



Gazette Notice

***Workers' Compensation and Rehabilitation
Act 2003 (Q)***

WorkCover Queensland Notice (No. 1) of 2017

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Workers' Compensation and Rehabilitation Act 2003 (Q) ('the Act')

WorkCover Queensland Notice (No. 1) of 2017

This notice explains how WorkCover Queensland ('WorkCover') calculates premium for the 2017-2018 year. Important parts of this notice include:

- Part 2** how an employer's total premium for 2017–2018 is calculated, including an adjustment for the previous year.
- Part 3** how an employer's estimated premium for 2017–2018 is calculated.
- Part 4** how an employer's apprentice discount for 2017-2018 is calculated.
- Part 5** how an employer's actual premium for 2016–2017 is calculated.
- Part 6** how the premium rate is calculated for employers with wages less than or equal to \$1.5 million.
- Part 7** how the premium rate is calculated for employers with wages greater than \$1.5 million.
- Part 8** how a WorkCover Industry Classification (WIC) is allocated to an employer's policy.

Important definitions are explained in Schedule 1.

Part 1 — Preliminary matters

1 Commencement and application

- 1.1 This notice commences on 1 July 2017 and applies to all assessments of premium by WorkCover for the 2017–2018 year.
- 1.2 A reference to a 'section' is a reference to a section in this notice, unless stated otherwise.
- 1.3 With the exception of Section 4.3, parts 2–8 and 10 of this notice do not apply where a worker is a 'household worker'.

Part 2 — Method for calculation of premium for all employers

2 Calculation of premium for the 2017–2018 year

- 2.1 Subject to Section 2.2, the following formula is used to calculate premium payable for the 2017–2018 year for the employer's policy:

$$P = EP_{17-18} - AD_{17-18} + AP_{16-17} - EP_{16-17} + FP$$

- 2.2 In addition to premium payable under Section 2.1, where an employer ceases to employ workers during the 2017–2018 year, the premium payable for the period during which the employer was required by the Act to maintain a policy will be calculated in accordance with the following formula:

$$AdP = CAP - EP_{17-18} - AD_{17-18} + FP$$

Part 3 — Calculation of estimated premium for the 2017–2018 year (EP₁₇₋₁₈)

3 Calculation of estimated premium

- 3.1 Subject to Section 3.2, EP₁₇₋₁₈ is calculated as the sum of EP_w in respect of each allocated WIC on the employer's policy.
- 3.2 EP₁₇₋₁₈ will not be less than:

- a) \$200.00 inclusive of GST and duty for policies that commenced before 1 October 2017;
 - b) \$150.00 inclusive of GST and duty for policies commencing between 1 October 2017 and 31 December 2017;
 - c) \$100.00 inclusive of GST and duty for policies commencing between 1 January 2018 and 31 March 2018; and
 - d) \$50.00 inclusive of GST and duty for policies commencing between 1 April 2018 and 30 June 2018.
- 3.3 To remove all doubt, for the purposes of Section 3.2, WorkCover will not charge less than the amount calculated in Section 3.2, to issue, renew or cancel a policy for all or part of the 2017–2018 year, whether or not wages are paid by the policyholder.

4 Calculation of PR₁₇₋₁₈ on insuring with WorkCover after cancelling a previous policy

- 4.1 This section applies if an employer:
- a) commences to insure with WorkCover;
 - b) was previously insured with WorkCover;
 - c) their previous policy was cancelled within six months prior to commencing the most recent policy; and
 - d) the predominant activity of the employer remains the same as the predominant activity under the previous policy.
- 4.2 If Section 4.1 applies, WorkCover will reinstate the employer's previous policy and PR₁₇₋₁₈ will be calculated as if the policy had never been cancelled.
- 4.3 Section 4.2 also applies to a household worker policy where the employer's previous policy was cancelled within six months prior to commencing the most recent policy.

5 Calculation of PR₁₇₋₁₈ for a new business of an acquiring employer (succession)

- 5.1 In this section, a former employer's PR₁₇₋₁₈ ('FPR₁₇₋₁₈') means:
- a) if the former employer holds or held a policy under the Act for the 2017–2018 year, its PR₁₇₋₁₈, as calculated in accordance with this section; or
 - b) if the former employer's policy under the Act had ceased on or before 30 June 2017, the PR₁₇₋₁₈ which would have been calculated in accordance with this part if the former employer had an obligation to hold a policy for the 2017–2018 year.
- 5.2 Where an employer ('an acquiring employer') acquires either the whole or part of an existing business ('the acquired business'), then:
- a) the PR₁₇₋₁₈ for each relevant WIC will be equal to the PR₁₇₋₁₈ of the acquired business' policy at the date of acquisition; and
 - b) the wages and claims experience of the acquired business will be transferred to the relevant WIC of the acquiring employer.
- 5.3 Where an acquiring employer acquires the whole or part of more than one business, then:
- a) the PR₁₇₋₁₈ to be applied to the relevant WIC policy of the acquiring employer will be calculated by weighting the PR₁₇₋₁₈ of the acquired businesses and the acquiring employer's relevant policies in proportion to the wages of the acquired businesses and the acquiring employer's relevant policies; and
 - b) the wages and claims experience of the acquired businesses will be transferred to the relevant WIC of the acquiring employer.

- 5.4 Where the acquiring employer acquires only a proportion of a single business or multiple businesses, the wage and claims experience of the acquired businesses that will be transferred to the acquiring employer will represent the proportion of those wages and claims experience of the businesses that has been acquired.

6 Former self-insurer

- 6.1 Section 6 applies where an employer:
- a) was a self-insurer; and
 - b) ceased to be a self-insurer after 30 June 2017; and
 - c) insures with WorkCover for accident insurance after 30 June 2017.
- 6.2 For employers where W_{OP} is less than or equal to \$1.5 million, then PR_{17-18} will equal IR_{17-18} .
- 6.3 Where Section 6.2 does not apply, WorkCover will calculate a former self-insurer's premium rate that takes into account the former self-insurer's number and cost of claims during previous financial years.

Part 4 — Calculation of apprentice discount for 2017–2018 year (AD_{17-18})

7 Application of this part

- 7.1 This part applies if an employer employs an apprentice.
- 7.2 Subject to Section 7.1, AD_{17-18} is calculated as the sum of DP_w in respect of each allocated WIC on the employer's policy.
- 7.3 If Section 7.1 applies, wages paid to apprentices, as an apprentice, for the period of the person's apprenticeship will not be included in the premium calculation.

Part 5 — Calculation of actual premium for 2016–2017 year (AP_{16-17})

8 Application of this part

- 8.1 This part applies to the calculation of actual premium for the 2016–2017 year for both methods of premium calculation under Parts 6 and 7.

9 Calculation of AP_{16-17}

- 9.1 Subject to Section 9.2, AP_{16-17} is calculated as the sum of the values of AP_w in respect of each allocated WIC on the employer's policy in the 2016–2017 year.
- 9.2 For the 2016–2017 year, AP will be calculated taking into account the minimum premium provisions for the 2016–2017 year.

Part 6 — Calculation of an employer's premium rate where they pay wages equal to or less than \$1.5 million in a year

10 Application of this part

- 10.1 This part only applies to employers whose W_{OP} is less than or equal to \$1.5 million and where Section 13.1 and does not apply.
- 10.2 PR_{17-18} is calculated using the following method:
- a) The employer's claims incidence (L) is calculated as:

$$L = \frac{\text{prior year claims payments (C)}}{\text{prior year actual wages (W}_0\text{)}} \times 100$$

- b) The employer's performance (EP) is then calculated as:

$$EP = \frac{L}{IR_{17-18}}$$

- c) The employer is allocated a rating category based on the following table:

Rating Category	Employer Performance (EP)
Rating 1	EP <= 0.020 (no claims experience)
Rating 2	EP <= 0.200
Rating 3	EP <= 1.000 (industry experience)
Rating 4	EP <= 5.000
Rating 5	EP > 5.000

- d) The employer's PR₁₇₋₁₈ is then calculated by reference to the employer's rating category in accordance with the following table:

Rating Category	PR ₁₇₋₁₈
Rating 1	80% of IR ₁₇₋₁₈
Rating 2	90% of IR ₁₇₋₁₈
Rating 3	100% of IR ₁₇₋₁₈
Rating 4	110% of IR ₁₇₋₁₈
Rating 5	120% of IR ₁₇₋₁₈

- e) The rating category allocated to an employer can only move up or down a maximum of one rating category each financial year.

10.3 When calculating the employer's claims incidence:

- a) The first \$500 in total claims payments for each WIC is excluded.
- b) The prior year claims payments include the employer's statutory and common law costs paid in the prior financial year for any injuries that occurred between 1 July 2013 and 30 June 2017.

10.4 Where an employer's PR₁₆₋₁₇ was calculated under Part 7 and AW₁₆₋₁₇ was less than or equal to \$1.5 million, PR₁₇₋₁₈ will be calculated in accordance with Part 6 and the employer is assigned the rating category under Section 10.2 d) that corresponds to the employer's existing EBR industry rate relativity;

For example, if the employer's PR₁₆₋₁₇ is 1.303 and the IR₁₆₋₁₇ is 1.402, the employer's EBR IR relativity is 92.94% so the employer would be allocated Rating 2.

- 10.5 WorkCover may increase PR₁₇₋₁₈ for an employer to a figure exceeding 120% of IR₁₇₋₁₈ that WorkCover, in its sole discretion, considers proportionate to the employer's claims incidence, employer's performance and risk of future claims if:
- the employer is allocated Rating 5 under Part 6 for three consecutive years or:
 - the employer does not, without reasonable excuse, participate satisfactorily in the Injury Prevention and Management program.
- 10.6 WorkCover may in its absolute discretion determine an employer's rating independently of this section.

Part 7 — Calculation of an employer's premium rate where they pay wages greater than \$1.5 million in a year

11 Application of this part

- 11.1 This part applies to employers whose W_{OP} is more than \$1.5 million.
- 11.2 If the employer commenced the business activity between 1 January 2016 and 30 June 2017, except as provided in Sections 4, 5 and 6, premium will be calculated in accordance with the formula $PR_{17-18} = R$ for:
- any allocated WIC on a new employer's policy where the employer commenced to employ after 31 December 2015 and before 1 July 2017; or
 - any WIC allocated for the first time to an existing employer's policy as a result of a business activity which the employer commenced for the first time after 31 December 2015 and before 1 July 2017 year.
- 11.3 Where Sections 11.2 and 13.1 do not apply, PR₁₇₋₁₈ is the lowest of the following options:
- $(E \times Z) + [R \times (1 - Z)]$; or
 - $R \times 1.3$; or
 - IR₁₇₋₁₈ x 2, subject to Sections 11.5 to 11.7; or
 - IR₁₇₋₁₈, if E as calculated under Sections 13 to 17 is less than IR₁₇₋₁₈; or
 - \$18.00.
- 11.4 Further to Section 11.3, where an employer's PR₁₆₋₁₇ was calculated under a rating category of the type set out in Part 6 and AW₁₆₋₁₇ is more than \$1.5 million, PR₁₇₋₁₈ will be calculated in accordance with Part 7 and will be further limited to:
- $((PR_{16-17} / IR_{16-17}) + 0.1) \times IR_{17-18}$ where PR₁₇₋₁₈ is greater than PR₁₆₋₁₇.
 - $((PR_{16-17} / IR_{16-17}) - 0.1) \times IR_{17-18}$ where PR₁₇₋₁₈ is less than PR₁₆₋₁₇.
- 11.5 Clause 11.3 c) may not be applied to limit an employer's premium rate if an employer's premium rate has been, for three prior consecutive insurance periods, limited to the calculation at Section 11.3 c).
- 11.6 Section 11.5 will not be applied whilst an employer is reasonably participating in the Injury Prevention and Management program.
- 11.7 Notwithstanding this section, WorkCover may calculate an employer's premium in an alternative way that it considers to be reasonable having regard to the employer's number and cost of claims during previous financial years.

