



## Fact Sheet 30 June 2025

### Standard Parameters

for use in financial statements for the financial reporting period ending 30 June 2025

The following standard parameters should be used by Commonwealth entities<sup>1</sup> in the preparation of their 2024–25 financial statements. Entities should carefully consider the nature and type of an accounting calculation before selecting a discount rate to be used.

Parameter	Value	Website
<b>Consumer Price Index</b> <u>Forecasts at 30 June 2025</u> (per 2025–26 Budget)		
2024–25	2.50%	Available on <a href="https://budget.gov.au">budget.gov.au</a> in: Budget Paper No. 1 - Budget Strategy and Outlook Statement 1, Table 1.1: Major economic parameters (page 6) <sup>2</sup>
2025–26	3.00%	
2026–27	2.50%	
2027–28	2.50%	
2028–29	2.50%	
<b>Wage Price Index<sup>3</sup></b> <u>Forecasts at 30 June 2025</u> (per 2025–26 Budget)		
2024–25	3.00%	Available on <a href="https://budget.gov.au">budget.gov.au</a> in: Budget Paper No. 1 - Budget Strategy and Outlook Statement 1, Table 1.1: Major economic parameters (page 6) <sup>4</sup>
2025–26	3.25%	
2026–27	3.25%	
2027–28	3.50%	
2028–29	3.75%	
<b>Real Gross Domestic Product<sup>5</sup></b> <u>Forecasts at 30 June 2025</u> (per 2025–26 Budget)		
2024–25	1.50%	Available on <a href="https://budget.gov.au">budget.gov.au</a> in: Budget Paper No. 1 - Budget Strategy and Outlook Statement 1, Table 1.1: Major economic parameters (page 6) <sup>6</sup>
2025–26	2.25%	
2026–27	2.50%	
2027–28	2.75%	
2028–29	2.75%	

<sup>1</sup> <https://www.finance.gov.au/government/managing-commonwealth-resources/structure-australian-government-public-sector/pgpa-act-flipchart-and-list>

<sup>2</sup> <https://budget.gov.au/content/bp1/index.htm>

<sup>3</sup> Seasonally adjusted, through-the-year growth to the June quarter.

<sup>4</sup> <https://budget.gov.au/content/bp1/index.htm>

<sup>5</sup> Real rates are nominal rates adjusted for inflation.

<sup>6</sup> <https://budget.gov.au/content/bp1/index.htm>

Parameter	Value	Website
<b>Commonwealth Government Bonds (yields) at 30 June 2025</b>		
<u>Short term</u>		
2 years	3.21%	<a href="https://www.rba.gov.au/statistics/tables/#interest-rates">https://www.rba.gov.au/statistics/tables/#interest-rates</a> (table: <i>Capital Market Yields – Government Bonds – Daily – F2</i> )
3 years	3.26%	
5 years	3.47%	
<u>Long term</u>		
10 years <sup>7</sup>	4.16%	
<u>Longest dated Treasury Bond at 30 June 2025 (Jun 2054)<sup>8</sup></u>	4.84%	<a href="https://www.rba.gov.au/statistics/tables/#interest-rates">https://www.rba.gov.au/statistics/tables/#interest-rates</a> (table: <i>Indicative Mid Rates of Australian Government Securities – F16</i> )
<u>Rate from Long-term Cost Report</u> (for budget purposes)	5.0%	<i>PSS and CSS Long Term Cost Report 2023<sup>9</sup></i>
<b>Group of 100 Discount Rate<sup>10</sup></b> (used by for-profit Corporate entities only)	See website	<a href="https://www.group100.com.au">Discount Rate – June 2025 – Group of 100 (group100.com.au)</a>  The 30 June 2025 Group of 100 discount rate is available to purchase for \$220 (GST inclusive)
<b>Exchange Rates</b>		
<u>RBA/XE.com – 30 June 2025 rates</u>		
Canadian dollar	0.8947	<a href="https://www.rba.gov.au/statistics/tables/#exchange-rates">https://www.rba.gov.au/statistics/tables/#exchange-rates</a> (F11.1 Exchange Rates: 2023 to Current)  and <a href="https://www.xe.com/currencytables/">https://www.xe.com/currencytables/</a> (XE.com historical rate tables at 30 June 2025 – for Papua New Guinea kina only)
Chinese renminbi	4.6921	
European euro	0.5586	
Hong Kong dollar	5.1416	
Indian rupee	55.99	
Indonesian rupiah	10629	
Japanese yen	94.26	
Malaysian ringgit	2.7602	
New Taiwan dollar	19.07	
New Zealand dollar	1.0768	
Papua New Guinea kina	2.7097	
Singapore dollar	0.8341	
South Korean won	883.89	
Swiss franc	0.5228	
Thai baht	21.29	
UK pound sterling	0.4771	
United States dollar	0.6550	
Vietnamese dong	17087	
<b>Trade-weighted Index (4pm)</b>	<b>60.10</b>	
Special Drawing Right	0.4769	

<sup>7</sup> The Long Service Leave shorthand model uses the 10 year Treasury bond rate.

