



Gazette Notice

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

WorkCover Queensland Notice (No. 1) of 2024

Table of contents

WorkCover Queensland Notice (No. 1) of 2024.....	4
Part 1 — Preliminary matters.....	4
1 Commencement and application	4
Part 2 — Method for calculation of premium for all employers	4
2 Calculation of premium for the 2024–2025 year	4
Part 3 — Calculation of estimated premium for the 2024–2025 year (EP ₂₄₋₂₅)	5
3 Calculation of estimated premium	5
4 Calculation of PR ₂₄₋₂₅ when business activity commences between 1 July 2024 and 30 June 2025 ..	5
5 Calculation of PR ₂₄₋₂₅ on insuring with WorkCover after cancelling a previous policy.....	5
6 Calculation of PR ₂₄₋₂₅ for a new business of an acquiring employer (succession).....	5
7 Former self-insurer	6
Part 4 — Calculation of apprentice discount for 2023–2024 year (AD ₂₃₋₂₄) and 2024–2025 year (AD ₂₄₋₂₅)	6
8 Application of this part.....	6
Part 5 — Calculation of actual premium for 2023–2024 year (AP ₂₃₋₂₄)	7
9 Application of this part.....	7
Part 6 — Calculation of an employer’s premium rate where they pay wages equal to or less than \$1.5 million in a year	7
10 Application of this part.....	7
Part 7 — Calculation of an employer’s premium rate where they pay wages greater than \$1.5 million in a year	8
11 Application of this part.....	8
12 Value for PR ₂₄₋₂₅	9
13 Calculation of experience factor	9
14 Formula for E.....	9
15 Date of injury	9
16 Alternative method of assessment for particular circumstances	10
17 F factor.....	10
Part 8 — Large Employer Alternative Pricing (LEAP) premium adjustment method	10
18 Application of this part.....	10
Part 9 — How a WorkCover Industry Classification (WIC) is allocated to an employer’s policy	10
19 Application of this part.....	10
20 One WIC per policy.....	11
21 WIC determined by business activity	11
22 Multiple WICs.....	12
23 Separate service entities	13
24 Labour hire employers	15
25 Group training organisations.....	15

26	Allocation of wages to WIC	15
27	Labour hire employer who cannot identify third parties to whom they supply labour	17
	Part 10 – Calculation of further premium (FP)	18
28	Further premium	18
	Part 11 – Default assessment	18
29	Default assessment of premium	18
30	Default assessment of adjusted premium	18
31	Principles to be applied in default assessments	18
32	Minimum default assessment.....	18
33	Allocation of a silicosis claim to a specific employer	19
	Part 12 – Miscellaneous.....	19
34	Rounding	19
35	Payment of premium by instalment.....	19
36	Household workers.....	19
37	Interns	19
38	Actuarial estimates	20
39	GST and duty.....	20
	Schedule 1 – Definitions.....	21
	Schedule 2 – Premium adjustment method for Large Employer Alternative Pricing (LEAP).....	29
	Schedule 3 – WorkCover Industry Premium Rates from 1 July 2024.....	30
	WIC Table Notes.....	30

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

WorkCover Queensland Notice (No. 1) of 2024

This notice explains how WorkCover Queensland ('WorkCover') calculates premium for the 2024–2025 year. Important parts of this notice include:

- Part 2** how an employer's total premium for 2024–2025 is calculated, including an adjustment for the previous year.
- Part 3** how an employer's estimated premium for 2024–2025 is calculated.
- Part 4** how an employer's apprentice discount for 2023–2024 and 2024–2025 is calculated.
- Part 5** how an employer's actual premium for 2023–2024 is calculated.
- Part 6** how the premium rate is calculated for employers with wages less than or equal to \$1.5 million.
- Part 7** how the premium rate is calculated for employers with wages greater than \$1.5 million.
- Part 8** Large Employer Alternative Pricing (LEAP) premium adjustment method.
- Part 9** how a WorkCover Industry Classification (WIC) is allocated to an employer's policy.

Important definitions are explained in Schedule 1.

Part 1 — Preliminary matters

1 Commencement and application

- 1.1 This notice commences on 1 July 2024 and applies to all assessments of premium by WorkCover for the 2024–2025 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 5.3, parts 2–9 and 11 of this notice do not apply where a worker is a 'household worker'.

Part 2 — Method for calculation of premium for all employers

2 Calculation of premium for the 2024–2025 year

- 2.1 Subject to Section 2.2, the following formula is used to calculate premium payable for the 2024–2025 year for the employer's policy:

$$P = EP_{24-25} - AD_{24-25} + AP_{23-24} - AD_{23-24} - EP_{23-24} + FP$$

- 2.2 In addition to premium payable under Section 2.1, where an employer ceases to employ workers during the 2024–2025 year, the premium payable for the period during which the employer was required by the Act to maintain a policy will be calculated in accordance with the following formula:

$$AdP = CAP - EP_{24-25} - AD_{24-25} + FP$$

Part 3 — Calculation of estimated premium for the 2024–2025 year (EP₂₄₋₂₅)**3 Calculation of estimated premium**

- 3.1 Subject to Section 3.2, EP₂₄₋₂₅ is calculated as the sum of EP_w in respect of each allocated WIC on the employer's policy.
- 3.2 EP₂₄₋₂₅ will not be less than:
- \$200.00 inclusive of GST and duty for policies that commenced before 1 October 2024;
 - \$150.00 inclusive of GST and duty for policies commencing between 1 October 2024 and 31 December 2024;
 - \$100.00 inclusive of GST and duty for policies commencing between 1 January 2025 and 31 March 2025; and
 - \$50.00 inclusive of GST and duty for policies commencing between 1 April 2025 and 30 June 2025.
- 3.3 To remove all doubt, for the purposes of Section 3.2, WorkCover will not charge less than the amount calculated in Section 3.2, to issue, renew or cancel a policy for all or part of the 2024–2025 year, whether or not wages are paid by the policyholder.

4 Calculation of PR₂₄₋₂₅ when business activity commences between 1 July 2024 and 30 June 2025

- 4.1 Except as provided in Sections 5, 6, 7 and 23, PR₂₄₋₂₅ will be calculated in accordance with the following formula $PR_{24-25} = IR_{24-25}$ for:
- any allocated WIC on a new employer's policy where the employer commences to insure in the 2024–2025 year; or
 - any WIC allocated for the first time to an existing employer's policy as a result of a business activity which the employer commences for the first time in the 2024–2025 year.

5 Calculation of PR₂₄₋₂₅ on insuring with WorkCover after cancelling a previous policy

- 5.1 This section applies if an employer:
- commences to insure with WorkCover;
 - was previously insured with WorkCover;
 - the insurance period on their previous policy ended within six months prior to commencing to insure again; and
 - the predominant activity of the employer remains the same as the predominant activity under the previous policy.
- 5.2 If Section 5.1 applies, WorkCover will reinstate the employer's previous policy and PR₂₄₋₂₅ will be calculated as if the policy had never been cancelled.
- 5.3 If Section 5.1 applies and the policy is a household worker policy, WorkCover will provide a continuous period of insurance, whether under one or more policies.

6 Calculation of PR₂₄₋₂₅ for a new business of an acquiring employer (succession)

- 6.1 This section applies where an employer ('an acquiring employer') acquires either the whole or part of an existing business ('the acquired business').

- 6.2 If Section 6.1 applies, then:
- a) the PR_{24-25} for each relevant WIC will be equal to the PR_{24-25} 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.
- 6.3 Where an acquiring employer acquires the whole or part of more than one business, then:
- a) the PR_{24-25} to be applied to the relevant WIC policy of the acquiring employer will be calculated by weighting the PR_{24-25} 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.
- 6.4 Where the acquiring employer acquires only a proportion of a single business or multiple businesses, the wage and claims experience of the acquired businesses that will be transferred to the acquiring employer will represent the proportion of those wages and claims experience of the businesses that have been acquired.
- 6.5 In this section, a former employer's PR_{24-25} (' FPR_{24-25} ') means:
- a) if the former employer holds or has held a policy under the Act for the 2024–2025 year, its PR_{24-25} , as calculated in accordance with this part; or
 - b) if the former employer's policy under the Act had ceased on or before 30 June 2024, the PR_{24-25} which would have been calculated in accordance with this part if the former employer had an obligation to hold a policy for the 2024–2025 year.