12 Value for PR₁₇₋₁₈

12.1 For the 2017–2018 year, PR₁₇₋₁₈ will be the greater of:

- a) PR₁₇₋₁₈ calculated under this part (excluding this section); or
- b) 10% x IR₁₇₋₁₈.

13 Calculation of PR₁₇₋₁₈ when business activity commences between 1 July 2017 and 30 June 2018

13.1 Except as provided in Sections 4, 5 and 6, PR₁₇₋₁₈ will be calculated in accordance with the following formula PR₁₇₋₁₈ = IR₁₇₋₁₈ for:

- a) any allocated WIC on a new employer's policy where the employer commences to employ in the 2017–2018 year; or
- b) any WIC allocated for the first time to an existing employer's policy as a result of a business activity which the employer commences for the first time in the 2017–2018 year.

14 Calculation of experience factor

14.1 Sections 14–18 apply where an employer's PR₁₇₋₁₈ is calculated under Section 11.3.

14.2 The experience factor (E) for each allocated WIC on an employer's policy is to be calculated in accordance with Section 15 of this part.

15 Formula for E

15.1 Where the employer's policy commenced prior to 1 January 2016, then for each allocated WIC on the employer's policy, E is calculated as follows:

$$E = \frac{F \times (S_0 + S_1 + S_2 + C_3)}{W_0 + W_1 + W_2 + W_3} \times 100.$$

16 Date of injury

16.1 For the purposes of calculating S and C factors in Section 15, where there is doubt as to the date an injury was incurred, the injury is deemed to have been sustained by a worker on the date upon which the worker was assessed as having the injury by a doctor, nurse practitioner or a dentist under Section 132 of the Act.

17 Alternative method of assessment for particular circumstances

17.1 For the purposes of Sections 15 and 16, WorkCover may assess S, W and C factors in an alternative manner if it considers, in its sole discretion, that an employer has demonstrated particular circumstances that warrant doing so.

18 F factor

18.1 When calculating E under this Sections 14 to 18, the value for the F factor effective 1 July 2017 is:

$$F = 4.1.$$

Part 8 — How a WorkCover Industry Classification (WIC) is allocated to an employer's policy**19 One WIC per policy**

19.1 Except as provided under Sections 21 to 24, WorkCover will allocate only one WIC to an employer's policy.

20 WIC determined by business activity

20.1 Except as provided under Sections 21 to 24, WorkCover will allocate the WIC it considers corresponds to or most closely describes, the employer's predominant business activity.

- 20.2 Without limiting Section 20.1, in determining the WIC that corresponds to or most closely describes the employer's predominant business activity, WorkCover will have regard to the following matters:
- a) the nature of the goods and services supplied by the employer;
 - b) the proportion of the employer's total sales and revenue attributable to each business activity undertaken by it and the goods and services supplied by that business activity;
 - c) the proportion of the employer's overall operating costs attributable to each business activity undertaken by it;
 - d) the amount of the payments or estimated payments made by the employer attributable to each business activity undertaken by it to persons, regardless of whether those persons are workers of the employer or not. These payments include those made to persons engaged through an arrangement with another entity whereby the persons' labour or services are provided to the employer by a separate service entity, a labour hire employer or a group training organisation;
 - e) the business activity or activities the employer holds itself out as performing or being ready, willing and able to perform those activities; and/or
 - f) any other matter that WorkCover considers relevant.

Example of WIC allocation

Company A performs plumbing and tiling services. Applying Section 120.2:

a) and b) 80% of the revenue is generated by plumbing services and 20% is generated by tiling services.

c) Operating costs for both activities are approximately 50% each.

d) 70% of Company A's wages is for plumbing performed and 30% is for tiling performed.

e) On their website, Company A advertises as a plumbing company that can provide other services.

Based on this information, the predominant business activity of Company A is plumbing services.

Result: Company A will be assigned WIC 323109 Plumbing Services.

21 Multiple WICs

21.1 WorkCover may allocate more than one WIC to an employer where WorkCover considers the employer:

- a) carries on more than one business activity; and
- b) each business activity operates from a separate and distinct geographical location; and
- c) the business activities are not incidental to each other.

21.2 For the purposes of Section 21.1 c), business activities are incidental to each other if, in whole or in part,

- a) one business activity is unable to operate effectively without the other; or
- b) goods produced or acquired by one business activity are used in the other business activity; or
- c) any workers engaged by the employer work in both business activities to produce the goods or services supplied by that business activity; or
- d) the business activities have the same customers; or
- e) one business activity provides essential support to the other.

- 21.3 This section does not apply to a business activity that WorkCover considers to be a separate service entity for the purposes of Section 22.
- 21.4 WorkCover will allocate separate WICs to an employer's policy with each WIC corresponding to, or most closely describing, each of the employer's business activities that satisfy Section 21.1.
- 21.5 WorkCover may have regard to any of the matters referred to in Section 20.2 when allocating WICs under Section 21.4

Example of multiple WIC Policy

Company B operates two businesses; a petrol station and a hairdressing salon. Both the petrol station and hairdressing salon operate out of dedicated shop fronts however these shop fronts are located 25km apart.

Using Section 21.1, it is determined that Company B carries on more than one business activity and each business activity operates from a separate location.

Are the business activities incidental to each other?

To determine Section 21.1 c), regard must be had to Section 21.2:

- a) *Both activities operate from different shop fronts and are separate businesses in their own right. They are able to exist without each other.*
- b) *One business activity retails fuel and the other provides a hairdressing service. These activities are not essential to each other.*
- c) *Both activities have workers independent of each other.*
- d) *As both activities are different in nature and operate from different shop fronts some 25km apart, it is highly unlikely these businesses have the same customers.*
- e) *The business activities do not provide essential support to each other.*

Based on the results of the above, it is determined that Company B carries on more than one business activity, operates from separate locations and are not incidental to each other.

Result: Company B will be allocated both WIC 400004 Fuel Retailing and WIC 951118 Hairdressing and Beauty Services.

22 Separate service entities

- 22.1 If an employer is a separate service entity, WorkCover will allocate to the employer's policy the same WIC allocated to the principal business entity to which the employer is a separate service entity.
- 22.2 Subject to Section 22.3, where WorkCover has allocated to the principal business entity more than one WIC (whether or not those WICs have been allocated under the same policy), the WIC WorkCover will allocate to the separate service entity is the WIC allocated to the principal business entity that attracts the higher or highest WorkCover industry premium rate in Schedule 2 Column 3 of the WIC table.
- 22.3 Where an employer can satisfy WorkCover of the proportions of its wages which were paid, or estimated to be paid, for work attributable to each WIC allocated to the principal business entity, WorkCover will allocate to the policy of the separate service entity each WIC allocated to the policy of the principal business entity.
- 22.4 Where the principal business entity is not obliged under the Act to hold a policy with WorkCover, the WIC to be allocated to the separate service entity's policy is the WIC that WorkCover considers would apply to the principal business entity in Queensland, applying the principles in Section 20, if the principal business entity did have a policy.
- 22.5 Where an entity is concurrently both a separate service entity and a principal business entity, WorkCover will allocate to the entity the WIC that attracts the higher or highest WorkCover industry premium rate in Schedule 2 Column 3 of the WIC table.

- 22.6 If an employer:
- a) is not an 'acquiring employer'; and
 - b) is a separate service entity; and
 - c) in the 2017–2018 year for the first time becomes:
 - i. a separate service entity; or
 - ii. insured under the Act with WorkCover.

PR₁₇₋₁₈ for that employer will be:

- i. equivalent to the PR₁₇₋₁₈ calculated for the principal business entity for the 2017–2018 year; or
 - ii. if WorkCover has allocated more than one WIC to the principal business entity, whether or not those WICs have been allocated under the same policy, the PR₁₇₋₁₈ WIC that attracts the higher or highest PR₁₇₋₁₈ as at 1 July 2017 of the WICs allocated to the principal business entity; or
 - iii. if the policy for the principal business entity was cancelled immediately prior to 1 July 2017, the PR₁₇₋₁₈ that would have been applied to the policy of the principal business entity had it not been cancelled; or
 - iv. if none of the above apply, IR₁₇₋₁₈.
- 22.7 Where WorkCover becomes aware for the first time that an employer is a separate service entity, and has been a separate service entity in previous insurance periods, and/or has acquired, established or sold another principal business entity in which the separate services entity supports, WorkCover may reassess premium for the employer by applying the WIC required under this section, for all previous years in which the employer has been a separate service entity.

Example of a separate service entity

A separate service entity is defined under Schedule 1 – Definitions as: a business entity whose predominant business activity is the provision of any support, service or performance function for a principal business entity.

A principal business entity is defined under Schedule 1 – Definitions as the business operation or legal entity that the separate service entity has been established to support.

Example 1

Company C is a large construction company. Their WIC is 302016 Non-Residential Building Construction and premium rate (PR₁₇₋₁₈) is 1.623. They decide to set up Company D to provide administration services to Company C and no other entity.

According to the definition of separate service entity under Schedule 1, Company D is a separate service entity to Company C.

Using Section 22.1, Company D will be allocated the same WIC as Company C, ie WIC 302016.

Using Section 22.6 c), Company D will be allocated the premium rate (PR₁₇₋₁₈) of Company C, ie 1.623.

Result: Company D will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR₁₇₋₁₈) of 1.623.

Example 2

Company E is a large construction company that has 2 businesses and has been allocated 2 WIC's under Part 8;

- a) WIC 302016 Non-Residential Building Construction - PR₁₇₋₁₈ is 1.623 and IR₁₇₋₁₈ is 2.136.
- b) WIC 182913 Other Basic Polymer Manufacturing - PR₁₇₋₁₈ is 1.932 and IR₁₇₋₁₈ is 1.962

They also set up a separate service entity, Company F to provide administration services for Company E.

Because Company E has two different WIC's, WorkCover must determine which WIC to allocate to Company F.

Section 22.3 does not apply as Company F's staff support both businesses.

Under Section 22.2, WorkCover will allocate to Company F the WIC which has the highest industry premium rate; ie WIC 302016.

Then under Section 22.6 c), WorkCover will allocate to Company F the highest of the 2 premium rates (PR₁₇₋₁₈); ie PR₁₇₋₁₈ - 1.932.

Result: Company F will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR₁₇₋₁₈) of 1.932.

23 Labour hire employers

23.1 If the employer is a labour hire employer, WorkCover will calculate PR₁₇₋₁₈ by:

- a) identifying the proportion of the total wages paid by the employer which are paid to workers whose labour is not supplied to third parties;
- b) applying WIC code 721236 to the proportion of wages identified at paragraph 23.1a)
- c) ascertaining, for each third party to whom the employer supplies labour, the wages paid by the employer to the workers whose labour it supplies to each of those third parties.
- d) by using Schedule 2 Column 1 of the WIC table, identifying the WIC Code from the following list that corresponds to the WIC Code allocated by WorkCover to the policy of each third party to which the employer supplies such labour,

A01100, B06000, C11000, D26000, E30000, F33000, G39000, H44000, I46000,
J54000, K62000, L66000, M69000, N72000, O75000, P80000, Q84000, R89000,
S94000.

