



Gazette Notice

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

WorkCover Queensland Notice (No. 1) of 2026

Table of contents

WorkCover Queensland Notice (No. 1) of 2026.....	4
Part 1 — Preliminary matters	4
1 Commencement and application	4
Part 2 — Method for calculation of premium for all employers	4
2 Application of this part.....	4
3 Calculation of premium for the 2026–2027 year	4
4 Minimum premium provisions.....	5
Part 3 — Method for calculation of premium components	5
5 Calculation of estimated premium for the 2026–2027 year (EP ₂₆₋₂₇).....	5
6 Calculation of actual premium for 2025–2026 year (AP ₂₅₋₂₆)	5
7 Calculation of adjusted premium for 2026–2027 year on cancellation (AdP)	6
8 Calculation of apprentice discount for 2025–2026 year (AD ₂₅₋₂₆) and 2026–2027 year (AD ₂₆₋₂₇)	6
9 Calculation of further premium (FP)	6
Part 4 — Calculation of an employer’s premium rate in certain circumstances	7
10 When business activity commences between 1 July 2026 and 30 June 2027	7
11 Insuring with WorkCover after cancelling a previous policy.....	7
12 New business of an acquiring employer (succession)	7
13 Separate service and principal business entities	8
14 Former self-insurer	9
15 Other circumstances.....	9
Part 5 — Calculation of an employer’s premium rate where they pay wages equal to or less than \$1.5 million in a year	9
16 Application of this part.....	9
17 Calculation of PR ₂₆₋₂₇	9
Part 6 — Calculation of an employer’s premium rate where they pay wages greater than \$1.5 million in a year	11
18 Application of this part.....	11
19 Value for PR ₂₆₋₂₇	11
20 Calculation of PR ₂₆₋₂₇	11
21 Formula for adjusted prior premium rate (R).....	12
22 Formula for experience factor (E)	12
23 Formula for sizing factor (Z)	12
Part 7 — Large Employer Alternative Pricing (LEAP) premium adjustment method	13
24 Application of this part.....	13
25 Factors and caps	13
Part 8 — How a WorkCover Industry Classification (WIC) is allocated to a policy	13
26 Application of this part.....	13

27	One WIC per policy.....	13
28	WIC determined by business activity	13
29	Multiple WICs.....	14
30	Separate service entities	15
31	Labour hire employers	16
32	Group training organisations.....	17
33	Allocation of wages to WIC	17
34	Labour hire employer who cannot identify third parties to whom they supply labour	19
Part 9 – Miscellaneous		19
35	Date of injury.....	19
36	Allocation of a silicosis claim to a specific employer	19
37	Default assessment of premium	19
38	Rounding	20
39	Payment of premium by instalment.....	20
40	Household workers.....	20
41	Interns	20
42	Actuarial estimates	20
43	GST and duty.....	21
Schedule 1 – Definitions		22
Schedule 2 – Premium adjustment method for Large Employer Alternative Pricing (LEAP)		29
Schedule 3 – WorkCover Industry Premium Rates from 1 July 2026.....		30
WIC Table Notes		30

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

WorkCover Queensland Notice (No. 1) of 2026

This notice explains how WorkCover Queensland ('WorkCover') calculates premium for the 2026–2027 year. Important parts of this notice include:

- Part 2** how an employer's total premium is calculated, including an adjustment for the prior year.
- Part 3** how each component of an employer's total premium is calculated.
- Part 4** how the premium rate is calculated for employers in particular circumstances.
- Part 5** how the premium rate is calculated for employers with wages less than or equal to \$1.5 million.
- Part 6** how the premium rate is calculated for employers with wages greater than \$1.5 million.
- Part 7** Large Employer Alternative Pricing (LEAP) premium adjustment method.
- Part 8** how a WorkCover Industry Classification (WIC) is allocated to an employer's policy.

Important definitions are explained in Schedule 1.

Part 1 — Preliminary matters

1 Commencement and application

- 1.1 This notice commences on 1 July 2026 and applies to all assessments of premium by WorkCover for the 2026–2027 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 11, parts 2–8 of this notice do not apply where a worker is a 'household worker'.

Part 2 — Method for calculation of premium for all employers

2 Application of this part

- 2.1 This part applies to the calculation of premiums for all employers' policies regardless of the method used to calculate the premium rate.

3 Calculation of premium for the 2026–2027 year

- 3.1 Subject to sections 3.2 and 3.3, premium payable for the 2026–2027 year will be calculated with the following formula:

$$P = EP_{26-27} - AD_{26-27} + (AP_{25-26} - AD_{25-26} - EP_{25-26}) + FP$$

- 3.2 For policies that commence to insure in the 2026–2027 year, the premium payable will be calculated without prior adjustment ($AP_{25-26} - AD_{25-26} - EP_{25-26}$).

- 3.3 In addition to premium payable under sections 3.1 or 3.2, where an employer ceases to employ workers during the 2026–2027 year, the premium payable for the period during which the employer was required by the Act to maintain a policy will be calculated with the following formula:

$$AdP = CAP - EP_{26-27} - AD_{26-27} + FP$$

- 3.4 Subject to section 3.5, where WorkCover issues a default assessment, the employer's default premium for the 2026–2027 year will be calculated with the following formula:

$$DP_{26-27} = DEP_{26-27} + DAP_{25-26} - EP_{25-26} + FP$$

- 3.5 In addition to premium payable under section 3.4, where WorkCover issues a default assessment and an employer ceases to employ workers during the 2026–2027 year, the default premium payable for the period during which the employer was required by the Act to maintain a policy will be calculated with the following formula:

$$DAdP_{26-27} = DCAP - DEP_{26-27} + FP$$

4 Minimum premium provisions

- 4.1 $EP_{26-27} - AD_{26-27}$ will not be less than the following specified amounts, inclusive of GST and duty:
- \$200.00 for policies that commence before 1 October 2026;
 - \$150.00 for policies commencing between 1 October 2026 and 31 December 2026 inclusive;
 - \$100.00 for policies commencing between 1 January 2027 and 31 March 2027 inclusive; and
 - \$50.00 for policies commencing between 1 April 2027 and 30 June 2027 inclusive.
- 4.2 Where WorkCover has issued a default assessment, DAP_{25-26} , DEP_{26-27} or $DCAP$ will not be less than \$500 inclusive of GST and duty.
- 4.3 To remove all doubt, WorkCover will not charge less than the specified amounts in this section to issue, renew or cancel a policy for all or part of the 2026–2027 year, whether or not wages are paid by the policyholder.

Part 3 — Method for calculation of premium components

5 Calculation of estimated premium for the 2026–2027 year (EP_{26-27})

- 5.1 Subject to section 4.1, EP_{26-27} is the sum of EP_W for each allocated WIC on the employer's policy in the 2026–2027 year.
- 5.2 EP_W will be calculated for each allocated WIC with the following formula:

$$EP_W = \frac{W \times PR_{26-27}}{100}$$

- 5.3 Where WorkCover makes a default assessment in lieu of, or in addition to, EP_{26-27} :
- DEP_{26-27} may be substituted for EP_{26-27} and will be calculated subject to section 4.2;
 - DW may be substituted for W ; and
 - DR_{26-27} may be substituted for PR_{26-27} .

6 Calculation of actual premium for 2025–2026 year (AP_{25-26})

- 6.1 Subject to section 6.3, AP_{25-26} is the sum of the values of AP_W for each allocated WIC on the employer's policy in the 2025–2026 year.
- 6.2 AP_W will be calculated for each allocated WIC with the following formula:

$$AP_W = \frac{W_0 \times PR_{25-26}}{100}$$

6.3 $AP_{25-26} - AD_{25-26}$ will not be less than the minimum premium provisions for the 2025–2026 year.

6.4 Where WorkCover makes a default assessment in lieu of, or in addition to, AP_{25-26} :

- a) DAP_{25-26} may be substituted for AP_{25-26} ;
- b) DW_0 may be substituted for W_0 ; and
- c) DR_{25-26} may be substituted for PR_{25-26} .

7 Calculation of adjusted premium for 2026–2027 year on cancellation (AdP)

7.1 Subject to section 4.1, CAP is calculated as the sum of the values of CAP_W for each allocated WIC on the employer's policy in the 2026–2027 year.

7.2 CAP_W will be calculated for each WIC with the following formula:

$$CAP_W = \frac{W_A \times PR_{26-27}}{100}$$

7.3 Where WorkCover makes a default assessment in lieu of, or in addition to, CAP:

- a) DCAP may be substituted for CAP;
- b) DW_A may be substituted for W_A ; and
- c) DR_{26-27} may be substituted for PR_{26-27} .

8 Calculation of apprentice discount for 2025–2026 year (AD_{25-26}) and 2026–2027 year (AD_{26-27})

8.1 Wages paid to an apprentice, as an apprentice, for the period of the person's apprenticeship, will not be included in the premium calculation if the employer has reasonably complied with its obligations under:

- a) sections 48 and 50 of the Act; and
- b) section 8 of the Regulation.

8.2 Subject to section 8.1, AD_{25-26} is calculated as the sum of DP_{WA} for each allocated WIC where DP_{WA} is calculated as:

$$DP_{WA} = \frac{WD \times PR_{25-26}}{100}$$

8.3 Subject to section 8.1, AD_{26-27} is calculated as the sum of DP_W for each allocated WIC on the employer's policy where DP_W is calculated as:

$$DP_W = \frac{WA \times PR_{26-27}}{100}$$

9 Calculation of further premium (FP)

9.1 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 109A of the Act; or
- i) an amount payable under section 229 of the Act.

