



Gazette Notice

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

WorkCover Queensland Notice (No. 1) of 2023

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

WorkCover Queensland Notice (No. 1) of 2023

This notice explains how WorkCover Queensland ('WorkCover') calculates premium for the 2023–2024 year. Important parts of this notice include:

- Part 2** how an employer's total premium for 2023–2024 is calculated, including an adjustment for the previous year.
- Part 3** how an employer's estimated premium for 2023–2024 is calculated.
- Part 4** how an employer's apprentice discount for 2022–2023 and 2023–2024 is calculated.
- Part 5** how an employer's actual premium for 2022–2023 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** Large Employer Alternative Pricing (LEAP) premium adjustment method.
- Part 9** 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 2023 and applies to all assessments of premium by WorkCover for the 2023–2024 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 2–9 and 11 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 2023–2024 year

- 2.1 Subject to Section 2.2, the following formula is used to calculate premium payable for the 2023–2024 year for the employer's policy:

$$P = EP_{23-24} - AD_{23-24} + AP_{22-23} - AD_{22-23} - EP_{22-23} + FP$$

- 2.2 In addition to premium payable under Section 2.1, where an employer ceases to employ workers during the 2023–2024 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:

$$AdP = CAP - EP_{23-24} - AD_{23-24} + FP$$

Part 3 — Calculation of estimated premium for the 2023–2024 year (EP₂₃₋₂₄)**3 Calculation of estimated premium**

- 3.1 Subject to Section 3.2, EP₂₃₋₂₄ is calculated as the sum of EP_w in respect of each allocated WIC on the employer's policy.
- 3.2 EP₂₃₋₂₄ will not be less than:
- \$200.00 inclusive of GST and duty for policies that commenced before 1 October 2023;
 - \$150.00 inclusive of GST and duty for policies commencing between 1 October 2023 and 31 December 2023;
 - \$100.00 inclusive of GST and duty for policies commencing between 1 January 2024 and 31 March 2024; and
 - \$50.00 inclusive of GST and duty for policies commencing between 1 April 2024 and 30 June 2024.
- 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 2023–2024 year, whether or not wages are paid by the policyholder.

4 Calculation of PR₂₃₋₂₄ on insuring with WorkCover after cancelling a previous policy

- 4.1 This section applies if an employer:
- commences to insure with WorkCover;
 - was previously insured with WorkCover;
 - their previous policy was cancelled within six months prior to commencing to insure again; and
 - 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 PR₂₃₋₂₄ 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 PR₂₃₋₂₄ for a new business of an acquiring employer (succession)

- 5.1 In this section, a former employer's PR₂₃₋₂₄ ('FPR₂₃₋₂₄') means:
- if the former employer holds or has held a policy under the Act for the 2023–2024 year, its PR₂₃₋₂₄, as calculated in accordance with this section; or
 - if the former employer's policy under the Act had ceased on or before 30 June 2023, the PR₂₃₋₂₄ which would have been calculated in accordance with this part if the former employer had an obligation to hold a policy for the 2023–2024 year.
- 5.2 Where an employer ('an acquiring employer') acquires either the whole or part of an existing business ('the acquired business'), then:
- the PR₂₃₋₂₄ for each relevant WIC will be equal to the PR₂₃₋₂₄ of the acquired business' policy at the date of acquisition; and
 - 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_{23-24} to be applied to the relevant WIC policy of the acquiring employer will be calculated by weighting the PR_{23-24} 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 2023; and
 - c) insures with WorkCover for accident insurance after 30 June 2023.
- 6.2 For employers where W_{OP} is less than or equal to \$1.5 million, then PR_{23-24} will equal IR_{23-24} .
- 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 2022–2023 year (AD_{22-23}) and 2023–2024 year (AD_{23-24})

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_{22-23} is calculated as the sum of DP_{Wa} in respect of each allocated WIC and AD_{23-24} is calculated as the sum of DP_W in respect of each allocated WIC on the employer's policy.
- 7.3 If Section 7.1 applies, wages paid to apprentices, as an apprentice, for the period of the person's apprenticeship will not be included in the premium calculation.

Part 5 — Calculation of actual premium for 2022–2023 year (AP₂₂₋₂₃)**8 Application of this part**

- 8.1 This part applies to the calculation of actual premium for the 2022–2023 year for both methods of premium calculation under Parts 6 and 7.
- 8.2 Subject to Section 8.3, AP₂₂₋₂₃ is calculated as the sum of the values of APW in respect of each allocated WIC on the employer’s policy in the 2022–2023 year.
- 8.3 For the 2022–2023 year, AP will be calculated taking into account the minimum premium provisions for the 2022–2023 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_{0P} is less than or equal to \$1.5 million and where Section 12.1 does not apply.
- 9.2 PR₂₃₋₂₄ 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:

$$EP = \frac{L}{IR_{23-24}}$$

- 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 PR₂₃₋₂₄ is then calculated by reference to the employer’s rating category in accordance with the following table:

Rating Category	PR ₂₃₋₂₄
Rating 1	80% of IR ₂₃₋₂₄
Rating 2	90% of IR ₂₃₋₂₄
Rating 3	100% of IR ₂₃₋₂₄
Rating 4	110% of IR ₂₃₋₂₄
Rating 5	120% of IR ₂₃₋₂₄

- 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:
- The first \$500 in total claims payments for each WIC is excluded.
 - 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 2019 and 30 June 2023.
- 9.4 Where an employer's PR₂₂₋₂₃ was calculated under Part 7 and AW₂₂₋₂₃ was less than or equal to \$1.5 million, PR₂₃₋₂₄ 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 PR₂₂₋₂₃ is 1.303 and the IR₂₂₋₂₃ 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 PR₂₃₋₂₄ for an employer to a figure exceeding 120% of IR₂₃₋₂₄ that WorkCover, in its sole discretion, considers to be reasonable if:
- the employer is allocated Rating 5 under Part 6 for three consecutive years; or
 - the employer does not, without reasonable excuse, participate satisfactorily in the Injury Prevention and Management program.
- 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_{OP} is more than \$1.5 million.
- 10.2 Except as provided in Sections 4, 5 and 6, premium will be calculated in accordance with the formula $PR_{23-24} = R$ for:
- any allocated WIC on a new employer's policy where the employer commenced to insure after 31 December 2021 and before 1 July 2023; or
 - any WIC allocated for the first time to an existing employer's policy as a result of a business activity which the employer commenced for the first time after 31 December 2021 and before 1 July 2023.

- 10.3 Where Sections 10.2 and 12.1 do not apply, PR_{23-24} is the lowest of the following options:
- $(E \times Z) + [R \times (1 - Z)]$; or
 - $R \times 1.3$; or
 - $IR_{23-24} \times 2.5$, subject to Sections 10.5 to 10.7; or
 - IR_{23-24} , if E as calculated under Sections 13 to 17 is less than IR_{23-24} ; or
 - \$18.00.
- 10.4 Further to Section 10.3, where an employer's PR_{22-23} was calculated under a rating category of the type set out in Part 6 and AW_{22-23} is more than \$1.5 million, PR_{23-24} will be calculated in accordance with Part 7 and will be further limited to:
- $((PR_{22-23} / IR_{22-23}) + 0.1) \times IR_{23-24}$ where PR_{23-24} is greater than PR_{22-23} .
 - $((PR_{22-23} / IR_{22-23}) - 0.1) \times IR_{23-24}$ where PR_{23-24} is less than PR_{22-23} .
- 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_{23-24}**
- 11.1 For the 2023–2024 year, PR_{23-24} will be the greater of:
- PR_{23-24} calculated under this part (excluding this section); or
 - $10\% \times IR_{23-24}$.
- 12 Calculation of PR_{23-24} when business activity commences between 1 July 2023 and 30 June 2024**
- 12.1 Except as provided in Sections 4, 5 and 6, PR_{23-24} will be calculated in accordance with the following formula $PR_{23-24} = IR_{23-24}$ for:
- any allocated WIC on a new employer's policy where the employer commences to insure in the 2023–2024 year; or
 - 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 2023–2024 year.
- 13 Calculation of experience factor**
- 13.1 Sections 13–17 apply where an employer's PR_{23-24} 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 2022, 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 2023 is:

$$F = 3.42$$

Part 8 — Large Employer Alternative Pricing (LEAP) premium adjustment method**18 Application of this part**

- 18.1 This part applies to employers:

- a) who are eligible for a self-insurance licence in Queensland as per Section 71 (1), (a) (single employer) or Section 72 (1), (a), (b) (group employer) of the Act; or
- b) who are a returning entity to the WorkCover Queensland fund; or
- c) who are exiting the Queensland scheme; and
- d) apply to participate in this product by completing the LEAP application form; and
- e) are approved by WorkCover to participate in the LEAP product.

- 18.2 If section 18.1 applies, WorkCover will use the LEAP adjustment method under Schedule 2 of this Gazette Notice to calculate and adjust premium for employers.

- 18.3 For the purpose of Section 18.1 (a), the number of full-time workers (FTE) employed by the employer must be at least 2,000.

- 18.4 Release factors for the 2023-24 injury year are as follows:

Release factor1 = 30%
 Release factor2 = 60%
 Release factor3 = 100%

- 18.5 Run-off factors for the 2023-24 injury year are as follows:

- a) For \$500,000 individual event-based cap option:

Run off factor1 = 1.80

Run off factor₂ = 1.45

Run off factor₃ = 1.30

- b) For \$350,000 individual event-based cap option:

Run off factor₁ = 1.85

Run off factor₂ = 1.50

Run off factor₃ = 1.35

Part 9 — How a WorkCover Industry Classification (WIC) is allocated to an employer's policy

19 Application of this part

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

20 One WIC per policy

- 20.1 Except as provided under Sections 22 to 25, WorkCover will allocate only one WIC to an employer's policy.