- e) applying the WIC Code identified by clause 23.1d) to the wages paid by the employer to the workers supplied to each third party.

23.2 Where the third party to whom the labour hire employer supplies labour is not obliged under the Act to hold a policy with WorkCover, or is a self-insurer, by applying the principles in Section 20 WorkCover will allocate to the labour hire employer's policy the WICs listed in Section 23.1d).

Example of labour hire wages allocation

Company G is a labour hire company that provides staff to multiple client businesses in multiple industries.

One client, Company H, is in the civil construction industry where the occupation of the staff provided varies. Company H have their own policy and are allocated WIC 310915 Other Heavy and Civil Engineering Construction. They also engage some workers through a labour hire arrangement from Company G.

Company G provides four workers to Company H: a labourer, a project manager, an accountant and a cleaner.

Even though all four workers have different occupations, the wages are allocated according to the industry of the client business. Wages are not allocated according to the occupation of the worker provided.

As the client business is in the construction industry, the relevant labour hire WIC is E30000 Construction.

Result: Wages for all four workers are declared against WIC E30000 Construction as this is the industry in which Company H operates.

24 Group training organisations

- 24.1 The WIC or WICs to be allocated to a group training organisation is the WIC or WICs determined under this section.
- 24.2 Where a group training organisation employs a worker who is not referred to in Schedule 2 Part 1 Section 5 of the Act, the WIC to be allocated to the policy for the group training organisation is Group Training Organisation (Category 1).
- 24.3 Where a group training organisation employs a worker who is referred to in Schedule 2 Part 1 Section 5 of the Act, the WIC to be allocated to the policy for the group training organisation is either:
- a) for the part of the period of the placement with another business that the worker is taking leave of any description or block release training—Group Training Organisation (Category 1); or
 - b) in all other circumstances, the category WIC of the WIC code in Schedule 2 Column 1 of the WIC table corresponding to the WIC allocated to the policy of the client business.
- 24.4 Where the client business policy has been allocated more than one WIC, the WIC allocated under Section 24.3 to the group training organisation policy is the relevant category WIC where the worker is engaged.
- 24.5 For the purposes of Section 24.3, where the client business is not obliged to hold a policy under the Act or is a self-insurer, by applying the principles in Section 20 WorkCover will apply the WIC that WorkCover considers would apply to the client business, as if the client business had a policy.

25 Allocation of wages to WIC

- 25.1 Except as provided by Section 23, premium is to be assessed for each allocated WIC using wages paid by the employer for each worker wholly or substantially engaged in work activities under that allocated WIC.
- 25.2 Where WorkCover considers a worker is wholly or substantially engaged in work activities under more than one allocated WIC, WorkCover will allocate wages paid or payable to that worker to the WIC that attracts the higher or highest WorkCover industry premium rate in Schedule 2 Column 3 of the WIC table.
- 25.3 Where a WIC is allocated to a separate service entity pursuant to Section 22.3, for each such WIC WorkCover will allocate the amount of wages paid or estimated to be paid by the employer to workers engaged in the separate service entity in the proportions calculated under Section 22.3.

Part 9 — Calculation of further premium (FP)**26 Further premium**

- 26.1 Further premium for an employer means an amount, other than assessed premium or provisional premium, payable by an employer to WorkCover under the Act, and includes the following:
- a) arrears of premium;
 - b) interest on premium under the Regulation for payment of premium by instalments;
 - c) an amount of unpaid premium or a payment or penalty payable under Section 57(2) of the Act;
 - d) additional premium for late payment under Section 61 or 62 of the Act;
 - e) additional premium under Section 63 of the Act;

- f) an amount payable under Section 66 of the Act;
- g) an amount payable under Section 109(A) of the Act; or
- h) an amount payable under Section 229 of the Act.

26.2 Unpaid premium under Section 29.1 is calculated in accordance with the following formula:

$$UP = UW \times PR_{17-18}.$$

Part 10 — Default assessment

27 Default assessment of premium

27.1 Subject to this part, where WorkCover makes a default assessment in lieu of; or in addition to, assessment for premium under Section 2.2, the employer's default premium in the 2017–2018 year is to be assessed in accordance with the following formula:

$$DP_{17-18} = DEP_{17-18} + DAP_{16-17} - EP_{16-17} + FP.$$

28 Default assessment of adjusted premium

28.1 Subject to this part, where WorkCover makes a default assessment in lieu of or, in addition to, assessment of premium under Section 2.2, then the employer's default premium in the 2017–2018 year is to be assessed in accordance with the following formula:

$$DAdP_{17-18} = DCAP - DEP_{17-18} + FP.$$

29 Principles to be applied in default assessments

29.1 Where WorkCover makes a default assessment, WorkCover must have regard to the matters and principles contained in Parts 2–9 of this notice wherever possible.

30 Minimum default assessment

30.1 DAP_{16-17} , DEP_{17-18} or DCAP calculated under this part will not be less than \$500 inclusive of GST and duty.

Part 11 — Miscellaneous

31 Rounding

31.1 Calculations performed under this notice are as follows:

DR	Rounded to 3 decimal places
E	Rounded to 3 decimal places
P	Rounded to the nearest cent
PR	Rounded to 3 decimal places
R	Rounded to 3 decimal places
Transitional relativity percentage	Not to be rounded
Z	Rounded to 6 decimal places
EP	Rounded to 3 decimal places
L	Rounded to 3 decimal places

32 Payment of premium by instalment

32.1 The interest rate to apply to an instalment plan approved by WorkCover after 30 June 2017 is 11.25% per annum.

33 Household workers

33.1 Effective 1 January 2018, the premium payable by an employer of a household worker or workers is \$25.00 per policy per year or part of a year inclusive of GST and duty.

34 Actuarial estimates

34.1 The guidelines to apply to all actuarial estimates used in calculating premium payable by a former self-insurer after cancellation of their self-insurance licence is set out in this section.

34.2 Standard for preparation of actuarial estimates

Actuarial estimates must be prepared in accordance with the Institute of Actuaries of Australia Professional Standard 300 — Valuations of General Insurance Claims — as in force at the time the estimate is prepared.

34.3 Valuation of estimates

The valuation of estimates must comply with Australian Accounting Standard AASB 1023— General Insurance Contracts, as in force at the time the estimate is prepared.

34.4 Discount rate

The assumed rate of investment used in calculating estimates must be a gross risk-free rate of return determined in accordance with Australian Accounting Standard AASB 1023— General Insurance Contracts.

34.5 Claims administration expenses

The assumed rate of expenses of claims must be the same as the actuary's valuation on an ongoing basis, except that the rate assumed must not be less than 7% of the estimated claims liability.

35 GST and duty

35.1 The amount payable as premium may be increased to take account of the following:

- a) GST payable for the supply of the policy in accordance with the *A New Tax System (Goods and Services Tax) Act 1999* (Cth);
- b) duty payable under the *Duties Act 2001* (Q) in respect of the policy; and
- c) from 1 July 2007, premiums refunded by WorkCover to policyholders will not include any GST component where the refund relates to a negative premium. This is in accordance with a private ruling received by WorkCover Queensland from the Australian Taxation Office (Authorisation Number: 62889).

Schedule 1 — Definitions

In this notice:

2017–2018, 2016–2017 and years so written means the period of insurance that commences on 1 July of the first year and concludes on 30 June of the second year, being the financial year.

2016 notice means the WorkCover Queensland Notice (No. 1) of 2016 published in the Queensland Government Gazette No. 37 on Friday, 17 June 2016 and its addendum.

A means administrative costs associated with claims incurred during the final period of the self-insurance licence, calculated by multiplying (Ps + LA) by 0.070.

acquiring employer means an employer who, on a date (the acquisition date) in the 2017–2018 year, acquires the whole or a part of a business (a new business) from a former employer, and in accordance with Section 55 of the Act, WorkCover has decided to have regard to the claims experience of the business under the former employer.

AD₁₇₋₁₈ means apprentice discount for the 2017-2018 year calculated under Part 4.

AdP means the adjusted premium payable where an employer ceases to be obliged to hold a policy under the Act in the 2017–2018 year.

allocated WIC means a WIC allocated by WorkCover to a policy under Part 8.

ANZSIC means the Australian and New Zealand Standard Industrial Classification 2006.

apprentice means a person who is an apprentice under the *Further Education and Training Act 2014*.

AP₁₆₋₁₇ means actual premium for the 2016–2017 year calculated under Part 5.

AP_w means the actual premium for an allocated WIC for the 2016–2017 year calculated in accordance with the formula:

$$AP_w = \frac{W_0 \times PR_{16-17}}{100}$$

AW₁₆₋₁₇ means the actual wages paid by the employer in the 2016-2017 year.

C means prior year claims payments under Part 7.

CAP means the assessed premium payable for the period commencing either:

- a) on and including 1 July 2017; or
- b) the date in the 2017–2018 year on which the employer commences to be insured under the Act and concluding on the date the employer ceases to be obliged to hold a policy under the Act as calculated under Part 2.

CAP is calculated in accordance with the following formula: $CAP = W_A \times PR_{17-18}$.

category WIC means any of the following WICs in Schedule 2 Column 2:

- a) Group Training Organisation (Category 1);
- b) Group Training Organisation (Category 2);
- c) Group Training Organisation (Category 3); or
- d) Group Training Organisation (Category 4).

C factor means C₃.

C₃ means the costs of damages claims to 30 June 2017 against the employer in respect of injuries incurred in the 2013–2014 year where such costs include:

- a) damages awarded by a Court or an amount for which the claim was settled or otherwise finalised;
- b) the costs incurred by WorkCover in the course of defending and resolving or finalising the claim; and
- c) where the claim is a current claim or a settled claim at 30 June 2017, WorkCover's reasonable estimate of damages and the costs to be incurred in the course of defending the claim.

client business means an entity who is supplied workers by a labour hire organisation or group training organisation.

costs of a claim for damages and of a statutory claim do not include the following:

- a) for claims received on or after 1 July 2013, the amount (if any) by which the payments made exceed \$175,000;
- b) costs of a claim arising from the circumstances described in Section 34(1)(c) of the Act; and
- c) costs of a claim arising from the circumstances described in Section 35 of the Act.

current claim means a claim by or on behalf of the employer's worker for damages that is neither a finalised claim nor a settled claim and includes a claim in any notice of claim served on WorkCover pursuant to Sections 275 or 298 of the Act whether the notice is compliant or not.

DAdP₁₇₋₁₈ means the default assessment of adjusted premium payable for that part of the 2017–2018 year the employer is obliged to hold a policy under the Act.

damages claim means a claim for damages as described in Section 10 of the Act.

DAP₁₆₋₁₇ means the default assessment of actual premium payable for the 2016–2017 year and is to be determined by WorkCover as either:

- a) AP as calculated; or
- b) the sum of the solutions to the following formula calculated for each allocated WIC on the employer's policy:

$$\frac{W_0 \times DR_{16-17}}{100}$$

DCAP₁₇₋₁₈ means the default assessment of actual premium for that part of the 2017–2018 year that the employer is liable under the Act, and is to be assessed as the sum of the solutions to the following formula calculated for each allocated WIC on the employer's policy:

$$\frac{W_A \times PR_{17-18}}{100}$$

default assessment means default assessment of premium pursuant to Section 58 of the Act, but does not include a reassessment of premium pursuant to Section 58(8)(a) of the Act.

