



## **Gazette Notice**

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

### **WorkCover Queensland Notice (No. 1) of 2018**

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

### **WorkCover Queensland Notice (No. 1) of 2018**

This notice explains how WorkCover Queensland ('WorkCover') calculates premium for the 2018-2019 year. Important parts of this notice include:

- Part 2** how an employer's total premium for 2018-2019 is calculated, including an adjustment for the previous year.
- Part 3** how an employer's estimated premium for 2018-2019 is calculated.
- Part 4** how an employer's apprentice discount for 2017-2018 and 2018-2019 is calculated.
- Part 5** how an employer's actual premium for 2017-2018 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 2018 and applies to all assessments of premium by WorkCover for the 2018-2019 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 2018-2019 year**

- 2.1 Subject to Section 2.2, the following formula is used to calculate premium payable for the 2018-2019 year for the employer's policy:

$$P = EP_{18-19} - AD_{18-19} + AP_{17-18} - AD_{17-18} - EP_{17-18} + FP$$

- 2.2 In addition to premium payable under Section 2.1, where an employer ceases to employ workers during the 2018-2019 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:

$$AdP = CAP - EP_{18-19} - AD_{18-19} + FP$$

**Part 3 — Calculation of estimated premium for the 2018–2019 year (EP<sub>18-19</sub>)****3 Calculation of estimated premium**

- 3.1 Subject to Section 3.2, EP<sub>18-19</sub> is calculated as the sum of EP<sub>W</sub> in respect of each allocated WIC on the employer's policy.
- 3.2 EP<sub>18-19</sub> will not be less than:
- a) \$200.00 inclusive of GST and duty for policies that commenced before 1 October 2018;
  - b) \$150.00 inclusive of GST and duty for policies commencing between 1 October 2018 and 31 December 2018;
  - c) \$100.00 inclusive of GST and duty for policies commencing between 1 January 2019 and 31 March 2019; and
  - d) \$50.00 inclusive of GST and duty for policies commencing between 1 April 2019 and 30 June 2019.
- 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 2018–2019 year, whether or not wages are paid by the policyholder.

**4 Calculation of PR<sub>18-19</sub> 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 to insure again; 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 PR<sub>18-19</sub> 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 to insure again.

**5 Calculation of PR<sub>18-19</sub> for a new business of an acquiring employer (succession)**

- 5.1 In this section, a former employer's PR<sub>18-19</sub> ('FPR<sub>18-19</sub>') means:
- a) if the former employer holds or held a policy under the Act for the 2018–2019 year, its PR<sub>18-19</sub>, 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 2018, the PR<sub>18-19</sub> which would have been calculated in accordance with this part if the former employer had an obligation to hold a policy for the 2018–2019 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 PR<sub>18-19</sub> for each relevant WIC will be equal to the PR<sub>18-19</sub> 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 PR<sub>18-19</sub> to be applied to the relevant WIC policy of the acquiring employer will be calculated by weighting the PR<sub>18-19</sub> 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 have been acquired.
- 6 Former self-insurer**
- 6.1 This section applies where an employer:
- a) was a self-insurer; and
  - b) ceased to be a self-insurer after 30 June 2018; and
  - c) insures with WorkCover for accident insurance after 30 June 2018.
- 6.2 For employers where W<sub>OP</sub> is less than or equal to \$1.5 million, then PR<sub>18-19</sub> will equal IR<sub>18-19</sub>.
- 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<sub>17-18</sub>) and 2018–2019 year (AD<sub>18-19</sub>)**

##### **7 Application of this part**

- 7.1 This part applies if an employer:
- a) employs an apprentice; and
  - b) has reasonably complied with its obligations under Sections 48 and 50 of the Act and Regulation 8 of the Regulation.
- 7.2 Subject to Section 7.1, AD<sub>17-18</sub> is calculated as the sum of DP<sub>Wa</sub> in respect of each allocated WIC and AD<sub>18-19</sub> is calculated as the sum of DP<sub>W</sub> 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 2017–2018 year (AP<sub>17-18</sub>)**

##### **8 Application of this part**

- 8.1 This part applies to the calculation of actual premium for the 2017–2018 year for both methods of premium calculation under Parts 6 and 7.
- 8.2 Subject to Section 8.3, AP<sub>17-18</sub> is calculated as the sum of the values of AP<sub>W</sub> in respect of each allocated WIC on the employer's policy in the 2017–2018 year.
- 8.3 For the 2017–2018 year, AP will be calculated taking into account the minimum premium provisions for the 2017–2018 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

### 9 Application of this part

- 9.1 This part only applies to employers whose  $W_{OP}$  is less than or equal to \$1.5 million and where Section 12.1 does not apply.
- 9.2  $PR_{18-19}$  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:

$$EP = \frac{L}{IR_{18-19}}$$

- 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  $PR_{18-19}$  is then calculated by reference to the employer's rating category in accordance with the following table:

Rating Category	$PR_{18-19}$
Rating 1	80% of $IR_{18-19}$
Rating 2	90% of $IR_{18-19}$
Rating 3	100% of $IR_{18-19}$
Rating 4	110% of $IR_{18-19}$
Rating 5	120% of $IR_{18-19}$

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

- 9.3 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 2014 and 30 June 2018.

- 9.4 Where an employer's PR<sub>17-18</sub> was calculated under Part 7 and AW<sub>17-18</sub> was less than or equal to \$1.5 million, PR<sub>18-19</sub> will be calculated in accordance with Part 6 and the employer is assigned the rating category under Section 9.2 d) that corresponds to the employer's existing EBR industry rate relativity;
- For example, if the employer's PR<sub>17-18</sub> is 1.303 and the IR<sub>17-18</sub> is 1.402, the employer's EBR IR relativity is 92.94% so the employer would be allocated Rating 2.
- 9.5 WorkCover may increase PR<sub>18-19</sub> for an employer to a figure exceeding 120% of IR<sub>18-19</sub> that WorkCover, in its sole discretion, considers to be reasonable if:
- a) the employer is allocated Rating 5 under Part 6 for three consecutive years; or
  - b) the employer does not, without reasonable excuse, participate satisfactorily in the Injury Prevention and Management program.
- 9.6 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.

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

### **10 Application of this part**

- 10.1 This part applies to employers whose W<sub>OP</sub> is more than \$1.5 million.
- 10.2 If the employer commenced the business activity between 1 January 2017 and 30 June 2018, except as provided in Sections 4, 5 and 6, premium will be calculated in accordance with the formula  $PR_{18-19} = R$  for:
- a) any allocated WIC on a new employer's policy where the employer commenced to employ after 31 December 2016 and before 1 July 2018; 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 commenced for the first time after 31 December 2016 and before 1 July 2018 year.
- 10.3 Where Sections 10.2 and 12.1 do not apply, PR<sub>18-19</sub> is the lowest of the following options:
- a)  $(E \times Z) + [R \times (1 - Z)]$ ; or
  - b)  $R \times 1.3$ ; or
  - c)  $IR_{18-19} \times 2$ , subject to Sections 10.5 to 10.7; or
  - d)  $IR_{18-19}$ , if E as calculated under Sections 12 to 16 is less than  $IR_{18-19}$ ; or
  - e) \$18.00.
- 10.4 Further to Section 10.3, where an employer's PR<sub>17-18</sub> was calculated under a rating category of the type set out in Part 6 and AW<sub>17-18</sub> is more than \$1.5 million, PR<sub>18-19</sub> will be calculated in accordance with Part 7 and will be further limited to:
- a)  $((PR_{17-18} / IR_{17-18}) + 0.1) \times IR_{18-19}$  where PR<sub>18-19</sub> is greater than PR<sub>17-18</sub>.
  - b)  $((PR_{17-18} / IR_{17-18}) - 0.1) \times IR_{18-19}$  where PR<sub>18-19</sub> is less than PR<sub>17-18</sub>.
- 10.5 Section 10.3 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 10.3 c).



10.6 Section 10.5 will not be applied whilst an employer is reasonably participating in the Injury Prevention and Management program.

10.7 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.

**11 Value for PR<sub>18-19</sub>**

11.1 For the 2018–2019 year, PR<sub>18-19</sub> will be the greater of:

- a) PR<sub>18-19</sub> calculated under this part (excluding this section); or
- b) 10% x IR<sub>18-19</sub>.

**12 Calculation of PR<sub>18-19</sub> when business activity commences between 1 July 2018 and 30 June 2019**

12.1 Except as provided in Sections 4, 5 and 6, PR<sub>18-19</sub> will be calculated in accordance with the following formula PR<sub>18-19</sub> = IR<sub>18-19</sub> for:

- a) any allocated WIC on a new employer's policy where the employer commences to employ in the 2018–2019 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 2018–2019 year.

**13 Calculation of experience factor**

13.1 Sections 13–17 apply where an employer's PR<sub>18-19</sub> is calculated under Section 10.3.

13.2 The experience factor (E) for each allocated WIC on an employer's policy is to be calculated in accordance with Section 14 of this part.

**14 Formula for E**

14.1 Where the employer's policy commenced prior to 1 January 2017, then for each allocated WIC on the employer's policy, E is calculated as follows:

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

**15 Date of injury**

15.1 For the purposes of calculating S and C factors in Section 14, 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.

