membership fees:

<p>Tribunal 1 20 full-time members; no part-time or sessional members</p> <p>Fee payable:</p> <table><tbody><tr><td>20 full-time members × AU\$50.00</td><td>AU\$1000.00</td></tr><tr><td>10% gst</td><td>AU\$ 100.00</td></tr><tr><td>Total (including gst)</td><td>AU\$1100.00</td></tr></tbody></table>	20 full-time members × AU\$50.00	AU\$1000.00	10% gst	AU\$ 100.00	Total (including gst)	AU\$1100.00		
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10% gst	AU\$ 100.00							
Total (including gst)	AU\$1100.00							
<p>Tribunal 2 Ten full-time members, and two part-time members who ‘job-share’ a full-time position</p> <p>Fee payable:</p> <table><tbody><tr><td>10 full-time members × AU\$50.00</td><td>AU\$500.00</td></tr><tr><td>2 part-time × 0.50 × AU\$50.00</td><td>AU\$ 50.00</td></tr><tr><td>10% gst</td><td>AU\$ 55.00</td></tr><tr><td>Total (including gst)</td><td>AU\$605.00</td></tr></tbody></table>	10 full-time members × AU\$50.00	AU\$500.00	2 part-time × 0.50 × AU\$50.00	AU\$ 50.00	10% gst	AU\$ 55.00	Total (including gst)	AU\$605.00
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10% gst	AU\$ 55.00							
Total (including gst)	AU\$605.00							
<p>Tribunal 3 One full-time member, and nine sessional members who each work about a third of the number of days worked by a full-time member (equivalent to 3 full-time members)</p> <p>Fee payable:</p> <table><tbody><tr><td>1 full-time member × AU\$50.00</td><td>AU\$ 50.00</td></tr><tr><td>9 sessional members × 0.33 × AU\$50.00</td><td>AU\$150.00</td></tr><tr><td>10% gst</td><td>AU\$ 20.00</td></tr><tr><td>Total (including gst)</td><td>AU\$220.00</td></tr></tbody></table>	1 full-time member × AU\$50.00	AU\$ 50.00	9 sessional members × 0.33 × AU\$50.00	AU\$150.00	10% gst	AU\$ 20.00	Total (including gst)	AU\$220.00
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