DEP₁₇₋₁₈ means the default assessment of estimated premium for the 2017–2018 year to be determined by WorkCover to be either:

- a) EP₁₇₋₁₈ as defined; or
- b) the sum of the solutions to the following formula calculated for each allocated WIC on the employer's policy:

$$\frac{W \times DR_{17-18}}{100}$$

DP_W means the premium discount for an allocated WIC calculated in accordance with Part 4.
Calculation of DP_W:

$$DP_W = \frac{WA \times PR_{17-18}}{100}$$

DP₁₇₋₁₈ means default premium payable for the 2017–2018 year.

DR₁₆₋₁₇ means default premium rate for 2016–2017 as calculated under the 2016 notice.

DR₁₇₋₁₈ means the default premium rate for 2017–2018 year for an allocated WIC and is calculated by the same method as PR₁₇₋₁₈.

duty means any duty levied in accordance with the *Duties Act 2001 (Q)*.

employer is defined in Section 30 of the Act.

E means the Experience Factor for an allocated WIC in the 2016–2017 year calculated in accordance with Sections 14 to 18.

EP₁₆₋₁₇ means EP₁₆₋₁₇ calculated in accordance with the 2016 notice.

EP₁₇₋₁₈ means the estimated premium for the period 1 July 2017 to 30 June 2018.

EP in Part 6 means employer performance.

EP_W means the estimated premium for an allocated WIC calculated in accordance with Part 3.
Calculation of EP_W:

$$EP_W = \frac{W \times PR_{17-18}}{100}$$

existing employer means an employer who has remained continuously insured under the Act from a date before 1 January 2016.

F factor means the value for F as specified in Section 18.

final period of licence means:

- a) for an employer licensed as a self-insurer for three or more years immediately before cancellation of the licence — three years; or
- b) for an employer licensed as a self-insurer for less than three years immediately before cancellation of the licence — the period of the licence.

finalised claim means a settled claim where all costs, including payment of damages awarded by a court or settlement moneys, if any, have been paid to all relevant persons and no further action is required to defend the claim.

former employer means an entity from which an acquiring employer acquires the whole or part of a new business, and who was insured under the Act at the time of the acquisition.

FP means further premium assessed under Part 9.

FPR₁₇₋₁₈ means the former employer's PR₁₇₋₁₈ immediately prior to the acquisition date or, if the acquisition date is 1 July 2017, the PR₁₇₋₁₈ that would have applied to the former employer had the acquisition not occurred.

group training organisation has the same meaning as in Schedule 6 of the Act.

GST means the tax levied in accordance with the *A New Tax System (Goods and Services Tax) Act* 1999 (Cth) and other legislation of the Commonwealth as to the goods and services tax.

household worker means a person employed solely in and about, or in connection with, a private dwelling house or the grounds of the dwelling house.

Injury Prevention and Management Program (IPaM) is a joint WorkCover Queensland and Workplace Health and Safety Queensland project aimed at employers with poor claims experience. It provides case managed assistance on injury prevention and management.

IR₁₆₋₁₇ means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the 2016 notice.

IR₁₇₋₁₈ means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the WIC table applicable to an allocated WIC.

IRN₁₇₋₁₈ means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the WIC table applicable to the new WIC.

IRO₁₆₋₁₇ means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the 2016 notice.

L means claims incidence.

LA means an actuarial estimate of the outstanding liability at the end of the self-insurer's licence for claims incurred during the final period of licence, excluding liability for the excess period.

labour hire employer means an employer who:

- a) is wholly or substantially engaged in supplying workers to another entity (the client business) on a fee or contract basis; and
- b) is not a separate service entity for the client business.

n.e.c. means not elsewhere classified.

new business includes:

- a) the whole, or part, or parts of one business acquired from one former employer (single business); and
- b) more than one, or parts from more than one, business acquired simultaneously by the acquiring employer from different former employers (multiple business).

The acquisition of businesses or parts of different businesses, with differing WICs from one former employer will be treated as separate acquisitions of single businesses.

new employer means an employer who did not hold a policy with WorkCover prior to 1 January 2016 and entered into such a policy on or after that date.

P means the premium payable.

period of insurance means the period that commences on and including 1 July of any calendar year and concludes on and including 30 June of the following calendar year.

policy means the accident insurance provided by WorkCover to the insured employer pursuant to Section 48 of the Act to cover the costs of work related injuries.

PR₁₆₋₁₇ means the premium rate for an allocated WIC for the 2016–2017 year calculated in accordance with the 2016 notice.

PR₁₇₋₁₈ means the premium rate for an allocated WIC for the 2017–2018 year calculated in accordance with this notice.

premium includes actual premium, estimated premium and further premium.

principal business entity means a business entity whose ownership or management is connected with that of a separate service entity in that the two entities:

- a) are related bodies corporate;
- b) share one or more directors, partners or shareholders who, whether alone or in combination, hold a controlling interest in the management of both entities;
- c) have greater than 50% ultimate ownership in common, or
- d) whose operations or day to day management is controlled by the same or substantially the same senior management team.

P_s means the actual payments made by the former self-insurer, less recoveries received and payments made that are the equivalent of amounts payable for the excess period, for claims incurred during the final period of licence.

R means either:

- a) for an allocated WIC the solution to the following formula:

$$\frac{PR_{16-17} \times IR_{17-18}}{IR_{16-17}}$$

or

- b) where WorkCover allocates a new WIC to the policy in substitution of an existing WIC (old WIC), the solution to the following formula:

$$\frac{PR_{16-17} \times IRN_{17-18}}{IRO_{16-17}}$$

and where the 2016–2017 assessment was a default assessment DR₁₆₋₁₇ may be substituted for PR₁₆₋₁₇.

S factors means either S₀, S₁ or S₂.

S₀ means the costs of statutory claims to 30 June 2017 under the Act against the employer in respect of injuries incurred in the 2016–2017 year.

S₁ means the costs of statutory claims to 30 June 2017 under the Act against the employer in respect of injuries incurred in the 2015–2016 year.

S₂ means the costs of statutory claims to 30 June 2017 under the Act against the employer in respect of injuries incurred in the 2014–2015 year.

self-insurer means a single employer or a group employer licensed under the Act to provide their own accident insurance.

separate location means an area of land which, in relation to any other area of land where workers of the employer perform work ('other area') is:

- a) not contiguous with the other area and movement between those areas is not reasonably and quickly possible (as determined by WorkCover); or
- b) contiguous with another area, including within a single building, provided
 - i) there is no means of direct internal access between those areas; and
 - ii) the business activities of the employer in those areas are not incident to each other.

separate service entity means a business entity whose predominant business activity is:

- a) the provision of any managerial, clerical, administrative, sales and marketing, warehousing (associated with manufacturing or retailing) or other support functions for a principal business entity;
- b) the provision of the service of, or the services of, workers or other labour to a principal business entity; or
- c) the performance of the whole or part of the business activities of a principal business entity for, or on behalf of, that principal business entity.

In determining whether the predominant business activity is either a), b), or c), WorkCover may have regard to all matters mentioned on Section 20.2.

settled claim means a claim by or on behalf of the employer's worker for damages where a settlement has been agreed between WorkCover and the worker, or a final judgment on the claim has been made by a court, however costs of the claim have not yet been paid to all relevant persons

statutory claim means a claim for compensation as defined as per Part 4 the Act.

succession means the process of applying the wages and claims experience of an acquired business for an employer under Section 5.

the Act means the *Workers' Compensation and Rehabilitation Act 2003 (Q)* unless the context indicates otherwise, in which case it means the equivalent Section under the *WorkCover Queensland Act 2003 (Q)*.

the Regulation means the *Workers' Compensation and Rehabilitation Regulation 2014 (Q)* unless the context indicates otherwise, in which case it means the equivalent regulation under the *WorkCover Queensland Regulation 2014 (Q)*.

UP means unpaid premium as provided for in Section 57 of the Act.

UW means the wages paid by the employer, or the probable wages as estimated by WorkCover, during the period from the date the employer became liable under the Act to the date the employer commenced to insure under the Act.

W means a reasonable estimate of wages, or the probable wages as estimated by WorkCover, to be paid by the employer during the 2017–2018 year in respect of each allocated WIC.

W factors means either W_0 , W_1 , W_2 , or W_3 .

WA means a reasonable estimate of apprentice wages to be paid by the employer during the 2017–2018 year in respect of each allocated WIC.

W_{0P} means the aggregate of W_0 in respect of each allocated WIC on the employer's policy.

W₀ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2016–2017 year.

W₁ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2015–2016 year.

W₂ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2014–2015 year.

W₃ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2013–2014 year.

W_A means the actual amount of wages, or the probable wages as estimated by WorkCover, from 1 July 2017 to the date on which the employer's obligation under the Act to maintain a policy ceased.

WIC means a six digit code (which may comprise of alpha and/or numeric characters) set out in Schedule 2 Column 1 of the WIC table.

WorkCover industry classification (WIC) means the classification of industry set out in Schedule 2 Column 2 of the WIC table.

WorkCover industry premium rate means the rate of premium, per \$100 wages, set out in Schedule 2 Column 3 of the WIC table. The WorkCover Industry Premium Rate does not include GST or duty.

worker is defined in Section 11 of the Act.

X means the aggregate of the solutions to the following formula calculated in respect of each allocated WIC on the employer's policy in the 2016–2017 year:

$$\frac{W_0 \times IR_{17-18}}{100}$$

Z means the sizing factor for the employer's policy and controls the proportion of claims experience that affects the employer's premium rate having regard to employer size and industry. The sizing factor only applies to employers where W_{OP} is greater than \$1.5 million (one million five hundred thousand dollars) and is the greater of:

- a) 0.02; or
- b) the value of the solution to the following formula:

$$\frac{X}{X + 855\,000}$$

Schedule 2 — WorkCover Industry Premium Rates from 1 July 2017

WIC Table Notes

- 1 Column 1 of the WIC table contains the WIC codes. The WIC code is comprised of a four digit ANZSIC class number and two further digits for WorkCover's purposes.
- 2 Column 2 of the WIC table contains the WorkCover Industry Classifications. The WorkCover Industry Classifications are based on ANZSIC. The following WIC codes have been created by extending the ANZSIC class:

019912, 019923, 052918, 052929, 060063, 060074, 080122, 080133, 080223, 080234, 080324, 080335, 080425, 080436, 080627, 080638, 080728, 080739, 080921, 080932, 099022, 099033, 101125, 101136, 101226, 101237, 109023, 109034, 132028, 132039, 134019, 134043, 310915, 310926, 310948, 310959, 321219, 321243, 510129, 510131, 521223, 521234, 641913, 641935, 671218, 671231, 692414, 692436, 694023, 694034, 721214, 721236, 731338, 731349, 752016, 752027, 752062, 771208, 771232, 771917, 771928, 810112, 8101G1, 8101G2, 8101G3, 8101G4, 821114, 821125, 953122, 953133, 955912, 955945.

The following WIC codes are to be used only for identifying the classifications of labour hire employers, the first letter corresponds with the division of ANZSIC:

A01100, B06000, C11000, D26000, E30000, F33000, G39000, H44000, I46000, J54000, K62000, L66000, M69000, N72000, O75000, P80000, Q84000, R89000, S94000.

The WICs listed under each of these WIC codes are the WICs of the client businesses.