**16 Alternative method of assessment for particular circumstances**

16.1 For the purposes of Sections 14 and 15, 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.

**17 F factor**

17.1 When calculating E under Section 14, the value for the F factor effective 1 July 2018 is:

$$F = 4.24.$$

## Part 8 — How a WorkCover Industry Classification (WIC) is allocated to an employer's policy

### 18 Application of this part

18.1 This part is to be read with the national industry classifications prescribed under the Australian and New Zealand Standard Industrial Classification (ANZSIC) 2006.

### 19 One WIC per policy

19.1 Except as provided under Sections 21 to 25, 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 25, 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;
- f) the ANZSIC Top-down method; and
- g) any other matter that WorkCover considers relevant.

#### Example of WIC allocation

Company A performs plumbing and tiling services. Applying Section 20.2:

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 of the 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 2018–2019 year for the first time becomes:
    - i. a separate service entity; or
    - ii. insured under the Act with WorkCover.

PR<sub>18-19</sub> for that employer will be:

- i. equivalent to the PR<sub>18-19</sub> calculated for the principal business entity for the 2018–2019 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 PR<sub>18-19</sub> WIC that attracts the higher or highest PR<sub>18-19</sub> as at 1 July 2018 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 2018, the PR<sub>18-19</sub> 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, IR<sub>18-19</sub>.
- 22.7 Where WorkCover becomes aware for the first time that an employer is a separate service entity and:
- a) the employer has been a separate service entity in previous insurance periods; or
  - b) the employer 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 (PR<sub>18-19</sub>) 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 (PR<sub>18-19</sub>) of Company C, ie 1.623.

**Result:** Company D will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR<sub>18-19</sub>) 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 - PR<sub>18-19</sub> is 1.623 and IR<sub>18-19</sub> is 2.136.
- b) WIC 182913 Other Basic Polymer Manufacturing - PR<sub>18-19</sub> is 1.932 and IR<sub>18-19</sub> 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 (PR<sub>18-19</sub>); ie PR<sub>18-19</sub> - 1.932.

**Result:** Company F will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR<sub>18-19</sub>) of 1.932.

**23 Labour hire employers**

23.1 If the employer is a labour hire employer, WorkCover will calculate PR<sub>18-19</sub> 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) 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 paragraph 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. Labour hire employer who cannot identify third parties to whom they supply labour**

- 24.1 This section applies where a labour hire employer cannot provide reasonable evidence to enable WorkCover to identify a WIC code for each third party to whom the employer supplies labour pursuant to sections 23.1d) or 23.2.
- 24.2 For the period of time the employer is unable to provide the information required in section 24.1, WorkCover may apply a further default premium amount on the portion of wages paid to any unverified third party.
- 24.3 Where further default premium is applied, WorkCover will:
- a) calculate premium in accordance with Part 2 on the proportion of wages paid to verified third parties only; and
  - b) calculate the further default premium on the portion of wages paid to unverified third parties using the following method:

$$FDP = \frac{PWU \times FDP_R}{100}$$

- 24.4 Where further default premium is applied, premium payable by the labour hire employer will be the sum of the amounts calculated in sections 24.3a) and 24.3b).

**25 Group training organisations**

- 25.1 The WIC or WICs to be allocated to a group training organisation is the WIC or WICs determined under this section.
- 25.2 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).
- 25.3 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.

25.4 Where the client business policy has been allocated more than one WIC, the WIC allocated under Section 25.3 to the group training organisation policy is the relevant category WIC where the worker is engaged.

25.5 For the purposes of Section 25.3, 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.

## **26 Allocation of wages to WIC**

26.1 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.

26.2 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.

26.3 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)**

### **27 Further premium**

27.1 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.

27.2 Unpaid premium under Section 30.1 is calculated in accordance with the following formula:

$$UP = UW \times PR_{18-19}$$

## **Part 10 — Default assessment**

### **28 Default assessment of premium**

28.1 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 2018–2019 year is to be assessed in accordance with the following formula:

$$DP_{18-19} = DEP_{18-19} + DAP_{17-18} - EP_{17-18} + FP.$$

### 29 Default assessment of adjusted premium

- 29.1 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 2018–2019 year is to be assessed in accordance with the following formula:

$$DAdP_{18-19} = DCAP - DEP_{18-19} + FP.$$

### 30 Principles to be applied in default assessments

- 30.1 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.

### 31 Minimum default assessment

- 31.1  $DAP_{17-18}$ ,  $DEP_{18-19}$  or DCAP calculated under this part will not be less than \$500 inclusive of GST and duty.

## Part 11 — Miscellaneous

### 32 Rounding

- 32.1 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
FDP	Rounded to nearest cent

### 33 Payment of premium by instalment

- 33.1 The interest rate to apply to an instalment plan approved by WorkCover after 30 June 2018 is 11.25% per annum.

### 34 Household workers

- 34.1 Effective 1 January 2019, 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.

### 35 Actuarial estimates

- 35.1 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.

### 35.2 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.



**35.3 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.

**35.4 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.

**35.5 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.

**36 GST and duty**

36.1 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:

**2018–2019, 2017–2018** 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.

**2017 notice** means the WorkCover Queensland Notice (No. 1) of 2017 published in the Queensland Government Gazette No. 50 on Friday, 23 June 2017 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 2018–2019 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.

**AD<sub>17-18</sub>** means apprentice discount for the 2017–2018 year calculated under Part 4.

**AD<sub>18-19</sub>** means apprentice discount for the 2018–2019 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 2018–2019 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.

**ANZSIC Top-down method** means the method prescribed under chapter 4 of ANZSIC.

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

**AP<sub>17-18</sub>** means actual premium for the 2017–2018 year calculated under Part 5.

**AP<sub>W</sub>** means the actual premium for an allocated WIC for the 2017–2018 year calculated in accordance with the formula:

$$AP_W = \frac{W_0 \times PR_{17-18}}{100}$$

**AW<sub>17-18</sub>** means the actual wages paid by the employer in the 2017–2018 year.

**C** means prior year claims payments under Part 6.

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

- a) on and including 1 July 2018; or
- b) the date in the 2018–2019 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:  $CAP = W_A \times PR_{18-19}$ .

**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  $C_3$ .

$C_3$  means the costs of damages claims to 30 June 2018 against the employer in respect of injuries incurred in the 2014–2015 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 2018, 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 2014, 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.

**DAdP<sub>18-19</sub>** means the default assessment of adjusted premium payable for that part of the 2018–2019 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.

**DAP<sub>17-18</sub>** means the default assessment of actual premium payable for the 2017–2018 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:

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

**DCAP<sub>18-19</sub>** means the default assessment of actual premium for that part of the 2018–2019 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:

$$\frac{W_A \times PR_{18-19}}{100}$$

**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.

**DEP<sub>18-19</sub>** means the default assessment of estimated premium for the 2018–2019 year to be determined by WorkCover to be either:

- a) EP<sub>18-19</sub> as defined; or
- b) the sum of the solutions to the following formula calculated for each allocated WIC on the employer's policy:

$$\frac{W \times DR_{18-19}}{100}$$

**DP<sub>W</sub>** means the 2018–2019 apprentice premium discount for an allocated WIC calculated as:

$$DP_W = \frac{WA \times PR_{18-19}}{100}$$

**DP<sub>Wa</sub>** means the 2017–2018 apprentice premium discount for an allocated WIC calculated as:

$$DP_{Wa} = \frac{WD \times PR_{17-18}}{100}$$

**DP<sub>18-19</sub>** means default premium payable for the 2018–2019 year.

**DR<sub>17-18</sub>** means default premium rate for 2017–2018 as calculated under the 2017 notice.

**DR<sub>18-19</sub>** means the default premium rate for 2018–2019 year for an allocated WIC and is calculated by the same method as PR<sub>18-19</sub>.

**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 2017–2018 year calculated in accordance with Sections 13 to 17.

**EP<sub>17-18</sub>** means EP<sub>17-18</sub> calculated in accordance with the 2017 notice.

**EP<sub>18-19</sub>** means the estimated premium for the period 1 July 2018 to 30 June 2019.

**EP** in Part 6 means employer performance.

**EP<sub>W</sub>** means the estimated premium for an allocated WIC calculated in accordance with Part 3.  
Calculation of EP<sub>W</sub>:

$$EP_W = \frac{W \times PR_{18-19}}{100}$$

**existing employer** means an employer who has remained continuously insured under the Act from a date before 1 January 2017.

**F factor** means the value for F as specified in Section 17.

**FDP** means further default premium assessed under section 24.

**FDP<sub>R</sub>** means \$9

**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.

**FPR<sub>18-19</sub>** means the former employer's PR<sub>18-19</sub> immediately prior to the acquisition date or, if the acquisition date is 1 July 2018, the PR<sub>18-19</sub> 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.

**IR<sub>17-18</sub>** means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the 2017 notice.

**IR<sub>18-19</sub>** means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the WIC table applicable to an allocated WIC.

**IRN<sub>18-19</sub>** means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the WIC table applicable to the new WIC.