7 Former self-insurer

- 7.1 This section applies where an employer:
- a) was a self-insurer; and
 - b) ceased to be a self-insurer after 30 June 2024; and
 - c) insures with WorkCover for accident insurance after 30 June 2024.
- 7.2 For employers where W_{0P} is less than or equal to \$1.5 million, then PR_{24-25} will equal IR_{24-25} .
- 7.3 Where Section 7.2 does not apply, WorkCover will calculate a premium rate that takes into account the former self-insurer's number and cost of claims during previous financial years.

Part 4 — Calculation of apprentice discount for 2023–2024 year (AD_{23-24}) and 2024–2025 year (AD_{24-25})

8 Application of this part

- 8.1 This part applies if an employer:
- a) employs an apprentice; and
 - b) has reasonably complied with its obligations under Sections 48 and 50 of the Act and Regulation 8 of the Regulation.
- 8.2 Subject to Section 8.1, AD_{23-24} is calculated as the sum of DP_{Wa} in respect of each allocated WIC and AD_{24-25} is calculated as the sum of DP_W in respect of each allocated WIC on the employer's policy.

- 8.3 If Section 8.1 applies, wages paid to apprentices, as an apprentice, for the period of the person's apprenticeship will not be included in the premium calculation.

Part 5 — Calculation of actual premium for 2023–2024 year (AP₂₃₋₂₄)

9 Application of this part

- 9.1 This part applies to the calculation of actual premium for the 2023–2024 year for both methods of premium calculation under Parts 6 and 7.
- 9.2 Subject to Section 9.3, AP₂₃₋₂₄ is calculated as the sum of the values of APW in respect of each allocated WIC on the employer's policy in the 2023–2024 year.
- 9.3 For the 2023–2024 year, AP will be calculated taking into account the minimum premium provisions for the 2023–2024 year.

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

10 Application of this part

- 10.1 This part applies to employers whose W_{OP} is less than or equal to \$1.5 million.
- 10.2 Except as provided in Sections 4, 5, 6, 7 and 23, PR₂₄₋₂₅ 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:

$$EP = \frac{L}{IR_{24-25}}$$

- 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 PR₂₄₋₂₅ is then calculated by reference to the employer's rating category in accordance with the following table:

Rating Category	PR ₂₄₋₂₅
Rating 1	80% of IR ₂₄₋₂₅
Rating 2	90% of IR ₂₄₋₂₅
Rating 3	100% of IR ₂₄₋₂₅
Rating 4	110% of IR ₂₄₋₂₅
Rating 5	120% of IR ₂₄₋₂₅

- e) The rating category allocated to an employer can only move up or down a maximum of one rating category each financial year.
- 10.3 Where an employer's PR₂₃₋₂₄ was calculated under Part 7 and AW₂₃₋₂₄ is less than or equal to \$1.5 million, PR₂₄₋₂₅ will be calculated in accordance with Part 6 and the employer is assigned the rating category under Section 10.2 d) that corresponds to the employer's prior EBR industry rate relativity;
- For example, if the employer's PR₂₃₋₂₄ is 1.303 and the IR₂₃₋₂₄ is 1.402, the employer's EBR IR relativity is 92.94% so the employer would be allocated Rating 2.
- 10.4 WorkCover may increase PR₂₄₋₂₅ for an employer to a figure exceeding 120% of IR₂₄₋₂₅ that WorkCover, in its sole discretion, considers to be reasonable if:
- a) the employer is allocated Rating 5 under Part 6 for three consecutive years; or
 - b) the employer does not, without reasonable excuse, participate satisfactorily in the Injury Prevention and Management program.
- 10.5 Notwithstanding this section, WorkCover may calculate an employer's premium in an alternative way that it considers to be reasonable having regard to the employer's number and cost of claims during previous financial years.
- 10.6 Additionally, WorkCover may calculate premium for a State of Queensland entity in an alternative way, under either one or multiple policies, irrespective of any Australian Business Number issued.

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

11 Application of this part

- 11.1 This part applies to employers whose W_{OP} is more than \$1.5 million.
- 11.2 Except as provided in Sections 4, 5, 6, 7 and 23, premium will be calculated in accordance with the formula $PR_{24-25} = R$ for:
- a) any allocated WIC on a new employer's policy where the employer commenced to insure after 31 December 2022 and before 1 July 2024; or
 - b) any WIC allocated for the first time to an existing employer's policy as a result of a business activity which the employer commenced for the first time after 31 December 2022 and before 1 July 2024.

- 11.3 Where Section 11.2 does not apply, PR_{24-25} is the lowest of the following options:
- $(E \times Z) + [R \times (1 - Z)]$; or
 - $R \times 1.3$; or
 - $IR_{24-25} \times 2.5$, subject to Sections 11.5 to 11.6; or
 - IR_{24-25} , if E as calculated under Sections 13 to 17 is less than IR_{24-25} ; or
 - \$18.00.
- 11.4 Further to Section 11.3, where an employer's PR_{23-24} was calculated under a rating category of the type set out in Part 6 and AW_{23-24} is more than \$1.5 million, PR_{24-25} will be calculated in accordance with Part 7 and will be further limited to:
- $((PR_{23-24} / IR_{23-24}) + 0.1) \times IR_{24-25}$ where PR_{24-25} is greater than PR_{23-24} .
 - $((PR_{23-24} / IR_{23-24}) - 0.1) \times IR_{24-25}$ where PR_{24-25} is less than PR_{23-24} .
- 11.5 Section 11.3 c) may not be applied to limit an employer's premium rate if an employer's premium rate has been, for three prior consecutive insurance periods, limited to the calculation at Section 11.3 c).
- 11.6 Section 11.5 will not be applied whilst an employer is reasonably participating in the Injury Prevention and Management program.
- 11.7 Notwithstanding this section, WorkCover may calculate an employer's premium in an alternative way that it considers to be reasonable having regard to the employer's number and cost of claims during previous financial years.
- 11.8 Additionally, WorkCover may calculate premium for a State of Queensland entity in an alternative way, under either one or multiple policies, irrespective of any Australian Business Number issued.

12 Value for PR_{24-25}

- 12.1 For the 2024–2025 year, PR_{24-25} will be the greater of:
- PR_{24-25} calculated under this part (excluding this section); or
 - $10\% \times IR_{24-25}$.

13 Calculation of experience factor

- 13.1 Sections 13–17 apply where an employer's PR_{24-25} is calculated under Section 11.3.
- 13.2 The experience factor (E) for each allocated WIC on an employer's policy is to be calculated in accordance with Section 14 of this part.

14 Formula for E

- 14.1 Where the employer's policy commenced prior to 1 January 2023, then for each allocated WIC on the employer's policy, E is calculated as follows:

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

15 Date of injury

- 15.1 For the purposes of calculating S and C factors in Section 14, where there is doubt as to the date an injury was incurred, the injury is deemed to have been sustained by a worker on the date upon which the worker was assessed as having the injury by a doctor, nurse practitioner or a dentist under Section 132 of the Act.

16 Alternative method of assessment for particular circumstances

16.1 For the purposes of Sections 14 and 15, WorkCover may assess S, W and C factors in an alternative manner if it considers, in its sole discretion, that an employer has demonstrated particular circumstances that warrant doing so.

17 F factor

17.1 When calculating E under Section 14, the value for the F factor effective 1 July 2024 is:

$$F = 3.69$$

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

18.1 This part applies to employers:

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

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

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

18.4 Release factors for the 2024-2025 injury year are as follows:

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

18.5 Individual event-based cap options for the 2024-2025 injury year are as follows:

- a) \$500,000
- b) \$350,000

18.6 Run-off factors (Run Off factor1, Run Off factor2 and Run Off factor3) for the 2024-2025 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 2024.