- 3 Column 3 of the WIC table contains the WorkCover Industry Premium Rate (per \$100 wages) applicable from 1 July 2017. This column is used to obtain the values of IR₁₇₋₁₈.
- 4 For reference and statistical purposes only, the WIC table has been structured into divisions, subdivisions and groups. Each division is identified by an alpha character, each subdivision is identified by a two digit code and each group is identified by a three digit code.

Example:

A AGRICULTURE, FORESTRY AND FISHING

01 Agriculture

011 Nursery and Floriculture Production

NOTE: WICs and rates used to calculate premium in the year 1 July 2016 to 30 June 2017 are in the Queensland Government Gazette No. 37 dated Friday, 17 June 2016 and its addendum.

WIC Table

(per \$100 wages excluding GST and Duty)

Column 1	Column 2	Column 3
A	Agriculture, Forestry and Fishing	
01	Agriculture	
011	Nursery and Floriculture Production	
011103	Nursery Production (Under Cover)	2.728
011204	Nursery Production (Outdoors)	2.728
011305	Turf Growing	2.728
011406	Floriculture Production (Under Cover)	2.728
011507	Floriculture Production (Outdoors)	2.728
012	Mushroom and Vegetable Growing	
012104	Mushroom Growing	2.728
012205	Vegetable Growing (Under Cover)	2.728
012317	Vegetable Growing (Outdoors)	2.728
013	Fruit and Tree Nut Growing	
013105	Grape Growing	2.728
013206	Kiwifruit Growing	2.728
013307	Berry Fruit Growing	2.728
013408	Apple and Pear Growing	2.728
013509	Stone Fruit Growing	2.728
013601	Citrus Fruit Growing	2.728
013702	Olive Growing	2.728
013904	Other Fruit and Tree Nut Growing	2.728
014	Sheep, Beef cattle and Grain Farming	
014106	Sheep Farming (Specialised)	4.216
014264	Beef Cattle Farming (Specialised)	6.613
014308	Beef Cattle Feedlots (Specialised)	6.613
014409	Sheep-Beef Cattle Farming	6.613
014512	Grain-Sheep or Grain-Beef Cattle Farming	4.216
014602	Rice Growing	2.728
014905	Other Grain Growing	2.728
015	Other Crop Growing	
015107	Sugar Cane Growing	2.728
015208	Cotton Growing	2.728
015917	Other Crop Growing n.e.c.	2.728
016	Dairy Cattle Farming	
016007	Dairy Cattle Farming	4.104
017	Poultry Farming	
017109	Poultry Farming (Meat)	4.104
017201	Poultry Farming (Eggs)	4.104
018	Deer Farming	
018009	Deer Farming	6.613
019	Other Livestock Farming	
019113	Horse Farming	6.613
019203	Pig Farming	4.104
019304	Beekeeping	4.104
019912	Other Livestock Farming n.e.c.	4.104
019923	Goat Farming	4.216

02	Aquaculture	
020	Aquaculture	
020103	Offshore Longline and Rack Aquaculture	3.634
020204	Offshore Caged Aquaculture	3.634
020305	Onshore Aquaculture	3.634
03	Forestry and Logging	
030	Forestry and Logging	
030115	Forestry	2.728
030216	Logging	7.295
04	Fishing, Hunting and Trapping	
041	Fishing	
041117	Rock Lobster and Crab Potting	3.634
041207	Prawn Fishing	3.634
041319	Line Fishing	3.634
041409	Fish Trawling, Seining and Netting	3.634
041916	Other Fishing	3.634
042	Hunting and Trapping	
042006	Hunting and Trapping	1.430
05	Agriculture, Forestry and Fishing Support Services	
051	Forestry Support Services	
051017	Forestry Support Services	2.728
052	Agriculture and Fishing Support Services	
052108	Cotton Ginning	2.151
052209	Shearing Services	5.423
052918	Other Agriculture and Fishing Support Services	3.820
052929	Aerial Agricultural Services	6.159

Column 1	Column 2	Column 3
B	Mining	
06	Coal Mining	
060	Coal Mining	
060063	Coal Mining Underground	4.042
060074	Coal Mining Open Cut	1.550
07	Oil and Gas Extraction	
070	Oil and Gas Extraction	
070007	Oil and Gas Extraction	1.569
08	Metal Ore Mining	
080	Metal Ore Mining	
080122	Iron Ore Mining Underground	2.380
080133	Iron Ore Open Cut	1.550
080223	Bauxite Mining Underground	2.380
080234	Bauxite Mining Open Cut	1.550
080324	Copper Ore Mining Underground	2.380
080335	Copper Ore Mining Open Cut	1.550
080425	Gold Ore Mining Underground	2.380
080436	Gold Ore Mining Open Cut	1.550
080504	Mineral Sand Mining	2.380
080627	Nickel Ore Mining Underground	2.380
080638	Nickel Ore Mining Open Cut	1.550
080728	Silver-Lead-Zinc Ore Mining Underground	2.380
080739	Silver-Lead-Zinc Ore Mining Open Cut	1.550
080921	Metal Ore Mining n.e.c. Underground	2.380
080932	Metal Ore Mining n.e.c. Open Cut	1.550
09	Non-Metallic Mineral Mining and Quarrying	
091	Construction Material Mining	
091102	Gravel and Sand Quarrying	2.596
091901	Other Construction Material Mining	2.596
099	Other Non-Metallic Mineral Mining and Quarrying	
099022	Other Mining Underground	2.380
099033	Other Mining Open Cut	1.550
10	Exploration and Other Mining Support Services	
101	Exploration	
101125	Petroleum Exploration (Own Account)	1.569
101136	Petroleum Exploration Services	1.569
101226	Mineral Exploration (Own Account)	2.169
101237	Mineral Exploration Services	2.169
109	Other Mining Support Services	
109023	Other Mining Support Services	2.467
109034	Drilling and Boring Support Services	1.569

Column 1	Column 2	Column 3
C	Manufacturing	
11	Food Product Manufacturing	
111	Meat and Meat Product Manufacturing	
111104	Meat Processing	4.737
111205	Poultry Processing	4.036
111317	Cured Meat and Smallgoods Manufacturing	4.718
112	Seafood Processing	
112015	Seafood Processing	3.346
113	Dairy Product Manufacturing	
113106	Milk and Cream Processing	1.925
113207	Ice Cream Manufacturing	1.925
113319	Cheese and Other Dairy Product Manufacturing	1.925
114	Fruit and Vegetable Processing	
114006	Fruit and Vegetable Processing	3.559
115	Oil and Fat Manufacturing	
115007	Oil and Fat Manufacturing	1.757
116	Grain Mill and Cereal Product Manufacturing	
116111	Grain Mill Product Manufacturing	2.571
116201	Cereal, Pasta and Baking Mix Manufacturing	2.571
117	Bakery Product Manufacturing	
117101	Bread Manufacturing (Factory based)	3.150
117213	Cake and Pastry Manufacturing (Factory based)	3.150
117303	Biscuit Manufacturing (Factory based)	3.150
117404	Bakery Product Manufacturing (Non-factory based)	1.565
118	Sugar and Confectionery Manufacturing	
118113	Sugar Manufacturing	4.083
118203	Confectionery Manufacturing	3.150
119	Other Food Product Manufacturing	
119103	Potato, Corn and Other Crisp Manufacturing	3.844
119204	Prepared Animal and Bird Feed Manufacturing	3.844
119913	Other Food Product Manufacturing n.e.c.	3.844
12	Beverage and Tobacco Product Manufacturing	
121	Beverage Manufacturing	
121116	Soft Drink, Cordial and Syrup Manufacturing	2.005
121206	Beer Manufacturing	1.572
121307	Spirit Manufacturing	1.572
121408	Wine and Other Alcoholic Beverage Manufacturing	1.572
122	Cigarette and Tobacco Product Manufacturing	
122005	Cigarette and Tobacco Product Manufacturing	3.844
13	Textile, Leather, Clothing and Footwear Manufacturing	
131	Textile Manufacturing	
131106	Wool Scouring	2.600
131218	Natural Textile Manufacturing	2.600
131308	Synthetic Textile Manufacturing	2.600
132	Leather Tanning, Fur Dressing and Leather Product Manufacturing	
132028	Leather Tanning and Fur Dressing	5.256
132039	Leather and Leather Substitute Product Manufacturing	3.140

133	Textile Product Manufacturing	
133108	Textile Floor Covering Manufacturing	2.600
133209	Rope, Cordage and Twine Manufacturing	2.600
133312	Cut and Sewn Textile Product Manufacturing	2.600
133413	Textile Finishing and Other Textile Product Manufacturing	2.600
134	Knitted Product Manufacturing	
134019	Knitted Product Manufacturing	1.503
134043	Knitting Mill Product Manufacturing n.e.c.	1.503
135	Clothing and Footwear Manufacturing	
135112	Clothing Manufacturing	1.503
135202	Footwear Manufacturing	1.503
14	Wood Product Manufacturing	
141	Log Sawmilling and Timber Dressing	
141107	Log Sawmilling	7.355
141219	Wood Chipping	2.751
141311	Timber Resawing and Dressing	3.526
149	Other Wood Product Manufacturing	
149106	Prefabricated Wooden Building Manufacturing	3.526
149207	Wooden Structural Fitting and Component Manufacturing	3.526
149308	Veneer and Plywood Manufacturing	3.526
149409	Reconstituted Wood Product Manufacturing	3.526
149905	Other Wood Product Manufacturing n.e.c.	3.526
15	Pulp, Paper and Converted Paper Product Manufacturing	
151	Pulp, Paper and Paperboard Manufacturing	
151007	Pulp, Paper and Paperboard Manufacturing	2.573
152	Converted Paper Product Manufacturing	
152111	Corrugated Paperboard and Paperboard Container Manufacturing	2.573
152201	Paper Bag Manufacturing	2.573
152302	Paper Stationery Manufacturing	2.573
152403	Sanitary Paper Product Manufacturing	2.573
152919	Other Converted Paper Product Manufacturing	2.573
16	Printing (including the Reproduction of Recorded Media)	
161	Printing and Printing Support Services	
161111	Printing	1.227
161201	Printing Support Services	1.227
162	Reproduction of Recorded Media	
162009	Reproduction of Recorded Media	1.227
17	Petroleum and Coal Product Manufacturing	
170	Petroleum and Coal Product Manufacturing	
170109	Petroleum Refining and Petroleum Fuel Manufacturing	0.997
170919	Other Petroleum and Coal Product Manufacturing	2.375
18	Basic Chemical and Chemical Product Manufacturing	
181	Basic Chemical Manufacturing	
181102	Industrial Gas Manufacturing	1.962
181214	Basic Organic Chemical Manufacturing	1.962
181304	Basic Inorganic Chemical Manufacturing	1.962
182	Basic Polymer Manufacturing	
182103	Synthetic Resin and Synthetic Rubber Manufacturing	1.962
182913	Other Basic Polymer Manufacturing	1.962