21 WIC determined by business activity

- 21.1 Except as provided under Sections 22 to 25, WorkCover will allocate the WIC it considers corresponds to or most closely describes the employer's predominant business activity.
- 21.2 Without limiting Section 21.1, 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 business activity or activities the employer holds itself out as performing or being ready, willing and able to perform;
 - c) the ANZSIC top-down method;
 - d) 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;
 - e) the proportion of the employer's workers who work in that business activity, or provide management and support services for that business activity;
 - f) the history of workers' compensation claims and claims costs attributable to the various business activities conducted by the employer;
 - g) 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; and
 - h) any other matter that WorkCover considers relevant.

Example 1 of WIC allocation

- Company A performs plumbing and tiling services. Applying Section 21.2: 80% of the revenue is generated by plumbing services and 20% is generated by tiling services.
- The proportion of the employer's workers who work in each business activity, or provide management and support services for each business activity is approximately 50% for each.

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

Example 2 of WIC allocation—Business activity not administration

- Company B provides disability care services
- In Queensland, Company B employs 20 care workers
- Company B's national head office is also in Queensland with 30 corporate staff employed
- Applying Section 21.2: the majority of workers and payments relate to the corporate office but 100% of the revenue is generated from providing disability care services and the majority of claims and costs are for disability care workers
- The corporate office is not a business activity in itself, and only exists to support the disability care services.

Based on this information, the predominant business activity of Company B is disability care services.

Result: Company B will be assigned WIC 879017 Other Social Assistance Services.

22 Multiple WICs

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

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

22.2 For the purposes of Section 22.1 b), business activities are incidental to each other if, in whole or in part:

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

22.3 This section does not apply to a business activity that WorkCover considers to be a separate service entity for the purposes of Section 23.

22.4 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 22.1.

22.5 WorkCover may have regard to any of the matters referred to in Section 21.2 when allocating WICs under Section 22.4

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 shopfronts, however these shopfronts are located 25km apart.

Using Section 22.1, 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 22.1 b), regard must be had to Section 22.2:

- a) *Both activities operate from different shopfronts 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 shopfronts 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 two separate locations and the business activities are not incidental to each other.

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

23 Separate service entities

- 23.1 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.
- 23.2 Subject to Section 23.3, 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 3 Column 3 of the WIC table.
- 23.3 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.
- 23.4 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 21, if the principal business entity did have a policy.
- 23.5 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 3 Column 3 of the WIC table.
- 23.6 If an employer:
- a) is not an 'acquiring employer'; and
 - b) is a separate service entity; and
 - c) in the 2023–2024 year for the first time becomes:
 - i. a separate service entity; or

- ii. insured under the Act with WorkCover.

Subject to section 23.7, PR₂₃₋₂₄ for that employer will be:

- i. equivalent to the PR₂₃₋₂₄ calculated for the principal business entity for the 2023–2024 year; or
- ii. if WorkCover has calculated more than one PR₂₃₋₂₄ for the same WIC (across multiple principal business entities), calculated by weighting the PR₂₃₋₂₄ of each principal business entity in proportion to the wages (AW₂₂₋₂₃) of the principal business entity; or
- iii. if WorkCover has allocated more than one WIC subject to Section 23.3, equivalent to the PR₂₃₋₂₄ calculated for each respective WIC of the principal business entity; or
- iv. if WorkCover has allocated more than one WIC to the principal business entity and Section 23.3 does not apply, the higher or highest PR₂₃₋₂₄ of the WICs allocated to the principal business entity; or
- v. if the principal business entity's policy ceased on or before 30 June 2023, the PR₂₃₋₂₄ which would have been calculated in accordance with this notice if the principal business entity had an obligation to hold a policy for the 2023–2024 year; or
- vi. IR₂₃₋₂₄.

23.7 Where an existing employer:

- a) becomes a separate service entity; and
- b) their AW₂₂₋₂₃ was less than or equal to \$1.5 million; and
- c) the principal business entity's PR₂₃₋₂₄ has been calculated under Part 7

PR₂₃₋₂₄ for that employer will be the rating category under Section 9.2 d) that corresponds to the principal business entity's EBR industry rate relativity;

For example, if the principal business entity's PR₂₃₋₂₄ is 1.303 and the IR₂₃₋₂₄ is 1.402, the principal business entity's EBR IR relativity is 92.94% so the separate service entity would be allocated Rating 2.

23.8 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. Its WIC is 302016 Non-Residential Building Construction and premium rate (PR₂₃₋₂₄) is 1.623. It decides 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 23.1, Company D will be allocated the same WIC as Company C, ie WIC 302016.

Using Section 23.6 c), Company D will be allocated the premium rate (PR₂₃₋₂₄) of Company C, ie 1.623.

Result: Company D will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR₂₃₋₂₄) of 1.632.

Example 2

Company E is a large construction company with two businesses and has been allocated two WICs under Part 9;

- a) WIC 302016 Non-Residential Building Construction - PR₂₃₋₂₄ is 1.623 and IR₂₃₋₂₄ is 1.932.
- b) WIC 182913 Other Basic Polymer Manufacturing - PR₂₃₋₂₄ is 1.932 and IR₂₃₋₂₄ is 1.890.

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

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

Section 23.3 does not apply as Company F's staff support both businesses.

Under Section 23.2, WorkCover will allocate to Company F the WIC which has the highest industry premium rate; ie WIC 302016.

Then under Section 23.6 c), WorkCover will allocate to Company F the highest of the two premium rates (PR₂₃₋₂₄); ie PR₂₃₋₂₄ = 1.932.

Result: Company F will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR₂₃₋₂₄) of 1.932.

23.9 If an employer:

- a) is not an 'acquiring employer'; and
- b) is a principal business entity; and
- c) in the 2023–2024 year for the first time insures workers previously insured under a separate service entity of the employer,

PR₂₃₋₂₄ for that employer will be:

- i. equivalent to the PR₂₃₋₂₄ calculated for the separate service entity for the 2023–2024 year (for each respective WIC); or
- ii. if the separate service entity's policy ceased on or before 30 June 2023, the PR₂₃₋₂₄ which would have been calculated in accordance with this notice if the separate service entity had an obligation to hold a policy for the 2023–2024 year; or
- iii. if the employer has an existing policy and an obligation to declare AW₂₂₋₂₃, calculated by weighting the PR₂₃₋₂₄ of the employer and separate service entity in proportion to the wages of each entity.

24 Labour hire employers

24.1 Subject to section 24.2, if the employer is a labour hire employer, WorkCover will allocate all WICs in the following list:

721236, A01100, B06000, C11000, D26000, E30000, F33000, G39000, H44000, I46000, J54000, K62000, L66000, M69000, N72000, O75000, P80000, Q84000, R89000, S94000.

- 24.2 Where a labour hire employer is predominantly providing services that are appropriately defined under a particular WIC, by applying the principles in Section 21, WorkCover will allocate the WIC it considers corresponds to or most closely describes, the employer's predominant business activity.

25 Group training organisations

- 25.1 If the employer is a group training organisation, WorkCover will allocate all WICs in the following list:

8101G1, 8101G2, 8101G3, 8101G4.

26 Allocation of wages to WIC

- 26.1 Subject to Sections 26.2 to 26.5, 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 3 Column 3 of the WIC table.
- 26.3 Where the employer is a separate service entity and more than one WIC is allocated pursuant to Section 23.3, for each 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 23.3.
- 26.4 Where the employer is a labour hire employer, WorkCover will allocate wages by:
- a) identifying the proportion of the total wages paid by the employer which are paid to administrative workers supporting the labour hire activity, whose labour is not supplied to third parties;
 - b) allocating the wages identified at paragraph 26.4a) to WIC code 721236;
 - 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 3 Column 1 of the WIC table, identifying the WIC Code from the list at Section 24.1 that corresponds to the Division of the WIC Code allocated by WorkCover to the policy of each client business to which the employer supplies such labour:
 - i. where the client business 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, applying the principles in Section 21 to identify the WIC Code WorkCover considers would apply to the client business, as if the client business had a policy;
 - ii. where the third party to whom the labour hire employer supplies labour is itself a labour hire employer, WorkCover may have regard to the WIC Code of the final third party where the labour is supplied;
 - e) allocating the wages identified at paragraph 26.4c) to the corresponding WIC code identified at paragraph 26.4d) for each third party the employer supplies labour to;
 - f) where the employer conducts other business activities, and is not eligible for multiple WICs under section 22, identifying the proportion of the total wages paid by the employer which are paid to workers whose labour is used in the non-labour hire business activity;
 - g) applying the principles in paragraph 26.4d), identifying the WIC Code that corresponds to the Division of the WIC Code WorkCover considers would apply to the non-labour hire business activity by applying the principles in Section 21;

- h) allocating the wages identified at paragraph 26.4f) to the corresponding WIC Code identified at paragraph 26.4g).

Examples of labour hire wages allocation

Example 1

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 has its own policy and is allocated WIC 310915 Other Heavy and Civil Engineering Construction. It also engages 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.

Example 2

Company Y is a labour hire company that provides staff to multiple client businesses which operate farms growing a wide variety of crops.

Company Y is providing the on-hire workers to undertake contract fruit and vegetable picking services and other general farm labouring.

Result: As the nature of this activity is appropriately captured under WIC of 052918 – Other Agriculture and Fishing Services, WorkCover would apply a single WIC rather than the general labour hire classification.