9.2 Unpaid premium under section 9.1 (c) is calculated with the following formula:

$$UP = UW \times PR_{26-27}.$$

Part 4 – Calculation of an employer’s premium rate in certain circumstances

10 When business activity commences between 1 July 2026 and 30 June 2027

10.1 Except as provided in sections 11 to 15, PR_{26-27} will be calculated with the following formula $PR_{26-27} = IR_{26-27}$ for:

- a) any allocated WIC on a new employer’s policy where the employer commences to insure in the 2026–2027 year; or
- b) any WIC allocated for the first time to an existing employer’s policy as a result of a business activity which the employer commences for the first time in the 2026–2027 year.

11 Insuring with WorkCover after cancelling a previous policy

11.1 This section applies if an employer:

- a) was previously insured with WorkCover;
- b) commences to insure with WorkCover again within six months of the end of the insurance period on their previous policy; and
- c) the predominant activity of the employer remains the same as under the previous policy.

11.2 If section 11.1 applies, WorkCover will:

- a) reinstate the employer’s previous policy and PR_{26-27} will be calculated as if the policy had never been cancelled; or
- b) where the policy is a household worker policy, provide a continuous period of insurance, whether under one or more policies.

12 New business of an acquiring employer (succession)

12.1 This section applies where an employer (‘an acquiring employer’) acquires either the whole or part of an existing business (‘the acquired business’).

12.2 If section 12.1 applies, then:

- a) the PR_{26-27} for each relevant WIC will be equal to the PR_{26-27} of the acquired business’ policy at the date of acquisition; and
- b) the wages and claims experience of the acquired business will be transferred to the relevant WIC of the acquiring employer.

- 12.3 Where an acquiring employer acquires the whole or part of more than one business, then:
- a) the PR_{26-27} to be applied to the relevant WIC policy of the acquiring employer will be calculated by weighting the PR_{26-27} 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.
- 12.4 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.
- 12.5 In this section, a former employer's PR_{26-27} (' FPR_{26-27} ') means:
- a) if the former employer holds or has held a policy for the 2026–2027 year, its PR_{26-27} as calculated in accordance with this Gazette; or
 - b) if the former employer's policy had ceased on or before 30 June 2026, the PR_{26-27} which would have been calculated in accordance with this Gazette if the former employer had an obligation to hold a policy for the 2026–2027 year.

13 Separate service and principal business entities

- 13.1 This section applies if an employer is not an 'acquiring employer' and in the 2026–2027 year:
- a) is a separate service entity and:
 - i. becomes a separate service entity for the first time; or
 - ii. becomes insured under the Act with WorkCover; or
 - iii. is an existing separate service entity and insures workers previously insured in the 2025–2026 year under a related entity; or
 - b) is a principal business entity and insures workers previously insured in the 2025–2026 year under a separate service entity of the employer.
- 13.2 Subject to section 13.3, if section 13.1 applies PR_{26-27} for the employer will be:
- a) equivalent to the PR_{26-27} of the related entity for each allocated WIC; or
 - b) where there is more than one related entity or WIC and section 30.3 does not apply, calculated by weighting the PR_{26-27} of each related entity or WIC in proportion to AW_{25-26} of the related entities or WICs; or
 - c) IR_{26-27} .
- 13.3 If the employer has an existing policy and section 13.1(a)(i) does not apply, PR_{26-27} will be:
- a) where the employer has an obligation to declare actual wages, calculated by weighting the PR_{26-27} of the employer and related entity in proportion to AW_{25-26} of each entity; or
 - b) where the employer's AW_{25-26} is less than or equal to \$1.5 million and the related entity's PR_{26-27} has been calculated under Part 6, the rating category under section 17.1(d) that corresponds to the related entity's EBR industry rate relativity;

For example, if the related entity's PR_{26-27} is 1.303 and IR_{26-27} is 1.402, the EBR IR relativity is 92.94% so the employer would be allocated Rating 2.

- 13.4 In this section, a related entity's PR₂₆₋₂₇ means:
- a) if the related entity holds or has held a policy for the 2026–2027 year, its' PR₂₆₋₂₇, as calculated in accordance with this notice; or
 - b) if the related entity's policy ceased on or before 30 June 2026, the PR₂₆₋₂₇ which would have been calculated in accordance with this notice if the related entity had an obligation to hold a policy for the 2026–2027 year.
- 13.5 For the purposes of this section, a related entity is:
- a) where the employer is a separate service entity:
 - i. the principal business entity; or
 - ii. the other separate service entity where the employer insures workers previously insured under another separate service entity to the same principal business entity; or
 - b) where the employer is a principal business entity, the separate service entity.

14 Former self-insurer

- 14.1 This section applies where an employer:
- a) was a self-insurer; and
 - b) ceased to be a self-insurer after 30 June 2026; and
 - c) insures with WorkCover for accident insurance after 30 June 2026.
- 14.2 For employers where W_{OP} is less than or equal to \$1.5 million, then PR₂₆₋₂₇ will equal IR₂₆₋₂₇.
- 14.3 Where section 14.2 does not apply, WorkCover will calculate a premium rate that considers the former self-insurer's number and cost of claims during previous financial years.

15 Other circumstances

- 15.1 WorkCover may calculate:
- a) 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.
 - b) premium for a public sector entity in an alternative way, under either one or multiple policies, irrespective of any Australian Business Number issued.

Part 5 — Calculation of an employer's premium rate where they pay wages equal to or less than \$1.5 million in a year

16 Application of this part

- 16.1 This part applies to employers whose W_{OP} is less than or equal to \$1.5 million.

17 Calculation of PR₂₆₋₂₇

- 17.1 Subject to Part 4, PR₂₆₋₂₇ will be 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:

$$EP = \frac{L}{IR_{26-27}}$$

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

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

- d) The employer's PR_{26-27} is then calculated by reference to the employer's rating category in the following table:

Rating Category	PR_{26-27}
Rating 1	80% of IR_{26-27}
Rating 2	90% of IR_{26-27}
Rating 3	100% of IR_{26-27}
Rating 4	110% of IR_{26-27}
Rating 5	120% of IR_{26-27}

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

17.2 Where an employer's PR_{25-26} was calculated under Part 6, to determine the maximum movement under 17.1 e) a prior year rating will be calculated using the following method:

- a) The relativity of the prior premium rate to the prior industry rate is calculated as:

$$PR_{25-26} / IR_{25-26} \times 100 \text{ (rounded to 3 decimal places)}$$

- b) The employer is then assigned a rating category that corresponds to the employer's prior rate relativity by reference to the following table:

Relativity	Rating Category	% of IR
< 17	Rating 1	10%
< 27	Rating 1	20%
< 37	Rating 1	30%
< 47	Rating 1	40%
< 57	Rating 1	50%
< 67	Rating 1	60%
< 77	Rating 1	70%
< 85	Rating 1	80%

< 95	Rating 2	90%
< 105	Rating 3	100%
< 115	Rating 4	110%
< 160	Rating 5	120%
<= 160	Transitional	160%

For example, if PR_{25-26} is 1.303 and IR_{25-26} is 1.402, the relativity is 92.939 so the employer would be assigned Rating 2. If their calculated rating under 17.1 was Rating 4, they would be limited to an increase under 17.1(e) to Rating 3.

- 17.3 WorkCover may increase PR_{26-27} for an employer to a figure exceeding 120% of IR_{26-27} that WorkCover, in its sole discretion, considers to be reasonable if:
- the employer is allocated Rating 5 for three consecutive years; or
 - the employer does not, without reasonable excuse, participate satisfactorily in the Injury Prevention and Management program.

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

18 Application of this part

- 18.1 This part applies to employers whose W_{op} is more than \$1.5 million.

19 Value for PR_{26-27}

- 19.1 Subject to Part 4, PR_{26-27} will be the greater of:

- PR_{26-27} as calculated under section 20; or
- $10\% \times IR_{26-27}$.

20 Calculation of PR_{26-27}

- 20.1 PR_{26-27} will be calculated with the formula $PR_{26-27} = R$ for:

- any allocated WIC on a new employer's policy where the employer commenced to insure after 31 December 2024 and before 1 July 2026; or
- any WIC allocated for the first time to an existing employer's policy for a business activity which the employer commenced for the first time after 31 December 2024 and before 1 July 2026.

- 20.2 Where section 20.1 does not apply, PR_{26-27} is the lowest of the following options:

- $(E \times Z) + [R \times (1 - Z)]$; or
- $R \times 1.3$; or
- $IR_{26-27} \times 2.5$, subject to section 20.4; or
- IR_{26-27} , if E as calculated under section 14 is less than IR_{26-27} ; or
- \$18.00.

- 20.3 Further to section 20.2, where an employer's PR_{25-26} was calculated under a rating category of the type set out in Part 5 and AW_{25-26} is more than \$1.5 million, PR_{26-27} will be further limited to:

a) $((PR_{25-26} / IR_{25-26}) + 0.1) \times IR_{26-27}$ where PR_{26-27} is greater than PR_{25-26} .

b) $((PR_{25-26} / IR_{25-26}) - 0.1) \times IR_{26-27}$ where PR_{26-27} is less than PR_{25-26} .

20.4 WorkCover may not apply section 20.2(c) to limit an employer's premium rate if:

- a) the premium rate has been limited under section 20.2(c) for three consecutive years; and
- b) the employer does not, without reasonable excuse, participate satisfactorily in the Injury Prevention and Management program.