183	Fertiliser and Pesticide Manufacturing	
183104	Fertiliser Manufacturing	1.272
183205	Pesticide Manufacturing	1.413
184	Pharmaceutical and Medicinal Product Manufacturing	
184105	Human Pharmaceutical and Medicinal Product Manufacturing	1.413
184206	Veterinary Pharmaceutical and Medicinal Product Manufacturing	1.413
185	Cleaning Compound and Toiletry Preparation Manufacturing	
185117	Cleaning Compound Manufacturing	1.625
185218	Cosmetic and Toiletry Preparation Manufacturing	1.625
189	Other Basic Chemical Product Manufacturing	
189101	Photographic Chemical Product Manufacturing	0.754
189213	Explosives Manufacturing	2.695
189909	Other Basic Chemical Product Manufacturing n.e.c.	1.625
19	Polymer Product and Rubber Product Manufacturing	
191	Polymer Product Manufacturing	
191103	Polymer Film and Sheet Packaging Material Manufacturing	2.672
191215	Rigid and Semi-Rigid Polymer Product Manufacturing	2.672
191305	Polymer Foam Product Manufacturing	2.672
191406	Tyre Manufacturing	2.672
191507	Adhesive Manufacturing	1.625
191619	Paint and Coatings Manufacturing	1.625
191913	Other Polymer Product Manufacturing	2.672
192	Natural Rubber Product Manufacturing	
192003	Natural Rubber Product Manufacturing	2.672
20	Non-Metallic Mineral Product Manufacturing	
201	Glass and Glass Product Manufacturing	
201003	Glass and Glass Product Manufacturing	4.735
202	Ceramic Product Manufacturing	
202105	Clay Brick Manufacturing	3.177
202915	Other Ceramic Product Manufacturing	3.177
203	Cement, Lime, Plaster and Concrete Product Manufacturing	
203106	Cement and Lime Manufacturing	1.821
203207	Plaster Product Manufacturing	1.821
203319	Ready-Mixed Concrete Manufacturing	1.821
203411	Concrete Product Manufacturing	3.829
209	Other Non-Metallic Mineral Product Manufacturing	
209013	Other Non-Metallic Mineral Product Manufacturing	7.284
21	Primary Metal and Metal Product Manufacturing	
211	Basic Ferrous Metal Manufacturing	
211004	Iron Smelting and Steel Manufacturing	2.910
212	Basic Ferrous Metal Product Manufacturing	
212117	Iron and Steel Casting	2.910
212218	Steel Pipe and Tube Manufacturing	2.910
213	Basic Non-Ferrous Metal Manufacturing	
213107	Alumina Production	1.488
213219	Aluminium Smelting	1.488
213309	Copper, Silver, Lead and Zinc Smelting and Refining	1.488
213906	Other Basic Non-Ferrous Metal Manufacturing	1.488

214	Basic Non-Ferrous Metal Product Manufacturing	
214108	Non-Ferrous Metal Casting	2.910
214209	Aluminium Rolling, Drawing, Extruding	2.910
214907	Other Basic Non-Ferrous Metal Product Manufacturing	2.910
22	Fabricated Metal Product Manufacturing	
221	Iron and Steel Forging	
221016	Iron and Steel Forging	2.910
222	Structural Metal Product Manufacturing	
222107	Structural Steel Fabricating	2.848
222219	Prefabricated Metal Building Manufacturing	2.848
222311	Architectural Aluminium Product Manufacturing	2.848
222412	Metal Roof and Guttering Manufacturing (except Aluminium)	2.848
222917	Other Structural Metal Product Manufacturing	2.848
223	Metal Container Manufacturing	
223119	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	2.848
223918	Other Metal Container Manufacturing	2.848
224	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	
224019	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	2.848
229	Other Fabricated Metal Product Manufacturing	
229105	Spring and Wire Product Manufacturing	2.614
229206	Nut, Bolt, Screw and Rivet Manufacturing	2.614
229307	Metal Coating and Finishing	3.807
229915	Other Fabricated Metal Product Manufacturing n.e.c.	2.848
23	Transport Equipment Manufacturing	
231	Motor Vehicle and Motor Vehicle Part Manufacturing	
231118	Motor Vehicle Manufacturing	2.323
231219	Motor Vehicle Body and Trailer Manufacturing	3.770
231309	Automotive Electrical Component Manufacturing	3.770
231917	Other Motor Vehicle Parts Manufacturing	3.770
239	Other Transport Equipment Manufacturing	
239117	Shipbuilding and Repair Services	5.019
239218	Boatbuilding and Repair Services	5.019
239308	Railway Rolling Stock Manufacturing and Repair Services	3.770
239409	Aircraft Manufacturing and Repair Services	0.749
239905	Other Transport Equipment Manufacturing n.e.c.	3.770
24	Machinery and Equipment Manufacturing	
241	Professional and Scientific Equipment Manufacturing	
241108	Photographic, Optical and Ophthalmic Equipment Manufacturing	0.754
241211	Medical and Surgical Equipment Manufacturing	0.754
241918	Other Professional and Scientific Equipment Manufacturing	0.754
242	Computer and Electronic Equipment Manufacturing	
242109	Computer and Electronic Office Equipment Manufacturing	0.716
242212	Communications Equipment Manufacturing	0.716
242908	Other Electronic Equipment Manufacturing	0.716
243	Electrical Equipment Manufacturing	
243101	Electric Cable and Wire Manufacturing	1.429
243202	Electric Lighting Equipment Manufacturing	1.429
243911	Other Electrical Equipment Manufacturing	1.429

244	Domestic Appliance Manufacturing	
244113	Whiteware Appliance Manufacturing	2.106
244901	Other Domestic Appliance Manufacturing	2.106
245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing	
245114	Pump and Compressor Manufacturing	2.373
245215	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2.373
246	Specialised Machinery and Equipment Manufacturing	
246104	Agricultural Machinery and Equipment Manufacturing	2.757
246216	Mining and Construction Machinery Manufacturing	1.766
246306	Machine Tool and Parts Manufacturing	2.070
246914	Other Specialised Machinery and Equipment Manufacturing	2.373
249	Other Machinery and Equipment Manufacturing	
249107	Lifting and Material Handling Equipment Manufacturing	2.373
249917	Other Machinery and Equipment Manufacturing n.e.c.	2.373
25	Furniture and Other Manufacturing	
251	Furniture Manufacturing	
251109	Wooden Furniture and Upholstered Seat Manufacturing	2.771
251212	Metal Furniture Manufacturing	2.771
251313	Mattress Manufacturing	2.771
251908	Other Furniture Manufacturing	2.771
259	Other Manufacturing	
259108	Jewellery and Silverware Manufacturing	0.754
259209	Toy, Sporting and Recreational Product Manufacturing	2.771
259918	Other Manufacturing n.e.c.	2.373

Column 1	Column 2	Column 3
D	Electricity, Gas, Water and Waste Services	
26	Electricity Supply	
261	Electricity Generation	
261101	Fossil Fuel Electricity Generation	0.716
261202	Hydro-electricity Generation	0.716
261909	Other Electricity Generation	0.716
262	Electricity Transmission	
262001	Electricity Transmission	0.716
263	Electricity Distribution	
263002	Electricity Distribution	0.716
264	On Selling Electricity and Electricity Market Operation	
264003	On Selling Electricity and Electricity Market Operation	0.716
27	Gas Supply	
270	Gas Supply	
270009	Gas Supply	1.137
28	Water Supply, Sewerage and Drainage Services	
281	Water Supply, Sewerage and Drainage Services	
281114	Water Supply	1.105
281204	Sewerage and Drainage Services	1.105
29	Waste Collection, Treatment and Disposal Services	
291	Waste Collection Services	
291104	Solid Waste Collection Services	3.541
291903	Other Waste Collection Services	3.541
292	Waste Treatment, Disposal and Remediation Services	
292105	Waste Treatment and Disposal Services	3.541
292217	Waste Remediation and Materials Recovery Services	3.541

Column 1	Column 2	Column 3
E	Construction	
30	Building Construction	
301	Residential Building Construction	
301116	House Construction	2.752
301904	Other Residential Building Construction	2.136
302	Non-Residential Building Construction	
302016	Non-Residential Building Construction	2.136
31	Heavy and Civil Engineering Construction	
310	Heavy and Civil Engineering Construction	
310105	Road and Bridge Construction	2.047
310915	Other Heavy and Civil Engineering Construction	2.047
310926	Harbour and River Works	4.249
310948	Sewerage and Reticulation Works	4.249
310959	Power and Telecommunications Infrastructure	2.155
32	Construction Services	
321	Land Development and Site Preparation Services	
321107	Land Development and Subdivision	1.107
321219	Site Preparation Services	2.592
321243	Demolition	8.393
322	Building Structure Services	
322108	Concreting Services	5.967
322209	Bricklaying Services	5.967
322301	Roofing Services	5.967
322413	Structural Steel Erection Services	5.967
323	Building Installation Services	
323109	Plumbing Services	2.511
323212	Electrical Services	1.320
323302	Air Conditioning and Heating Services	2.764
323403	Fire and Security Alarm Installation Services	1.487
323919	Other Building Installation Services	2.764
324	Building Completion Services	
324101	Plastering and Ceiling Services	4.735
324202	Carpentry Services	6.797
324314	Tiling and Carpeting Services	3.170
324404	Painting and Decorating Services	3.777
324516	Glazing Services	4.296
329	Other Construction Services	
329117	Landscape Construction Services	3.666
329207	Hire of Construction Machinery with Operator	2.592
329916	Other Construction Services n.e.c.	4.653

Column 1	Column 2	Column 3
F	Wholesale Trade	
33	Basic Material Wholesaling	
331	Agricultural Product Wholesaling	
331108	Wool Wholesaling	1.787
331209	Cereal Grain Wholesaling	1.787
331907	Other Agricultural Product Wholesaling	1.787
332	Mineral, Metal and Chemical Wholesaling	
332109	Petroleum Product Wholesaling	0.862
332212	Metal and Mineral Wholesaling	2.785
332313	Industrial and Agricultural Chemical Product Wholesaling	1.139
333	Timber and Hardware Goods Wholesaling	
333101	Timber Wholesaling	2.443
333202	Plumbing Goods Wholesaling	2.057
333911	Other Hardware Goods Wholesaling	1.446
34	Machinery and Equipment Wholesaling	
341	Specialised Industrial Machinery and Equipment Wholesaling	
341111	Agricultural and Construction Machinery Wholesaling	1.178
341908	Other Specialised Industrial Machinery and Equipment Wholesaling	1.178
349	Other Machinery and Equipment Wholesaling	
349108	Professional and Scientific Goods Wholesaling	0.392
349209	Computer and Computer Peripheral Wholesaling	0.392
349312	Telecommunication Goods Wholesaling	0.687
349413	Other Electrical and Electronic Good Wholesaling	0.687
349918	Other Machinery and Equipment Wholesaling n.e.c.	1.178
35	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350111	Car Wholesaling	1.504
350201	Commercial Vehicle Wholesaling	1.504
350313	Trailer and Other Motor Vehicle Wholesaling	1.504
350414	Motor Vehicle New Parts Wholesaling	1.248
350515	Motor Vehicle Dismantling and Used Parts Wholesaling	2.779
36	Grocery, Liquor and Tobacco Product Wholesaling	
360	Grocery, Liquor and Tobacco Product Wholesaling	
360101	General Line Grocery Wholesaling	2.606
360213	Meat, Poultry and Smallgoods Wholesaling	2.606
360303	Dairy Produce Wholesaling	2.606
360415	Fish and Seafood Wholesaling	2.319
360505	Fruit and Vegetable Wholesaling	2.606
360617	Liquor and Tobacco Product Wholesaling	2.606
360911	Other Grocery Wholesaling	2.606
37	Other Goods Wholesaling	
371	Textile, Clothing and Footwear Wholesaling	
371103	Textile Product Wholesaling	1.268
371215	Clothing and Footwear Wholesaling	1.268
372	Pharmaceutical and Toiletry Goods Wholesaling	
372014	Pharmaceutical and Toiletry Goods Wholesaling	0.964