- 26.5 Where the employer is a group training organisation, WorkCover will allocate wages by:
- a) identifying the proportion of the total wages paid by the employer which are paid to a worker who is not referred to in Schedule 2 Part 1 Section 5 of the Act;
 - b) identifying the proportion of the total wages paid by the employer which are paid to:
 - i. a worker who is referred to in Schedule 2 Part 1 Section 5 of the Act; and
 - ii. 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;
 - c) allocating the wages identified at paragraphs 26.5a) and 26.5b) to WIC code 8101G1;
 - d) identifying the wages paid by the employer to a worker in Schedule 2 Part 1 Section 5 of the Act (except those identified under paragraph 26.5b);
 - e) using Schedule 3 Column 1 of the WIC table, identifying the category WIC listed in Section 25.1 that corresponds to the WIC allocated to the policy of the client business;
 - i. where the client business policy has been allocated more than one WIC, the relevant category WIC will be that which corresponds to the WIC of the policy of the client business where the worker is engaged;

- ii. where the client business is not obliged to hold a policy under the Act or is a self-insurer, applying the principles in Section 21 to identify the WIC Code that WorkCover considers would apply to the client business, as if the client business had a policy.
- f) allocating the wages identified at paragraph 26.5d) to the corresponding category WIC identified at paragraph 26.5e) for each client business.

27 Labour hire employer who cannot identify third parties to whom they supply labour

- 27.1 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 section 26.4d).
- 27.2 For the period of time the employer is unable to provide the information required in section 27.1, WorkCover may apply a further default premium amount on the portion of wages paid to any unverified third party.
- 27.3 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:

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

- 27.4 Where further default premium is applied, premium payable by the labour hire employer will be the sum of the amounts calculated in sections 27.3a) and 27.3b).

Part 10 — Calculation of further premium (FP)

28 Further premium

- 28.1 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) additional premium under Section 63A of the Act;
 - g) an amount payable under Section 66 of the Act;
 - h) an amount payable under Section 109(A) of the Act; or
 - i) an amount payable under Section 229 of the Act.

- 28.2 Unpaid premium under Section 28.1 c) is calculated in accordance with the following formula:

$$UP = UW \times PR_{23-24}$$

Part 11 — Default assessment

29 Default assessment of premium

- 29.1 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 2023–2024 year is to be assessed in accordance with the following formula:

$$DP_{23-24} = DEP_{23-24} + DAP_{22-23} - EP_{22-23} + FP.$$

30 Default assessment of adjusted premium

- 30.1 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 2023–2024 year is to be assessed in accordance with the following formula:

$$DAdP_{23-24} = DCAP - DEP_{23-24} + FP.$$

31 Principles to be applied in default assessments

- 31.1 Where WorkCover makes a default assessment, WorkCover must have regard to the matters and principles contained in Parts 2–10 of this notice wherever possible.

32 Minimum default assessment

- 32.1 DAP₂₂₋₂₃, DEP₂₃₋₂₄ or DCAP calculated under this part will not be less than \$500 inclusive of GST and duty.

33 Allocation of a silicosis claim to a specific employer

- 33.1 Subject to this part, where WorkCover accepts silicosis claims, the claim costs will be allocated to the employer as follows and the claims experience will be included in the premium calculation:
- a) If the worker has been exposed to respirable crystalline silica while employed by one employer only, then C, S factors or C₃ costs will be allocated to that employer's policy if the evidence confirms the employment period was a significant contributing factor to the injury; or
 - b) If the worker has been exposed to respirable crystalline silica while employed by more than one employer, then C, S factors or C₃ costs will be allocated to the policy of the employer responsible for the employment period confirmed by the evidence to be the most significant contributing factor to the injury; or
 - c) For the purposes of this section, WorkCover may allocate C, S factors or C₃ in an alternative manner to an employer classified under any WIC if it considers, in its sole discretion, that evidence demonstrates particular circumstances that warrant doing so.

Part 12 — Miscellaneous

34 Rounding

- 34.1 Calculations performed under this notice are as follows:

DR	Rounded to 3 decimal places
E	Rounded to 3 decimal places
P	Rounded to 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

35 Payment of premium by instalment

35.1 The interest rate to apply to an instalment plan approved by WorkCover after 30 June 2023 is 11.25% per annum.

36 Household workers

36.1 Effective 1 January 2024, the premium payable by an employer of a household worker or workers will be \$25.00 per policy per year or part of a year inclusive of GST and duty.

37 Interns

37.1 For the 2022–2023 year, every employer who engaged interns must declare the number of interns in their workplace during the 2023–2024 policy renewal.

37.2 For the 2023–2024 year, WorkCover will not calculate and charge additional premium pursuant to Section 63B of the Act.

38 Actuarial estimates

38.1 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.

38.2 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.

38.3 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.

38.4 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.

38.5 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.

39 GST and duty

39.1 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* (Qld) 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:

2023–2024, 2022–2023 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.

2022 notice means the WorkCover Queensland Notice (No. 1) of 2022 published in the Queensland Government Gazette No. 43 on Friday, 24 June 2022 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 2023–2024 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.

AD₂₂₋₂₃ means apprentice discount for the 2022–2023 year calculated under Part 4.

AD₂₃₋₂₄ means apprentice discount for the 2023–2024 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 2023–2024 year.

allocated WIC means a WIC allocated by WorkCover to a policy under Part 9.

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

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

AP₂₂₋₂₃ means actual premium for the 2022–2023 year calculated under Part 5.

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

AP_W means the actual premium for an allocated WIC for the 2022–2023 year calculated in accordance with the formula:

$$AP_W = \frac{W_0 \times PR_{22-23}}{100}$$

AW₂₂₋₂₃ means the actual wages paid by the employer in the 2022–2023 year.

Base premium means premium calculated as per this Gazette Notice.

C means prior year claims payments under Part 6.

C factor means C₃.

C₃ means the costs of damages claims to 30 June 2023 against the employer in respect of injuries incurred in the 2019–2020 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; or
- c) where the claim is a current claim or a settled claim at 30 June 2023, WorkCover's reasonable estimate of damages and the costs to be incurred in the course of defending the claim.

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

- a) on and including 1 July 2023; or
- b) the date in the 2023–2024 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: $CAP = W_A \times PR_{23-24}$.

category WIC means any of the following WICs in Schedule 3 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).

claims costs means statutory claims and damages claims costs as outlined in the definitions of compensation and damages in Chapter 1, Part 4, Division 1 of the Act

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 2019 the amount (if any) by which the payments made exceed \$185,000;
- b) costs of a claim arising from the circumstances described in Section 34(1)(c) of the Act;
- c) costs of a claim arising from the circumstances described in Section 35 of the Act; and
- d) costs of a claim arising from the circumstances described in s232AB of the Act for medical treatment incurred during the prescribed period where the claim is rejected.

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.

DAdP₂₃₋₂₄ means the default assessment of adjusted premium payable for that part of the 2023–2024 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.

DAP₂₂₋₂₃ means the default assessment of actual premium payable for the 2022–2023 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:

$$\frac{W_0 \times DR_{22-23}}{100}$$

DCAP₂₃₋₂₄ means the default assessment of actual premium for that part of the 2023–2024 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:

$$\frac{W_A \times PR_{23-24}}{100}$$

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.

DEP₂₃₋₂₄ means the default assessment of estimated premium for the 2023–2024 year to be determined by WorkCover to be either:

- a) EP₂₃₋₂₄ as defined; or
- b) the sum of the solutions to the following formula calculated for each allocated WIC on the employer's policy:

$$\frac{W \times DR_{23-24}}{100}$$

DP_w means the 2023–2024 apprentice premium discount for an allocated WIC calculated as:

$$DP_w = \frac{WA \times PR_{23-24}}{100}$$

DP_{wa} means the 2022–2023 apprentice premium discount for an allocated WIC calculated as:

$$DP_{wa} = \frac{WD \times PR_{22-23}}{100}$$

DP₂₃₋₂₄ means default premium payable for the 2023–2024 year.

DR₂₂₋₂₃ means default premium rate for 2022–2023 as calculated under the 2022 notice.

DR₂₃₋₂₄ means the default premium rate for 2023–2024 year for an allocated WIC and is calculated by the same method as PR₂₃₋₂₄.

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

E means the Experience Factor for an allocated WIC in the 2022–2023 year calculated in accordance with Sections 13 to 17.

employer is defined in Section 30 of the Act.

EP₂₂₋₂₃ means EP₂₂₋₂₃ calculated in accordance with the 2022 notice.

EP₂₃₋₂₄ means the estimated premium for the period 1 July 2023 to 30 June 2024.

EP in Part 6 means employer performance.

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

$$EP_w = \frac{W \times PR_{23-24}}{100}$$

existing employer means an employer who has remained continuously insured under the Act from a date before 1 January 2022.

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

FDP means further default premium assessed under section 27.

FDP_R 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 10.

FPR₂₃₋₂₄ means the former employer's PR₂₃₋₂₄ immediately prior to the acquisition date or, if the acquisition date is 1 July 2023, the PR₂₃₋₂₄ that would have applied to the former employer had the acquisition not occurred.

group employer is defined in Schedule 6 of the Act.

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 initiative to assist and provide employers with tailored case-managed assistance on injury prevention and management.

Intern means a person as defined in Schedule 2, Part 1, Section 7 of the Act.

IR₂₂₋₂₃ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the 2022 notice.

IR₂₃₋₂₄ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the WIC table applicable to an allocated WIC.

IRN₂₃₋₂₄ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the WIC table applicable to the new WIC.

IRO₂₂₋₂₃ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the 2022 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.

LEAP means Large Employer Alternative Pricing.

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 2022 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.

PR₂₂₋₂₃ means the premium rate for an allocated WIC for the 2022–2023 year calculated in accordance with the 2022 notice.