21 Formula for adjusted prior premium rate (R)

21.1 Subject to section 20.3, R will be calculated with either of the following formulas:

a) for an allocated WIC:

$$\frac{PR_{25-26} \times IR_{26-27}}{IR_{25-26}}$$

or

b) where WorkCover allocates a new WIC to the policy in substitution of an existing WIC (old WIC):

$$\frac{PR_{25-26} \times IRN_{26-27}}{IRO_{25-26}}$$

21.2 Where the 2025–2026 assessment was a default assessment, DR_{25-26} may be substituted for PR_{25-26} .

22 Formula for experience factor (E)

22.1 For each allocated WIC on an employer's policy E is to be calculated as follows:

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

22.2 Notwithstanding section 22.1, 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.

22.3 The value for the F factor effective 1 July 2026 is:

$$F = 3.52$$

23 Formula for sizing factor (Z)

23.1 Z will be the greater of:

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

$$\frac{X}{X + 1,115,000}$$

23.2 The value for X under section 23.1 will be the sum of the following formula for each allocated WIC on the employer's policy in the 2026–2027 year:

$$\frac{W_0 \times IR_{26-27}}{100}$$

Part 7 — Large Employer Alternative Pricing (LEAP) premium adjustment method**24 Application of this part**

- 24.1 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 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.
- 24.2 If section 24.1 applies, WorkCover will use the LEAP adjustment method under Schedule 2 of this Gazette Notice to calculate and adjust premium for employers.
- 24.3 For the purpose of section 24.1(a), the number of full-time workers (FTE) employed by the employer must be at least 2,000.

25 Factors and caps

- 25.1 Release factors for the 2026–2027 injury year are as follows:
- Release factor1 = 30%
 - Release factor2 = 60%
 - Release factor3 = 100%
- 25.2 Individual event-based cap options for the 2026–2027 injury year are as follows:
- a) \$500,000
 - b) \$350,000
- 25.3 Run-off factors (Run Off factor1, Run Off factor2 and Run Off factor3) for the 2026–2027 injury year will be individually calculated by WorkCover for each approved LEAP employer group who will be notified of their individual run-off factors by 30 June 2026.

Part 8 — How a WorkCover Industry Classification (WIC) is allocated to a policy**26 Application of this part**

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

27 One WIC per policy

- 27.1 Subject to sections 29 to 32, WorkCover will allocate only one WIC to an employer's policy.

28 WIC determined by business activity

- 28.1 Except as provided under sections 29 to 32, WorkCover will allocate the WIC it considers corresponds to or most closely describes the employer's predominant business activity.
- 28.2 Without limiting section 28.1, 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 each 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 28.2: 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 workers employed
- Applying section 28.2: 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 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.

29 Multiple WICs

29.1 WorkCover may allocate more than one WIC to a policy where WorkCover considers the employer:

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

29.2 This section does not apply to a business activity that WorkCover considers to be a separate service entity under section 30.

29.3 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 29.1.

29.4 WorkCover may allocate each WIC under section 29.3 with regard to the principles in section 28.2.

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 29.1, 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 29.1 (b), regard must be had to the definition of 'incidental':

- 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.

30 Separate service entities

- 30.1 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.
- 30.2 Subject to section 30.3, 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.
- 30.3 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.
- 30.4 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 28, if the principal business entity did have a policy.
- 30.5 Notwithstanding sections 28 and 29, where an entity is concurrently both a separate service entity and a principal business entity, WorkCover may allocate the WIC that attracts the higher or highest WorkCover industry premium rate in Schedule 3 Column 3 of the WIC table.
- 30.6 Where WorkCover becomes aware 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 (PR₂₆₋₂₇) 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 30.1, Company D will be allocated the same WIC as Company C, ie WIC 302016.

Using section 13.2(a), Company D will be allocated the premium rate (PR₂₆₋₂₇) of Company C, ie 1.623.

Result: Company D will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR₂₆₋₂₇) of 1.623.

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 - PR₂₆₋₂₇ is 1.623 and IR₂₆₋₂₇ is 1.933.
- b) WIC 182913 Other Basic Polymer Manufacturing - PR₂₆₋₂₇ is 1.932 and IR₂₆₋₂₇ is 1.759.

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 30.3 does not apply as Company F's workers support both businesses.

Under section 30.2, WorkCover will allocate to Company F the WIC which has the highest industry premium rate; ie WIC 302016.

Then under section 13.2(b), WorkCover will allocate to Company F a weighted rate of the two premium rates (PR₂₆₋₂₇) in proportion to the wages (AW₂₆₋₂₇) of each WIC on Company E.

Result: Company F will be allocated WIC 302016 Non-Residential Building Construction with a weighted premium rate (PR₂₆₋₂₇).

31 Labour hire employers

31.1 Subject to section 31.2, if the employer is a labour hire employer, WorkCover will allocate all the following WICs:

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

31.2 Where a labour hire employer is predominantly providing services that are appropriately defined under a particular WIC, by applying the principles in section 28, WorkCover will allocate the WIC that it considers corresponds to, or most closely describes, the employer's predominant business activity.

32 Group training organisations

- 32.1 If the employer is a group training organisation, WorkCover will allocate all the following WICs:
8101G1, 8101G2, 8101G3, 8101G4.

33 Allocation of wages to WIC

- 33.1 Subject to sections 33.2 to 33.5, 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.
- 33.2 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.
- 33.3 Where the employer is a separate service entity and more than one WIC is allocated pursuant to section 30.3, 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 30.3.
- 33.4 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 a client business;
 - b) allocating the wages identified at paragraph 33.4(a) to WIC code 721236;
 - c) ascertaining for each client business to whom the employer supplies labour, the wages paid by the employer to the workers whose labour it supplies to each of those client businesses;
 - d) using Schedule 3 Column 1 of the WIC table, identifying the WIC code in section 31.1 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 28 to identify the WIC code WorkCover considers would apply to the client business, if the client business had a policy;
 - ii. where the client business 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 client business where the labour is supplied;
 - e) allocating the wages identified at paragraph 33.4(c) to the corresponding WIC code identified at paragraph 33.4(d) for each client business the employer supplies labour to;
 - f) where the employer conducts other business activities, and is not eligible for multiple WICs under section 29, 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 33.4(d), 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 28;
 - h) allocating the wages identified at paragraph 33.4(f) to the corresponding WIC code identified at paragraph 33.4(g).

Examples of labour hire wages allocation**Example 1**

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

One client, Company H, is in the civil construction industry where the occupation of the workers 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 workers to multiple client businesses which operate farms growing a wide variety of crops.

Company Y is providing the 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 052918 – Other Agriculture and Fishing Services, WorkCover would apply a single WIC rather than the general labour hire classification.

- 33.5 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 33.5(a) and 33.5(b) 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 33.5(b));
 - e) using Schedule 3 Column 1 of the WIC table, identifying the category WIC in section 32.1 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 28 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 33.5(d) to the corresponding category WIC identified at paragraph 33.5(e) for each client business.

34 Labour hire employer who cannot identify client businesses to whom they supply labour

34.1 This section applies where a labour hire employer cannot provide reasonable evidence to enable WorkCover to identify a WIC code for each client business to whom the employer supplies labour pursuant to section 33.4(d).

34.2 For the period of time the employer is unable to provide the information required in section 34.1, WorkCover may apply a further default premium amount on the portion of wages paid to any unverified client businesses.

34.3 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:

$$\text{FDP} = \frac{\text{PWU} \times \text{FDP}_R}{100}$$

34.4 Where further default premium is applied, premium payable by the labour hire employer will be the sum of the amounts calculated in sections 34.3(a) and 34.3(b).

Part 9 – Miscellaneous**35 Date of injury**

35.1 For the purposes of calculating C in section 17.1, and S and C factors in section 22, 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.

36 Allocation of a silicosis claim to a specific employer

36.1 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.

37 Default assessment of premium

37.1 Where WorkCover makes a default assessment, WorkCover must have regard to the matters and principles contained in Parts 2 - 8 of this notice wherever possible.

38 Rounding

38.1 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	Rounded to 3 decimal places
Z	Rounded to 6 decimal places
EP	Rounded to 3 decimal places
L	Rounded to 3 decimal places
FDP	Rounded to nearest cent

39 Payment of premium by instalment

39.1 The interest rate to apply to an instalment plan approved by WorkCover after 30 June 2026 is 11.25% per annum.

40 Household workers

40.1 Effective 1 January 2026, the premium payable by an employer of a household worker or workers will be \$30.00 per policy per year or part of a year inclusive of GST and duty. WorkCover reserves the right to review this product or make alternative decisions during this renewal period.

41 Interns

41.1 For the 2025–2026 year, every employer who engaged interns must declare the number of interns in their workplace during the 2026–2027 policy renewal.

41.2 For the 2026–2027 year, WorkCover will not calculate and charge additional premium pursuant to section 63B of the Act.

42 Actuarial estimates

42.1 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.

42.2 *Standard for preparation of actuarial estimates:* Actuarial estimates must be prepared in accordance with the Institute of Actuaries of Australia Professional Standard 302 — Valuations of General Insurance Claims — as in force at the time the estimate is prepared.

42.3 *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.

42.4 *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.

42.5 *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.

43 GST and duty

43.1 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:

2026–2027, 2025–2026 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.

2025 notice means the WorkCover Queensland Notice (No. 1) of 2025 published in the Queensland Government Gazette No. 41 on Friday, 20 June 2025 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 2026–2027 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.

AD₂₅₋₂₆ means apprentice discount for the 2025–2026 year calculated under section 8.

AD₂₆₋₂₇ means apprentice discount for the 2026–2027 year calculated under section 8.

AdP means the adjusted premium payable where an employer ceases to be obliged to hold a policy under the Act in the 2026–2027 year.

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

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

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

AP₂₅₋₂₆ means actual premium for the 2025–2026 year calculated under section 6.

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 2025–2026 year.

AW₂₅₋₂₆ means the actual wages paid by the employer in the 2025–2026 year.

Base premium means premium calculated as per this Gazette Notice.

C means the costs of statutory and damages claims against the employer that are paid in the prior financial year for any injuries that occurred between 1 July 2022 and 30 June 2026.

C factor means C₃.