Part 9 — How a WorkCover Industry Classification (WIC) is allocated to an employer's policy**19 Application of this part**

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

20 One WIC per policy

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

21 WIC determined by business activity

21.1 Except as provided under Sections 22 to 25, WorkCover will allocate the WIC it considers corresponds to or most closely describes the employer's predominant business activity.

21.2 Without limiting Section 21.1, in determining the WIC that corresponds to or most closely describes the employer's predominant business activity, WorkCover will have regard to the following matters:

- a) the nature of the goods and services supplied by the employer;
- b) the business activity or activities the employer holds itself out as performing or being ready, willing and able to perform;
- c) the ANZSIC top-down method;
- d) the proportion of the employer's total sales and revenue attributable to each business activity undertaken by it and the goods and services supplied by that business activity;
- e) the proportion of the employer's workers who work in 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 21.2: 80% of the revenue is generated by plumbing services and 20% is generated by tiling services.
- The proportion of the employer's workers who work in each business activity, or provide management and support services for each business activity is approximately 50% for each.
- 70% of Company A's wages is for plumbing performed and 30% is for tiling performed.
- On their website, Company A advertises as a plumbing company that can provide other services.

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

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

Example 2 of WIC allocation—Business activity not administration

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

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

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

22 Multiple WICs

- 22.1 WorkCover may allocate more than one WIC to an employer where WorkCover considers the employer:
- 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.
- 22.2 For the purposes of Section 22.1 b), business activities are incidental to each other if, in whole or in part:
- a) one business activity is unable to operate effectively without the other; or
 - b) goods produced or acquired by one business activity are used in the other business activity; or
 - c) any workers engaged by the employer work in both business activities to produce the goods or services supplied by that business activity; or
 - d) the business activities have the same customers; or
 - e) one business activity provides essential support to the other.
- 22.3 This section does not apply to a business activity that WorkCover considers to be a separate service entity for the purposes of Section 23.
- 22.4 WorkCover will allocate separate WICs to an employer's policy with each WIC corresponding to, or most closely describing, each of the employer's business activities that satisfy Section 22.1.
- 22.5 WorkCover may have regard to any of the matters referred to in Section 21.2 when allocating WICs under Section 22.4

Example of multiple WIC Policy

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

Using Section 22.1, it is determined that Company B carries on more than one business activity and each business activity operates from a separate location.

Are the business activities incidental to each other?

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

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

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

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

23 Separate service entities

- 23.1 If an employer is a separate service entity, WorkCover will allocate to the employer's policy the same WIC allocated to the principal business entity of the separate service entity.
- 23.2 Subject to Section 23.3, where WorkCover has allocated to the principal business entity more than one WIC (whether or not those WICs have been allocated under the same policy), the WIC WorkCover will allocate to the separate service entity is the WIC allocated to the principal business entity that attracts the higher or highest WorkCover industry premium rate in Schedule 3 Column 3 of the WIC table.
- 23.3 Where an employer can satisfy WorkCover of the proportions of its wages which were paid, or estimated to be paid, for work attributable to each WIC allocated to the principal business entity, WorkCover will allocate to the policy of the separate service entity each WIC allocated to the policy of the principal business entity.
- 23.4 Where the principal business entity is not obliged under the Act to hold a policy with WorkCover, the WIC to be allocated to the separate service entity's policy is the WIC that WorkCover considers would apply to the principal business entity in Queensland, applying the principles in Section 21, if the principal business entity did have a policy.
- 23.5 Notwithstanding Sections 21 and 22, where an entity is concurrently both a separate service entity and a principal business entity, WorkCover may allocate to the entity the WIC that attracts the higher or highest WorkCover industry premium rate in Schedule 3 Column 3 of the WIC table.
- 23.6 If an employer:
- a) is not an 'acquiring employer'; and
 - b) is a separate service entity; and
 - c) in the 2024–2025 year for the first time becomes:
 - i. a separate service entity; or
 - ii. insured under the Act with WorkCover.

Subject to section 23.7, PR_{24-25} for that employer will be:

- i. equivalent to the PR_{24-25} calculated for the principal business entity for the 2024–2025 year; or
 - ii. if WorkCover has allocated more than one WIC subject to Section 23.3, equivalent to the PR_{24-25} calculated for each respective WIC of the principal business entity; or
 - iii. if WorkCover has calculated more than one PR_{24-25} across multiple principal business entities or WICs, and Section 23.3 does not apply, calculated by weighting the PR_{24-25} of each principal business entity or WIC in proportion to the wages (AW_{23-24}) of the principal business entity or WIC; or
 - iv. if the principal business entity's policy ceased on or before 30 June 2024, the PR_{24-25} which would have been calculated in accordance with this notice if the principal business entity had an obligation to hold a policy for the 2024–2025 year; or
 - v. IR_{24-25} .
- 23.7 Where an existing employer:
- a) becomes a separate service entity; and
 - b) their AW_{23-24} was less than or equal to \$1.5 million; and
 - c) the principal business entity's PR_{24-25} has been calculated under Part 7

PR₂₄₋₂₅ for that employer will be the rating category under Section 10.2 d) that corresponds to the principal business entity's EBR industry rate relativity;

For example, if the principal business entity's PR₂₄₋₂₅ is 1.303 and the IR₂₄₋₂₅ is 1.402, the principal business entity's EBR IR relativity is 92.94% so the separate service entity would be allocated Rating 2.

23.8 Where WorkCover becomes aware for the first time that an employer is a separate service entity and:

- a) the employer has been a separate service entity in previous insurance periods; or
- b) the employer has acquired, established or sold another principal business entity in which the separate services entity supports.

WorkCover may reassess premium for the employer by applying the WIC required under this section, for all previous years in which the employer has been a separate service entity.

Example of a separate service entity

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

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

Example 1

Company C is a large construction company. Its WIC is 302016 Non-Residential Building Construction and premium rate (PR₂₄₋₂₅) is 1.623. It decides to set up Company D to provide administration services to Company C and no other entity.

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

Using Section 23.1, Company D will be allocated the same WIC as Company C, ie WIC 302016.

Using Section 23.6 c), Company D will be allocated the premium rate (PR₂₄₋₂₅) of Company C, ie 1.623.

Result: Company D will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR₂₄₋₂₅) 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 - PR₂₄₋₂₅ is 1.623 and IR₂₄₋₂₅ is 1.979.
- b) WIC 182913 Other Basic Polymer Manufacturing - PR₂₄₋₂₅ is 1.932 and IR₂₄₋₂₅ is 1.898.

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

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

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

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

Then under Section 23.6 c), WorkCover will allocate to Company F the highest of the two premium rates (PR₂₄₋₂₅); ie PR₂₄₋₂₅ – 1.932.

Result: Company F will be allocated WIC 302016 Non-Residential Building Construction with a premium rate (PR₂₄₋₂₅) of 1.932.

23.9 If an employer:

- a) is not an 'acquiring employer'; and
- b) is a principal business entity; and
- c) in the 2024–2025 year for the first time insures workers previously insured under a separate service entity of the employer,

PR₂₄₋₂₅ for that employer will be:

- i. equivalent to the PR₂₄₋₂₅ calculated for the separate service entity for the 2024–2025 year (for each respective WIC); or
- ii. if the separate service entity's policy ceased on or before 30 June 2024, the PR₂₄₋₂₅ which would have been calculated in accordance with this notice if the separate service entity had an obligation to hold a policy for the 2024–2025 year; or
- iii. if the employer has an existing policy and an obligation to declare AW₂₃₋₂₄, calculated by weighting the PR₂₄₋₂₅ of the employer and separate service entity in proportion to the wages of each entity.

24 Labour hire employers

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

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

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

25 Group training organisations

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

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

26 Allocation of wages to WIC

26.1 Subject to Sections 26.2 to 26.5, premium is to be assessed for each allocated WIC using wages paid by the employer for each worker wholly or substantially engaged in work activities under that allocated WIC.

26.2 Where WorkCover considers a worker is wholly or substantially engaged in work activities under more than one allocated WIC, WorkCover will allocate wages paid or payable to that worker to the WIC that attracts the higher or highest WorkCover industry premium rate in Schedule 3 Column 3 of the WIC table.