PR₂₃₋₂₄ means the premium rate for an allocated WIC for the 2023–2024 year calculated in accordance with this notice.

premium includes actual premium, estimated premium and further premium.

prescribed period is defined in Section 232AB(5) of the Act.

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

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

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:

$$\frac{PR_{22-23} \times IR_{23-24}}{IR_{22-23}}$$

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:

$$\frac{PR_{22-23} \times IRN_{23-24}}{IRO_{22-23}}$$

and where the 2022–2023 assessment was a default assessment DR_{22-23} may be substituted for PR_{22-23} .

Release factors means values for either Release factor1, Release factor2 or Release factor3 as specified in section 18.3.

Run-off factors means values for either Run-off factor1, Run-off factor2 or Run-off factor3 as specified in section 18.4.

S factors means either S_0 , S_1 or S_2 .

S_0 means the costs of statutory claims to 30 June 2023 under the Act against the employer in respect of injuries incurred in the 2022–2023 year.

S_1 means the costs of statutory claims to 30 June 2023 under the Act against the employer in respect of injuries incurred in the 2021–2022 year.

S_2 means the costs of statutory claims to 30 June 2023 under the Act against the employer in respect of injuries incurred in the 2020–2021 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 / or
 - ii) the business activities of the employer in those areas are not incidental 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 21.2.

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.

silicosis claim means a statutory or damages claim which results in any injury that is caused by the inhalation of respirable crystalline silica.

statutory claim means a claim for compensation as defined Chapter 1 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* (Qld) unless the context indicates otherwise, in which case it means the equivalent Section under the *WorkCover Queensland Act 2003* (Qld).

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

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 26.4d) 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 26.4d) 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 2023–2024 year in respect of each allocated WIC.

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

W_0 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2022–2023 year.

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

W_1 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2021–2022 year.

W_2 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2020–2021 year.

W_3 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2019–2020 year.

W_A means the actual amount of wages, or the probable wages as estimated by WorkCover, from 1 July 2022 to the date on which the employer's obligation under the Act to maintain a policy ceased.

WA means a reasonable estimate of apprentice wages to be paid by the employer during the 2023–2024 year in respect of each allocated WIC.

WD means apprentice wages paid by the employer during the 2022–2023 year in respect of each allocated WIC.

WIC means a six-digit code (which may comprise of alpha and/or numeric characters) set out in Schedule 3 Column 1 of the WIC table.

WorkCover industry classification (WIC) means the classification of industry set out in Schedule 3 Column 2 of the WIC table.

WorkCover industry premium rate means the rate of premium, per \$100 wages, set out in Schedule 3 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 2023–2024 year:

$$\frac{W_0 \times IR_{23-24}}{100}$$

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

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

$$\frac{X}{X + 1,005,000}$$

Schedule 2 — Premium adjustment method for Large Employer Alternative Pricing (LEAP)

This Schedule sets out the method WorkCover will use to calculate the adjustment to Employer's Base Premium for the 2023–2024 period of insurance.

Two individual event-based cap options are available under LEAP as per section 18 of this Gazette Notice. On the LEAP application form, the employer must elect one cap for the 2023-2024 period of insurance.

As per section 18, different Run-off factors apply to each individual event-based cap.

Adjustment to the Base Premium for the 1 July 2023 to 30 June 2024 period of insurance

For the 1 July 2023 to 30 June 2024 period of insurance, WorkCover will make three adjustments to the final Premium payable by the Employer as follows:

1. Adjustment 1 = Release factor1 x [(D1 x Run-off factor1) – Base Premium]

D1 is the total claims cost at 30 June 2025.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2025 and notified to the Employer by 31 August 2025 after assessing the claims costs of all policies of the Group employer for the period 1 July 2023 to 30 June 2025.
- b) The adjustment to the Base Premium will be payable either by WorkCover (if a refund) or the Employer (further Premium payable) by 30 September 2025.

2. Adjustment 2 = Release factor2 x [(D2 x Run-off factor2) – Base Premium – Adjustment 1]

D2 is the total claims cost at 30 June 2026.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2026 and notified to the Employer by 31 August 2026 after assessing the claims costs of all policies of the Group employer for the period 1 July 2023 to 30 June 2026.
- b) The adjustment to the Base Premium will be payable either by WorkCover (if a refund) or the Employer (further Premium payable) by 30 September 2026.

3. Adjustment 3 = Release factor3 x [(D3 x Run-off factor3) – Base Premium – Adjustment 1 – Adjustment 2]

D3 is the total claims cost at 30 June 2027.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2027 and notified to the Employer by 31 August 2027 after assessing the claims costs of all policies of the Group Employer for the period 1 July 2023 to 30 June 2027.
- b) The adjustment to the Base Premium will be payable either by WorkCover (if a refund) or the Employer (further Premium payable) by 30 September 2027.

Schedule 3 — WorkCover Industry Premium Rates from 1 July 2023

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, 729922, 731338, 731349, 752016, 752027, 752062, 771208, 771232, 771917, 771928, 810112, 8101G1, 8101G2, 8101G3, 8101G4, 821114, 821125, 913206, 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 2023. This column is used to obtain the values of IR₂₃₋₂₄.
- 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 2022 to 30 June 2023 are in the Queensland Government Gazette No. 43 dated Friday, 24 June 2022 and its addendum.

WIC Table

(per \$100 wages excluding GST and Duty)

COLUMN1	COLUMN2	COLUMN3
A	Agriculture, Forestry and Fishing	
01	Agriculture	
011	Nursery and Floriculture Production	
011103	Nursery Production (Under Cover)	2.944
011204	Nursery Production (Outdoors)	2.944
011305	Turf Growing	2.944
011406	Floriculture Production (Under Cover)	2.944
011507	Floriculture Production (Outdoors)	2.944
012	Mushroom and Vegetable Growing	
012104	Mushroom Growing	2.944
012205	Vegetable Growing (Under Cover)	2.944
012317	Vegetable Growing (Outdoors)	2.944
013	Fruit and Tree Nut Growing	
013105	Grape Growing	2.944
013206	Kiwifruit Growing	2.944
013307	Berry Fruit Growing	2.944
013408	Apple and Pear Growing	2.944
013509	Stone Fruit Growing	2.944
013601	Citrus Fruit Growing	2.944
013702	Olive Growing	2.944
013904	Other Fruit and Tree Nut Growing	2.944
014	Sheep, Beef cattle and Grain Farming	
014106	Sheep Farming (Specialised)	4.138
014264	Beef Cattle Farming (Specialised)	5.893
014308	Beef Cattle Feedlots (Specialised)	5.893
014409	Sheep-Beef Cattle Farming	5.893
014512	Grain-Sheep or Grain-Beef Cattle Farming	4.138
014602	Rice Growing	2.944
014905	Other Grain Growing	2.944
015	Other Crop Growing	
015107	Sugar Cane Growing	2.944
015208	Cotton Growing	2.944
015917	Other Crop Growing n.e.c.	2.944
016	Dairy Cattle Farming	
016007	Dairy Cattle Farming	3.868
017	Poultry Farming	
017109	Poultry Farming (Meat)	3.868
017201	Poultry Farming (Eggs)	3.868
018	Deer Farming	
018009	Deer Farming	5.893
019	Other Livestock Farming	
019113	Horse Farming	5.893
019203	Pig Farming	3.868
019304	Beekeeping	3.868
019912	Other Livestock Farming n.e.c.	3.868
019923	Goat Farming	4.138

COLUMN1	COLUMN2	COLUMN3
02	Aquaculture	
020	Aquaculture	
020103	Offshore Longline and Rack Aquaculture	3.662
020204	Offshore Caged Aquaculture	3.662
020305	Onshore Aquaculture	3.662
03	Forestry and Logging	
030	Forestry and Logging	
030115	Forestry	2.944
030216	Logging	7.754
04	Fishing, Hunting and Trapping	
041	Fishing	
041117	Rock Lobster and Crab Potting	3.662
041207	Prawn Fishing	3.662
041319	Line Fishing	3.662
041409	Fish Trawling, Seining and Netting	3.662
041916	Other Fishing	3.662
042	Hunting and Trapping	
042006	Hunting and Trapping	1.810
05	Agriculture, Forestry and Fishing Support Services	
051	Forestry Support Services	
051017	Forestry Support Services	2.944
052	Agriculture and Fishing Support Services	
052108	Cotton Ginning	2.311
052209	Shearing Services	5.593
052918	Other Agriculture and Fishing Support Services	3.589
052929	Aerial Agricultural Services	6.778

COLUMN 1	COLUMN 2	COLUMN 3
B	Mining	
06	Coal Mining	
060	Coal Mining	
060063	Coal Mining Underground	3.883
060074	Coal Mining Open Cut	1.796
07	Oil and Gas Extraction	
070	Oil and Gas Extraction	
070007	Oil and Gas Extraction	0.993
08	Metal Ore Mining	
080	Metal Ore Mining	
080122	Iron Ore Mining Underground	2.647
080133	Iron Ore Open Cut	1.796
080223	Bauxite Mining Underground	2.647
080234	Bauxite Mining Open Cut	1.796
080324	Copper Ore Mining Underground	2.647
080335	Copper Ore Mining Open Cut	1.796
080425	Gold Ore Mining Underground	2.647
080436	Gold Ore Mining Open Cut	1.796
080504	Mineral Sand Mining	2.647
080627	Nickel Ore Mining Underground	2.647
080638	Nickel Ore Mining Open Cut	1.796
080728	Silver-Lead-Zinc Ore Mining Underground	2.647
080739	Silver-Lead-Zinc Ore Mining Open Cut	1.796
080921	Metal Ore Mining n.e.c. Underground	2.647
080932	Metal Ore Mining n.e.c. Open Cut	1.796
09	Non-Metallic Mineral Mining and Quarrying	
091	Construction Material Mining	
091102	Gravel and Sand Quarrying	3.500
091901	Other Construction Material Mining	3.500
099	Other Non-Metallic Mineral Mining and Quarrying	
099022	Other Mining Underground	2.647
099033	Other Mining Open Cut	1.796
10	Exploration and Other Mining Support Services	
101	Exploration	
101125	Petroleum Exploration (Own Account)	0.993
101136	Petroleum Exploration Services	0.993
101226	Mineral Exploration (Own Account)	1.946
101237	Mineral Exploration Services	1.946
109	Other Mining Support Services	
109023	Other Mining Support Services	2.832
109034	Drilling and Boring Support Services	0.993