**IRO<sub>17-18</sub>** means the WorkCover Industry Premium Rate in Schedule 2 Column 3 of the 2017 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 2017 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.

**PR<sub>17-18</sub>** means the premium rate for an allocated WIC for the 2017–2018 year calculated in accordance with the 2017 notice.

**PR<sub>18-19</sub>** means the premium rate for an allocated WIC for the 2018–2019 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<sub>s</sub>** 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.

**PWU** means the portion of wages paid by a labour hire employer to an unverified third party.

**R** means either:

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

$$\frac{PR_{17-18} \times IR_{18-19}}{IR_{17-18}}$$

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:

$$\frac{PR_{17-18} \times IRN_{18-19}}{IRO_{17-18}}$$

and where the 2017–2018 assessment was a default assessment DR<sub>17-18</sub> may be substituted for PR<sub>17-18</sub>.

**S factors** means either S<sub>0</sub>, S<sub>1</sub> or S<sub>2</sub>.

**S<sub>0</sub>** means the costs of statutory claims to 30 June 2018 under the Act against the employer in respect of injuries incurred in the 2017–2018 year.

**S<sub>1</sub>** means the costs of statutory claims to 30 June 2018 under the Act against the employer in respect of injuries incurred in the 2016–2017 year.

**S<sub>2</sub>** means the costs of statutory claims to 30 June 2018 under the Act against the employer in respect of injuries incurred in the 2015–2016 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)*.

**unverified third party** means a third party business to whom a labour hire employer supplies labour that cannot reasonably be identified and assigned a WIC code in accordance with section 23.1d) or 23.2 based upon the labour hire employer's records.

**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.

**verified third party** means a third party business to whom a labour hire employer supplies labour that can be assigned a WIC code in accordance with section 23.1 d) or 23.2 of the Gazette.

**W** means a reasonable estimate of wages, or the probable wages as estimated by WorkCover, to be paid by the employer during the 2018–2019 year in respect of each allocated WIC.

**W** factors means either W0, W1, W2, or W3.

**WA** means a reasonable estimate of apprentice wages to be paid by the employer during the 2018-19 year in respect of each allocated WIC.

**WD** means apprentice wages paid by the employer during the 2017–2018 year in respect of each allocated WIC.

**W<sub>OP</sub>** means the aggregate of W<sub>0</sub> in respect of each allocated WIC on the employer's policy.

**W<sub>0</sub>** means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2017–2018 year.

**W<sub>1</sub>** 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.

**W<sub>2</sub>** 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.

**W<sub>3</sub>** 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.

**W<sub>A</sub>** means the actual amount of wages, or the probable wages as estimated by WorkCover, from 1 July 2018 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 2017–2018 year:

$$\frac{W_0 \times IR_{18-19}}{100}$$

**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<sub>OP</sub> 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:

$$\frac{X}{X + 880,000}$$



## Schedule 2 — WorkCover Industry Premium Rates from 1 July 2018

### 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 2018. This column is used to obtain the values of IR<sub>18-19</sub>.
- 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 2017 to 30 June 2018 are in the Queensland Government Gazette No. 50 dated Friday, 23 June 2017 and its addendum.

**WIC Table**

(per \$100 wages excluding GST and Duty)

<b>COLUMN1</b>	<b>COLUMN2</b>	<b>COLUMN3</b>
<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>
<b>A</b>	<b>Agriculture, Forestry and Fishing</b>	
<b>01</b>	<b>Agriculture</b>	
<b>011</b>	<b>Nursery and Floriculture Production</b>	
011103	Nursery Production (Under Cover)	2.602
011204	Nursery Production (Outdoors)	2.602
011305	Turf Growing	2.602
011406	Floriculture Production (Under Cover)	2.602
011507	Floriculture Production (Outdoors)	2.602
<b>012</b>	<b>Mushroom and Vegetable Growing</b>	
012104	Mushroom Growing	2.602
012205	Vegetable Growing (Under Cover)	2.602
012317	Vegetable Growing (Outdoors)	2.602
<b>013</b>	<b>Fruit and Tree Nut Growing</b>	
013105	Grape Growing	2.602
013206	Kiwifruit Growing	2.602
013307	Berry Fruit Growing	2.602
013408	Apple and Pear Growing	2.602
013509	Stone Fruit Growing	2.602
013601	Citrus Fruit Growing	2.602
013702	Olive Growing	2.602
013904	Other Fruit and Tree Nut Growing	2.602
<b>014</b>	<b>Sheep, Beef cattle and Grain Farming</b>	
014106	Sheep Farming (Specialised)	4.141
014264	Beef Cattle Farming (Specialised)	6.250
014308	Beef Cattle Feedlots (Specialised)	6.250
014409	Sheep-Beef Cattle Farming	6.250
014512	Grain-Sheep or Grain-Beef Cattle Farming	4.141
014602	Rice Growing	2.602
014905	Other Grain Growing	2.602
<b>015</b>	<b>Other Crop Growing</b>	
015107	Sugar Cane Growing	2.602
015208	Cotton Growing	2.602
015917	Other Crop Growing n.e.c.	2.602
<b>016</b>	<b>Dairy Cattle Farming</b>	
016007	Dairy Cattle Farming	3.841
<b>017</b>	<b>Poultry Farming</b>	
017109	Poultry Farming (Meat)	3.841
017201	Poultry Farming (Eggs)	3.841
<b>018</b>	<b>Deer Farming</b>	
018009	Deer Farming	6.250
<b>019</b>	<b>Other Livestock Farming</b>	
019113	Horse Farming	6.250
019203	Pig Farming	3.841
019304	Beekeeping	3.841
019912	Other Livestock Farming n.e.c.	3.841
019923	Goat Farming	4.141

<b>02</b>	<b>Aquaculture</b>	
<b>020</b>	<b>Aquaculture</b>	
020103	Offshore Longline and Rack Aquaculture	3.554
020204	Offshore Caged Aquaculture	3.554
020305	Onshore Aquaculture	3.554
<b>03</b>	<b>Forestry and Logging</b>	
<b>030</b>	<b>Forestry and Logging</b>	
030115	Forestry	2.602
030216	Logging	7.180
<b>04</b>	<b>Fishing, Hunting and Trapping</b>	
<b>041</b>	<b>Fishing</b>	
041117	Rock Lobster and Crab Potting	3.554
041207	Prawn Fishing	3.554
041319	Line Fishing	3.554
041409	Fish Trawling, Seining and Netting	3.554
041916	Other Fishing	3.554
<b>042</b>	<b>Hunting and Trapping</b>	
042006	Hunting and Trapping	1.425
<b>05</b>	<b>Agriculture, Forestry and Fishing Support Services</b>	
<b>051</b>	<b>Forestry Support Services</b>	
051017	Forestry Support Services	2.602
<b>052</b>	<b>Agriculture and Fishing Support Services</b>	
052108	Cotton Ginning	2.140
052209	Shearing Services	5.315
052918	Other Agriculture and Fishing Support Services	3.590
052929	Aerial Agricultural Services	5.933

Column 1	Column 2	Column 3
<b>B</b>	<b>Mining</b>	
<b>06</b>	<b>Coal Mining</b>	
<b>060</b>	<b>Coal Mining</b>	
060063	Coal Mining Underground	3.998
060074	Coal Mining Open Cut	1.552
<b>07</b>	<b>Oil and Gas Extraction</b>	
<b>070</b>	<b>Oil and Gas Extraction</b>	
070007	Oil and Gas Extraction	1.371
<b>08</b>	<b>Metal Ore Mining</b>	
<b>080</b>	<b>Metal Ore Mining</b>	
080122	Iron Ore Mining Underground	2.353
080133	Iron Ore Open Cut	1.552
080223	Bauxite Mining Underground	2.353
080234	Bauxite Mining Open Cut	1.552
080324	Copper Ore Mining Underground	2.353
080335	Copper Ore Mining Open Cut	1.552
080425	Gold Ore Mining Underground	2.353
080436	Gold Ore Mining Open Cut	1.552
080504	Mineral Sand Mining	2.353
080627	Nickel Ore Mining Underground	2.353
080638	Nickel Ore Mining Open Cut	1.552
080728	Silver-Lead-Zinc Ore Mining Underground	2.353
080739	Silver-Lead-Zinc Ore Mining Open Cut	1.552
080921	Metal Ore Mining n.e.c. Underground	2.353
080932	Metal Ore Mining n.e.c. Open Cut	1.552
<b>09</b>	<b>Non-Metallic Mineral Mining and Quarrying</b>	
<b>091</b>	<b>Construction Material Mining</b>	
091102	Gravel and Sand Quarrying	2.341
091901	Other Construction Material Mining	2.341
<b>099</b>	<b>Other Non-Metallic Mineral Mining and Quarrying</b>	
099022	Other Mining Underground	2.353
099033	Other Mining Open Cut	1.552
<b>10</b>	<b>Exploration and Other Mining Support Services</b>	
<b>101</b>	<b>Exploration</b>	
101125	Petroleum Exploration (Own Account)	1.371
101136	Petroleum Exploration Services	1.371
101226	Mineral Exploration (Own Account)	2.087
101237	Mineral Exploration Services	2.087
<b>109</b>	<b>Other Mining Support Services</b>	
109023	Other Mining Support Services	2.485
109034	Drilling and Boring Support Services	1.371