26.3 Where the employer is a separate service entity and more than one WIC is allocated pursuant to Section 23.3, for each WIC WorkCover will allocate the amount of wages paid or estimated to be paid by the employer to workers engaged in the separate service entity in the proportions calculated under Section 23.3.

26.4 Where the employer is a labour hire employer, WorkCover will allocate wages by:

- a) identifying the proportion of the total wages paid by the employer which are paid to administrative workers supporting the labour hire activity, whose labour is not supplied to third parties;
- b) allocating the wages identified at paragraph 26.4a) to WIC code 721236;

- c) ascertaining, for each third party to whom the employer supplies labour, the wages paid by the employer to the workers whose labour it supplies to each of those third parties;
- d) using Schedule 3 Column 1 of the WIC table, identifying the WIC Code from the list at Section 24.1 that corresponds to the Division of the WIC Code allocated by WorkCover to the policy of each client business to which the employer supplies such labour:
 - i. where the client business to whom the labour hire employer supplies labour is not obliged under the Act to hold a policy with WorkCover, or is a self-insurer, applying the principles in Section 21 to identify the WIC Code WorkCover considers would apply to the client business, as if the client business had a policy;
 - ii. where the third party to whom the labour hire employer supplies labour is itself a labour hire employer, WorkCover may have regard to the WIC Code of the final third party where the labour is supplied;
- e) allocating the wages identified at paragraph 26.4c) to the corresponding WIC code identified at paragraph 26.4d) for each third party the employer supplies labour to;
- f) where the employer conducts other business activities, and is not eligible for multiple WICs under section 22, identifying the proportion of the total wages paid by the employer which are paid to workers whose labour is used in the non-labour hire business activity;
- g) applying the principles in paragraph 26.4d), identifying the WIC Code that corresponds to the Division of the WIC Code WorkCover considers would apply to the non-labour hire business activity by applying the principles in Section 21;
- h) allocating the wages identified at paragraph 26.4f) to the corresponding WIC Code identified at paragraph 26.4g).

Examples of labour hire wages allocation

Example 1

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

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

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

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

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

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

Example 2

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

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

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

- 26.5 Where the employer is a group training organisation, WorkCover will allocate wages by:
- a) identifying the proportion of the total wages paid by the employer which are paid to a worker who is not referred to in Schedule 2 Part 1 Section 5 of the Act;
 - b) identifying the proportion of the total wages paid by the employer which are paid to:
 - i. a worker who is referred to in Schedule 2 Part 1 Section 5 of the Act; and
 - ii. for the part of the period of the placement with another business that the worker is taking leave of any description or block release training;
 - c) allocating the wages identified at paragraphs 26.5a) and 26.5b) to WIC code 8101G1;
 - d) identifying the wages paid by the employer to a worker in Schedule 2 Part 1 Section 5 of the Act (except those identified under paragraph 26.5b);
 - e) using Schedule 3 Column 1 of the WIC table, identifying the category WIC listed in Section 25.1 that corresponds to the WIC allocated to the policy of the client business;
 - i. where the client business policy has been allocated more than one WIC, the relevant category WIC will be that which corresponds to the WIC of the policy of the client business where the worker is engaged;
 - ii. where the client business is not obliged to hold a policy under the Act or is a self-insurer, applying the principles in Section 21 to identify the WIC Code that WorkCover considers would apply to the client business, as if the client business had a policy.
 - f) allocating the wages identified at paragraph 26.5d) to the corresponding category WIC identified at paragraph 26.5e) for each client business.

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

27.1 This section applies where a labour hire employer cannot provide reasonable evidence to enable WorkCover to identify a WIC code for each third party to whom the employer supplies labour pursuant to section 26.4d).

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

27.3 Where further default premium is applied, WorkCover will:

- a) calculate premium in accordance with Part 2 on the proportion of wages paid to verified third parties only; and
- b) calculate the further default premium on the portion of wages paid to unverified third parties using the following method:

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

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

Part 10 – Calculation of further premium (FP)

28 Further premium

28.1 Further premium for an employer means an amount, other than assessed premium or provisional premium, payable by an employer to WorkCover under the Act, and includes the following:

- a) arrears of premium;
- b) interest on premium under the Regulation for payment of premium by instalments;
- c) an amount of unpaid premium or a payment or penalty payable under Section 57(2) of the Act;
- d) additional premium for late payment under Section 61 or 62 of the Act;
- e) additional premium under Section 63 of the Act;
- f) additional premium under Section 63A of the Act;
- g) an amount payable under Section 66 of the Act;
- h) an amount payable under Section 109(A) of the Act; or
- i) an amount payable under Section 229 of the Act.

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

$$UP = UW \times PR_{24-25}.$$

Part 11 – Default assessment

29 Default assessment of premium

29.1 Subject to this part, where WorkCover makes a default assessment in lieu of, or in addition to, assessment for premium under Section 2.1, the employer's default premium in the 2024–2025 year is to be assessed in accordance with the following formula:

$$DP_{24-25} = DEP_{24-25} + DAP_{23-24} - EP_{23-24} + FP.$$

30 Default assessment of adjusted premium

30.1 Subject to this part, where WorkCover makes a default assessment in lieu of or, in addition to, assessment of premium under Section 2.2, then the employer's default premium in the 2024–2025 year is to be assessed in accordance with the following formula:

$$DAdP_{24-25} = DCAP - DEP_{24-25} + FP.$$

31 Principles to be applied in default assessments

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

32 Minimum default assessment

32.1 DAP_{23-24} , DEP_{24-25} or DCAP calculated under this part will not be less than \$500 inclusive of GST and duty.

33 Allocation of a silicosis claim to a specific employer

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

Part 12 — Miscellaneous**34 Rounding**

- 34.1 Calculations performed under this notice are as follows:

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

35 Payment of premium by instalment

- 35.1 The interest rate to apply to an instalment plan approved by WorkCover after 30 June 2024 is 11.25% per annum.

36 Household workers

- 36.1 Effective 1 January 2025, 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.

37 Interns

- 37.1 For the 2023–2024 year, every employer who engaged interns must declare the number of interns in their workplace during the 2024–2025 policy renewal.

37.2 For the 2024–2025 year, WorkCover will not calculate and charge additional premium pursuant to Section 63B of the Act.

38 Actuarial estimates

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

38.2 Standard for preparation of actuarial estimates

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

38.3 Valuation of estimates

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

38.4 Discount rate

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

38.5 Claims administration expenses

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

39 GST and duty

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

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

Schedule 1 — Definitions

In this notice:

2024–2025, 2023–2024 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.

2023 notice means the WorkCover Queensland Notice (No. 1) of 2023 published in the Queensland Government Gazette No. 29 on Friday, 16 June 2023 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 2024–2025 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.

AD₂₃₋₂₄ means apprentice discount for the 2023–2024 year calculated under Part 4.

AD₂₄₋₂₅ means apprentice discount for the 2024–2025 year calculated under Part 4.

AdP means the adjusted premium payable where an employer ceases to be obliged to hold a policy under the Act in the 2024–2025 year.

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

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

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

AP₂₃₋₂₄ means actual premium for the 2023–2024 year calculated under Part 5.

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

AP_w means the actual premium for an allocated WIC for the 2023–2024 year calculated in accordance with the formula:

$$AP_w = \frac{W_0 \times PR_{23-24}}{100}$$

AW₂₃₋₂₄ means the actual wages paid by the employer in the 2023–2024 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 2020 and 30 June 2024.

C factor means C₃.

C₃ means the costs of damages claims to 30 June 2024 against the employer in respect of injuries incurred in the 2020–2021 year. Where the claim is a current claim or a settled claim at 30 June 2024, such costs include WorkCover's reasonable estimate of damages and the costs to be incurred in the course of defending the claim.

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

- a) on and including 1 July 2024; or
- b) the date in the 2024–2025 year on which the employer commences to be insured under the Act and concluding on the date the employer ceases to be obliged to hold a policy under the Act as calculated under Part 2.

CAP is calculated in accordance with the following formula: $CAP = W_A \times PR_{24-25}$.