C₃ means the costs of damages claims to 30 June 2026 against the employer for injuries incurred in the 2022–2023 year. Where the claim is a current claim or a settled claim at 30 June 2026, such costs include WorkCover's reasonable estimate of damages and costs to be incurred in the course of defending the claim.

CAP means the assessed premium payable for the period commencing:

- a) on and including 1 July 2026; or
- b) the date in the 2026–2027 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_w means the adjusted premium payable for an allocated WIC for the 2026–2027 year.

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 statutory claim or damages claim under Part 5 and Part 6 do not include the following:

- a) for claims received on or after 1 July 2022, the amount (if any) by which the payments made per individual claim 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.

DAdP₂₆₋₂₇ means the default assessment of adjusted premium payable for that part of the 2026–2027 year the employer is obliged to hold a policy under the Act.

damages claim means a common law claim for damages as described in section 10 of the Act.

damages claim costs include:

- a) damages awarded by a Court or an amount for which the claim was settled or otherwise finalised;
- b) costs paid by WorkCover to the worker when the claim was settled or otherwise finalised; and
- c) the costs incurred by WorkCover in the course of defending and resolving or finalising the claim.

DAP₂₅₋₂₆ means the default assessment of actual premium payable for the 2025–2026.

DCAP₂₆₋₂₇ means the default assessment of actual premium for that part of the 2026–2027 year that the employer is liable under the Act.

default assessment means a 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.

DEP₂₆₋₂₇ means the default assessment of estimated premium for the 2026–2027 year.

DP_w means the 2026–2027 apprentice premium discount for an allocated WIC.

DP_{WA} means the 2025–2026 apprentice premium discount for an allocated WIC.

DP₂₆₋₂₇ means default premium payable for the 2026–2027 year.

DR₂₅₋₂₆ means default premium rate for 2025–2026 as calculated under the 2025 notice.

DR₂₆₋₂₇ means the default premium rate for 2026–2027 year for an allocated WIC and is calculated by the same method as PR₂₆₋₂₇.

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

E means the Experience Factor for an allocated WIC in the 2026–2027 year calculated in accordance with section 22.

employer is defined in section 30 of the Act.

EP₂₅₋₂₆ means the estimated premium for the period 1 July 2025 to 30 June 2026 calculated in accordance with the 2025 notice.

EP₂₆₋₂₇ means the estimated premium for the period 1 July 2026 to 30 June 2027.

EP in Part 5 means employer performance.

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

existing employer means an employer who has remained continuously insured under the Act from a date before 1 January 2025.

F factor means the value for F as specified in section 22.3.

FDP means further default premium assessed under section 34.

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 section 9.

FPR₂₆₋₂₇ means the former employer's PR₂₆₋₂₇ immediately prior to the acquisition date or, if the acquisition date is 1 July 2026, the PR₂₆₋₂₇ 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.

incidental means business activities where in whole or in part:

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

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.

IR₂₅₋₂₆ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the 2025 notice.

IR₂₆₋₂₇ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of an allocated WIC.

IRN₂₆₋₂₇ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 applicable to the new WIC.

IRO₂₅₋₂₆ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the 2025 notice applicable to the old WIC.

L means claims incidence and excludes the first \$500 in total claims payments for each WIC.

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 2025 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.

PR₂₅₋₂₆ means the premium rate for an allocated WIC for the 2025–2026 year calculated in accordance with the 2025 notice.

PR₂₆₋₂₇ means the premium rate for an allocated WIC for the 2026–2027 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 client business.

R means the employer's prior year premium rate, adjusted for changes in Industry Rate of the allocated WIC.

Release factors means values for either Release factor1, Release factor2 or Release factor3 as specified in section 25.1.

Run-off factors means values for either Run-off factor1, Run-off factor2 or Run-off factor3 as specified in section 25.3.

S factors means either S_0 , S_1 or S_2 .

S₀ means the costs of statutory claims to 30 June 2026 under the Act against the employer for injuries incurred in the 2025–2026 year.

S₁ means the costs of statutory claims to 30 June 2026 under the Act against the employer for injuries incurred in the 2024–2025 year.

S₂ means the costs of statutory claims to 30 June 2026 under the Act against the employer for injuries incurred in the 2023–2024 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 in section 28.2.

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 under Chapter 1 of the Act.

Public sector entity means any government entity as defined in section 8 of the *Public Sector Act 2022* (Qld).

succession means the process of applying the wages and claims experience of an acquired business for an employer under section 12.

the Act means the *Workers' Compensation and Rehabilitation Act 2003* (Qld).

the Regulation means the *Workers' Compensation and Rehabilitation Regulation 2025* (Qld).

Unverified client business means a client business to whom a labour hire employer supplies labour that cannot reasonably be identified and assigned a WIC code in accordance with section 33.4(d) 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 client business means a client business to whom a labour hire employer supplies labour that can be assigned a WIC code in accordance with section 33.4(d) of the Gazette.

W means a reasonable estimate of wages, or the probable wages as estimated by WorkCover, to be paid by the employer for each allocated WIC for the 2026–2027 year.

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, for each allocated WIC for the 2025–2026 year.

W_{0P} means the aggregate of W_0 for 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, for each allocated WIC for the 2024–2025 year.

W₂ means the wages paid by the employer, or the probable wages as estimated by WorkCover, for each allocated WIC for the 2023–2024 year.

W₃ means the wages paid by the employer, or the probable wages as estimated by WorkCover, for each allocated WIC for the 2022–2023 year.

W_A means the actual amount of wages, or the probable wages as estimated by WorkCover, from 1 July 2026 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 in the 2026–2027 year for each allocated WIC.

WD means apprentice wages paid by the employer in the 2025–2026 year for 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 set under section 23.2 for each allocated WIC on the employer's policy in the 2026–2027 year.

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.

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 2026–2027 period of insurance.

Two individual event-based cap options are available under LEAP as per section 25.2 of this Gazette Notice. On the LEAP application form, the employer must elect one cap for the 2026–2027 period of insurance.

As per section 25.3, different Run-off factors apply to each LEAP employer group.

Adjustment to the Base Premium for the 1 July 2026 to 30 June 2027 period of insurance

For the 1 July 2026 to 30 June 2027 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 2028.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2028 and notified to the Employer by 31 August 2028 after assessing the claims costs of all policies of the Group employer for the period 1 July 2026 to 30 June 2028.
- 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 2028.

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

D2 is the total claims cost at 30 June 2029.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2029 and notified to the Employer by 31 August 2029 after assessing the claims costs of all policies of the Group employer for the period 1 July 2026 to 30 June 2029.
- 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 2029.

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 2030.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2030 and notified to the Employer by 31 August 2030 after assessing the claims costs of all policies of the Group Employer for the period 1 July 2026 to 30 June 2030.
- 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 2030.

Schedule 3 — WorkCover Industry Premium Rates from 1 July 2026

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 2026. This column is used to obtain the values of IR₂₆₋₂₇.
- 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 2025 to 30 June 2026 are in the Queensland Government Gazette No. 41 dated Friday, 20 June 2025 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)	2.459
011204	Nursery Production (Outdoors)	2.459
011305	Turf Growing	2.459
011406	Floriculture Production (Under Cover)	2.459
011507	Floriculture Production (Outdoors)	2.459
012	Mushroom and Vegetable Growing	
012104	Mushroom Growing	2.459
012205	Vegetable Growing (Under Cover)	2.459
012317	Vegetable Growing (Outdoors)	2.459
013	Fruit and Tree Nut Growing	
013105	Grape Growing	2.459
013206	Kiwifruit Growing	2.459
013307	Berry Fruit Growing	2.459
013408	Apple and Pear Growing	2.459
013509	Stone Fruit Growing	2.459
013601	Citrus Fruit Growing	2.459
013702	Olive Growing	2.459
013904	Other Fruit and Tree Nut Growing	2.459
014	Sheep, Beef Cattle and Grain Farming	
014106	Sheep Farming (Specialised)	3.894
014264	Beef Cattle Farming (Specialised)	4.900
014308	Beef Cattle Feedlots (Specialised)	4.900
014409	Sheep-Beef Cattle Farming	4.900
014512	Grain-Sheep or Grain-Beef Cattle Farming	3.894
014602	Rice Growing	2.459
014905	Other Grain Growing	2.459
015	Other Crop Growing	
015107	Sugar Cane Growing	2.459
015208	Cotton Growing	2.459
015917	Other Crop Growing n.e.c.	2.459
016	Dairy Cattle Farming	
016007	Dairy Cattle Farming	3.395
017	Poultry Farming	
017109	Poultry Farming (Meat)	3.395
017201	Poultry Farming (Eggs)	3.395
018	Deer Farming	
018009	Deer Farming	4.900
019	Other Livestock Farming	
019113	Horse Farming	4.900
019203	Pig Farming	3.395
019304	Beekeeping	3.395
019912	Other Livestock Farming n.e.c.	3.395
019923	Goat Farming	3.894

COLUMN1	COLUMN2	COLUMN3
02	Aquaculture	
020	Aquaculture	
020103	Offshore Longline and Rack Aquaculture	3.480
020204	Offshore Caged Aquaculture	3.480
020305	Onshore Aquaculture	3.480
03	Forestry and Logging	
030	Forestry and Logging	
030115	Forestry	2.459
030216	Logging	7.224
04	Fishing, Hunting and Trapping	
041	Fishing	
041117	Rock Lobster and Crab Potting	3.480
041207	Prawn Fishing	3.480
041319	Line Fishing	3.480
041409	Fish Trawling, Seining and Netting	3.480
041916	Other Fishing	3.480
042	Hunting and Trapping	
042006	Hunting and Trapping	1.904
05	Agriculture, Forestry and Fishing Support Services	
051	Forestry Support Services	
051017	Forestry Support Services	2.459
052	Agriculture and Fishing Support Services	
052108	Cotton Ginning	2.087
052209	Shearing Services	5.479
052918	Other Agriculture and Fishing Support Services	2.836
052929	Aerial Agricultural Services	5.797