Column 1	Column 2	Column 3
<b>C</b>	<b>Manufacturing</b>	
<b>11</b>	<b>Food Product Manufacturing</b>	
<b>111</b>	<b>Meat and Meat Product Manufacturing</b>	
111104	Meat Processing	4.302
111205	Poultry Processing	3.755
111317	Cured Meat and Smallgoods Manufacturing	4.497
<b>112</b>	<b>Seafood Processing</b>	
112015	Seafood Processing	3.307
<b>113</b>	<b>Dairy Product Manufacturing</b>	
113106	Milk and Cream Processing	1.889
113207	Ice Cream Manufacturing	1.889
113319	Cheese and Other Dairy Product Manufacturing	1.889
<b>114</b>	<b>Fruit and Vegetable Processing</b>	
114006	Fruit and Vegetable Processing	3.306
<b>115</b>	<b>Oil and Fat Manufacturing</b>	
115007	Oil and Fat Manufacturing	1.719
<b>116</b>	<b>Grain Mill and Cereal Product Manufacturing</b>	
116111	Grain Mill Product Manufacturing	2.568
116201	Cereal, Pasta and Baking Mix Manufacturing	2.568
<b>117</b>	<b>Bakery Product Manufacturing</b>	
117101	Bread Manufacturing (Factory based)	2.969
117213	Cake and Pastry Manufacturing (Factory based)	2.969
117303	Biscuit Manufacturing (Factory based)	2.969
117404	Bakery Product Manufacturing (Non-factory based)	1.491
<b>118</b>	<b>Sugar and Confectionery Manufacturing</b>	
118113	Sugar Manufacturing	3.847
118203	Confectionery Manufacturing	2.969
<b>119</b>	<b>Other Food Product Manufacturing</b>	
119103	Potato, Corn and Other Crisp Manufacturing	3.581
119204	Prepared Animal and Bird Feed Manufacturing	3.581
119913	Other Food Product Manufacturing n.e.c.	3.581
<b>12</b>	<b>Beverage and Tobacco Product Manufacturing</b>	
<b>121</b>	<b>Beverage Manufacturing</b>	
121116	Soft Drink, Cordial and Syrup Manufacturing	2.042
121206	Beer Manufacturing	1.483
121307	Spirit Manufacturing	1.483
121408	Wine and Other Alcoholic Beverage Manufacturing	1.483
<b>122</b>	<b>Cigarette and Tobacco Product Manufacturing</b>	
122005	Cigarette and Tobacco Product Manufacturing	3.581
<b>13</b>	<b>Textile, Leather, Clothing and Footwear Manufacturing</b>	
<b>131</b>	<b>Textile Manufacturing</b>	
131106	Wool Scouring	2.643
131218	Natural Textile Manufacturing	2.643
131308	Synthetic Textile Manufacturing	2.643
<b>132</b>	<b>Leather Tanning, Fur Dressing and Leather Product Manufacturing</b>	
132028	Leather Tanning and Fur Dressing	5.091
132039	Leather and Leather Substitute Product Manufacturing	3.067

<b>133</b>	<b>Textile Product Manufacturing</b>	
133108	Textile Floor Covering Manufacturing	2.643
133209	Rope, Cordage and Twine Manufacturing	2.643
133312	Cut and Sewn Textile Product Manufacturing	2.643
133413	Textile Finishing and Other Textile Product Manufacturing	2.643
<b>134</b>	<b>Knitted Product Manufacturing</b>	
134019	Knitted Product Manufacturing	1.447
134043	Knitting Mill Product Manufacturing n.e.c.	1.447
135	Clothing and Footwear Manufacturing	
135112	Clothing Manufacturing	1.447
135202	Footwear Manufacturing	1.447
<b>14</b>	<b>Wood Product Manufacturing</b>	
<b>141</b>	<b>Log Sawmilling and Timber Dressing</b>	
141107	Log Sawmilling	7.111
141219	Wood Chipping	2.709
141311	Timber Resawing and Dressing	3.461
<b>149</b>	<b>Other Wood Product Manufacturing</b>	
149106	Prefabricated Wooden Building Manufacturing	3.461
149207	Wooden Structural Fitting and Component Manufacturing	3.461
149308	Veneer and Plywood Manufacturing	3.461
149409	Reconstituted Wood Product Manufacturing	3.461
149905	Other Wood Product Manufacturing n.e.c.	3.461
<b>15</b>	<b>Pulp, Paper and Converted Paper Product Manufacturing</b>	
<b>151</b>	<b>Pulp, Paper and Paperboard Manufacturing</b>	
151007	Pulp, Paper and Paperboard Manufacturing	2.537
<b>152</b>	<b>Converted Paper Product Manufacturing</b>	
152111	Corrugated Paperboard and Paperboard Container Manufacturing	2.537
152201	Paper Bag Manufacturing	2.537
152302	Paper Stationery Manufacturing	2.537
152403	Sanitary Paper Product Manufacturing	2.537
152919	Other Converted Paper Product Manufacturing	2.537
<b>16</b>	<b>Printing (including the Reproduction of Recorded Media)</b>	
<b>161</b>	<b>Printing and Printing Support Services</b>	
161111	Printing	1.204
161201	Printing Support Services	1.204
<b>162</b>	<b>Reproduction of Recorded Media</b>	
162009	Reproduction of Recorded Media	1.204
<b>17</b>	<b>Petroleum and Coal Product Manufacturing</b>	
<b>170</b>	<b>Petroleum and Coal Product Manufacturing</b>	
170109	Petroleum Refining and Petroleum Fuel Manufacturing	0.962
170919	Other Petroleum and Coal Product Manufacturing	2.379
<b>18</b>	<b>Basic Chemical and Chemical Product Manufacturing</b>	
<b>181</b>	<b>Basic Chemical Manufacturing</b>	
181102	Industrial Gas Manufacturing	1.901
181214	Basic Organic Chemical Manufacturing	1.901
181304	Basic Inorganic Chemical Manufacturing	1.901
<b>182</b>	<b>Basic Polymer Manufacturing</b>	
182103	Synthetic Resin and Synthetic Rubber Manufacturing	1.901
182913	Other Basic Polymer Manufacturing	1.901

<b>183</b>	<b>Fertiliser and Pesticide Manufacturing</b>	
183104	Fertiliser Manufacturing	1.249
183205	Pesticide Manufacturing	1.435
<b>184</b>	<b>Pharmaceutical and Medicinal Product Manufacturing</b>	
184105	Human Pharmaceutical and Medicinal Product Manufacturing	1.435
184206	Veterinary Pharmaceutical and Medicinal Product Manufacturing	1.435
<b>185</b>	<b>Cleaning Compound and Toiletry Preparation Manufacturing</b>	
185117	Cleaning Compound Manufacturing	1.573
185218	Cosmetic and Toiletry Preparation Manufacturing	1.573
<b>189</b>	<b>Other Basic Chemical Product Manufacturing</b>	
189101	Photographic Chemical Product Manufacturing	0.734
189213	Explosives Manufacturing	2.518
189909	Other Basic Chemical Product Manufacturing n.e.c.	1.573
<b>19</b>	<b>Polymer Product and Rubber Product Manufacturing</b>	
<b>191</b>	<b>Polymer Product Manufacturing</b>	
191103	Polymer Film and Sheet Packaging Material Manufacturing	2.634
191215	Rigid and Semi-Rigid Polymer Product Manufacturing	2.634
191305	Polymer Foam Product Manufacturing	2.634
191406	Tyre Manufacturing	2.634
191507	Adhesive Manufacturing	1.573
191619	Paint and Coatings Manufacturing	1.573
191913	Other Polymer Product Manufacturing	2.634
<b>192</b>	<b>Natural Rubber Product Manufacturing</b>	
192003	Natural Rubber Product Manufacturing	2.634
<b>20</b>	<b>Non-Metallic Mineral Product Manufacturing</b>	
<b>201</b>	<b>Glass and Glass Product Manufacturing</b>	
201003	Glass and Glass Product Manufacturing	4.666
<b>202</b>	<b>Ceramic Product Manufacturing</b>	
202105	Clay Brick Manufacturing	3.147
202915	Other Ceramic Product Manufacturing	3.147
<b>203</b>	<b>Cement, Lime, Plaster and Concrete Product Manufacturing</b>	
203106	Cement and Lime Manufacturing	1.734
203207	Plaster Product Manufacturing	1.734
203319	Ready-Mixed Concrete Manufacturing	1.734
203411	Concrete Product Manufacturing	3.917
<b>209</b>	<b>Other Non-Metallic Mineral Product Manufacturing</b>	
209013	Other Non-Metallic Mineral Product Manufacturing	7.542
<b>21</b>	<b>Primary Metal and Metal Product Manufacturing</b>	
<b>211</b>	<b>Basic Ferrous Metal Manufacturing</b>	
211004	Iron Smelting and Steel Manufacturing	2.881
<b>212</b>	<b>Basic Ferrous Metal Product Manufacturing</b>	
212117	Iron and Steel Casting	2.881
212218	Steel Pipe and Tube Manufacturing	2.881
<b>213</b>	<b>Basic Non-Ferrous Metal Manufacturing</b>	
213107	Alumina Production	1.688
213219	Aluminium Smelting	1.688
213309	Copper, Silver, Lead and Zinc Smelting and Refining	1.688
213906	Other Basic Non-Ferrous Metal Manufacturing	1.688