COLUMN 1	COLUMN 2	COLUMN 3
C	Manufacturing	
11	Food Product Manufacturing	
111	Meat and Meat Product Manufacturing	
111104	Meat Processing	4.731
111205	Poultry Processing	3.942
111317	Cured Meat and Smallgoods Manufacturing	4.759
112	Seafood Processing	
112015	Seafood Processing	3.390
113	Dairy Product Manufacturing	
113106	Milk and Cream Processing	2.133
113207	Ice Cream Manufacturing	2.133
113319	Cheese and Other Dairy Product Manufacturing	2.133
114	Fruit and Vegetable Processing	
114006	Fruit and Vegetable Processing	3.397
115	Oil and Fat Manufacturing	
115007	Oil and Fat Manufacturing	1.935
116	Grain Mill and Cereal Product Manufacturing	
116111	Grain Mill Product Manufacturing	2.825
116201	Cereal, Pasta and Baking Mix Manufacturing	2.825
117	Bakery Product Manufacturing	
117101	Bread Manufacturing (Factory based)	3.307
117213	Cake and Pastry Manufacturing (Factory based)	3.307
117303	Biscuit Manufacturing (Factory based)	3.307
117404	Bakery Product Manufacturing (Non-factory based)	1.568
118	Sugar and Confectionery Manufacturing	
118113	Sugar Manufacturing	3.427
118203	Confectionery Manufacturing	3.307
119	Other Food Product Manufacturing	
119103	Potato, Corn and Other Crisp Manufacturing	3.100
119204	Prepared Animal and Bird Feed Manufacturing	3.100
119913	Other Food Product Manufacturing n.e.c.	3.100
12	Beverage and Tobacco Product Manufacturing	
121	Beverage Manufacturing	
121116	Soft Drink, Cordial and Syrup Manufacturing	2.087
121206	Beer Manufacturing	1.395
121307	Spirit Manufacturing	1.395
121408	Wine and Other Alcoholic Beverage Manufacturing	1.395
122	Cigarette and Tobacco Product Manufacturing	
122005	Cigarette and Tobacco Product Manufacturing	3.100
13	Textile, Leather, Clothing and Footwear Manufacturing	
131	Textile Manufacturing	
131106	Wool Scouring	2.447
131218	Natural Textile Manufacturing	2.447
131308	Synthetic Textile Manufacturing	2.447
132	Leather Tanning, Fur Dressing and Leather Product Manufacturing	
132028	Leather Tanning and Fur Dressing	5.562
132039	Leather and Leather Substitute Product Manufacturing	3.336

COLUMN 1	COLUMN 2	COLUMN 3
133	Textile Product Manufacturing	
133108	Textile Floor Covering Manufacturing	2.447
133209	Rope, Cordage and Twine Manufacturing	2.447
133312	Cut and Sewn Textile Product Manufacturing	2.447
133413	Textile Finishing and Other Textile Product Manufacturing	2.447
134	Knitted Product Manufacturing	
134019	Knitted Product Manufacturing	1.451
134043	Knitting Mill Product Manufacturing n.e.c.	1.451
135	Clothing and Footwear Manufacturing	
135112	Clothing Manufacturing	1.451
135202	Footwear Manufacturing	1.451
14	Wood Product Manufacturing	
141	Log Sawmilling and Timber Dressing	
141107	Log Sawmilling	7.428
141219	Wood Chipping	3.026
141311	Timber Resawing and Dressing	4.063
149	Other Wood Product Manufacturing	
149106	Prefabricated Wooden Building Manufacturing	4.063
149207	Wooden Structural Fitting and Component Manufacturing	4.063
149308	Veneer and Plywood Manufacturing	4.063
149409	Reconstituted Wood Product Manufacturing	4.063
149905	Other Wood Product Manufacturing n.e.c.	4.063
15	Pulp, Paper and Converted Paper Product Manufacturing	
151	Pulp, Paper and Paperboard Manufacturing	
151007	Pulp, Paper and Paperboard Manufacturing	2.529
152	Converted Paper Product Manufacturing	
152111	Corrugated Paperboard and Paperboard Container Manufacturing	2.529
152201	Paper Bag Manufacturing	2.529
152302	Paper Stationery Manufacturing	2.529
152403	Sanitary Paper Product Manufacturing	2.529
152919	Other Converted Paper Product Manufacturing	2.529
16	Printing (including the Reproduction of Recorded Media)	
161	Printing and Printing Support Services	
161111	Printing	1.408
161201	Printing Support Services	1.408
162	Reproduction of Recorded Media	
162009	Reproduction of Recorded Media	1.408
17	Petroleum and Coal Product Manufacturing	
170	Petroleum and Coal Product Manufacturing	
170109	Petroleum Refining and Petroleum Fuel Manufacturing	1.034
170919	Other Petroleum and Coal Product Manufacturing	2.542
18	Basic Chemical and Chemical Product Manufacturing	
181	Basic Chemical Manufacturing	
181102	Industrial Gas Manufacturing	1.890
181214	Basic Organic Chemical Manufacturing	1.890
181304	Basic Inorganic Chemical Manufacturing	1.890
182	Basic Polymer Manufacturing	
182103	Synthetic Resin and Synthetic Rubber Manufacturing	1.890
182913	Other Basic Polymer Manufacturing	1.890

COLUMN 1	COLUMN 2	COLUMN 3
183	Fertiliser and Pesticide Manufacturing	
183104	Fertiliser Manufacturing	1.403
183205	Pesticide Manufacturing	1.668
184	Pharmaceutical and Medicinal Product Manufacturing	
184105	Human Pharmaceutical and Medicinal Product Manufacturing	1.668
184206	Veterinary Pharmaceutical and Medicinal Product Manufacturing	1.668
185	Cleaning Compound and Toiletry Preparation Manufacturing	
185117	Cleaning Compound Manufacturing	1.830
185218	Cosmetic and Toiletry Preparation Manufacturing	1.830
189	Other Basic Chemical Product Manufacturing	
189101	Photographic Chemical Product Manufacturing	0.946
189213	Explosives Manufacturing	2.418
189909	Other Basic Chemical Product Manufacturing n.e.c.	1.830
19	Polymer Product and Rubber Product Manufacturing	
191	Polymer Product Manufacturing	
191103	Polymer Film and Sheet Packaging Material Manufacturing	3.115
191215	Rigid and Semi-Rigid Polymer Product Manufacturing	3.115
191305	Polymer Foam Product Manufacturing	3.115
191406	Tyre Manufacturing	3.115
191507	Adhesive Manufacturing	1.830
191619	Paint and Coatings Manufacturing	1.830
191913	Other Polymer Product Manufacturing	3.115
192	Natural Rubber Product Manufacturing	
192003	Natural Rubber Product Manufacturing	3.115
20	Non-Metallic Mineral Product Manufacturing	
201	Glass and Glass Product Manufacturing	
201003	Glass and Glass Product Manufacturing	5.140
202	Ceramic Product Manufacturing	
202105	Clay Brick Manufacturing	3.486
202915	Other Ceramic Product Manufacturing	3.486
203	Cement, Lime, Plaster and Concrete Product Manufacturing	
203106	Cement and Lime Manufacturing	1.757
203207	Plaster Product Manufacturing	1.757
203319	Ready-Mixed Concrete Manufacturing	1.757
203411	Concrete Product Manufacturing	4.380
209	Other Non-Metallic Mineral Product Manufacturing	
209013	Other Non-Metallic Mineral Product Manufacturing	14.863
21	Primary Metal and Metal Product Manufacturing	
211	Basic Ferrous Metal Manufacturing	
211004	Iron Smelting and Steel Manufacturing	2.437
212	Basic Ferrous Metal Product Manufacturing	
212117	Iron and Steel Casting	2.437
212218	Steel Pipe and Tube Manufacturing	2.437
213	Basic Non-Ferrous Metal Manufacturing	
213107	Alumina Production	2.139
213219	Aluminium Smelting	2.139
213309	Copper, Silver, Lead and Zinc Smelting and Refining	2.139
213906	Other Basic Non-Ferrous Metal Manufacturing	2.139