COLUMN 1	COLUMN 2	COLUMN 3
B	Mining	
06	Coal Mining	
060	Coal Mining	
060063	Coal Mining Underground	3.181
060074	Coal Mining Open Cut	1.573
07	Oil and Gas Extraction	
070	Oil and Gas Extraction	
070007	Oil and Gas Extraction	0.870
08	Metal Ore Mining	
080	Metal Ore Mining	
080122	Iron Ore Mining Underground	2.606
080133	Iron Ore Open Cut	1.573
080223	Bauxite Mining Underground	2.606
080234	Bauxite Mining Open Cut	1.573
080324	Copper Ore Mining Underground	2.606
080335	Copper Ore Mining Open Cut	1.573
080425	Gold Ore Mining Underground	2.606
080436	Gold Ore Mining Open Cut	1.573
080504	Mineral Sand Mining	2.606
080627	Nickel Ore Mining Underground	2.606
080638	Nickel Ore Mining Open Cut	1.573
080728	Silver-Lead-Zinc Ore Mining Underground	2.606
080739	Silver-Lead-Zinc Ore Mining Open Cut	1.573
080921	Metal Ore Mining n.e.c. Underground	2.606
080932	Metal Ore Mining n.e.c. Open Cut	1.573
09	Non-Metallic Mineral Mining and Quarrying	
091	Construction Material Mining	
091102	Gravel and Sand Quarrying	3.649
091901	Other Construction Material Mining	3.649
099	Other Non-Metallic Mineral Mining and Quarrying	
099022	Other Mining Underground	2.606
099033	Other Mining Open Cut	1.573
10	Exploration and Other Mining Support Services	
101	Exploration	
101125	Petroleum Exploration (Own Account)	0.870
101136	Petroleum Exploration Services	0.870
101226	Mineral Exploration (Own Account)	1.988
101237	Mineral Exploration Services	1.988
109	Other Mining Support Services	
109023	Other Mining Support Services	2.486
109034	Drilling and Boring Support Services	0.870

COLUMN 1	COLUMN 2	COLUMN 3
C	Manufacturing	
11	Food Product Manufacturing	
111	Meat and Meat Product Manufacturing	
111104	Meat Processing	4.293
111205	Poultry Processing	3.362
111317	Cured Meat and Smallgoods Manufacturing	4.852
112	Seafood Processing	
112015	Seafood Processing	3.280
113	Dairy Product Manufacturing	
113106	Milk and Cream Processing	2.036
113207	Ice Cream Manufacturing	2.036
113319	Cheese and Other Dairy Product Manufacturing	2.036
114	Fruit and Vegetable Processing	
114006	Fruit and Vegetable Processing	3.187
115	Oil and Fat Manufacturing	
115007	Oil and Fat Manufacturing	1.938
116	Grain Mill and Cereal Product Manufacturing	
116111	Grain Mill Product Manufacturing	2.715
116201	Cereal, Pasta and Baking Mix Manufacturing	2.715
117	Bakery Product Manufacturing	
117101	Bread Manufacturing (Factory based)	3.121
117213	Cake and Pastry Manufacturing (Factory based)	3.121
117303	Biscuit Manufacturing (Factory based)	3.121
117404	Bakery Product Manufacturing (Non-factory based)	1.445
118	Sugar and Confectionery Manufacturing	
118113	Sugar Manufacturing	3.866
118203	Confectionery Manufacturing	3.121
119	Other Food Product Manufacturing	
119103	Potato, Corn and Other Crisp Manufacturing	2.698
119204	Prepared Animal and Bird Feed Manufacturing	2.698
119913	Other Food Product Manufacturing n.e.c.	2.698
12	Beverage and Tobacco Product Manufacturing	
121	Beverage Manufacturing	
121116	Soft Drink, Cordial and Syrup Manufacturing	1.850
121206	Beer Manufacturing	1.257
121307	Spirit Manufacturing	1.257
121408	Wine and Other Alcoholic Beverage Manufacturing	1.257
122	Cigarette and Tobacco Product Manufacturing	
122005	Cigarette and Tobacco Product Manufacturing	2.698
13	Textile, Leather, Clothing and Footwear Manufacturing	
131	Textile Manufacturing	
131106	Wool Scouring	2.352
131218	Natural Textile Manufacturing	2.352
131308	Synthetic Textile Manufacturing	2.352
132	Leather Tanning, Fur Dressing and Leather Product Manufacturing	
132028	Leather Tanning and Fur Dressing	5.450
132039	Leather and Leather Substitute Product Manufacturing	3.186

COLUMN 1	COLUMN 2	COLUMN 3
133	Textile Product Manufacturing	
133108	Textile Floor Covering Manufacturing	2.352
133209	Rope, Cordage and Twine Manufacturing	2.352
133312	Cut and Sewn Textile Product Manufacturing	2.352
133413	Textile Finishing and Other Textile Product Manufacturing	2.352
134	Knitted Product Manufacturing	
134019	Knitted Product Manufacturing	1.405
134043	Knitting Mill Product Manufacturing n.e.c.	1.405
135	Clothing and Footwear Manufacturing	
135112	Clothing Manufacturing	1.405
135202	Footwear Manufacturing	1.405
14	Wood Product Manufacturing	
141	Log Sawmilling and Timber Dressing	
141107	Log Sawmilling	7.352
141219	Wood Chipping	2.990
141311	Timber Resawing and Dressing	3.753
149	Other Wood Product Manufacturing	
149106	Prefabricated Wooden Building Manufacturing	3.753
149207	Wooden Structural Fitting and Component Manufacturing	3.753
149308	Veneer and Plywood Manufacturing	3.753
149409	Reconstituted Wood Product Manufacturing	3.753
149905	Other Wood Product Manufacturing n.e.c.	3.753
15	Pulp, Paper and Converted Paper Product Manufacturing	
151	Pulp, Paper and Paperboard Manufacturing	
151007	Pulp, Paper and Paperboard Manufacturing	2.246
152	Converted Paper Product Manufacturing	
152111	Corrugated Paperboard and Paperboard Container Manufacturing	2.246
152201	Paper Bag Manufacturing	2.246
152302	Paper Stationery Manufacturing	2.246
152403	Sanitary Paper Product Manufacturing	2.246
152919	Other Converted Paper Product Manufacturing	2.246
16	Printing (including the Reproduction of Recorded Media)	
161	Printing and Printing Support Services	
161111	Printing	1.376
161201	Printing Support Services	1.376
162	Reproduction of Recorded Media	
162009	Reproduction of Recorded Media	1.376
17	Petroleum and Coal Product Manufacturing	
170	Petroleum and Coal Product Manufacturing	
170109	Petroleum Refining and Petroleum Fuel Manufacturing	0.944
170919	Other Petroleum and Coal Product Manufacturing	2.572
18	Basic Chemical and Chemical Product Manufacturing	
181	Basic Chemical Manufacturing	
181102	Industrial Gas Manufacturing	1.759
181214	Basic Organic Chemical Manufacturing	1.759
181304	Basic Inorganic Chemical Manufacturing	1.759
182	Basic Polymer Manufacturing	
182103	Synthetic Resin and Synthetic Rubber Manufacturing	1.759
182913	Other Basic Polymer Manufacturing	1.759

COLUMN 1	COLUMN 2	COLUMN 3
183	Fertiliser and Pesticide Manufacturing	
183104	Fertiliser Manufacturing	1.440
183205	Pesticide Manufacturing	1.449
184	Pharmaceutical and Medicinal Product Manufacturing	
184105	Human Pharmaceutical and Medicinal Product Manufacturing	1.449
184206	Veterinary Pharmaceutical and Medicinal Product Manufacturing	1.449
185	Cleaning Compound and Toiletry Preparation Manufacturing	
185117	Cleaning Compound Manufacturing	1.761
185218	Cosmetic and Toiletry Preparation Manufacturing	1.761
189	Other Basic Chemical Product Manufacturing	
189101	Photographic Chemical Product Manufacturing	0.947
189213	Explosives Manufacturing	2.178
189909	Other Basic Chemical Product Manufacturing n.e.c.	1.761
19	Polymer Product and Rubber Product Manufacturing	
191	Polymer Product Manufacturing	
191103	Polymer Film and Sheet Packaging Material Manufacturing	3.273
191215	Rigid and Semi-Rigid Polymer Product Manufacturing	3.273
191305	Polymer Foam Product Manufacturing	3.273
191406	Tyre Manufacturing	3.273
191507	Adhesive Manufacturing	1.761
191619	Paint and Coatings Manufacturing	1.761
191913	Other Polymer Product Manufacturing	3.273
192	Natural Rubber Product Manufacturing	
192003	Natural Rubber Product Manufacturing	3.273
20	Non-Metallic Mineral Product Manufacturing	
201	Glass and Glass Product Manufacturing	
201003	Glass and Glass Product Manufacturing	4.753
202	Ceramic Product Manufacturing	
202105	Clay Brick Manufacturing	3.613
202915	Other Ceramic Product Manufacturing	3.613
203	Cement, Lime, Plaster and Concrete Product Manufacturing	
203106	Cement and Lime Manufacturing	1.741
203207	Plaster Product Manufacturing	1.741
203319	Ready-Mixed Concrete Manufacturing	1.741
203411	Concrete Product Manufacturing	4.847
209	Other Non-Metallic Mineral Product Manufacturing	
209013	Other Non-Metallic Mineral Product Manufacturing	18.000
21	Primary Metal and Metal Product Manufacturing	
211	Basic Ferrous Metal Manufacturing	
211004	Iron Smelting and Steel Manufacturing	2.347
212	Basic Ferrous Metal Product Manufacturing	
212117	Iron and Steel Casting	2.347
212218	Steel Pipe and Tube Manufacturing	2.347
213	Basic Non-Ferrous Metal Manufacturing	
213107	Alumina Production	1.929
213219	Aluminium Smelting	1.929
213309	Copper, Silver, Lead and Zinc Smelting and Refining	1.929
213906	Other Basic Non-Ferrous Metal Manufacturing	1.929