<b>214</b>	<b>Basic Non-Ferrous Metal Product Manufacturing</b>	
214108	Non-Ferrous Metal Casting	2.881
214209	Aluminium Rolling, Drawing, Extruding	2.881
214907	Other Basic Non-Ferrous Metal Product Manufacturing	2.881
<b>22</b>	<b>Fabricated Metal Product Manufacturing</b>	
<b>221</b>	<b>Iron and Steel Forging</b>	
221016	Iron and Steel Forging	2.881
<b>222</b>	<b>Structural Metal Product Manufacturing</b>	
222107	Structural Steel Fabricating	2.729
222219	Prefabricated Metal Building Manufacturing	2.729
222311	Architectural Aluminium Product Manufacturing	2.729
222412	Metal Roof and Guttering Manufacturing (except Aluminium)	2.729
222917	Other Structural Metal Product Manufacturing	2.729
<b>223</b>	<b>Metal Container Manufacturing</b>	
223119	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	2.729
223918	Other Metal Container Manufacturing	2.729
<b>224</b>	<b>Sheet Metal Product Manufacturing (except Metal Structural and Container Products)</b>	
224019	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	2.729
<b>229</b>	<b>Other Fabricated Metal Product Manufacturing</b>	
229105	Spring and Wire Product Manufacturing	2.598
229206	Nut, Bolt, Screw and Rivet Manufacturing	2.598
229307	Metal Coating and Finishing	3.518
229915	Other Fabricated Metal Product Manufacturing n.e.c.	2.729
<b>23</b>	<b>Transport Equipment Manufacturing</b>	
<b>231</b>	<b>Motor Vehicle and Motor Vehicle Part Manufacturing</b>	
231118	Motor Vehicle Manufacturing	2.350
231219	Motor Vehicle Body and Trailer Manufacturing	3.672
231309	Automotive Electrical Component Manufacturing	3.672
231917	Other Motor Vehicle Parts Manufacturing	3.672
<b>239</b>	<b>Other Transport Equipment Manufacturing</b>	
239117	Shipbuilding and Repair Services	4.820
239218	Boatbuilding and Repair Services	4.820
239308	Railway Rolling Stock Manufacturing and Repair Services	3.672
239409	Aircraft Manufacturing and Repair Services	0.712
239905	Other Transport Equipment Manufacturing n.e.c.	3.672
<b>24</b>	<b>Machinery and Equipment Manufacturing</b>	
<b>241</b>	<b>Professional and Scientific Equipment Manufacturing</b>	
241108	Photographic, Optical and Ophthalmic Equipment Manufacturing	0.734
241211	Medical and Surgical Equipment Manufacturing	0.734
241918	Other Professional and Scientific Equipment Manufacturing	0.734
<b>242</b>	<b>Computer and Electronic Equipment Manufacturing</b>	
242109	Computer and Electronic Office Equipment Manufacturing	0.741
242212	Communications Equipment Manufacturing	0.741
242908	Other Electronic Equipment Manufacturing	0.741
<b>243</b>	<b>Electrical Equipment Manufacturing</b>	
243101	Electric Cable and Wire Manufacturing	1.416
243202	Electric Lighting Equipment Manufacturing	1.416
243911	Other Electrical Equipment Manufacturing	1.416



<b>244</b>	<b>Domestic Appliance Manufacturing</b>	
244113	Whiteware Appliance Manufacturing	2.054
244901	Other Domestic Appliance Manufacturing	2.054
<b>245</b>	<b>Pump, Compressor, Heating and Ventilation Equipment Manufacturing</b>	
245114	Pump and Compressor Manufacturing	2.339
245215	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2.339
<b>246</b>	<b>Specialised Machinery and Equipment Manufacturing</b>	
246104	Agricultural Machinery and Equipment Manufacturing	2.749
246216	Mining and Construction Machinery Manufacturing	1.783
246306	Machine Tool and Parts Manufacturing	2.026
246914	Other Specialised Machinery and Equipment Manufacturing	2.339
<b>249</b>	<b>Other Machinery and Equipment Manufacturing</b>	
249107	Lifting and Material Handling Equipment Manufacturing	2.339
249917	Other Machinery and Equipment Manufacturing n.e.c.	2.339
<b>25</b>	<b>Furniture and Other Manufacturing</b>	
<b>251</b>	<b>Furniture Manufacturing</b>	
251109	Wooden Furniture and Upholstered Seat Manufacturing	2.729
251212	Metal Furniture Manufacturing	2.729
251313	Mattress Manufacturing	2.729
251908	Other Furniture Manufacturing	2.729
<b>259</b>	<b>Other Manufacturing</b>	
259108	Jewellery and Silverware Manufacturing	0.734
259209	Toy, Sporting and Recreational Product Manufacturing	2.729
259918	Other Manufacturing n.e.c.	2.339

Column 1	Column 2	Column 3
<b>D</b>	<b>Electricity, Gas, Water and Waste Services</b>	
<b>26</b>	<b>Electricity Supply</b>	
<b>261</b>	<b>Electricity Generation</b>	
261101	Fossil Fuel Electricity Generation	0.739
261202	Hydro-electricity Generation	0.739
261909	Other Electricity Generation	0.739
<b>262</b>	<b>Electricity Transmission</b>	
262001	Electricity Transmission	0.739
<b>263</b>	<b>Electricity Distribution</b>	
263002	Electricity Distribution	0.739
<b>264</b>	<b>On Selling Electricity and Electricity Market Operation</b>	
264003	On Selling Electricity and Electricity Market Operation	0.739
<b>27</b>	<b>Gas Supply</b>	
<b>270</b>	<b>Gas Supply</b>	
270009	Gas Supply	1.112
<b>28</b>	<b>Water Supply, Sewerage and Drainage Services</b>	
<b>281</b>	<b>Water Supply, Sewerage and Drainage Services</b>	
281114	Water Supply	1.069
281204	Sewerage and Drainage Services	1.069
<b>29</b>	<b>Waste Collection, Treatment and Disposal Services</b>	
<b>291</b>	<b>Waste Collection Services</b>	
291104	Solid Waste Collection Services	3.973
291903	Other Waste Collection Services	3.283
<b>292</b>	<b>Waste Treatment, Disposal and Remediation Services</b>	
292105	Waste Treatment and Disposal Services	3.283
292217	Waste Remediation and Materials Recovery Services	3.973

Column 1	Column 2	Column 3
<b>E</b>	<b>Construction</b>	
<b>30</b>	<b>Building Construction</b>	
<b>301</b>	<b>Residential Building Construction</b>	
301116	House Construction	2.660
301904	Other Residential Building Construction	2.059
<b>302</b>	<b>Non-Residential Building Construction</b>	
302016	Non-Residential Building Construction	2.059
<b>31</b>	<b>Heavy and Civil Engineering Construction</b>	
<b>310</b>	<b>Heavy and Civil Engineering Construction</b>	
310105	Road and Bridge Construction	2.034
310915	Other Heavy and Civil Engineering Construction	2.034
310926	Harbour and River Works	4.186
310948	Sewerage and Reticulation Works	4.186
310959	Power and Telecommunications Infrastructure	1.986
<b>32</b>	<b>Construction Services</b>	
<b>321</b>	<b>Land Development and Site Preparation Services</b>	
321107	Land Development and Subdivision	1.073
321219	Site Preparation Services	2.709
321243	Demolition	8.075
<b>322</b>	<b>Building Structure Services</b>	
322108	Concreting Services	5.788
322209	Bricklaying Services	5.788
322301	Roofing Services	5.788
322413	Structural Steel Erection Services	5.788
<b>323</b>	<b>Building Installation Services</b>	
323109	Plumbing Services	2.290
323212	Electrical Services	1.296
323302	Air Conditioning and Heating Services	2.550
323403	Fire and Security Alarm Installation Services	1.372
323919	Other Building Installation Services	2.550
<b>324</b>	<b>Building Completion Services</b>	
324101	Plastering and Ceiling Services	4.642
324202	Carpentry Services	6.641
324314	Tiling and Carpeting Services	3.093
324404	Painting and Decorating Services	3.555
324516	Glazing Services	4.148
<b>329</b>	<b>Other Construction Services</b>	
329117	Landscape Construction Services	3.483
329207	Hire of Construction Machinery with Operator	2.709
329916	Other Construction Services n.e.c.	4.774