COLUMN 1	COLUMN 2	COLUMN 3
214	Basic Non-Ferrous Metal Product Manufacturing	
214108	Non-Ferrous Metal Casting	2.437
214209	Aluminium Rolling, Drawing, Extruding	2.437
214907	Other Basic Non-Ferrous Metal Product Manufacturing	2.437
22	Fabricated Metal Product Manufacturing	
221	Iron and Steel Forging	
221016	Iron and Steel Forging	2.437
222	Structural Metal Product Manufacturing	
222107	Structural Steel Fabricating	3.294
222219	Prefabricated Metal Building Manufacturing	3.294
222311	Architectural Aluminium Product Manufacturing	3.294
222412	Metal Roof and Guttering Manufacturing (except Aluminium)	3.294
222917	Other Structural Metal Product Manufacturing	3.294
223	Metal Container Manufacturing	
223119	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	3.294
223918	Other Metal Container Manufacturing	3.294
224	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	
224019	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	3.294
229	Other Fabricated Metal Product Manufacturing	
229105	Spring and Wire Product Manufacturing	3.017
229206	Nut, Bolt, Screw and Rivet Manufacturing	3.017
229307	Metal Coating and Finishing	3.464
229915	Other Fabricated Metal Product Manufacturing n.e.c.	3.294
23	Transport Equipment Manufacturing	
231	Motor Vehicle and Motor Vehicle Part Manufacturing	
231118	Motor Vehicle Manufacturing	2.473
231219	Motor Vehicle Body and Trailer Manufacturing	3.302
231309	Automotive Electrical Component Manufacturing	3.302
231917	Other Motor Vehicle Parts Manufacturing	3.302
239	Other Transport Equipment Manufacturing	
239117	Shipbuilding and Repair Services	4.398
239218	Boatbuilding and Repair Services	4.398
239308	Railway Rolling Stock Manufacturing and Repair Services	3.302
239409	Aircraft Manufacturing and Repair Services	0.792
239905	Other Transport Equipment Manufacturing n.e.c.	3.302
24	Machinery and Equipment Manufacturing	
241	Professional and Scientific Equipment Manufacturing	
241108	Photographic, Optical and Ophthalmic Equipment Manufacturing	0.946
241211	Medical and Surgical Equipment Manufacturing	0.946
241918	Other Professional and Scientific Equipment Manufacturing	0.946
242	Computer and Electronic Equipment Manufacturing	
242109	Computer and Electronic Office Equipment Manufacturing	0.851
242212	Communications Equipment Manufacturing	0.851
242908	Other Electronic Equipment Manufacturing	0.851
243	Electrical Equipment Manufacturing	
243101	Electric Cable and Wire Manufacturing	1.665
243202	Electric Lighting Equipment Manufacturing	1.665
243911	Other Electrical Equipment Manufacturing	1.665

COLUMN 1	COLUMN 2	COLUMN 3
244	Domestic Appliance Manufacturing	
244113	Whiteware Appliance Manufacturing	2.272
244901	Other Domestic Appliance Manufacturing	2.272
245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing	
245114	Pump and Compressor Manufacturing	1.998
245215	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	1.998
246	Specialised Machinery and Equipment Manufacturing	
246104	Agricultural Machinery and Equipment Manufacturing	3.187
246216	Mining and Construction Machinery Manufacturing	2.222
246306	Machine Tool and Parts Manufacturing	2.285
246914	Other Specialised Machinery and Equipment Manufacturing	1.998
249	Other Machinery and Equipment Manufacturing	
249107	Lifting and Material Handling Equipment Manufacturing	1.998
249917	Other Machinery and Equipment Manufacturing n.e.c.	1.998
25	Furniture and Other Manufacturing	
251	Furniture Manufacturing	
251109	Wooden Furniture and Upholstered Seat Manufacturing	3.370
251212	Metal Furniture Manufacturing	3.370
251313	Mattress Manufacturing	3.370
251908	Other Furniture Manufacturing	3.370
259	Other Manufacturing	
259108	Jewellery and Silverware Manufacturing	0.946
259209	Toy, Sporting and Recreational Product Manufacturing	3.370
259918	Other Manufacturing n.e.c.	1.998

COLUMN 1	COLUMN 2	COLUMN 3
D	Electricity, Gas, Water and Waste Services	
26	Electricity Supply	
261	Electricity Generation	
261101	Fossil Fuel Electricity Generation	0.664
261202	Hydro-electricity Generation	0.664
261909	Other Electricity Generation	0.664
262	Electricity Transmission	
262001	Electricity Transmission	0.664
263	Electricity Distribution	
263002	Electricity Distribution	0.664
264	On Selling Electricity and Electricity Market Operation	
264003	On Selling Electricity and Electricity Market Operation	0.664
27	Gas Supply	
270	Gas Supply	
270009	Gas Supply	1.211
28	Water Supply, Sewerage and Drainage Services	
281	Water Supply, Sewerage and Drainage Services	
281114	Water Supply	1.097
281204	Sewerage and Drainage Services	1.097
29	Waste Collection, Treatment and Disposal Services	
291	Waste Collection Services	
291104	Solid Waste Collection Services	3.835
291903	Other Waste Collection Services	4.183
292	Waste Treatment, Disposal and Remediation Services	
292105	Waste Treatment and Disposal Services	4.183
292217	Waste Remediation and Materials Recovery Services	3.835

COLUMN 1	COLUMN 2	COLUMN 3
E	Construction	
30	Building Construction	
301	Residential Building Construction	
301116	House Construction	2.881
301904	Other Residential Building Construction	1.932
302	Non-Residential Building Construction	
302016	Non-Residential Building Construction	1.932
31	Heavy and Civil Engineering Construction	
310	Heavy and Civil Engineering Construction	
310105	Road and Bridge Construction	2.150
310915	Other Heavy and Civil Engineering Construction	2.150
310926	Harbour and River Works	3.686
310948	Sewerage and Reticulation Works	3.686
310959	Power and Telecommunications Infrastructure	1.502
32	Construction Services	
321	Land Development and Site Preparation Services	
321107	Land Development and Subdivision	1.076
321219	Site Preparation Services	3.214
321243	Demolition	9.814
322	Building Structure Services	
322108	Concreting Services	5.857
322209	Bricklaying Services	5.857
322301	Roofing Services	5.857
322413	Structural Steel Erection Services	5.857
323	Building Installation Services	
323109	Plumbing Services	2.904
323212	Electrical Services	1.435
323302	Air Conditioning and Heating Services	2.886
323403	Fire and Security Alarm Installation Services	1.249
323919	Other Building Installation Services	2.886
324	Building Completion Services	
324101	Plastering and Ceiling Services	5.216
324202	Carpentry Services	6.689
324314	Tiling and Carpeting Services	3.796
324404	Painting and Decorating Services	4.088
324516	Glazing Services	4.284
329	Other Construction Services	
329117	Landscape Construction Services	4.599
329207	Hire of Construction Machinery with Operator	3.214
329916	Other Construction Services n.e.c.	6.126

COLUMN 1	COLUMN 2	COLUMN 3
F	Wholesale Trade	
33	Basic Material Wholesaling	
331	Agricultural Product Wholesaling	
331108	Wool Wholesaling	1.893
331209	Cereal Grain Wholesaling	1.893
331907	Other Agricultural Product Wholesaling	1.893
332	Mineral, Metal and Chemical Wholesaling	
332109	Petroleum Product Wholesaling	1.067
332212	Metal and Mineral Wholesaling	3.200
332313	Industrial and Agricultural Chemical Product Wholesaling	1.257
333	Timber and Hardware Goods Wholesaling	
333101	Timber Wholesaling	2.784
333202	Plumbing Goods Wholesaling	1.821
333911	Other Hardware Goods Wholesaling	1.982
34	Machinery and Equipment Wholesaling	
341	Specialised Industrial Machinery and Equipment Wholesaling	
341111	Agricultural and Construction Machinery Wholesaling	1.106
341908	Other Specialised Industrial Machinery and Equipment Wholesaling	1.106
349	Other Machinery and Equipment Wholesaling	
349108	Professional and Scientific Goods Wholesaling	0.463
349209	Computer and Computer Peripheral Wholesaling	0.463
349312	Telecommunication Goods Wholesaling	0.739
349413	Other Electrical and Electronic Good Wholesaling	0.739
349918	Other Machinery and Equipment Wholesaling n.e.c.	1.106
35	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350111	Car Wholesaling	1.706
350201	Commercial Vehicle Wholesaling	1.706
350313	Trailer and Other Motor Vehicle Wholesaling	1.706
350414	Motor Vehicle New Parts Wholesaling	1.618
350515	Motor Vehicle Dismantling and Used Parts Wholesaling	3.701
36	Grocery, Liquor and Tobacco Product Wholesaling	
360	Grocery, Liquor and Tobacco Product Wholesaling	
360101	General Line Grocery Wholesaling	3.280
360213	Meat, Poultry and Smallgoods Wholesaling	3.280
360303	Dairy Produce Wholesaling	3.280
360415	Fish and Seafood Wholesaling	2.486
360505	Fruit and Vegetable Wholesaling	1.958
360617	Liquor and Tobacco Product Wholesaling	1.958
360911	Other Grocery Wholesaling	3.280
37	Other Goods Wholesaling	
371	Textile, Clothing and Footwear Wholesaling	
371103	Textile Product Wholesaling	1.252
371215	Clothing and Footwear Wholesaling	1.252
372	Pharmaceutical and Toiletry Goods Wholesaling	
372014	Pharmaceutical and Toiletry Goods Wholesaling	0.909

COLUMN 1	COLUMN 2	COLUMN 3
373	Furniture, Floor Covering and Other Goods Wholesaling	
373116	Furniture and Floor Covering Wholesaling	1.456
373206	Jewellery and Watch Wholesaling	1.252
373307	Kitchen and Diningware Wholesaling	1.252
373408	Toy and Sporting Goods Wholesaling	1.252
373509	Book and Magazine Wholesaling	1.252
373601	Paper Product Wholesaling	1.252
373915	Other Goods Wholesaling n.e.c.	1.252
38	Commission-Based Wholesaling	
380	Commission-Based Wholesaling	
380013	Commission-Based Wholesaling	1.252