<sup>8</sup> Only to be used where the longest dated government bond is appropriate under accounting standards, that is, it is a close match to the expected average maturity of a liability.

<sup>9</sup> <https://www.finance.gov.au/government/superannuation/superannuation-costs-and-reports/pss-and-css-long-term-cost-reports>.

<sup>10</sup> For-profit entities, that use a corporate bond yield, will also be required to prepare calculations using a government bond yield for the purpose of preparing Australian Government Consolidated Financial Statements, which is collected in the supplementary reporting pack.



Parameter	Value	Website
<b>Rates for Market Sensitivity Analysis<sup>11</sup></b>		
Interest Rate sensitivity analysis standardised rate ( <b>IRSA rate</b> )	1.32%	Not applicable.
Foreign Exchange sensitivity analysis standardised rate ( <b>FXSA rate</b> )	8.06%	Not applicable.

<sup>11</sup> Standard rates are required by subsection 16(8) of the [Public Governance, Performance and Accountability \(Financial Reporting\) Rule 2015](#) – market risk sensitivity analysis. These rates are issued by the Department of Finance and are based on Reserve Bank of Australia data.



## Long Service Leave (LSL) – Shorthand method standard factors for calculating LSL entitlements transfers only

The following factors can be used in the calculation of transfers of funding for LSL entitlements when Australian Public Service (APS) employees move between Commonwealth entities<sup>12</sup>. The Salary Growth Rate chosen should reflect each entity’s expected long-term (10 year) salary growth rate for its staff. These factors are not appropriate for use by private sector or state/territory government entities.

Note: These tables are for calculating transfers between Commonwealth entities only and must not be used for calculating an entity’s LSL liability at 30 June. The requirements for calculating LSL liabilities are prescribed by section 24(1) of the [Public Governance, Performance and Accountability \(Financial Reporting\) Rule 2015](#). See [RMG 125 Commonwealth Entities Financial Statements Guide](#) for additional guidance.

Completed years of service	Probability weights
0	55.0%
1	65.0%
2	70.0%
3	75.0%
4	80.0%
5	85.0%
6	90.0%
7	90.0%
8	95.0%
9	100.0%
10+	100.0%

Salary Growth Rate	LSL - 10 Year Commonwealth Bond (Discount) Yield per annum – at 30 June 2025																
	1.00%	1.25%	1.50%	1.75%	2.00%	2.25%	2.50%	2.75%	3.00%	3.25%	3.50%	3.75%	4.00%	4.25%	4.50%	4.75%	5.00%
1.00%	100.0%	98.1%	96.2%	94.4%	92.7%	91.0%	89.3%	87.8%	86.3%	84.8%	83.4%	82.0%	80.6%	79.3%	78.1%	76.9%	75.7%
1.50%	104.1%	102.0%	100.0%	98.1%	96.2%	94.4%	92.7%	91.0%	89.4%	87.8%	86.3%	84.8%	83.4%	82.0%	80.7%	79.4%	78.2%
2.00%	108.5%	106.2%	104.1%	102.0%	100.0%	98.1%	96.3%	94.5%	92.7%	91.1%	89.4%	87.9%	86.4%	84.9%	83.5%	82.1%	80.8%
2.50%	113.1%	110.7%	108.4%	106.2%	104.1%	102.0%	100.0%	98.1%	96.3%	94.5%	92.8%	91.1%	89.5%	87.9%	86.4%	85.0%	83.6%
3.00%	118.1%	115.5%	113.1%	110.7%	108.4%	106.2%	104.1%	102.0%	100.0%	98.1%	96.3%	94.5%	92.8%	91.1%	89.5%	88.0%	86.5%
3.50%	123.4%	120.7%	118.0%	115.4%	113.0%	110.6%	108.3%	106.2%	104.0%	102.0%	100.0%	98.1%	96.3%	94.5%	92.8%	91.2%	89.6%
4.00%	129.1%	126.2%	123.3%	120.5%	117.9%	115.4%	112.9%	110.6%	108.3%	106.1%	104.0%	102.0%	100.0%	98.1%	96.3%	94.6%	92.9%
4.50%	135.3%	132.1%	129.0%	126.0%	123.2%	120.4%	117.8%	115.3%	112.9%	110.5%	108.3%	106.1%	104.0%	102.0%	100.0%	98.2%	96.3%
5.00%	141.8%	138.4%	135.0%	131.9%	128.8%	125.9%	123.0%	120.3%	117.7%	115.2%	112.8%	110.5%	108.2%	106.1%	104.0%	102.0%	100.0%

<sup>12</sup> <https://www.finance.gov.au/government/managing-commonwealth-resources/structure-australian-government-public-sector/pgpa-act-flipchart-and-list>