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 a damages claim under Part 6 and Part 7 do not include the following:

- a) for claims received on or after 1 July 2020, 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.

DAdP₂₄₋₂₅ means the default assessment of adjusted premium payable for that part of the 2024–2025 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; and
- b) the costs incurred by WorkCover in the course of defending and resolving or finalising the claim.

DAP₂₃₋₂₄ means the default assessment of actual premium payable for the 2023–2024 year and is to be determined by WorkCover as either:

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

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

DCAP₂₄₋₂₅ means the default assessment of actual premium for that part of the 2024–2025 year that the employer is liable under the Act, and is to be assessed as the sum of the solutions to the following formula calculated for each allocated WIC on the employer’s policy:

$$\frac{W_A \times PR_{24-25}}{100}$$

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

DEP₂₄₋₂₅ means the default assessment of estimated premium for the 2024–2025 year to be determined by WorkCover to be either:

- a) EP₂₄₋₂₅ as defined; or
- b) the sum of the solutions to the following formula calculated for each allocated WIC on the employer’s policy:

$$\frac{W \times DR_{24-25}}{100}$$

DP_w means the 2024–2025 apprentice premium discount for an allocated WIC calculated as:

$$DP_w = \frac{WA \times PR_{24-25}}{100}$$

DP_{wa} means the 2023–2024 apprentice premium discount for an allocated WIC calculated as:

$$DP_{wa} = \frac{WD \times PR_{23-24}}{100}$$

DP₂₄₋₂₅ means default premium payable for the 2024–2025 year.

DR₂₃₋₂₄ means default premium rate for 2023–2024 as calculated under the 2023 notice.

DR₂₄₋₂₅ means the default premium rate for 2024–2025 year for an allocated WIC and is calculated by the same method as PR₂₄₋₂₅.

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

E means the Experience Factor for an allocated WIC in the 2023–2024 year calculated in accordance with Sections 13 to 17.

employer is defined in Section 30 of the Act.

EP₂₃₋₂₄ means the estimated premium for the period 1 July 2023 to 30 June 2024 calculated in accordance with the 2023 notice.

EP₂₄₋₂₅ means the estimated premium for the period 1 July 2024 to 30 June 2025.

EP in Part 6 means employer performance.

EP_w means the estimated premium calculated in accordance with Part 3 for an allocated WIC and calculated as:

$$EP_W = \frac{W \times PR_{24-25}}{100}$$

existing employer means an employer who has remained continuously insured under the Act from a date before 1 January 2023.

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

FDP means further default premium assessed under section 27.

FDP_R means \$9

final period of licence means:

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

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

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

FP means further premium assessed under Part 10.

FPR₂₄₋₂₅ means the former employer's PR₂₄₋₂₅ immediately prior to the acquisition date or, if the acquisition date is 1 July 2024, the PR₂₄₋₂₅ that would have applied to the former employer had the acquisition not occurred.

group employer is defined in Schedule 6 of the Act.

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

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

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

Injury Prevention and Management Program (IPaM) is a joint WorkCover Queensland and Workplace Health and Safety Queensland initiative to assist and provide employers with tailored case-managed assistance on injury prevention and management.

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

IR₂₃₋₂₄ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the 2023 notice.

IR₂₄₋₂₅ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the WIC table applicable to an allocated WIC.

IRN₂₄₋₂₅ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the WIC table applicable to the new WIC.

IRO₂₃₋₂₄ means the WorkCover Industry Premium Rate in Schedule 3 Column 3 of the 2023 notice.

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 2023 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.

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

PR₂₄₋₂₅ means the premium rate for an allocated WIC for the 2024–2025 year calculated in accordance with this notice.

premium includes actual premium, estimated premium and further premium.

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

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

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

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

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

R means either:

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

$$\frac{PR_{23-24} \times IR_{24-25}}{IR_{23-24}}$$

or

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

$$\frac{PR_{23-24} \times IRN_{24-25}}{IRO_{23-24}}$$

and where the 2023–2024 assessment was a default assessment DR_{23-24} may be substituted for PR_{23-24} .

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

Run-off factors means values for either Run-off factor1, Run-off factor2 or Run-off factor3 as specified in section 18.6.

S factors means either S_0 , S_1 or S_2 .

S_0 means the costs of statutory claims to 30 June 2024 under the Act against the employer in respect of injuries incurred in the 2023–2024 year.

S_1 means the costs of statutory claims to 30 June 2024 under the Act against the employer in respect of injuries incurred in the 2022–2023 year.

S_2 means the costs of statutory claims to 30 June 2024 under the Act against the employer in respect of injuries incurred in the 2021–2022 year.

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

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

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

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

- a) the provision of any managerial, clerical, administrative, sales and marketing, warehousing (associated with manufacturing or retailing) or other support functions for a principal business entity;
- b) the provision of the service of, or the services of, workers or other labour to a principal business entity;
- or

- c) the performance of the whole or part of the business activities of a principal business entity for, or on behalf of, that principal business entity.

In determining whether the predominant business activity is either a), b), or c), WorkCover may have regard to all matters mentioned on Section 21.2.

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

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

statutory claim means a claim for compensation as defined under Chapter 1 of the Act.

State of Queensland 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 6.

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

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

Unverified third party means a third party business to whom a labour hire employer supplies labour that cannot reasonably be identified and assigned a WIC code in accordance with section 26.4d) based upon the labour hire employer's records.

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

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

Verified third party means a third party business to whom a labour hire employer supplies labour that can be assigned a WIC code in accordance with section 26.4d) of the Gazette.

W means a reasonable estimate of wages, or the probable wages as estimated by WorkCover, to be paid by the employer during the 2024–2025 year in respect of each allocated WIC.

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

W_0 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2023–2024 year.

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

W_1 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2022–2023 year.

W_2 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2021–2022 year.

W_3 means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2020–2021 year.

W_A means the actual amount of wages, or the probable wages as estimated by WorkCover, from 1 July 2023 to the date on which the employer's obligation under the Act to maintain a policy ceased.

WA means a reasonable estimate of apprentice wages to be paid by the employer during the 2024–2025 year in respect of each allocated WIC.

WD means apprentice wages paid by the employer during the 2023–2024 year in respect of each allocated WIC.

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

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

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

worker is defined in Section 11 of the Act.

X means the aggregate of the solutions to the following formula calculated in respect of each allocated WIC on the employer's policy in the 2024–2025 year:

$$\frac{W_0 \times IR_{24-25}}{100}$$

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

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

$$\frac{X}{X + 1,040,000}$$

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

This Schedule sets out the method WorkCover will use to calculate the adjustment to Employer's Base Premium for the 2024–2025 period of insurance.

Two individual event-based cap options are available under LEAP as per section 18.5 of this Gazette Notice. On the LEAP application form, the employer must elect one cap for the 2024–2025 period of insurance.

As per section 18.6, different Run-off factors apply to each LEAP employer group.

Adjustment to the Base Premium for the 1 July 2024 to 30 June 2025 period of insurance

For the 1 July 2024 to 30 June 2025 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 2026.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2026 and notified to the Employer by 31 August 2026 after assessing the claims costs of all policies of the Group employer for the period 1 July 2024 to 30 June 2026.
- b) The adjustment to the Base Premium will be payable either by WorkCover (if a refund) or the Employer (further Premium payable) by 30 September 2026.

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

D2 is the total claims cost at 30 June 2027.

- a) The adjustment to the Base Premium will be calculated by WorkCover after 1 July 2027 and notified to the Employer by 31 August 2027 after assessing the claims costs of all policies of the Group employer for the period 1 July 2024 to 30 June 2027.
- b) The adjustment to the Base Premium will be payable either by WorkCover (if a refund) or the Employer (further Premium payable) by 30 September 2027.

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 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 2024 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.