COLUMN 1	COLUMN 2	COLUMN 3
G	Retail Trade	
39	Motor Vehicle and Motor Vehicle Parts Retailing	
391	Motor Vehicle Retailing	
391105	Car Retailing	1.192
391206	Motor Cycle Retailing	1.192
391307	Trailer and Other Motor Vehicle Retailing	1.192
392	Motor Vehicle Parts and Tyre Retailing	
392117	Motor Vehicle Parts Retailing	1.428
392218	Tyre Retailing	4.016
40	Fuel Retailing	
400	Fuel Retailing	
400004	Fuel Retailing	1.988
41	Food Retailing	
411	Supermarket and Grocery Stores	
411006	Supermarket and Grocery Stores	2.116
412	Specialised Food Retailing	
412108	Fresh Meat, Fish and Poultry Retailing	2.950
412209	Fruit and Vegetable Retailing	2.116
412301	Liquor Retailing	2.116
412918	Other Specialised Food Retailing	2.116
42	Other Store-Based Retailing	
421	Furniture, Floor Coverings, Houseware and Textile Goods Retailing	
421108	Furniture Retailing	2.054
421209	Floor Coverings Retailing	1.778
421312	Houseware Retailing	1.778
421402	Manchester and Other Textile Goods Retailing	1.778
422	Electrical and Electronic Goods Retailing	
422111	Electrical, Electronic and Gas Appliance Retailing	1.778
422201	Computer and Computer Peripheral Retailing	0.791
422919	Other Electrical and Electronic Goods Retailing	1.778
423	Hardware, Building and Garden Supplies Retailing	
423112	Hardware and Building Supplies Retailing	2.299
423202	Garden Supplies Retailing	2.299
424	Recreational Goods Retailing	
424102	Sport and Camping Equipment Retailing	0.791
424214	Entertainment Media Retailing	0.791
424304	Toy and Game Retailing	0.791
424405	Newspaper and Book Retailing	0.791
424506	Marine Equipment Retailing	2.299
425	Clothing, Footwear and Personal Accessory Retailing	
425103	Clothing Retailing	0.791
425204	Footwear Retailing	0.791
425305	Watch and Jewellery Retailing	0.791
425902	Other Personal Accessory Retailing	0.791
426	Department Stores	
426003	Department Stores	1.454

COLUMN 1	COLUMN 2	COLUMN 3
427	Pharmaceutical and Other Store-Based Retailing	
427105	Pharmaceutical, Cosmetic and Toiletry Goods Retailing	0.791
427206	Stationery Goods Retailing	0.791
427307	Antique and Used Goods Retailing	1.778
427408	Flower Retailing	0.791
427915	Other Store-Based Retailing n.e.c.	1.778
43	Non-Store Retailing and Retail Commission-Based Buying and/or Selling	
431	Non-Store Retailing	
431019	Non-Store Retailing	1.778
432	Retail Commission-Based Buying and/or Selling	
432011	Retail Commission-Based Buying and/or Selling	1.778

COLUMN 1	COLUMN 2	COLUMN 3
H	Accommodation and Food Services	
44	Accommodation	
440	Accommodation	
440008	Accommodation	2.083
45	Food and Beverage Services	
451	Cafes, Restaurants and Takeaway Food Services	
451113	Cafes and Restaurants	1.276
451203	Takeaway Food Services	1.057
451304	Catering Services	3.073
452	Pubs, Taverns and Bars	
452002	Pubs, Taverns and Bars	1.862
453	Clubs (Hospitality)	
453003	Clubs (Hospitality)	1.862

COLUMN 1	COLUMN 2	COLUMN 3
I	Transport, Postal and Warehousing	
46	Road Transport	
461	Road Freight Transport	
461002	Road Freight Transport	5.447
462	Road Passenger Transport	
462104	Interurban and Rural Bus Transport	2.396
462205	Urban Bus Transport (Including Tramway)	2.396
462306	Taxi and Other Road Transport	2.396
47	Rail Transport	
471	Rail Freight Transport	
471003	Rail Freight Transport	2.218
472	Rail Passenger Transport	
472015	Rail Passenger Transport	2.218
48	Water Transport	
481	Water Freight Transport	
481015	Water Freight Transport	3.580
482	Water Passenger Transport	
482016	Water Passenger Transport	3.580
49	Air and Space Transport	
490	Air and Space Transport	
490015	Air and Space Transport	0.921
50	Other Transport	
501	Scenic and Sightseeing Transport	
501017	Scenic and Sightseeing Transport	3.580
502	Pipeline and Other Transport	
502108	Pipeline Transport	0.993
502907	Other Transport n.e.c.	3.580
51	Postal and Courier Pick-up and Delivery Services	
510	Postal and Courier Pick-up and Delivery Services	
510129	Post Office/Agency Services	0.577
510131	Postal Collection/Delivery Services	3.823
510208	Courier Pick-up and Delivery Services	3.823
52	Transport Support Services	
521	Water Transport Support Services	
521109	Stevedoring Services	3.116
521223	Water Transport Terminal Operations	1.479
521234	Port Operations	1.472
521908	Other Water Transport Support Services	1.472
522	Airport Operations and Other Air Transport Support Services	
522011	Airport Operations and Other Air Transport Support Services	1.651
529	Other Transport Support Services	
529108	Customs Agency Services	0.577
529211	Freight Forwarding Services	1.462
529918	Other Transport Support Services n.e.c.	2.276
53	Warehousing and Storage Services	
530	Warehousing and Storage Services	
530109	Grain Storage Services	3.897
530908	Other Warehousing and Storage Services	3.897

COLUMN 1	COLUMN 2	COLUMN 3
J	Information Media and Telecommunications	
54	Publishing (except Internet and Music Publishing)	
541	Newspaper, Periodical, Book and Directory Publishing	
541113	Newspaper Publishing	0.784
541214	Magazine and Other Periodical Publishing	0.732
541315	Book Publishing	0.732
541416	Directory and Mailing List Publishing	0.732
541912	Other Publishing (except Software, Music and Internet)	0.732
542	Software Publishing	
542013	Software Publishing	0.732
55	Motion Picture and Sound Recording Activities	
551	Motion Picture and Video Activities	
551103	Motion Picture and Video Production	1.730
551215	Motion Picture and Video Distribution	1.730
551305	Motion Picture Exhibition	1.730
551417	Post-production Services and Other Motion Picture and Video Activities	1.730
552	Sound Recording and Music Publishing	
552115	Music Publishing	0.732
552216	Music and Other Sound Recording Activities	1.730
56	Broadcasting (except Internet)	
561	Radio Broadcasting	
561003	Radio Broadcasting	0.399
562	Television Broadcasting	
562105	Free-to-Air Television Broadcasting	0.399
562206	Cable and Other Subscription Broadcasting	0.399
57	Internet Publishing and Broadcasting	
570	Internet Publishing and Broadcasting	
570014	Internet Publishing and Broadcasting	0.399
58	Telecommunications Services	
580	Telecommunications Services	
580105	Wired Telecommunications Network Operation	0.394
580206	Other Telecommunications Network Operation	0.394
580904	Other Telecommunications Services	0.394
59	Internet Service Providers, Web Search Portals and Data Processing Services	
591	Internet Service Providers and Web Search Portals	
591017	Internet Service Providers and Web Search Portals	0.394
592	Data Processing, Web Hosting and Electronic Information Storage Services	
592119	Data Processing and Web Hosting Services	0.394
592209	Electronic Information Storage Services	0.394
60	Library and Other Information Services	
601	Libraries and Archives	
601018	Libraries and Archives	0.459
602	Other Information Services	
602019	Other Information Services	0.459

COLUMN 1	COLUMN 2	COLUMN 3
K	Financial and Insurance Services	
62	Finance	
621	Central Banking	
621009	Central Banking	0.245
622	Depository Financial Intermediation	
622102	Banking	0.245
622203	Building Society Operation	0.245
622304	Credit Union Operation	0.245
622912	Other Depository Financial Intermediation	0.245
623	Non-Depository Financing	
623002	Non-Depository Financing	0.245
624	Financial Asset Investing	
624003	Financial Asset Investing	0.245
63	Insurance and Superannuation Funds	
631	Life Insurance	
631001	Life Insurance	0.245
632	Health and General Insurance	
632103	Health Insurance	0.545
632204	General Insurance	0.545
633	Superannuation Funds	
633003	Superannuation Funds	0.245
64	Auxiliary Finance and Insurance Services	
641	Auxiliary Finance and Investment Services	
641103	Financial Asset Broking Services	0.245
641913	Other Auxiliary Finance and Investment Services	0.245
641935	Home Loan Broking Services	0.245
642	Auxiliary Insurance Services	
642003	Auxiliary Insurance Services	0.245

COLUMN 1	COLUMN 2	COLUMN 3
L	Rental, Hiring and Real Estate Services	
66	Rental and Hiring Services (except Real Estate)	
661	Motor Vehicle and Transport Equipment Rental and Hiring	
661162	Passenger Car Rental and Hiring	1.459
661915	Other Motor Vehicle and Transport Equipment Rental and Hiring	1.997
662	Farm Animal and Bloodstock Leasing	
662005	Farm Animal and Bloodstock Leasing	3.036
663	Other Goods and Equipment Rental and Hiring	
663107	Heavy Machinery and Scaffolding Rental and Hiring	2.303
663208	Video and Other Electronic Media Rental and Hiring	0.791
663917	Other Goods and Equipment Rental and Hiring n.e.c.	3.036
664	Non-Financial Intangible Assets (Except Copyrights) Leasing	
664007	Non-Financial Intangible Assets (Except Copyrights) Leasing	0.245
67	Property Operators and Real Estate Services	
671	Property Operators	
671117	Residential Property Operators	1.331
671218	Non-Residential Property Operators	0.923
671231	Serviced Offices	0.923
672	Real Estate Services	
672006	Real Estate Services	0.416