Column 1	Column 2	Column 3
<b>F</b>	<b>Wholesale Trade</b>	
<b>33</b>	<b>Basic Material Wholesaling</b>	
<b>331</b>	<b>Agricultural Product Wholesaling</b>	
331108	Wool Wholesaling	1.816
331209	Cereal Grain Wholesaling	1.816
331907	Other Agricultural Product Wholesaling	1.816
<b>332</b>	<b>Mineral, Metal and Chemical Wholesaling</b>	
332109	Petroleum Product Wholesaling	0.815
332212	Metal and Mineral Wholesaling	2.760
332313	Industrial and Agricultural Chemical Product Wholesaling	1.133
<b>333</b>	<b>Timber and Hardware Goods Wholesaling</b>	
333101	Timber Wholesaling	2.420
333202	Plumbing Goods Wholesaling	1.903
333911	Other Hardware Goods Wholesaling	1.390
<b>34</b>	<b>Machinery and Equipment Wholesaling</b>	
<b>341</b>	<b>Specialised Industrial Machinery and Equipment Wholesaling</b>	
341111	Agricultural and Construction Machinery Wholesaling	1.195
341908	Other Specialised Industrial Machinery and Equipment Wholesaling	1.195
<b>349</b>	<b>Other Machinery and Equipment Wholesaling</b>	
349108	Professional and Scientific Goods Wholesaling	0.381
349209	Computer and Computer Peripheral Wholesaling	0.381
349312	Telecommunication Goods Wholesaling	0.681
349413	Other Electrical and Electronic Good Wholesaling	0.681
349918	Other Machinery and Equipment Wholesaling n.e.c.	1.195
<b>35</b>	<b>Motor Vehicle and Motor Vehicle Parts Wholesaling</b>	
<b>350</b>	<b>Motor Vehicle and Motor Vehicle Parts Wholesaling</b>	
350111	Car Wholesaling	1.526
350201	Commercial Vehicle Wholesaling	1.526
350313	Trailer and Other Motor Vehicle Wholesaling	1.526
350414	Motor Vehicle New Parts Wholesaling	1.251
350515	Motor Vehicle Dismantling and Used Parts Wholesaling	2.828
<b>36</b>	<b>Grocery, Liquor and Tobacco Product Wholesaling</b>	
<b>360</b>	<b>Grocery, Liquor and Tobacco Product Wholesaling</b>	
360101	General Line Grocery Wholesaling	2.822
360213	Meat, Poultry and Smallgoods Wholesaling	2.822
360303	Dairy Produce Wholesaling	2.822
360415	Fish and Seafood Wholesaling	2.230
360505	Fruit and Vegetable Wholesaling	2.306
360617	Liquor and Tobacco Product Wholesaling	2.306
360911	Other Grocery Wholesaling	2.822
<b>37</b>	<b>Other Goods Wholesaling</b>	
<b>371</b>	<b>Textile, Clothing and Footwear Wholesaling</b>	
371103	Textile Product Wholesaling	1.281
371215	Clothing and Footwear Wholesaling	1.281
<b>372</b>	<b>Pharmaceutical and Toiletry Goods Wholesaling</b>	
372014	Pharmaceutical and Toiletry Goods Wholesaling	0.970

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<b>373</b>	<b>Furniture, Floor Covering and Other Goods Wholesaling</b>	
373116	Furniture and Floor Covering Wholesaling	1.280
373206	Jewellery and Watch Wholesaling	1.281
373307	Kitchen and Diningware Wholesaling	1.281
373408	Toy and Sporting Goods Wholesaling	1.281
373509	Book and Magazine Wholesaling	1.281
373601	Paper Product Wholesaling	1.281
373915	Other Goods Wholesaling n.e.c.	1.281
<b>38</b>	<b>Commission-Based Wholesaling</b>	
<b>380</b>	<b>Commission-Based Wholesaling</b>	
380013	Commission-Based Wholesaling	1.281

Column 1	Column 2	Column 3
<b>G</b>	<b>Retail Trade</b>	
<b>39</b>	<b>Motor Vehicle and Motor Vehicle Parts Retailing</b>	
<b>391</b>	<b>Motor Vehicle Retailing</b>	
391105	Car Retailing	1.185
391206	Motor Cycle Retailing	1.185
391307	Trailer and Other Motor Vehicle Retailing	1.185
<b>392</b>	<b>Motor Vehicle Parts and Tyre Retailing</b>	
392117	Motor Vehicle Parts Retailing	1.177
392218	Tyre Retailing	3.342
<b>40</b>	<b>Fuel Retailing</b>	
<b>400</b>	<b>Fuel Retailing</b>	
400004	Fuel Retailing	1.969
<b>41</b>	<b>Food Retailing</b>	
<b>411</b>	<b>Supermarket and Grocery Stores</b>	
411006	Supermarket and Grocery Stores	1.941
<b>412</b>	<b>Specialised Food Retailing</b>	
412108	Fresh Meat, Fish and Poultry Retailing	2.777
412209	Fruit and Vegetable Retailing	1.941
412301	Liquor Retailing	1.941
412918	Other Specialised Food Retailing	1.941
<b>42</b>	<b>Other Store-Based Retailing</b>	
<b>421</b>	<b>Furniture, Floor Coverings, Houseware and Textile Goods Retailing</b>	
421108	Furniture Retailing	2.114
421209	Floor Coverings Retailing	1.622
421312	Houseware Retailing	1.622
421402	Manchester and Other Textile Goods Retailing	1.293
<b>422</b>	<b>Electrical and Electronic Goods Retailing</b>	
422111	Electrical, Electronic and Gas Appliance Retailing	1.622
422201	Computer and Computer Peripheral Retailing	0.755
422919	Other Electrical and Electronic Goods Retailing	1.622
<b>423</b>	<b>Hardware, Building and Garden Supplies Retailing</b>	
423112	Hardware and Building Supplies Retailing	1.679
423202	Garden Supplies Retailing	1.679
<b>424</b>	<b>Recreational Goods Retailing</b>	
424102	Sport and Camping Equipment Retailing	0.755
424214	Entertainment Media Retailing	0.755
424304	Toy and Game Retailing	0.755
424405	Newspaper and Book Retailing	0.755
424506	Marine Equipment Retailing	1.679
<b>425</b>	<b>Clothing, Footwear and Personal Accessory Retailing</b>	
425103	Clothing Retailing	0.755
425204	Footwear Retailing	0.755
425305	Watch and Jewellery Retailing	0.755
425902	Other Personal Accessory Retailing	0.755
<b>426</b>	<b>Department Stores</b>	
426003	Department Stores	1.354

<b>427</b>	<b>Pharmaceutical and Other Store-Based Retailing</b>	
427105	Pharmaceutical, Cosmetic and Toiletry Goods Retailing	0.755
427206	Stationery Goods Retailing	0.755
427307	Antique and Used Goods Retailing	1.622
427408	Flower Retailing	0.957
427915	Other Store-Based Retailing n.e.c.	1.622
<b>43</b>	<b>Non-Store Retailing and Retail Commission-Based Buying and/or Selling</b>	
<b>431</b>	<b>Non-Store Retailing</b>	
431019	Non-Store Retailing	1.622
<b>432</b>	<b>Retail Commission-Based Buying and/or Selling</b>	
432011	Retail Commission-Based Buying and/or Selling	1.622

Column 1	Column 2	Column 3
<b>H</b>	<b>Accommodation and Food Services</b>	
<b>44</b>	<b>Accommodation</b>	
<b>440</b>	<b>Accommodation</b>	
440008	Accommodation	2.145
<b>45</b>	<b>Food and Beverage Services</b>	
<b>451</b>	<b>Cafes, Restaurants and Takeaway Food Services</b>	
451113	Cafes and Restaurants	1.117
451203	Takeaway Food Services	1.226
451304	Catering Services	3.153
<b>452</b>	<b>Pubs, Taverns and Bars</b>	
452002	Pubs, Taverns and Bars	1.801
<b>453</b>	<b>Clubs (Hospitality)</b>	
453003	Clubs (Hospitality)	1.801



Column 1	Column 2	Column 3
<b>I</b>	<b>Transport, Postal and Warehousing</b>	
<b>46</b>	<b>Road Transport</b>	
<b>461</b>	<b>Road Freight Transport</b>	
461002	Road Freight Transport	4.971
<b>462</b>	<b>Road Passenger Transport</b>	
462104	Interurban and Rural Bus Transport	2.428
462205	Urban Bus Transport (Including Tramway)	2.428
462306	Taxi and Other Road Transport	2.428
<b>47</b>	<b>Rail Transport</b>	
<b>471</b>	<b>Rail Freight Transport</b>	
471003	Rail Freight Transport	2.147
<b>472</b>	<b>Rail Passenger Transport</b>	
472015	Rail Passenger Transport	2.147
<b>48</b>	<b>Water Transport</b>	
<b>481</b>	<b>Water Freight Transport</b>	
481015	Water Freight Transport	2.695
<b>482</b>	<b>Water Passenger Transport</b>	
482016	Water Passenger Transport	2.695
<b>49</b>	<b>Air and Space Transport</b>	
<b>490</b>	<b>Air and Space Transport</b>	
490015	Air and Space Transport	0.925
<b>50</b>	<b>Other Transport</b>	
<b>501</b>	<b>Scenic and Sightseeing Transport</b>	
501017	Scenic and Sightseeing Transport	2.695
<b>502</b>	<b>Pipeline and Other Transport</b>	
502108	Pipeline Transport	1.371
502907	Other Transport n.e.c.	2.695
<b>51</b>	<b>Postal and Courier Pick-up and Delivery Services</b>	
<b>510</b>	<b>Postal and Courier Pick-up and Delivery Services</b>	
510129	Post Office/Agency Services	0.515
510131	Postal Collection/Delivery Services	3.090
510208	Courier Pick-up and Delivery Services	3.090
<b>52</b>	<b>Transport Support Services</b>	
<b>521</b>	<b>Water Transport Support Services</b>	
521109	Stevedoring Services	3.542
521223	Water Transport Terminal Operations	1.650
521234	Port Operations	1.425
521908	Other Water Transport Support Services	1.425
<b>522</b>	<b>Airport Operations and Other Air Transport Support Services</b>	
522011	Airport Operations and Other Air Transport Support Services	1.618
<b>529</b>	<b>Other Transport Support Services</b>	
529108	Customs Agency Services	0.515
529211	Freight Forwarding Services	4.971
529918	Other Transport Support Services n.e.c.	2.351
<b>53</b>	<b>Warehousing and Storage Services</b>	
<b>530</b>	<b>Warehousing and Storage Services</b>	
530109	Grain Storage Services	3.157
530908	Other Warehousing and Storage Services	3.157