373	Furniture, Floor Covering and Other Goods Wholesaling	
373116	Furniture and Floor Covering Wholesaling	1.229
373206	Jewellery and Watch Wholesaling	1.268
373307	Kitchen and Diningware Wholesaling	1.268
373408	Toy and Sporting Goods Wholesaling	1.268
373509	Book and Magazine Wholesaling	1.268
373601	Paper Product Wholesaling	1.268
373915	Other Goods Wholesaling n.e.c.	1.268
38	Commission-Based Wholesaling	
380	Commission-Based Wholesaling	
380013	Commission-Based Wholesaling	1.268

Column 1	Column 2	Column 3
G	Retail Trade	
39	Motor Vehicle and Motor Vehicle Parts Retailing	
391	Motor Vehicle Retailing	
391105	Car Retailing	1.184
391206	Motor Cycle Retailing	1.184
391307	Trailer and Other Motor Vehicle Retailing	1.184
392	Motor Vehicle Parts and Tyre Retailing	
392117	Motor Vehicle Parts Retailing	1.163
392218	Tyre Retailing	3.320
40	Fuel Retailing	
400	Fuel Retailing	
400004	Fuel Retailing	1.988
41	Food Retailing	
411	Supermarket and Grocery Stores	
411006	Supermarket and Grocery Stores	2.011
412	Specialised Food Retailing	
412108	Fresh Meat, Fish and Poultry Retailing	2.948
412209	Fruit and Vegetable Retailing	2.011
412301	Liquor Retailing	2.011
412918	Other Specialised Food Retailing	2.011
42	Other Store-Based Retailing	
421	Furniture, Floor Coverings, Houseware and Textile Goods Retailing	
421108	Furniture Retailing	2.132
421209	Floor Coverings Retailing	1.609
421312	Houseware Retailing	1.609
421402	Manchester and Other Textile Goods Retailing	1.125
422	Electrical and Electronic Goods Retailing	
422111	Electrical, Electronic and Gas Appliance Retailing	1.609
422201	Computer and Computer Peripheral Retailing	0.780
422919	Other Electrical and Electronic Goods Retailing	1.609
423	Hardware, Building and Garden Supplies Retailing	
423112	Hardware and Building Supplies Retailing	1.691
423202	Garden Supplies Retailing	1.691
424	Recreational Goods Retailing	
424102	Sport and Camping Equipment Retailing	0.780
424214	Entertainment Media Retailing	0.780
424304	Toy and Game Retailing	0.780
424405	Newspaper and Book Retailing	0.780
424506	Marine Equipment Retailing	1.691
425	Clothing, Footwear and Personal Accessory Retailing	
425103	Clothing Retailing	0.780
425204	Footwear Retailing	0.780
425305	Watch and Jewellery Retailing	0.780
425902	Other Personal Accessory Retailing	0.780
426	Department Stores	
426003	Department Stores	1.404

427	Pharmaceutical and Other Store-Based Retailing	
427105	Pharmaceutical, Cosmetic and Toiletry Goods Retailing	0.780
427206	Stationery Goods Retailing	0.780
427307	Antique and Used Goods Retailing	1.609
427408	Flower Retailing	1.125
427915	Other Store-Based Retailing n.e.c.	1.609
43	Non-Store Retailing and Retail Commission-Based Buying and/or Selling	
431	Non-Store Retailing	
431019	Non-Store Retailing	1.609
432	Retail Commission-Based Buying and/or Selling	
432011	Retail Commission-Based Buying and/or Selling	1.609

Column 1	Column 2	Column 3
H	Accommodation and Food Services	
44	Accommodation	
440	Accommodation	
440008	Accommodation	2.234
45	Food and Beverage Services	
451	Cafes, Restaurants and Takeaway Food Services	
451113	Cafes and Restaurants	1.057
451203	Takeaway Food Services	1.227
451304	Catering Services	2.955
452	Pubs, Taverns and Bars	
452002	Pubs, Taverns and Bars	1.859
453	Clubs (Hospitality)	
453003	Clubs (Hospitality)	1.859

Column 1	Column 2	Column 3
I	Transport, Postal and Warehousing	
46	Road Transport	
461	Road Freight Transport	
461002	Road Freight Transport	4.893
462	Road Passenger Transport	
462104	Interurban and Rural Bus Transport	2.773
462205	Urban Bus Transport (Including Tramway)	2.773
462306	Taxi and Other Road Transport	2.773
47	Rail Transport	
471	Rail Freight Transport	
471003	Rail Freight Transport	2.184
472	Rail Passenger Transport	
472015	Rail Passenger Transport	2.184
48	Water Transport	
481	Water Freight Transport	
481015	Water Freight Transport	2.521
482	Water Passenger Transport	
482016	Water Passenger Transport	2.521
49	Air and Space Transport	
490	Air and Space Transport	
490015	Air and Space Transport	0.960
50	Other Transport	
501	Scenic and Sightseeing Transport	
501017	Scenic and Sightseeing Transport	2.521
502	Pipeline and Other Transport	
502108	Pipeline Transport	1.604
502907	Other Transport n.e.c.	2.521
51	Postal and Courier Pick-up and Delivery Services	
510	Postal and Courier Pick-up and Delivery Services	
510129	Post Office/Agency Services	0.528
510131	Postal Collection/Delivery Services	3.097
510208	Courier Pick-up and Delivery Services	3.097
52	Transport Support Services	
521	Water Transport Support Services	
521109	Stevedoring Services	3.812
521223	Water Transport Terminal Operations	1.745
521234	Port Operations	1.531
521908	Other Water Transport Support Services	1.531
522	Airport Operations and Other Air Transport Support Services	
522011	Airport Operations and Other Air Transport Support Services	1.582
529	Other Transport Support Services	
529108	Customs Agency Services	0.528
529211	Freight Forwarding Services	4.893
529918	Other Transport Support Services n.e.c.	2.384
53	Warehousing and Storage Services	
530	Warehousing and Storage Services	
530109	Grain Storage Services	3.045
530908	Other Warehousing and Storage Services	3.045

Column 1	Column 2	Column 3
J	Information Media and Telecommunications	
54	Publishing (except Internet and Music Publishing)	
541	Newspaper, Periodical, Book and Directory Publishing	
541113	Newspaper Publishing	0.733
541214	Magazine and Other Periodical Publishing	0.667
541315	Book Publishing	0.667
541416	Directory and Mailing List Publishing	0.667
541912	Other Publishing (except Software, Music and Internet)	0.667
542	Software Publishing	
542013	Software Publishing	0.667
55	Motion Picture and Sound Recording Activities	
551	Motion Picture and Video Activities	
551103	Motion Picture and Video Production	1.316
551215	Motion Picture and Video Distribution	1.316
551305	Motion Picture Exhibition	1.316
551417	Post-production Services and Other Motion Picture and Video Activities	1.316
552	Sound Recording and Music Publishing	
552115	Music Publishing	0.667
552216	Music and Other Sound Recording Activities	1.316
56	Broadcasting (except Internet)	
561	Radio Broadcasting	
561003	Radio Broadcasting	0.359
562	Television Broadcasting	
562105	Free-to-Air Television Broadcasting	0.359
562206	Cable and Other Subscription Broadcasting	0.359
57	Internet Publishing and Broadcasting	
570	Internet Publishing and Broadcasting	
570014	Internet Publishing and Broadcasting	0.359
58	Telecommunications Services	
580	Telecommunications Services	
580105	Wired Telecommunications Network Operation	0.357
580206	Other Telecommunications Network Operation	0.357
580904	Other Telecommunications Services	0.357
59	Internet Service Providers, Web Search Portals and Data Processing Services	
591	Internet Service Providers and Web Search Portals	
591017	Internet Service Providers and Web Search Portals	0.357
592	Data Processing, Web Hosting and Electronic Information Storage Services	
592119	Data Processing and Web Hosting Services	0.357
592209	Electronic Information Storage Services	0.357
60	Library and Other Information Services	
601	Libraries and Archives	
601018	Libraries and Archives	0.419
602	Other Information Services	
602019	Other Information Services	0.419

Column 1	Column 2	Column 3
K	Financial and Insurance Services	
62	Finance	
621	Central Banking	
621009	Central Banking	0.243
622	Depository Financial Intermediation	
622102	Banking	0.243
622203	Building Society Operation	0.243
622304	Credit Union Operation	0.243
622912	Other Depository Financial Intermediation	0.243
623	Non-Depository Financing	
623002	Non-Depository Financing	0.243
624	Financial Asset Investing	
624003	Financial Asset Investing	0.243
63	Insurance and Superannuation Funds	
631	Life Insurance	
631001	Life Insurance	0.243
632	Health and General Insurance	
632103	Health Insurance	0.395
632204	General Insurance	0.395
633	Superannuation Funds	
633003	Superannuation Funds	0.243
64	Auxiliary Finance and Insurance Services	
641	Auxiliary Finance and Investment Services	
641103	Financial Asset Broking Services	0.243
641913	Other Auxiliary Finance and Investment Services	0.243
641935	Home Loan Broking Services	0.243
642	Auxiliary Insurance Services	
642003	Auxiliary Insurance Services	0.243

Column 1	Column 2	Column 3
L	Rental, Hiring and Real Estate Services	
66	Rental and Hiring Services (except Real Estate)	
661	Motor Vehicle and Transport Equipment Rental and Hiring	
661162	Passenger Car Rental and Hiring	1.405
661915	Other Motor Vehicle and Transport Equipment Rental and Hiring	1.595
662	Farm Animal and Bloodstock Leasing	
662005	Farm Animal and Bloodstock Leasing	1.822
663	Other Goods and Equipment Rental and Hiring	
663107	Heavy Machinery and Scaffolding Rental and Hiring	2.562
663208	Video and Other Electronic Media Rental and Hiring	0.780
663917	Other Goods and Equipment Rental and Hiring n.e.c.	1.822
664	Non-Financial Intangible Assets (Except Copyrights) Leasing	
664007	Non-Financial Intangible Assets (Except Copyrights) Leasing	0.243
67	Property Operators and Real Estate Services	
671	Property Operators	
671117	Residential Property Operators	1.272
671218	Non-Residential Property Operators	0.879
671231	Serviced Offices	0.879
672	Real Estate Services	
672006	Real Estate Services	0.348

Column 1	Column 2	Column 3
M	Professional, Scientific and Technical Services	
69	Professional, Scientific and Technical Services (Except Computer System Design and Related Services)	
691	Scientific Research Services	
691007	Scientific Research Services	0.611
692	Architectural, Engineering and Technical Services	
692109	Architectural Services	0.164
692201	Surveying and Mapping Services	1.100
692313	Engineering Design and Engineering Consulting Services	0.270
692414	Other Specialised Design Services	0.412
692436	Signwriting	2.372
692504	Scientific Testing and Analysis Services	0.946
693	Legal and Accounting Services	
693112	Legal Services	0.245
693202	Accounting Services	0.164
694	Advertising Services	
694023	Aerial Advertising Service	1.100
694034	Other Advertising Services	0.403
695	Market Research and Statistical Services	
695013	Market Research and Statistical Services	0.403
696	Management and Related Consulting Services	
696216	Management Advice and Related Consulting Services	0.403
697	Veterinary Services	
697004	Veterinary Services	0.863
699	Other Professional, Scientific and Technical Services	
699107	Professional Photographic Services	0.705
699917	Other Professional, Scientific and Technical Services n.e.c.	0.403
70	Computer System Design and Related Services	
700	Computer System Design and Related Services	
700018	Computer System Design and Related Services	0.148