COLUMN 1	COLUMN 2	COLUMN 3
214	Basic Non-Ferrous Metal Product Manufacturing	
214108	Non-Ferrous Metal Casting	2.347
214209	Aluminium Rolling, Drawing, Extruding	2.347
214907	Other Basic Non-Ferrous Metal Product Manufacturing	2.347
22	Fabricated Metal Product Manufacturing	
221	Iron and Steel Forging	
221016	Iron and Steel Forging	2.347
222	Structural Metal Product Manufacturing	
222107	Structural Steel Fabricating	3.136
222219	Prefabricated Metal Building Manufacturing	3.136
222311	Architectural Aluminium Product Manufacturing	3.136
222412	Metal Roof and Guttering Manufacturing (except Aluminium)	3.136
222917	Other Structural Metal Product Manufacturing	3.136
223	Metal Container Manufacturing	
223119	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	3.136
223918	Other Metal Container Manufacturing	3.136
224	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	
224019	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	3.136
229	Other Fabricated Metal Product Manufacturing	
229105	Spring and Wire Product Manufacturing	2.901
229206	Nut, Bolt, Screw and Rivet Manufacturing	2.901
229307	Metal Coating and Finishing	3.351
229915	Other Fabricated Metal Product Manufacturing n.e.c.	3.136
23	Transport Equipment Manufacturing	
231	Motor Vehicle and Motor Vehicle Part Manufacturing	
231118	Motor Vehicle Manufacturing	2.148
231219	Motor Vehicle Body and Trailer Manufacturing	3.074
231309	Automotive Electrical Component Manufacturing	3.074
231917	Other Motor Vehicle Parts Manufacturing	3.074
239	Other Transport Equipment Manufacturing	
239117	Shipbuilding and Repair Services	4.547
239218	Boatbuilding and Repair Services	4.547
239308	Railway Rolling Stock Manufacturing and Repair Services	3.074
239409	Aircraft Manufacturing and Repair Services	0.783
239905	Other Transport Equipment Manufacturing n.e.c.	3.074
24	Machinery and Equipment Manufacturing	
241	Professional and Scientific Equipment Manufacturing	
241108	Photographic, Optical and Ophthalmic Equipment Manufacturing	0.947
241211	Medical and Surgical Equipment Manufacturing	0.947
241918	Other Professional and Scientific Equipment Manufacturing	0.947
242	Computer and Electronic Equipment Manufacturing	
242109	Computer and Electronic Office Equipment Manufacturing	0.807
242212	Communications Equipment Manufacturing	0.807
242908	Other Electronic Equipment Manufacturing	0.807
243	Electrical Equipment Manufacturing	
243101	Electric Cable and Wire Manufacturing	1.452
243202	Electric Lighting Equipment Manufacturing	1.452
243911	Other Electrical Equipment Manufacturing	1.452

COLUMN 1	COLUMN 2	COLUMN 3
244	Domestic Appliance Manufacturing	
244113	Whiteware Appliance Manufacturing	2.233
244901	Other Domestic Appliance Manufacturing	2.233
245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing	
245114	Pump and Compressor Manufacturing	2.135
245215	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2.135
246	Specialised Machinery and Equipment Manufacturing	
246104	Agricultural Machinery and Equipment Manufacturing	3.273
246216	Mining and Construction Machinery Manufacturing	1.875
246306	Machine Tool and Parts Manufacturing	2.219
246914	Other Specialised Machinery and Equipment Manufacturing	2.135
249	Other Machinery and Equipment Manufacturing	
249107	Lifting and Material Handling Equipment Manufacturing	2.135
249917	Other Machinery and Equipment Manufacturing n.e.c.	2.135
25	Furniture and Other Manufacturing	
251	Furniture Manufacturing	
251109	Wooden Furniture and Upholstered Seat Manufacturing	3.020
251212	Metal Furniture Manufacturing	3.020
251313	Mattress Manufacturing	3.020
251908	Other Furniture Manufacturing	3.020
259	Other Manufacturing	
259108	Jewellery and Silverware Manufacturing	0.947
259209	Toy, Sporting and Recreational Product Manufacturing	3.020
259918	Other Manufacturing n.e.c.	2.135

COLUMN 1	COLUMN 2	COLUMN 3
D	Electricity, Gas, Water and Waste Services	
26	Electricity Supply	
261	Electricity Generation	
261101	Fossil Fuel Electricity Generation	0.625
261202	Hydro-electricity Generation	0.625
261909	Other Electricity Generation	0.625
262	Electricity Transmission	
262001	Electricity Transmission	0.625
263	Electricity Distribution	
263002	Electricity Distribution	0.625
264	On Selling Electricity and Electricity Market Operation	
264003	On Selling Electricity and Electricity Market Operation	0.625
27	Gas Supply	
270	Gas Supply	
270009	Gas Supply	1.145
28	Water Supply, Sewerage and Drainage Services	
281	Water Supply, Sewerage and Drainage Services	
281114	Water Supply	0.918
281204	Sewerage and Drainage Services	0.918
29	Waste Collection, Treatment and Disposal Services	
291	Waste Collection Services	
291104	Solid Waste Collection Services	3.295
291903	Other Waste Collection Services	4.103
292	Waste Treatment, Disposal and Remediation Services	
292105	Waste Treatment and Disposal Services	4.103
292217	Waste Remediation and Materials Recovery Services	3.295

COLUMN 1	COLUMN 2	COLUMN 3
E	Construction	
30	Building Construction	
301	Residential Building Construction	
301116	House Construction	2.967
301904	Other Residential Building Construction	1.933
302	Non-Residential Building Construction	
302016	Non-Residential Building Construction	1.933
31	Heavy and Civil Engineering Construction	
310	Heavy and Civil Engineering Construction	
310105	Road and Bridge Construction	1.962
310915	Other Heavy and Civil Engineering Construction	1.962
310926	Harbour and River Works	3.221
310948	Sewerage and Reticulation Works	3.221
310959	Power and Telecommunications Infrastructure	1.445
32	Construction Services	
321	Land Development and Site Preparation Services	
321107	Land Development and Subdivision	0.994
321219	Site Preparation Services	2.704
321243	Demolition	8.902
322	Building Structure Services	
322108	Concreting Services	4.775
322209	Bricklaying Services	4.775
322301	Roofing Services	4.775
322413	Structural Steel Erection Services	4.775
323	Building Installation Services	
323109	Plumbing Services	2.897
323212	Electrical Services	1.727
323302	Air Conditioning and Heating Services	2.771
323403	Fire and Security Alarm Installation Services	1.290
323919	Other Building Installation Services	2.771
324	Building Completion Services	
324101	Plastering and Ceiling Services	5.131
324202	Carpentry Services	7.449
324314	Tiling and Carpeting Services	4.511
324404	Painting and Decorating Services	4.526
324516	Glazing Services	3.989
329	Other Construction Services	
329117	Landscape Construction Services	4.878
329207	Hire of Construction Machinery with Operator	2.704
329916	Other Construction Services n.e.c.	4.856

COLUMN 1	COLUMN 2	COLUMN 3
F	Wholesale Trade	
33	Basic Material Wholesaling	
331	Agricultural Product Wholesaling	
331108	Wool Wholesaling	1.671
331209	Cereal Grain Wholesaling	1.671
331907	Other Agricultural Product Wholesaling	1.671
332	Mineral, Metal and Chemical Wholesaling	
332109	Petroleum Product Wholesaling	1.224
332212	Metal and Mineral Wholesaling	3.223
332313	Industrial and Agricultural Chemical Product Wholesaling	1.166
333	Timber and Hardware Goods Wholesaling	
333101	Timber Wholesaling	2.549
333202	Plumbing Goods Wholesaling	1.681
333911	Other Hardware Goods Wholesaling	1.956
34	Machinery and Equipment Wholesaling	
341	Specialised Industrial Machinery and Equipment Wholesaling	
341111	Agricultural and Construction Machinery Wholesaling	1.002
341908	Other Specialised Industrial Machinery and Equipment Wholesaling	1.002
349	Other Machinery and Equipment Wholesaling	
349108	Professional and Scientific Goods Wholesaling	0.456
349209	Computer and Computer Peripheral Wholesaling	0.456
349312	Telecommunication Goods Wholesaling	0.630
349413	Other Electrical and Electronic Good Wholesaling	0.630
349918	Other Machinery and Equipment Wholesaling n.e.c.	1.002
35	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350111	Car Wholesaling	1.382
350201	Commercial Vehicle Wholesaling	1.382
350313	Trailer and Other Motor Vehicle Wholesaling	1.382
350414	Motor Vehicle New Parts Wholesaling	1.733
350515	Motor Vehicle Dismantling and Used Parts Wholesaling	3.672
36	Grocery, Liquor and Tobacco Product Wholesaling	
360	Grocery, Liquor and Tobacco Product Wholesaling	
360101	General Line Grocery Wholesaling	2.896
360213	Meat, Poultry and Smallgoods Wholesaling	2.896
360303	Dairy Produce Wholesaling	2.896
360415	Fish and Seafood Wholesaling	2.446
360505	Fruit and Vegetable Wholesaling	1.846
360617	Liquor and Tobacco Product Wholesaling	1.846
360911	Other Grocery Wholesaling	2.896
37	Other Goods Wholesaling	
371	Textile, Clothing and Footwear Wholesaling	
371103	Textile Product Wholesaling	1.068
371215	Clothing and Footwear Wholesaling	1.068
372	Pharmaceutical and Toiletry Goods Wholesaling	
372014	Pharmaceutical and Toiletry Goods Wholesaling	0.733