Column 1	Column 2	Column 3
<b>J</b>	<b>Information Media and Telecommunications</b>	
<b>54</b>	<b>Publishing (except Internet and Music Publishing)</b>	
<b>541</b>	<b>Newspaper, Periodical, Book and Directory Publishing</b>	
541113	Newspaper Publishing	0.710
541214	Magazine and Other Periodical Publishing	0.646
541315	Book Publishing	0.646
541416	Directory and Mailing List Publishing	0.646
541912	Other Publishing (except Software, Music and Internet)	0.646
<b>542</b>	<b>Software Publishing</b>	
542013	Software Publishing	0.646
<b>55</b>	<b>Motion Picture and Sound Recording Activities</b>	
<b>551</b>	<b>Motion Picture and Video Activities</b>	
551103	Motion Picture and Video Production	1.336
551215	Motion Picture and Video Distribution	1.336
551305	Motion Picture Exhibition	1.336
551417	Post-production Services and Other Motion Picture and Video Activities	1.336
<b>552</b>	<b>Sound Recording and Music Publishing</b>	
552115	Music Publishing	0.646
552216	Music and Other Sound Recording Activities	1.336
<b>56</b>	<b>Broadcasting (except Internet)</b>	
<b>561</b>	<b>Radio Broadcasting</b>	
561003	Radio Broadcasting	0.348
<b>562</b>	<b>Television Broadcasting</b>	
562105	Free-to-Air Television Broadcasting	0.348
562206	Cable and Other Subscription Broadcasting	0.348
<b>57</b>	<b>Internet Publishing and Broadcasting</b>	
<b>570</b>	<b>Internet Publishing and Broadcasting</b>	
570014	Internet Publishing and Broadcasting	0.348
<b>58</b>	<b>Telecommunications Services</b>	
<b>580</b>	<b>Telecommunications Services</b>	
580105	Wired Telecommunications Network Operation	0.366
580206	Other Telecommunications Network Operation	0.366
580904	Other Telecommunications Services	0.366
<b>59</b>	<b>Internet Service Providers, Web Search Portals and Data Processing Services</b>	
<b>591</b>	<b>Internet Service Providers and Web Search Portals</b>	
591017	Internet Service Providers and Web Search Portals	0.366
<b>592</b>	<b>Data Processing, Web Hosting and Electronic Information Storage Services</b>	
592119	Data Processing and Web Hosting Services	0.366
592209	Electronic Information Storage Services	0.366
<b>60</b>	<b>Library and Other Information Services</b>	
<b>601</b>	<b>Libraries and Archives</b>	
601018	Libraries and Archives	0.410
<b>602</b>	<b>Other Information Services</b>	
602019	Other Information Services	0.410

Column 1	Column 2	Column 3
<b>K</b>	<b>Financial and Insurance Services</b>	
<b>62</b>	<b>Finance</b>	
<b>621</b>	<b>Central Banking</b>	
621009	Central Banking	0.242
<b>622</b>	<b>Depository Financial Intermediation</b>	
622102	Banking	0.242
622203	Building Society Operation	0.242
622304	Credit Union Operation	0.242
622912	Other Depository Financial Intermediation	0.242
<b>623</b>	<b>Non-Depository Financing</b>	
623002	Non-Depository Financing	0.242
<b>624</b>	<b>Financial Asset Investing</b>	
624003	Financial Asset Investing	0.242
<b>63</b>	<b>Insurance and Superannuation Funds</b>	
<b>631</b>	<b>Life Insurance</b>	
631001	Life Insurance	0.242
<b>632</b>	<b>Health and General Insurance</b>	
632103	Health Insurance	0.409
632204	General Insurance	0.409
<b>633</b>	<b>Superannuation Funds</b>	
633003	Superannuation Funds	0.242
<b>64</b>	<b>Auxiliary Finance and Insurance Services</b>	
<b>641</b>	<b>Auxiliary Finance and Investment Services</b>	
641103	Financial Asset Broking Services	0.242
641913	Other Auxiliary Finance and Investment Services	0.242
641935	Home Loan Broking Services	0.242
<b>642</b>	<b>Auxiliary Insurance Services</b>	
642003	Auxiliary Insurance Services	0.242

Column 1	Column 2	Column 3
<b>L</b>	<b>Rental, Hiring and Real Estate Services</b>	
<b>66</b>	<b>Rental and Hiring Services (except Real Estate)</b>	
<b>661</b>	<b>Motor Vehicle and Transport Equipment Rental and Hiring</b>	
661162	Passenger Car Rental and Hiring	1.399
661915	Other Motor Vehicle and Transport Equipment Rental and Hiring	1.594
<b>662</b>	<b>Farm Animal and Bloodstock Leasing</b>	
662005	Farm Animal and Bloodstock Leasing	1.931
<b>663</b>	<b>Other Goods and Equipment Rental and Hiring</b>	
663107	Heavy Machinery and Scaffolding Rental and Hiring	2.468
663208	Video and Other Electronic Media Rental and Hiring	0.755
663917	Other Goods and Equipment Rental and Hiring n.e.c.	1.931
<b>664</b>	<b>Non-Financial Intangible Assets (Except Copyrights) Leasing</b>	
664007	Non-Financial Intangible Assets (Except Copyrights) Leasing	0.242
<b>67</b>	<b>Property Operators and Real Estate Services</b>	
<b>671</b>	<b>Property Operators</b>	
671117	Residential Property Operators	1.263
671218	Non-Residential Property Operators	0.859
671231	Serviced Offices	0.859
<b>672</b>	<b>Real Estate Services</b>	
672006	Real Estate Services	0.361

Column 1	Column 2	Column 3
<b>M</b>	<b>Professional, Scientific and Technical Services</b>	
<b>69</b>	<b>Professional, Scientific and Technical Services (Except Computer System Design and Related Services)</b>	
<b>691</b>	<b>Scientific Research Services</b>	
691007	Scientific Research Services	0.580
<b>692</b>	<b>Architectural, Engineering and Technical Services</b>	
692109	Architectural Services	0.159
692201	Surveying and Mapping Services	1.058
692313	Engineering Design and Engineering Consulting Services	0.263
692414	Other Specialised Design Services	0.419
692436	Signwriting	2.299
692504	Scientific Testing and Analysis Services	0.910
<b>693</b>	<b>Legal and Accounting Services</b>	
693112	Legal Services	0.245
693202	Accounting Services	0.159
<b>694</b>	<b>Advertising Services</b>	
694023	Aerial Advertising Service	1.058
694034	Other Advertising Services	0.404
<b>695</b>	<b>Market Research and Statistical Services</b>	
695013	Market Research and Statistical Services	0.404
<b>696</b>	<b>Management and Related Consulting Services</b>	
696216	Management Advice and Related Consulting Services	0.404
<b>697</b>	<b>Veterinary Services</b>	
697004	Veterinary Services	0.869
<b>699</b>	<b>Other Professional, Scientific and Technical Services</b>	
699107	Professional Photographic Services	0.710
699917	Other Professional, Scientific and Technical Services n.e.c.	0.404
<b>70</b>	<b>Computer System Design and Related Services</b>	
<b>700</b>	<b>Computer System Design and Related Services</b>	
700018	Computer System Design and Related Services	0.142

Column 1	Column 2	Column 3
<b>N</b>	<b>Administrative and Support Services</b>	
<b>72</b>	<b>Administrative Services</b>	
<b>721</b>	<b>Employment Services</b>	
721113	Employment Placement and Recruitment Services	0.908
721214	Labour Supply Services	0.908
<b>722</b>	<b>Travel Agency and Tour Arrangement Services</b>	
722013	Travel Agency and Tour Arrangement Services	0.404
<b>729</b>	<b>Other Administrative Services</b>	
729112	Office Administrative Services	0.514
729213	Document Preparation Services	0.404
729303	Credit Reporting and Debt Collection Services	0.404
729404	Call Centre Operation	0.616
729911	Other Administrative Services n.e.c.	0.514
<b>73</b>	<b>Building Cleaning, Pest Control and Other Support Services</b>	
<b>731</b>	<b>Building Cleaning, Pest Control and Gardening Services</b>	
731114	Building and Other Industrial Cleaning Services	4.357
731204	Building Pest Control Services	2.580
731338	Tree Lopping and Arborist Services	8.878
731349	Other Gardening Services	4.410
<b>732</b>	<b>Packaging Services</b>	
732014	Packaging Services	2.329