COLUMN 1	COLUMN 2	COLUMN 3
M	Professional, Scientific and Technical Services	
69	Professional, Scientific and Technical Services (Except Computer System Design and Related Services)	
691	Scientific Research Services	
691007	Scientific Research Services	0.600
692	Architectural, Engineering and Technical Services	
692109	Architectural Services	0.164
692201	Surveying and Mapping Services	0.994
692313	Engineering Design and Engineering Consulting Services	0.261
692414	Other Specialised Design Services	0.487
692436	Signwriting	2.277
692504	Scientific Testing and Analysis Services	1.087
693	Legal and Accounting Services	
693112	Legal Services	0.277
693202	Accounting Services	0.164
694	Advertising Services	
694023	Aerial Advertising Service	0.994
694034	Other Advertising Services	0.437
695	Market Research and Statistical Services	
695013	Market Research and Statistical Services	0.437
696	Management and Related Consulting Services	
696216	Management Advice and Related Consulting Services	0.437
697	Veterinary Services	
697004	Veterinary Services	1.056
699	Other Professional, Scientific and Technical Services	
699107	Professional Photographic Services	0.818
699917	Other Professional, Scientific and Technical Services n.e.c.	0.437
70	Computer System Design and Related Services	
700	Computer System Design and Related Services	
700018	Computer System Design and Related Services	0.129

COLUMN 1	COLUMN 2	COLUMN 3
N	Administrative and Support Services	
72	Administrative Services	
721	Employment Services	
721113	Employment Placement and Recruitment Services	1.068
721214	Labour Supply Services	1.068
722	Travel Agency and Tour Arrangement Services	
722013	Travel Agency and Tour Arrangement Services	0.437
729	Other Administrative Services	
729112	Office Administrative Services	0.553
729213	Document Preparation Services	0.437
729303	Credit Reporting and Debt Collection Services	0.437
729404	Call Centre Operation	0.753
729911	Other Administrative Services n.e.c.	0.553
729922	Trolley Collection Services	0.744
73	Building Cleaning, Pest Control and Other Support Services	
731	Building Cleaning, Pest Control and Gardening Services	
731114	Building and Other Industrial Cleaning Services	4.879
731204	Building Pest Control Services	2.662
731338	Tree Lopping and Arborist Services	8.027
731349	Other Gardening Services	4.783
732	Packaging Services	
732014	Packaging Services	2.454

COLUMN 1	COLUMN 2	COLUMN 3
0	Public Administration and Safety	
75	Public Administration	
751	Central Government Administration	
751004	Central Government Administration	0.533
752	State Government Administration	
752016	State Government Administration	0.533
752027	Government - Transport Administration	0.843
752062	Government - Community Care	2.050
753	Local Government Administration	
753006	Local Government Administration	1.506
754	Justice	
754007	Justice	0.533
755	Government Representation	
755109	Domestic Government Representation	0.533
755201	Foreign Government Representation	0.533
76	Defence	
760	Defence	
760004	Defence	2.958
77	Public Order, Safety and Regulatory Services	
771	Public Order and Safety Services	
771118	Police Services	3.446
771208	Investigation and Security Services	2.970
771232	Locksmith Service	1.301
771311	Fire Protection and Other Emergency Services	2.425
771412	Correctional and Detention Services	7.169
771917	Other Public Order and Safety Services	0.533
771928	Traffic Control Services	2.970
772	Regulatory Services	
772018	Regulatory Services	0.533

COLUMN 1	COLUMN 2	COLUMN 3
P	Education and Training	
80	Preschool and School Education	
801	Preschool Education	
801009	Preschool Education	1.541
802	School Education	
802102	Primary Education	0.985
802203	Secondary Education	0.985
802315	Combined Primary and Secondary Education	0.985
802405	Special School Education	0.985
81	Tertiary Education	
810	Tertiary Education	
810112	Technical and Vocational Education and Training	0.985
8101G1	Group Training Organisation (Category 1)	1.449
	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	
8101G2	Group Training Organisation (Category 2)	1.449
	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	
8101G3	Group Training Organisation (Category 3)	1.449
	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	

COLUMN 1	COLUMN 2	COLUMN 3
8101G4	Group Training Organisation (Category 4)	1.449
	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	0.309
82	Adult, Community and Other Education	
821	Adult, Community and Other Education	
821114	Sports and Physical Recreation Instruction	1.933
821125	Riding School Operation	4.542
821204	Arts Education	0.309
821913	Adult, Community and Other Education n.e.c.	0.985
822	Educational Support Services	
822014	Educational Support Services	0.985

COLUMN 1	COLUMN 2	COLUMN 3
Q	Health Care and Social Assistance	
84	Hospitals	
840	Hospitals	
840115	Hospitals (Except Psychiatric Hospitals)	1.182
840205	Psychiatric Hospitals	1.182
85	Medical and Other Health Care Services	
851	Medical Services	
851117	General Practice Medical Services	0.415
851207	Specialist Medical Services	0.415
852	Pathology and Diagnostic Imaging Services	
852017	Pathology and Diagnostic Imaging Services	0.534
853	Allied Health Services	
853108	Dental Services	0.415
853209	Optometry and Optical Dispensing	0.415
853301	Physiotherapy Services	0.415
853402	Chiropractic and Osteopathic Services	0.415
853918	Other Allied Health Services	1.110
859	Other Health Care Services	
859105	Ambulance Services	2.109
859915	Other Health Care Services n.e.c.	1.110
86	Residential Care Services	
860	Residential Care Services	
860117	Aged Care Residential Services	2.633
860916	Other Residential Care Services	2.633
87	Social Assistance Services	
871	Child Care Services	
871007	Child Care Services	1.541
879	Other Social Assistance Services	
879017	Other Social Assistance Services	2.499

COLUMN 1	COLUMN 2	COLUMN 3
R	Arts and Recreation Services	
89	Heritage Activities	
891	Museum Operation	
891011	Museum Operation	0.608
892	Parks and Gardens Operations	
892102	Zoological and Botanical Gardens Operation	3.649
892203	Nature Reserves and Conservation Parks Operation	2.382
90	Creative and Performing Arts Activities	
900	Creative and Performing Arts Activities	
900112	Performing Arts Operation	1.987
900213	Creative Artists, Musicians, Writers and Performers	1.987
900303	Performing Arts Venue Operation	1.987
91	Sports and Recreation Activities	
911	Sports and Physical Recreation Activities	
911103	Health and Fitness Centres and Gymnasia Operation	1.294
911215	Sports and Physical Recreation Clubs and Sports Professionals	1.294
911305	Sports and Physical Recreation Venues, Grounds and Facilities Operation	1.294
911417	Sports and Physical Recreation Administrative Service	1.294
912	Horse and Dog Racing Activities	
912115	Horse and Dog Racing Administration and Track Operation	3.482
912903	Other Horse and Dog Racing Activities	11.844
913	Amusement and Other Recreation Activities	
913105	Amusement Parks and Centres Operation	3.993
913206	Amusement Arcades	1.294
913904	Amusement and Other Recreation Activities n.e.c.	3.993
92	Gambling Activities	
920	Gambling Activities	
920103	Casino Operation	1.311
920204	Lottery Operation	0.791
920902	Other Gambling Activities	0.791

COLUMN 1	COLUMN 2	COLUMN 3
S	Other Services	
94	Repair and Maintenance	
941	Automotive Repair and Maintenance	
941117	Automotive Electrical Services	1.988
941218	Automotive Body, Paint and Interior Repair	1.988
941916	Other Automotive Repair and Maintenance	1.988
942	Machinery and Equipment Repair and Maintenance	
942118	Domestic Appliance Repair and Maintenance	1.301
942219	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	0.437
942917	Other Machinery and Equipment Repair and Maintenance	1.753
949	Other Repair and Maintenance	
949116	Clothing and Footwear Repair	1.778
949915	Other Repair and Maintenance n.e.c.	1.753
95	Personal and Other Services	
951	Personal Care Services	
951118	Hairdressing and Beauty Services	1.077
951208	Diet and Weight Reduction Centre Operation	1.077
952	Funeral, Crematorium and Cemetery Services	
952007	Funeral, Crematorium and Cemetery Services	2.569
953	Other Personal Services	
953122	Commercial Laundries and Linen Hire Services	4.030
953133	Laundrettes and Dry-Cleaners	2.423
953201	Photographic Film Processing	1.077
953302	Parking Services	2.330
953414	Brothel Keeping and Prostitution Services	1.121
953919	Other Personal Services n.e.c.	1.077
954	Religious Services	
954009	Religious Services	0.759
955	Civic, Professional and Other Interest Group Services	
955102	Business and Professional Association Services	0.731
955203	Labour Association Services	0.731
955912	Other Interest Group Services n.e.c.	0.731
955945	Animal Refuges and Kennel Clubs	1.810

COLUMN 1	COLUMN 2	COLUMN 3
Not applicable	Labour Hire	
721236	Contract Staff Services (Own Administration Staff)	0.705
A01100	Agriculture, Forestry and Fishing	3.400
B06000	Mining	1.729
C11000	Manufacturing	2.996
D26000	Electricity, Gas, Water and Waste Services	0.980
E30000	Construction	4.990
F33000	Wholesale Trade	1.680
G39000	Retail Trade	2.463
H44000	Accommodation and Food Services	2.471
I46000	Transport, Postal and Warehousing	3.495
J54000	Information Media and Telecommunications	1.003
K62000	Financial and Insurance Services	0.357
L66000	Rental, Hiring and Real Estate Services	0.880
M69000	Professional, Scientific and Technical Services	0.604
N72000	Administrative and Support Services	1.537
O75000	Public Administration and Safety	1.093
P80000	Education and Training	0.861
Q84000	Health Care and Social Assistance	1.609
R89000	Arts and Recreation Services	1.593
S94000	Other Services	2.736