COLUMN 1	COLUMN 2	COLUMN 3
373	Furniture, Floor Covering and Other Goods Wholesaling	
373116	Furniture and Floor Covering Wholesaling	1.434
373206	Jewellery and Watch Wholesaling	1.068
373307	Kitchen and Diningware Wholesaling	1.068
373408	Toy and Sporting Goods Wholesaling	1.068
373509	Book and Magazine Wholesaling	1.068
373601	Paper Product Wholesaling	1.068
373915	Other Goods Wholesaling n.e.c.	1.068
38	Commission-Based Wholesaling	
380	Commission-Based Wholesaling	
380013	Commission-Based Wholesaling	1.068

COLUMN 1	COLUMN 2	COLUMN 3
G	Retail Trade	
39	Motor Vehicle and Motor Vehicle Parts Retailing	
391	Motor Vehicle Retailing	
391105	Car Retailing	1.006
391206	Motor Cycle Retailing	1.006
391307	Trailer and Other Motor Vehicle Retailing	1.006
392	Motor Vehicle Parts and Tyre Retailing	
392117	Motor Vehicle Parts Retailing	1.441
392218	Tyre Retailing	4.193
40	Fuel Retailing	
400	Fuel Retailing	
400004	Fuel Retailing	1.908
41	Food Retailing	
411	Supermarket and Grocery Stores	
411006	Supermarket and Grocery Stores	1.876
412	Specialised Food Retailing	
412108	Fresh Meat, Fish and Poultry Retailing	2.811
412209	Fruit and Vegetable Retailing	1.876
412301	Liquor Retailing	1.876
412918	Other Specialised Food Retailing	1.876
42	Other Store-Based Retailing	
421	Furniture, Floor Coverings, Houseware and Textile Goods Retailing	
421108	Furniture Retailing	2.097
421209	Floor Coverings Retailing	1.479
421312	Houseware Retailing	1.479
421402	Manchester and Other Textile Goods Retailing	1.479
422	Electrical and Electronic Goods Retailing	
422111	Electrical, Electronic and Gas Appliance Retailing	1.479
422201	Computer and Computer Peripheral Retailing	0.771
422919	Other Electrical and Electronic Goods Retailing	1.479
423	Hardware, Building and Garden Supplies Retailing	
423112	Hardware and Building Supplies Retailing	2.166
423202	Garden Supplies Retailing	2.166
424	Recreational Goods Retailing	
424102	Sport and Camping Equipment Retailing	0.771
424214	Entertainment Media Retailing	0.771
424304	Toy and Game Retailing	0.771
424405	Newspaper and Book Retailing	0.771
424506	Marine Equipment Retailing	2.166
425	Clothing, Footwear and Personal Accessory Retailing	
425103	Clothing Retailing	0.771
425204	Footwear Retailing	0.771
425305	Watch and Jewellery Retailing	0.771
425902	Other Personal Accessory Retailing	0.771
426	Department Stores	
426003	Department Stores	1.407

COLUMN 1	COLUMN 2	COLUMN 3
427	Pharmaceutical and Other Store-Based Retailing	
427105	Pharmaceutical, Cosmetic and Toiletry Goods Retailing	0.771
427206	Stationery Goods Retailing	0.771
427307	Antique and Used Goods Retailing	1.479
427408	Flower Retailing	0.771
427915	Other Store-Based Retailing n.e.c.	1.479
43	Non-Store Retailing and Retail Commission-Based Buying and/or Selling	
431	Non-Store Retailing	
431019	Non-Store Retailing	1.479
432	Retail Commission-Based Buying and/or Selling	
432011	Retail Commission-Based Buying and/or Selling	1.479

COLUMN 1	COLUMN 2	COLUMN 3
H	Accommodation and Food Services	
44	Accommodation	
440	Accommodation	
440008	Accommodation	1.852
45	Food and Beverage Services	
451	Cafes, Restaurants and Takeaway Food Services	
451113	Cafes and Restaurants	1.160
451203	Takeaway Food Services	0.937
451304	Catering Services	2.849
452	Pubs, Taverns and Bars	
452002	Pubs, Taverns and Bars	1.776
453	Clubs (Hospitality)	
453003	Clubs (Hospitality)	1.776

COLUMN 1	COLUMN 2	COLUMN 3
I	Transport, Postal and Warehousing	
46	Road Transport	
461	Road Freight Transport	
461002	Road Freight Transport	4.567
462	Road Passenger Transport	
462104	Interurban and Rural Bus Transport	2.559
462205	Urban Bus Transport (Including Tramway)	2.559
462306	Taxi and Other Road Transport	2.559
47	Rail Transport	
471	Rail Freight Transport	
471003	Rail Freight Transport	1.831
472	Rail Passenger Transport	
472015	Rail Passenger Transport	1.831
48	Water Transport	
481	Water Freight Transport	
481015	Water Freight Transport	3.316
482	Water Passenger Transport	
482016	Water Passenger Transport	3.316
49	Air and Space Transport	
490	Air and Space Transport	
490015	Air and Space Transport	0.869
50	Other Transport	
501	Scenic and Sightseeing Transport	
501017	Scenic and Sightseeing Transport	3.316
502	Pipeline and Other Transport	
502108	Pipeline Transport	0.870
502907	Other Transport n.e.c.	3.316
51	Postal and Courier Pick-up and Delivery Services	
510	Postal and Courier Pick-up and Delivery Services	
510129	Post Office/Agency Services	0.580
510131	Postal Collection/Delivery Services	3.926
510208	Courier Pick-up and Delivery Services	3.926
52	Transport Support Services	
521	Water Transport Support Services	
521109	Stevedoring Services	2.995
521223	Water Transport Terminal Operations	1.304
521234	Port Operations	1.577
521908	Other Water Transport Support Services	1.577
522	Airport Operations and Other Air Transport Support Services	
522011	Airport Operations and Other Air Transport Support Services	1.475
529	Other Transport Support Services	
529108	Customs Agency Services	0.580
529211	Freight Forwarding Services	1.315
529918	Other Transport Support Services n.e.c.	2.094
53	Warehousing and Storage Services	
530	Warehousing and Storage Services	
530109	Grain Storage Services	2.808
530908	Other Warehousing and Storage Services	2.808

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	0.777
541214	Magazine and Other Periodical Publishing	0.605
541315	Book Publishing	0.605
541416	Directory and Mailing List Publishing	0.605
541912	Other Publishing (except Software, Music and Internet)	0.605
542	Software Publishing	
542013	Software Publishing	0.605
55	Motion Picture and Sound Recording Activities	
551	Motion Picture and Video Activities	
551103	Motion Picture and Video Production	1.793
551215	Motion Picture and Video Distribution	1.793
551305	Motion Picture Exhibition	1.793
551417	Post-production Services and Other Motion Picture and Video Activities	1.793
552	Sound Recording and Music Publishing	
552115	Music Publishing	0.605
552216	Music and Other Sound Recording Activities	1.793
56	Broadcasting (except Internet)	
561	Radio Broadcasting	
561003	Radio Broadcasting	0.405
562	Television Broadcasting	
562105	Free-to-Air Television Broadcasting	0.405
562206	Cable and Other Subscription Broadcasting	0.405
57	Internet Publishing and Broadcasting	
570	Internet Publishing and Broadcasting	
570014	Internet Publishing and Broadcasting	0.405
58	Telecommunications Services	
580	Telecommunications Services	
580105	Wired Telecommunications Network Operation	0.363
580206	Other Telecommunications Network Operation	0.363
580904	Other Telecommunications Services	0.363
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	0.363
592	Data Processing, Web Hosting and Electronic Information Storage Services	
592119	Data Processing and Web Hosting Services	0.363
592209	Electronic Information Storage Services	0.363
60	Library and Other Information Services	
601	Libraries and Archives	
601018	Libraries and Archives	0.458
602	Other Information Services	
602019	Other Information Services	0.458

COLUMN 1	COLUMN 2	COLUMN 3
K	Financial and Insurance Services	
62	Finance	
621	Central Banking	
621009	Central Banking	0.219
622	Depository Financial Intermediation	
622102	Banking	0.219
622203	Building Society Operation	0.219
622304	Credit Union Operation	0.219
622912	Other Depository Financial Intermediation	0.219
623	Non-Depository Financing	
623002	Non-Depository Financing	0.219
624	Financial Asset Investing	
624003	Financial Asset Investing	0.219
63	Insurance and Superannuation Funds	
631	Life Insurance	
631001	Life Insurance	0.219
632	Health and General Insurance	
632103	Health Insurance	0.442
632204	General Insurance	0.442
633	Superannuation Funds	
633003	Superannuation Funds	0.219
64	Auxiliary Finance and Insurance Services	
641	Auxiliary Finance and Investment Services	
641103	Financial Asset Broking Services	0.219
641913	Other Auxiliary Finance and Investment Services	0.219
641935	Home Loan Broking Services	0.219
642	Auxiliary Insurance Services	
642003	Auxiliary Insurance Services	0.219

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	1.352
661915	Other Motor Vehicle and Transport Equipment Rental and Hiring	2.043
662	Farm Animal and Bloodstock Leasing	
662005	Farm Animal and Bloodstock Leasing	2.797
663	Other Goods and Equipment Rental and Hiring	
663107	Heavy Machinery and Scaffolding Rental and Hiring	1.996
663208	Video and Other Electronic Media Rental and Hiring	0.771
663917	Other Goods and Equipment Rental and Hiring n.e.c.	2.797
664	Non-Financial Intangible Assets (Except Copyrights) Leasing	
664007	Non-Financial Intangible Assets (Except Copyrights) Leasing	0.219
67	Property Operators and Real Estate Services	
671	Property Operators	
671117	Residential Property Operators	1.263
671218	Non-Residential Property Operators	0.821
671231	Serviced Offices	0.821
672	Real Estate Services	
672006	Real Estate Services	0.429