Schedule 3 — WorkCover Industry Premium Rates from 1 July 2024

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 2024. This column is used to obtain the values of IR₂₄₋₂₅.
- 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 2023 to 30 June 2024 are in the Queensland Government Gazette No. 29 dated Friday, 16 June 2023 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)	2.925
011204	Nursery Production (Outdoors)	2.925
011305	Turf Growing	2.925
011406	Floriculture Production (Under Cover)	2.925
011507	Floriculture Production (Outdoors)	2.925
012	Mushroom and Vegetable Growing	
012104	Mushroom Growing	2.925
012205	Vegetable Growing (Under Cover)	2.925
012317	Vegetable Growing (Outdoors)	2.925
013	Fruit and Tree Nut Growing	
013105	Grape Growing	2.925
013206	Kiwifruit Growing	2.925
013307	Berry Fruit Growing	2.925
013408	Apple and Pear Growing	2.925
013509	Stone Fruit Growing	2.925
013601	Citrus Fruit Growing	2.925
013702	Olive Growing	2.925
013904	Other Fruit and Tree Nut Growing	2.925
014	Sheep, Beef Cattle and Grain Farming	
014106	Sheep Farming (Specialised)	4.104
014264	Beef Cattle Farming (Specialised)	5.756
014308	Beef Cattle Feedlots (Specialised)	5.756
014409	Sheep-Beef Cattle Farming	5.756
014512	Grain-Sheep or Grain-Beef Cattle Farming	4.104
014602	Rice Growing	2.925
014905	Other Grain Growing	2.925
015	Other Crop Growing	
015107	Sugar Cane Growing	2.925
015208	Cotton Growing	2.925
015917	Other Crop Growing n.e.c.	2.925
016	Dairy Cattle Farming	
016007	Dairy Cattle Farming	3.813
017	Poultry Farming	
017109	Poultry Farming (Meat)	3.813
017201	Poultry Farming (Eggs)	3.813
018	Deer Farming	
018009	Deer Farming	5.756
019	Other Livestock Farming	
019113	Horse Farming	5.756
019203	Pig Farming	3.813
019304	Beekeeping	3.813
019912	Other Livestock Farming n.e.c.	3.813
019923	Goat Farming	4.104

COLUMN1	COLUMN2	COLUMN3
02	Aquaculture	
020	Aquaculture	
020103	Offshore Longline and Rack Aquaculture	3.743
020204	Offshore Caged Aquaculture	3.743
020305	Onshore Aquaculture	3.743
03	Forestry and Logging	
030	Forestry and Logging	
030115	Forestry	2.925
030216	Logging	7.734
04	Fishing, Hunting and Trapping	
041	Fishing	
041117	Rock Lobster and Crab Potting	3.743
041207	Prawn Fishing	3.743
041319	Line Fishing	3.743
041409	Fish Trawling, Seining and Netting	3.743
041916	Other Fishing	3.743
042	Hunting and Trapping	
042006	Hunting and Trapping	1.871
05	Agriculture, Forestry and Fishing Support Services	
051	Forestry Support Services	
051017	Forestry Support Services	2.925
052	Agriculture and Fishing Support Services	
052108	Cotton Ginning	2.293
052209	Shearing Services	5.696
052918	Other Agriculture and Fishing Support Services	3.471
052929	Aerial Agricultural Services	6.637

COLUMN 1	COLUMN 2	COLUMN 3
B	Mining	
06	Coal Mining	
060	Coal Mining	
060063	Coal Mining Underground	3.831
060074	Coal Mining Open Cut	1.804
07	Oil and Gas Extraction	
070	Oil and Gas Extraction	
070007	Oil and Gas Extraction	0.979
08	Metal Ore Mining	
080	Metal Ore Mining	
080122	Iron Ore Mining Underground	2.721
080133	Iron Ore Open Cut	1.804
080223	Bauxite Mining Underground	2.721
080234	Bauxite Mining Open Cut	1.804
080324	Copper Ore Mining Underground	2.721
080335	Copper Ore Mining Open Cut	1.804
080425	Gold Ore Mining Underground	2.721
080436	Gold Ore Mining Open Cut	1.804
080504	Mineral Sand Mining	2.721
080627	Nickel Ore Mining Underground	2.721
080638	Nickel Ore Mining Open Cut	1.804
080728	Silver-Lead-Zinc Ore Mining Underground	2.721
080739	Silver-Lead-Zinc Ore Mining Open Cut	1.804
080921	Metal Ore Mining n.e.c. Underground	2.721
080932	Metal Ore Mining n.e.c. Open Cut	1.804
09	Non-Metallic Mineral Mining and Quarrying	
091	Construction Material Mining	
091102	Gravel and Sand Quarrying	3.602
091901	Other Construction Material Mining	3.602
099	Other Non-Metallic Mineral Mining and Quarrying	
099022	Other Mining Underground	2.721
099033	Other Mining Open Cut	1.804
10	Exploration and Other Mining Support Services	
101	Exploration	
101125	Petroleum Exploration (Own Account)	0.979
101136	Petroleum Exploration Services	0.979
101226	Mineral Exploration (Own Account)	2.006
101237	Mineral Exploration Services	2.006
109	Other Mining Support Services	
109023	Other Mining Support Services	2.845
109034	Drilling and Boring Support Services	0.979

COLUMN 1	COLUMN 2	COLUMN 3
C	Manufacturing	
11	Food Product Manufacturing	
111	Meat and Meat Product Manufacturing	
111104	Meat Processing	4.792
111205	Poultry Processing	3.830
111317	Cured Meat and Smallgoods Manufacturing	4.876
112	Seafood Processing	
112015	Seafood Processing	3.437
113	Dairy Product Manufacturing	
113106	Milk and Cream Processing	2.151
113207	Ice Cream Manufacturing	2.151
113319	Cheese and Other Dairy Product Manufacturing	2.151
114	Fruit and Vegetable Processing	
114006	Fruit and Vegetable Processing	3.446
115	Oil and Fat Manufacturing	
115007	Oil and Fat Manufacturing	1.982
116	Grain Mill and Cereal Product Manufacturing	
116111	Grain Mill Product Manufacturing	2.870
116201	Cereal, Pasta and Baking Mix Manufacturing	2.870
117	Bakery Product Manufacturing	
117101	Bread Manufacturing (Factory based)	3.323
117213	Cake and Pastry Manufacturing (Factory based)	3.323
117303	Biscuit Manufacturing (Factory based)	3.323
117404	Bakery Product Manufacturing (Non-factory based)	1.557
118	Sugar and Confectionery Manufacturing	
118113	Sugar Manufacturing	3.611
118203	Confectionery Manufacturing	3.323
119	Other Food Product Manufacturing	
119103	Potato, Corn and Other Crisp Manufacturing	3.047
119204	Prepared Animal and Bird Feed Manufacturing	3.047
119913	Other Food Product Manufacturing n.e.c.	3.047
12	Beverage and Tobacco Product Manufacturing	
121	Beverage Manufacturing	
121116	Soft Drink, Cordial and Syrup Manufacturing	2.057
121206	Beer Manufacturing	1.388
121307	Spirit Manufacturing	1.388
121408	Wine and Other Alcoholic Beverage Manufacturing	1.388
122	Cigarette and Tobacco Product Manufacturing	
122005	Cigarette and Tobacco Product Manufacturing	3.047
13	Textile, Leather, Clothing and Footwear Manufacturing	
131	Textile Manufacturing	
131106	Wool Scouring	2.492
131218	Natural Textile Manufacturing	2.492
131308	Synthetic Textile Manufacturing	2.492
132	Leather Tanning, Fur Dressing and Leather Product Manufacturing	
132028	Leather Tanning and Fur Dressing	5.675
132039	Leather and Leather Substitute Product Manufacturing	3.356