Column 1	Column 2	Column 3
<b>O</b>	<b>Public Administration and Safety</b>	
<b>75</b>	<b>Public Administration</b>	
<b>751</b>	<b>Central Government Administration</b>	
751004	Central Government Administration	0.501
<b>752</b>	<b>State Government Administration</b>	
752016	State Government Administration	0.501
752027	Government - Transport Administration	0.881
752062	Government - Community Care	2.174
<b>753</b>	<b>Local Government Administration</b>	
753006	Local Government Administration	1.407
754	Justice	
754007	Justice	0.501
<b>755</b>	<b>Government Representation</b>	
755109	Domestic Government Representation	0.501
755201	Foreign Government Representation	0.501
<b>76</b>	<b>Defence</b>	
<b>760</b>	<b>Defence</b>	
760004	Defence	2.713
<b>77</b>	<b>Public Order, Safety and Regulatory Services</b>	
<b>771</b>	<b>Public Order and Safety Services</b>	
771118	Police Services	2.338
771208	Investigation and Security Services	2.851
771232	Locksmith Service	1.114
771311	Fire Protection and Other Emergency Services	2.096
771412	Correctional and Detention Services	5.364
771917	Other Public Order and Safety Services	0.501
771928	Traffic Control Services	2.851
<b>772</b>	<b>Regulatory Services</b>	
772018	Regulatory Services	0.501

Column 1	Column 2	Column 3
<b>P</b>	<b>Education and Training</b>	
<b>80</b>	<b>Preschool and School Education</b>	
<b>801</b>	<b>Preschool Education</b>	
801009	Preschool Education	1.266
<b>802</b>	<b>School Education</b>	
802102	Primary Education	0.812
802203	Secondary Education	0.812
802315	Combined Primary and Secondary Education	0.812
802405	Special School Education	0.812
<b>81</b>	<b>Tertiary Education</b>	
<b>810</b>	<b>Tertiary Education</b>	
810112	Technical and Vocational Education and Training	0.812
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	0.831
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	1.327
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	1.327



8101G4	Group Training Organisation (Category 4)	1.364
	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	0.361
<b>82</b>	<b>Adult, Community and Other Education</b>	
<b>821</b>	<b>Adult, Community and Other Education</b>	
821114	Sports and Physical Recreation Instruction	1.621
821125	Riding School Operation	4.028
821204	Arts Education	0.361
821913	Adult, Community and Other Education n.e.c.	0.812
<b>822</b>	<b>Educational Support Services</b>	
822014	Educational Support Services	0.812

Column 1	Column 2	Column 3
<b>Q</b>	<b>Health Care and Social Assistance</b>	
<b>84</b>	<b>Hospitals</b>	
<b>840</b>	<b>Hospitals</b>	
840115	Hospitals (Except Psychiatric Hospitals)	0.998
840205	Psychiatric Hospitals	0.998
<b>85</b>	<b>Medical and Other Health Care Services</b>	
<b>851</b>	<b>Medical Services</b>	
851117	General Practice Medical Services	0.382
851207	Specialist Medical Services	0.382
<b>852</b>	<b>Pathology and Diagnostic Imaging Services</b>	
852017	Pathology and Diagnostic Imaging Services	0.601
<b>853</b>	<b>Allied Health Services</b>	
853108	Dental Services	0.382
853209	Optometry and Optical Dispensing	0.382
853301	Physiotherapy Services	0.382
853402	Chiropractic and Osteopathic Services	0.382
853918	Other Allied Health Services	0.627
<b>859</b>	<b>Other Health Care Services</b>	
859105	Ambulance Services	2.351
859915	Other Health Care Services n.e.c.	0.627
<b>86</b>	<b>Residential Care Services</b>	
<b>860</b>	<b>Residential Care Services</b>	
860117	Aged Care Residential Services	2.349
860916	Other Residential Care Services	2.349
<b>87</b>	<b>Social Assistance Services</b>	
<b>871</b>	<b>Child Care Services</b>	
871007	Child Care Services	1.266
<b>879</b>	<b>Other Social Assistance Services</b>	
879017	Other Social Assistance Services	2.301

Column 1	Column 2	Column 3
<b>R</b>	<b>Arts and Recreation Services</b>	
<b>89</b>	<b>Heritage Activities</b>	
<b>891</b>	<b>Museum Operation</b>	
891011	Museum Operation	0.524
<b>892</b>	<b>Parks and Gardens Operations</b>	
892102	Zoological and Botanical Gardens Operation	3.167
892203	Nature Reserves and Conservation Parks Operation	1.876
<b>90</b>	<b>Creative and Performing Arts Activities</b>	
<b>900</b>	<b>Creative and Performing Arts Activities</b>	
900112	Performing Arts Operation	1.459
900213	Creative Artists, Musicians, Writers and Performers	1.459
900303	Performing Arts Venue Operation	1.459
<b>91</b>	<b>Sports and Recreation Activities</b>	
<b>911</b>	<b>Sports and Physical Recreation Activities</b>	
911103	Health and Fitness Centres and Gymnasias Operation	1.154
911215	Sports and Physical Recreation Clubs and Sports Professionals	1.154
911305	Sports and Physical Recreation Venues, Grounds and Facilities Operation	1.154
911417	Sports and Physical Recreation Administrative Service	1.154
<b>912</b>	<b>Horse and Dog Racing Activities</b>	
912115	Horse and Dog Racing Administration and Track Operation	3.184
912903	Other Horse and Dog Racing Activities	7.568
<b>913</b>	<b>Amusement and Other Recreation Activities</b>	
913105	Amusement Parks and Centres Operation	3.560
913904	Amusement and Other Recreation Activities n.e.c.	3.560
<b>92</b>	<b>Gambling Activities</b>	
<b>920</b>	<b>Gambling Activities</b>	
920103	Casino Operation	1.108
920204	Lottery Operation	0.755
920902	Other Gambling Activities	0.755

Column 1	Column 2	Column 3
<b>S</b>	<b>Other Services</b>	
<b>94</b>	<b>Repair and Maintenance</b>	
<b>941</b>	<b>Automotive Repair and Maintenance</b>	
941117	Automotive Electrical Services	1.969
941218	Automotive Body, Paint and Interior Repair	1.969
941916	Other Automotive Repair and Maintenance	1.969
<b>942</b>	<b>Machinery and Equipment Repair and Maintenance</b>	
942118	Domestic Appliance Repair and Maintenance	1.114
942219	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	0.404
942917	Other Machinery and Equipment Repair and Maintenance	1.609
<b>949</b>	<b>Other Repair and Maintenance</b>	
949116	Clothing and Footwear Repair	1.622
949915	Other Repair and Maintenance n.e.c.	1.609
<b>95</b>	<b>Personal and Other Services</b>	
<b>951</b>	<b>Personal Care Services</b>	
951118	Hairdressing and Beauty Services	0.768
951208	Diet and Weight Reduction Centre Operation	0.768
<b>952</b>	<b>Funeral, Crematorium and Cemetery Services</b>	
952007	Funeral, Crematorium and Cemetery Services	2.193
<b>953</b>	<b>Other Personal Services</b>	
953122	Commercial Laundries and Linen Hire Services	3.754
953133	Laundrettes and Dry-Cleaners	2.110
953201	Photographic Film Processing	0.768
953302	Parking Services	2.173
953414	Brothel Keeping and Prostitution Services	1.020
953919	Other Personal Services n.e.c.	0.768
<b>954</b>	<b>Religious Services</b>	
954009	Religious Services	0.689
<b>955</b>	<b>Civic, Professional and Other Interest Group Services</b>	
955102	Business and Professional Association Services	0.666
955203	Labour Association Services	0.666
955912	Other Interest Group Services n.e.c.	0.666
955945	Animal Refuges & Kennel Clubs	1.425

Column 1	Column 2	Column 3
<b>Not applicable</b>	<b>Labour Hire</b>	
721236	Contract Staff Services (Own Administration Staff)	0.579
A01100	Agriculture, Forestry and Fishing	3.251
B06000	Mining	1.410
C11000	Manufacturing	2.614
D26000	Electricity, Gas, Water and Waste Services	0.802
E30000	Construction	3.859
F33000	Wholesale Trade	1.619
G39000	Retail Trade	2.368
H44000	Accommodation and Food Services	2.373
I46000	Transport, Postal and Warehousing	3.614
J54000	Information Media and Telecommunications	0.942
K62000	Financial and Insurance Services	0.329
L66000	Rental, Hiring and Real Estate Services	0.774
M69000	Professional, Scientific and Technical Services	0.613
N72000	Administrative and Support Services	1.465
O75000	Public Administration and Safety	1.036
P80000	Education and Training	0.774
Q84000	Health Care and Social Assistance	1.510
R89000	Arts and Recreation Services	1.449
S94000	Other Services	1.969