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	0.518
692	Architectural, Engineering and Technical Services	
692109	Architectural Services	0.161
692201	Surveying and Mapping Services	0.884
692313	Engineering Design and Engineering Consulting Services	0.236
692414	Other Specialised Design Services	0.486
692436	Signwriting	2.144
692504	Scientific Testing and Analysis Services	1.009
693	Legal and Accounting Services	
693112	Legal Services	0.261
693202	Accounting Services	0.161
694	Advertising Services	
694023	Aerial Advertising Service	0.884
694034	Other Advertising Services	0.411
695	Market Research and Statistical Services	
695013	Market Research and Statistical Services	0.411
696	Management and Related Consulting Services	
696216	Management Advice and Related Consulting Services	0.411
697	Veterinary Services	
697004	Veterinary Services	1.118
699	Other Professional, Scientific and Technical Services	
699107	Professional Photographic Services	0.802
699917	Other Professional, Scientific and Technical Services n.e.c.	0.411
70	Computer System Design and Related Services	
700	Computer System Design and Related Services	
700018	Computer System Design and Related Services	0.112

COLUMN 1	COLUMN 2	COLUMN 3
N	Administrative and Support Services	
72	Administrative Services	
721	Employment Services	
721113	Employment Placement and Recruitment Services	0.997
721214	Labour Supply Services	0.997
722	Travel Agency and Tour Arrangement Services	
722013	Travel Agency and Tour Arrangement Services	0.411
729	Other Administrative Services	
729112	Office Administrative Services	0.527
729213	Document Preparation Services	0.411
729303	Credit Reporting and Debt Collection Services	0.411
729404	Call Centre Operation	0.721
729911	Other Administrative Services n.e.c.	0.527
729922	Trolley Collection Services	0.731
73	Building Cleaning, Pest Control and Other Support Services	
731	Building Cleaning, Pest Control and Gardening Services	
731114	Building and Other Industrial Cleaning Services	4.138
731204	Building Pest Control Services	2.563
731338	Tree Lopping and Arborist Services	7.125
731349	Other Gardening Services	4.819
732	Packaging Services	
732014	Packaging Services	2.404

COLUMN 1	COLUMN 2	COLUMN 3
0	Public Administration and Safety	
75	Public Administration	
751	Central Government Administration	
751004	Central Government Administration	0.514
752	State Government Administration	
752016	State Government Administration	0.514
752027	Government - Transport Administration	0.783
752062	Government - Community Care	2.293
753	Local Government Administration	
753006	Local Government Administration	1.584
754	Justice	
754007	Justice	0.514
755	Government Representation	
755109	Domestic Government Representation	0.514
755201	Foreign Government Representation	0.514
76	Defence	
760	Defence	
760004	Defence	2.407
77	Public Order, Safety and Regulatory Services	
771	Public Order and Safety Services	
771118	Police Services	4.873
771208	Investigation and Security Services	2.877
771232	Locksmith Service	1.306
771311	Fire Protection and Other Emergency Services	2.780
771412	Correctional and Detention Services	8.659
771917	Other Public Order and Safety Services	0.514
771928	Traffic Control Services	2.877
772	Regulatory Services	
772018	Regulatory Services	0.514

COLUMN 1	COLUMN 2	COLUMN 3
P	Education and Training	
80	Preschool and School Education	
801	Preschool Education	
801009	Preschool Education	1.611
802	School Education	
802102	Primary Education	1.214
802203	Secondary Education	1.214
802315	Combined Primary and Secondary Education	1.214
802405	Special School Education	1.214
81	Tertiary Education	
810	Tertiary Education	
810112	Technical and Vocational Education and Training	1.214
8101G1	Group Training Organisation (Category 1)	1.698
	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)	1.698
	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)	1.698
	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)	1.698
	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	0.275
82	Adult, Community and Other Education	
821	Adult, Community and Other Education	
821114	Sports and Physical Recreation Instruction	1.893
821125	Riding School Operation	4.467
821204	Arts Education	0.275
821913	Adult, Community and Other Education n.e.c.	1.214
822	Educational Support Services	
822014	Educational Support Services	1.214

COLUMN 1	COLUMN 2	COLUMN 3
Q	Health Care and Social Assistance	
84	Hospitals	
840	Hospitals	
840115	Hospitals (Except Psychiatric Hospitals)	1.230
840205	Psychiatric Hospitals	1.230
85	Medical and Other Health Care Services	
851	Medical Services	
851117	General Practice Medical Services	0.416
851207	Specialist Medical Services	0.416
852	Pathology and Diagnostic Imaging Services	
852017	Pathology and Diagnostic Imaging Services	0.519
853	Allied Health Services	
853108	Dental Services	0.416
853209	Optometry and Optical Dispensing	0.416
853301	Physiotherapy Services	0.416
853402	Chiropractic and Osteopathic Services	0.416
853918	Other Allied Health Services	1.024
859	Other Health Care Services	
859105	Ambulance Services	3.041
859915	Other Health Care Services n.e.c.	1.024
86	Residential Care Services	
860	Residential Care Services	
860117	Aged Care Residential Services	2.484
860916	Other Residential Care Services	2.484
87	Social Assistance Services	
871	Child Care Services	
871007	Child Care Services	1.611
879	Other Social Assistance Services	
879017	Other Social Assistance Services	2.271

COLUMN 1	COLUMN 2	COLUMN 3
R	Arts and Recreation Services	
89	Heritage Activities	
891	Museum Operation	
891011	Museum Operation	0.602
892	Parks and Gardens Operations	
892102	Zoological and Botanical Gardens Operation	3.438
892203	Nature Reserves and Conservation Parks Operation	2.268
90	Creative and Performing Arts Activities	
900	Creative and Performing Arts Activities	
900112	Performing Arts Operation	2.014
900213	Creative Artists, Musicians, Writers and Performers	2.014
900303	Performing Arts Venue Operation	2.014
91	Sports and Recreation Activities	
911	Sports and Physical Recreation Activities	
911103	Health and Fitness Centres and Gymnasia Operation	1.210
911215	Sports and Physical Recreation Clubs and Sports Professionals	1.210
911305	Sports and Physical Recreation Venues, Grounds and Facilities Operation	1.210
911417	Sports and Physical Recreation Administrative Service	1.210
912	Horse and Dog Racing Activities	
912115	Horse and Dog Racing Administration and Track Operation	3.464
912903	Other Horse and Dog Racing Activities	12.489
913	Amusement and Other Recreation Activities	
913105	Amusement Parks and Centres Operation	3.005
913206	Amusement Arcades	1.210
913904	Amusement and Other Recreation Activities n.e.c.	3.005
92	Gambling Activities	
920	Gambling Activities	
920103	Casino Operation	1.291
920204	Lottery Operation	0.660
920902	Other Gambling Activities	0.660

COLUMN 1	COLUMN 2	COLUMN 3
S	Other Services	
94	Repair and Maintenance	
941	Automotive Repair and Maintenance	
941117	Automotive Electrical Services	1.908
941218	Automotive Body, Paint and Interior Repair	1.908
941916	Other Automotive Repair and Maintenance	1.908
942	Machinery and Equipment Repair and Maintenance	
942118	Domestic Appliance Repair and Maintenance	1.306
942219	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	0.411
942917	Other Machinery and Equipment Repair and Maintenance	1.564
949	Other Repair and Maintenance	
949116	Clothing and Footwear Repair	1.479
949915	Other Repair and Maintenance n.e.c.	1.564
95	Personal and Other Services	
951	Personal Care Services	
951118	Hairdressing and Beauty Services	1.094
951208	Diet and Weight Reduction Centre Operation	1.094
952	Funeral, Crematorium and Cemetery Services	
952007	Funeral, Crematorium and Cemetery Services	2.694
953	Other Personal Services	
953122	Commercial Laundries and Linen Hire Services	3.681
953133	Laundrettes and Dry-Cleaners	2.408
953201	Photographic Film Processing	1.094
953302	Parking Services	2.197
953414	Brothel Keeping and Prostitution Services	1.094
953919	Other Personal Services n.e.c.	1.094
954	Religious Services	
954009	Religious Services	0.784
955	Civic, Professional and Other Interest Group Services	
955102	Business and Professional Association Services	0.783
955203	Labour Association Services	0.783
955912	Other Interest Group Services n.e.c.	0.783
955945	Animal Refuges and Kennel Clubs	1.904

COLUMN 1	COLUMN 2	COLUMN 3
Not applicable	Labour Hire	
721236	Contract Staff Services (Own Administration Staff)	0.659
A01100	Agriculture, Forestry and Fishing	2.900
B06000	Mining	1.563
C11000	Manufacturing	2.954
D26000	Electricity, Gas, Water and Waste Services	0.955
E30000	Construction	5.692
F33000	Wholesale Trade	1.609
G39000	Retail Trade	2.027
H44000	Accommodation and Food Services	2.127
I46000	Transport, Postal and Warehousing	3.503
J54000	Information Media and Telecommunications	0.940
K62000	Financial and Insurance Services	0.336
L66000	Rental, Hiring and Real Estate Services	0.872
M69000	Professional, Scientific and Technical Services	0.483
N72000	Administrative and Support Services	1.352
O75000	Public Administration and Safety	0.831
P80000	Education and Training	0.829
Q84000	Health Care and Social Assistance	1.610
R89000	Arts and Recreation Services	1.593
S94000	Other Services	3.032