COLUMN 1	COLUMN 2	COLUMN 3
133	Textile Product Manufacturing	
133108	Textile Floor Covering Manufacturing	2.492
133209	Rope, Cordage and Twine Manufacturing	2.492
133312	Cut and Sewn Textile Product Manufacturing	2.492
133413	Textile Finishing and Other Textile Product Manufacturing	2.492
134	Knitted Product Manufacturing	
134019	Knitted Product Manufacturing	1.472
134043	Knitting Mill Product Manufacturing n.e.c.	1.472
135	Clothing and Footwear Manufacturing	
135112	Clothing Manufacturing	1.472
135202	Footwear Manufacturing	1.472
14	Wood Product Manufacturing	
141	Log Sawmilling and Timber Dressing	
141107	Log Sawmilling	7.571
141219	Wood Chipping	3.087
141311	Timber Resawing and Dressing	4.098
149	Other Wood Product Manufacturing	
149106	Prefabricated Wooden Building Manufacturing	4.098
149207	Wooden Structural Fitting and Component Manufacturing	4.098
149308	Veneer and Plywood Manufacturing	4.098
149409	Reconstituted Wood Product Manufacturing	4.098
149905	Other Wood Product Manufacturing n.e.c.	4.098
15	Pulp, Paper and Converted Paper Product Manufacturing	
151	Pulp, Paper and Paperboard Manufacturing	
151007	Pulp, Paper and Paperboard Manufacturing	2.501
152	Converted Paper Product Manufacturing	
152111	Corrugated Paperboard and Paperboard Container Manufacturing	2.501
152201	Paper Bag Manufacturing	2.501
152302	Paper Stationery Manufacturing	2.501
152403	Sanitary Paper Product Manufacturing	2.501
152919	Other Converted Paper Product Manufacturing	2.501
16	Printing (including the Reproduction of Recorded Media)	
161	Printing and Printing Support Services	
161111	Printing	1.434
161201	Printing Support Services	1.434
162	Reproduction of Recorded Media	
162009	Reproduction of Recorded Media	1.434
17	Petroleum and Coal Product Manufacturing	
170	Petroleum and Coal Product Manufacturing	
170109	Petroleum Refining and Petroleum Fuel Manufacturing	1.028
170919	Other Petroleum and Coal Product Manufacturing	2.609
18	Basic Chemical and Chemical Product Manufacturing	
181	Basic Chemical Manufacturing	
181102	Industrial Gas Manufacturing	1.898
181214	Basic Organic Chemical Manufacturing	1.898
181304	Basic Inorganic Chemical Manufacturing	1.898
182	Basic Polymer Manufacturing	
182103	Synthetic Resin and Synthetic Rubber Manufacturing	1.898
182913	Other Basic Polymer Manufacturing	1.898

COLUMN 1	COLUMN 2	COLUMN 3
183	Fertiliser and Pesticide Manufacturing	
183104	Fertiliser Manufacturing	1.441
183205	Pesticide Manufacturing	1.667
184	Pharmaceutical and Medicinal Product Manufacturing	
184105	Human Pharmaceutical and Medicinal Product Manufacturing	1.667
184206	Veterinary Pharmaceutical and Medicinal Product Manufacturing	1.667
185	Cleaning Compound and Toiletry Preparation Manufacturing	
185117	Cleaning Compound Manufacturing	1.846
185218	Cosmetic and Toiletry Preparation Manufacturing	1.846
189	Other Basic Chemical Product Manufacturing	
189101	Photographic Chemical Product Manufacturing	0.971
189213	Explosives Manufacturing	2.400
189909	Other Basic Chemical Product Manufacturing n.e.c.	1.846
19	Polymer Product and Rubber Product Manufacturing	
191	Polymer Product Manufacturing	
191103	Polymer Film and Sheet Packaging Material Manufacturing	3.234
191215	Rigid and Semi-Rigid Polymer Product Manufacturing	3.234
191305	Polymer Foam Product Manufacturing	3.234
191406	Tyre Manufacturing	3.234
191507	Adhesive Manufacturing	1.846
191619	Paint and Coatings Manufacturing	1.846
191913	Other Polymer Product Manufacturing	3.234
192	Natural Rubber Product Manufacturing	
192003	Natural Rubber Product Manufacturing	3.234
20	Non-Metallic Mineral Product Manufacturing	
201	Glass and Glass Product Manufacturing	
201003	Glass and Glass Product Manufacturing	5.160
202	Ceramic Product Manufacturing	
202105	Clay Brick Manufacturing	3.614
202915	Other Ceramic Product Manufacturing	3.614
203	Cement, Lime, Plaster and Concrete Product Manufacturing	
203106	Cement and Lime Manufacturing	1.780
203207	Plaster Product Manufacturing	1.780
203319	Ready-Mixed Concrete Manufacturing	1.780
203411	Concrete Product Manufacturing	4.603
209	Other Non-Metallic Mineral Product Manufacturing	
209013	Other Non-Metallic Mineral Product Manufacturing	16.955
21	Primary Metal and Metal Product Manufacturing	
211	Basic Ferrous Metal Manufacturing	
211004	Iron Smelting and Steel Manufacturing	2.498
212	Basic Ferrous Metal Product Manufacturing	
212117	Iron and Steel Casting	2.498
212218	Steel Pipe and Tube Manufacturing	2.498
213	Basic Non-Ferrous Metal Manufacturing	
213107	Alumina Production	2.175
213219	Aluminium Smelting	2.175
213309	Copper, Silver, Lead and Zinc Smelting and Refining	2.175
213906	Other Basic Non-Ferrous Metal Manufacturing	2.175

COLUMN 1	COLUMN 2	COLUMN 3
214	Basic Non-Ferrous Metal Product Manufacturing	
214108	Non-Ferrous Metal Casting	2.498
214209	Aluminium Rolling, Drawing, Extruding	2.498
214907	Other Basic Non-Ferrous Metal Product Manufacturing	2.498
22	Fabricated Metal Product Manufacturing	
221	Iron and Steel Forging	
221016	Iron and Steel Forging	2.498
222	Structural Metal Product Manufacturing	
222107	Structural Steel Fabricating	3.366
222219	Prefabricated Metal Building Manufacturing	3.366
222311	Architectural Aluminium Product Manufacturing	3.366
222412	Metal Roof and Guttering Manufacturing (except Aluminium)	3.366
222917	Other Structural Metal Product Manufacturing	3.366
223	Metal Container Manufacturing	
223119	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	3.366
223918	Other Metal Container Manufacturing	3.366
224	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	
224019	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	3.366
229	Other Fabricated Metal Product Manufacturing	
229105	Spring and Wire Product Manufacturing	3.045
229206	Nut, Bolt, Screw and Rivet Manufacturing	3.045
229307	Metal Coating and Finishing	3.546
229915	Other Fabricated Metal Product Manufacturing n.e.c.	3.366
23	Transport Equipment Manufacturing	
231	Motor Vehicle and Motor Vehicle Part Manufacturing	
231118	Motor Vehicle Manufacturing	2.419
231219	Motor Vehicle Body and Trailer Manufacturing	3.335
231309	Automotive Electrical Component Manufacturing	3.335
231917	Other Motor Vehicle Parts Manufacturing	3.335
239	Other Transport Equipment Manufacturing	
239117	Shipbuilding and Repair Services	4.529
239218	Boatbuilding and Repair Services	4.529
239308	Railway Rolling Stock Manufacturing and Repair Services	3.335
239409	Aircraft Manufacturing and Repair Services	0.807
239905	Other Transport Equipment Manufacturing n.e.c.	3.335
24	Machinery and Equipment Manufacturing	
241	Professional and Scientific Equipment Manufacturing	
241108	Photographic, Optical and Ophthalmic Equipment Manufacturing	0.971
241211	Medical and Surgical Equipment Manufacturing	0.971
241918	Other Professional and Scientific Equipment Manufacturing	0.971
242	Computer and Electronic Equipment Manufacturing	
242109	Computer and Electronic Office Equipment Manufacturing	0.860
242212	Communications Equipment Manufacturing	0.860
242908	Other Electronic Equipment Manufacturing	0.860
243	Electrical Equipment Manufacturing	
243101	Electric Cable and Wire Manufacturing	1.662
243202	Electric Lighting Equipment Manufacturing	1.662
243911	Other Electrical Equipment Manufacturing	1.662