Column 1	Column 2	Column 3
N	Administrative and Support Services	
72	Administrative Services	
721	Employment Services	
721113	Employment Placement and Recruitment Services	0.868
721214	Labour Supply Services	0.868
722	Travel Agency and Tour Arrangement Services	
722013	Travel Agency and Tour Arrangement Services	0.403
729	Other Administrative Services	
729112	Office Administrative Services	0.510
729213	Document Preparation Services	0.403
729303	Credit Reporting and Debt Collection Services	0.403
729404	Call Centre Operation	0.621
729911	Other Administrative Services n.e.c.	0.510
73	Building Cleaning, Pest Control and Other Support Services	
731	Building Cleaning, Pest Control and Gardening Services	
731114	Building and Other Industrial Cleaning Services	4.171
731204	Building Pest Control Services	2.611
731338	Tree Lopping and Arborist Services	9.136
731349	Other Gardening Services	4.424
732	Packaging Services	
732014	Packaging Services	2.379

Column 1	Column 2	Column 3
O	Public Administration and Safety	
75	Public Administration	
751	Central Government Administration	
751004	Central Government Administration	0.508
752	State Government Administration	
752016	State Government Administration	0.508
752027	Government - Transport Administration	0.915
752062	Government - Community Care	2.213
753	Local Government Administration	
753006	Local Government Administration	1.452
754	Justice	
754007	Justice	0.508
755	Government Representation	
755109	Domestic Government Representation	0.508
755201	Foreign Government Representation	0.508
76	Defence	
760	Defence	
760004	Defence	2.753
77	Public Order, Safety and Regulatory Services	
771	Public Order and Safety Services	
771118	Police Services	2.305
771208	Investigation and Security Services	2.995
771232	Locksmith Service	1.123
771311	Fire Protection and Other Emergency Services	1.936
771412	Correctional and Detention Services	5.387
771917	Other Public Order and Safety Services	0.508
771928	Traffic Control Services	2.995
772	Regulatory Services	
772018	Regulatory Services	0.508

Column 1	Column 2	Column 3
P	Education and Training	
80	Preschool and School Education	
801	Preschool Education	
801009	Preschool Education	1.261
802	School Education	
802102	Primary Education	0.825
802203	Secondary Education	0.825
802315	Combined Primary and Secondary Education	0.825
802405	Special School Education	0.825
81	Tertiary Education	
810	Tertiary Education	
810112	Technical and Vocational Education and Training	0.730
8101G1	Group Training Organisation (Category 1)	
	349312, 421402, 424405, 425103 - 425305, 427105, 427206, 427408, 510129, 529108, 541416, 551215, 561003 - 562206, 580105 - 642003, 662005, 664007, 672006, 692109, 692313, 692414, 693112, 693202, 694034 - 696216, 699107, 700018, 721113, 721236 - 729911, 751004, 752016, 754007 - 755201, 771917, 772018 - 802203, 802405, 810202, 821204, 822014, 851117 - 853918, 859915, 871007, 891011, 920204, 920902, 951118, 951208, 953201, 953414, 955102, 955203	0.723
8101G2	Group Training Organisation (Category 2)	
	020103 - 020305, 042006, 060074, 080133, 080234, 080335, 080436, 080638, 080739, 080932, 099033, 101226, 101237, 115007, 117404, 131308, 133108, 133209, 134019, 135112, 135202, 152302, 161111 - 170109, 183104 - 184206, 189101, 213107, 213309, 213906, 229206, 239409, 241108 - 243202, 259108, 261101 - 281204, 310959, 321107, 323212, 331108, 331209, 332109, 332313, 341111 - 349209, 349413 - 350414, 360101 - 360303, 360505 - 392117, 400004, 411006, 412209 - 421312, 422111 - 423112, 424102 - 424304, 424506, 425902, 426003, 427307, 427915 - 453003, 462306, 490015, 521223 - 522011, 529918, 541113 - 541315, 541912 - 551103, 551305 - 552216, 570014, 661915, 663208, 663917, 671117 - 671231, 691007, 692201, 692504, 694023, 697004, 699917, 721214, 752027, 760004 - 771232, 771928, 802315, 810112, 821114, 821913, 840115, 859105, 879017, 892203 - 911417, 920103, 941117, 942118, 942219, 0949116, 953133, 953302, 953919, 954009, 955912, 955945	1.350
8101G3	Group Training Organisation (Category 3)	
	011103 - 014106, 014512 - 017201, 019203 - 019923, 030115, 041117 - 041916, 051017, 052108, 080122, 080223, 080324, 080425, 080504, 080627, 080728, 080921, 091102 - 099022, 109023, 112015 - 114006, 116111 - 117303, 118113 - 131218, 132028 - 132039, 133312, 133413, 134043, 141219 - 152201, 152403, 152919, 170919 - 182913, 185117, 185218, 189213 - 203411, 211004 - 212218, 213219, 214108 - 229105, 229307 - 239308, 239905, 243911 - 251908, 259209, 259918, 301116 - 310948, 321219, 323109, 323302 - 324101, 324314 - 329117, 329916, 331907, 332212, 333101 - 333911, 350515, 360415, 392218, 412108, 423202, 461002 - 462205, 471003 - 482016, 501017 - 502907, 510131, 510208, 529211, 530109, 530908, 661162, 663107, 692436, 731114, 731204, 731349, 732014, 752062, 753006, 771311, 771412, 821125, 840205, 860117, 860916, 892102, 912115 - 913904, 941218, 941916, 942917, 949915, 952007, 953122	1.350

8101G4	Group Training Organisation (Category 4)	1.604
	014264 - 014409, 018009, 019113, 030216, 052209 - 060063, 070007, 101125, 101136, 109034 - 111317, 141107, 209013, 291104 - 292217, 321243 - 322413, 324202, 329207, 521109, 731338	
810202	Higher Education	0.401
82	Adult, Community and Other Education	
821	Adult, Community and Other Education	
821114	Sports and Physical Recreation Instruction	1.623
821125	Riding School Operation	4.108
821204	Arts Education	0.401
821913	Adult, Community and Other Education n.e.c.	0.825
822	Educational Support Services	
822014	Educational Support Services	0.825

Column 1	Column 2	Column 3
Q	Health Care and Social Assistance	
84	Hospitals	
840	Hospitals	
840115	Hospitals (Except Psychiatric Hospitals)	1.080
840205	Psychiatric Hospitals	1.141
85	Medical and Other Health Care Services	
851	Medical Services	
851117	General Practice Medical Services	0.374
851207	Specialist Medical Services	0.374
852	Pathology and Diagnostic Imaging Services	
852017	Pathology and Diagnostic Imaging Services	0.623
853	Allied Health Services	
853108	Dental Services	0.374
853209	Optometry and Optical Dispensing	0.374
853301	Physiotherapy Services	0.374
853402	Chiropractic and Osteopathic Services	0.374
853918	Other Allied Health Services	0.562
859	Other Health Care Services	
859105	Ambulance Services	2.602
859915	Other Health Care Services n.e.c.	0.562
86	Residential Care Services	
860	Residential Care Services	
860117	Aged Care Residential Services	2.557
860916	Other Residential Care Services	2.557
87	Social Assistance Services	
871	Child Care Services	
871007	Child Care Services	1.261
879	Other Social Assistance Services	
879017	Other Social Assistance Services	2.459

Column 1	Column 2	Column 3
R	Arts and Recreation Services	
89	Heritage Activities	
891	Museum Operation	
891011	Museum Operation	0.534
892	Parks and Gardens Operations	
892102	Zoological and Botanical Gardens Operation	3.236
892203	Nature Reserves and Conservation Parks Operation	1.829
90	Creative and Performing Arts Activities	
900	Creative and Performing Arts Activities	
900112	Performing Arts Operation	1.453
900213	Creative Artists, Musicians, Writers and Performers	1.453
900303	Performing Arts Venue Operation	1.453
91	Sports and Recreation Activities	
911	Sports and Physical Recreation Activities	
911103	Health and Fitness Centres and Gymnasias Operation	1.211
911215	Sports and Physical Recreation Clubs and Sports Professionals	1.211
911305	Sports and Physical Recreation Venues, Grounds and Facilities Operation	1.211
911417	Sports and Physical Recreation Administrative Service	1.211
912	Horse and Dog Racing Activities	
912115	Horse and Dog Racing Administration and Track Operation	3.301
912903	Other Horse and Dog Racing Activities	6.763
913	Amusement and Other Recreation Activities	
913105	Amusement Parks and Centres Operation	3.618
913904	Amusement and Other Recreation Activities n.e.c.	3.618
92	Gambling Activities	
920	Gambling Activities	
920103	Casino Operation	1.126
920204	Lottery Operation	0.780
920902	Other Gambling Activities	0.780

Column 1	Column 2	Column 3
S	Other Services	
94	Repair and Maintenance	
941	Automotive Repair and Maintenance	
941117	Automotive Electrical Services	1.988
941218	Automotive Body, Paint and Interior Repair	1.988
941916	Other Automotive Repair and Maintenance	1.988
942	Machinery and Equipment Repair and Maintenance	
942118	Domestic Appliance Repair and Maintenance	1.123
942219	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	0.403
942917	Other Machinery and Equipment Repair and Maintenance	1.545
949	Other Repair and Maintenance	
949116	Clothing and Footwear Repair	1.609
949915	Other Repair and Maintenance n.e.c.	1.545
95	Personal and Other Services	
951	Personal Care Services	
951118	Hairdressing and Beauty Services	0.739
951208	Diet and Weight Reduction Centre Operation	0.739
952	Funeral, Crematorium and Cemetery Services	
952007	Funeral, Crematorium and Cemetery Services	2.216
953	Other Personal Services	
953122	Commercial Laundries and Linen Hire Services	3.715
953133	Laundrettes and Dry-Cleaners	2.156
953201	Photographic Film Processing	0.739
953302	Parking Services	2.242
953414	Brothel Keeping and Prostitution Services	1.042
953919	Other Personal Services n.e.c.	0.739
954	Religious Services	
954009	Religious Services	0.692
955	Civic, Professional and Other Interest Group Services	
955102	Business and Professional Association Services	0.697
955203	Labour Association Services	0.697
955912	Other Interest Group Services n.e.c.	0.697
955945	Animal Refuges & Kennel Clubs	1.430

Column 1	Column 2	Column 3
Not applicable	Labour Hire	
721236	Contract Staff Services (Own Administration Staff)	0.616
A01100	Agriculture, Forestry and Fishing	3.377
B06000	Mining	1.484
C11000	Manufacturing	2.782
D26000	Electricity, Gas, Water and Waste Services	0.818
E30000	Construction	4.031
F33000	Wholesale Trade	1.666
G39000	Retail Trade	2.260
H44000	Accommodation and Food Services	2.399
I46000	Transport, Postal and Warehousing	3.897
J54000	Information Media and Telecommunications	0.973
K62000	Financial and Insurance Services	0.337
L66000	Rental, Hiring and Real Estate Services	0.790
M69000	Professional, Scientific and Technical Services	0.636
N72000	Administrative and Support Services	1.513
O75000	Public Administration and Safety	1.079
P80000	Education and Training	0.791
Q84000	Health Care and Social Assistance	1.556
R89000	Arts and Recreation Services	1.472
S94000	Other Services	1.965