COLUMN 1	COLUMN 2	COLUMN 3
244	Domestic Appliance Manufacturing	
244113	Whiteware Appliance Manufacturing	2.311
244901	Other Domestic Appliance Manufacturing	2.311
245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing	
245114	Pump and Compressor Manufacturing	2.076
245215	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2.076
246	Specialised Machinery and Equipment Manufacturing	
246104	Agricultural Machinery and Equipment Manufacturing	3.274
246216	Mining and Construction Machinery Manufacturing	2.161
246306	Machine Tool and Parts Manufacturing	2.331
246914	Other Specialised Machinery and Equipment Manufacturing	2.076
249	Other Machinery and Equipment Manufacturing	
249107	Lifting and Material Handling Equipment Manufacturing	2.076
249917	Other Machinery and Equipment Manufacturing n.e.c.	2.076
25	Furniture and Other Manufacturing	
251	Furniture Manufacturing	
251109	Wooden Furniture and Upholstered Seat Manufacturing	3.409
251212	Metal Furniture Manufacturing	3.409
251313	Mattress Manufacturing	3.409
251908	Other Furniture Manufacturing	3.409
259	Other Manufacturing	
259108	Jewellery and Silverware Manufacturing	0.971
259209	Toy, Sporting and Recreational Product Manufacturing	3.409
259918	Other Manufacturing n.e.c.	2.076

COLUMN 1	COLUMN 2	COLUMN 3
D	Electricity, Gas, Water and Waste Services	
26	Electricity Supply	
261	Electricity Generation	
261101	Fossil Fuel Electricity Generation	0.663
261202	Hydro-electricity Generation	0.663
261909	Other Electricity Generation	0.663
262	Electricity Transmission	
262001	Electricity Transmission	0.663
263	Electricity Distribution	
263002	Electricity Distribution	0.663
264	On Selling Electricity and Electricity Market Operation	
264003	On Selling Electricity and Electricity Market Operation	0.663
27	Gas Supply	
270	Gas Supply	
270009	Gas Supply	1.217
28	Water Supply, Sewerage and Drainage Services	
281	Water Supply, Sewerage and Drainage Services	
281114	Water Supply	1.051
281204	Sewerage and Drainage Services	1.051
29	Waste Collection, Treatment and Disposal Services	
291	Waste Collection Services	
291104	Solid Waste Collection Services	3.717
291903	Other Waste Collection Services	4.300
292	Waste Treatment, Disposal and Remediation Services	
292105	Waste Treatment and Disposal Services	4.300
292217	Waste Remediation and Materials Recovery Services	3.717

COLUMN 1	COLUMN 2	COLUMN 3
E	Construction	
30	Building Construction	
301	Residential Building Construction	
301116	House Construction	2.930
301904	Other Residential Building Construction	1.979
302	Non-Residential Building Construction	
302016	Non-Residential Building Construction	1.979
31	Heavy and Civil Engineering Construction	
310	Heavy and Civil Engineering Construction	
310105	Road and Bridge Construction	2.145
310915	Other Heavy and Civil Engineering Construction	2.145
310926	Harbour and River Works	3.627
310948	Sewerage and Reticulation Works	3.627
310959	Power and Telecommunications Infrastructure	1.530
32	Construction Services	
321	Land Development and Site Preparation Services	
321107	Land Development and Subdivision	1.080
321219	Site Preparation Services	3.189
321243	Demolition	10.028
322	Building Structure Services	
322108	Concreting Services	5.687
322209	Bricklaying Services	5.687
322301	Roofing Services	5.687
322413	Structural Steel Erection Services	5.687
323	Building Installation Services	
323109	Plumbing Services	3.004
323212	Electrical Services	1.543
323302	Air Conditioning and Heating Services	2.948
323403	Fire and Security Alarm Installation Services	1.272
323919	Other Building Installation Services	2.948
324	Building Completion Services	
324101	Plastering and Ceiling Services	5.301
324202	Carpentry Services	7.368
324314	Tiling and Carpeting Services	4.048
324404	Painting and Decorating Services	4.348
324516	Glazing Services	4.300
329	Other Construction Services	
329117	Landscape Construction Services	4.839
329207	Hire of Construction Machinery with Operator	3.189
329916	Other Construction Services n.e.c.	6.126

COLUMN 1	COLUMN 2	COLUMN 3
F	Wholesale Trade	
33	Basic Material Wholesaling	
331	Agricultural Product Wholesaling	
331108	Wool Wholesaling	1.878
331209	Cereal Grain Wholesaling	1.878
331907	Other Agricultural Product Wholesaling	1.878
332	Mineral, Metal and Chemical Wholesaling	
332109	Petroleum Product Wholesaling	1.148
332212	Metal and Mineral Wholesaling	3.271
332313	Industrial and Agricultural Chemical Product Wholesaling	1.274
333	Timber and Hardware Goods Wholesaling	
333101	Timber Wholesaling	2.770
333202	Plumbing Goods Wholesaling	1.835
333911	Other Hardware Goods Wholesaling	2.057
34	Machinery and Equipment Wholesaling	
341	Specialised Industrial Machinery and Equipment Wholesaling	
341111	Agricultural and Construction Machinery Wholesaling	1.090
341908	Other Specialised Industrial Machinery and Equipment Wholesaling	1.090
349	Other Machinery and Equipment Wholesaling	
349108	Professional and Scientific Goods Wholesaling	0.465
349209	Computer and Computer Peripheral Wholesaling	0.465
349312	Telecommunication Goods Wholesaling	0.722
349413	Other Electrical and Electronic Good Wholesaling	0.722
349918	Other Machinery and Equipment Wholesaling n.e.c.	1.090
35	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350111	Car Wholesaling	1.638
350201	Commercial Vehicle Wholesaling	1.638
350313	Trailer and Other Motor Vehicle Wholesaling	1.638
350414	Motor Vehicle New Parts Wholesaling	1.694
350515	Motor Vehicle Dismantling and Used Parts Wholesaling	3.804
36	Grocery, Liquor and Tobacco Product Wholesaling	
360	Grocery, Liquor and Tobacco Product Wholesaling	
360101	General Line Grocery Wholesaling	3.248
360213	Meat, Poultry and Smallgoods Wholesaling	3.248
360303	Dairy Produce Wholesaling	3.248
360415	Fish and Seafood Wholesaling	2.527
360505	Fruit and Vegetable Wholesaling	1.948
360617	Liquor and Tobacco Product Wholesaling	1.948
360911	Other Grocery Wholesaling	3.248
37	Other Goods Wholesaling	
371	Textile, Clothing and Footwear Wholesaling	
371103	Textile Product Wholesaling	1.227
371215	Clothing and Footwear Wholesaling	1.227
372	Pharmaceutical and Toiletry Goods Wholesaling	
372014	Pharmaceutical and Toiletry Goods Wholesaling	0.867

COLUMN 1	COLUMN 2	COLUMN 3
373	Furniture, Floor Covering and Other Goods Wholesaling	
373116	Furniture and Floor Covering Wholesaling	1.469
373206	Jewellery and Watch Wholesaling	1.227
373307	Kitchen and Diningware Wholesaling	1.227
373408	Toy and Sporting Goods Wholesaling	1.227
373509	Book and Magazine Wholesaling	1.227
373601	Paper Product Wholesaling	1.227
373915	Other Goods Wholesaling n.e.c.	1.227
38	Commission-Based Wholesaling	
380	Commission-Based Wholesaling	
380013	Commission-Based Wholesaling	1.227

COLUMN 1	COLUMN 2	COLUMN 3
G	Retail Trade	
39	Motor Vehicle and Motor Vehicle Parts Retailing	
391	Motor Vehicle Retailing	
391105	Car Retailing	1.162
391206	Motor Cycle Retailing	1.162
391307	Trailer and Other Motor Vehicle Retailing	1.162
392	Motor Vehicle Parts and Tyre Retailing	
392117	Motor Vehicle Parts Retailing	1.468
392218	Tyre Retailing	4.188
40	Fuel Retailing	
400	Fuel Retailing	
400004	Fuel Retailing	2.048
41	Food Retailing	
411	Supermarket and Grocery Stores	
411006	Supermarket and Grocery Stores	2.136
412	Specialised Food Retailing	
412108	Fresh Meat, Fish and Poultry Retailing	2.998
412209	Fruit and Vegetable Retailing	2.136
412301	Liquor Retailing	2.136
412918	Other Specialised Food Retailing	2.136
42	Other Store-Based Retailing	
421	Furniture, Floor Coverings, Houseware and Textile Goods Retailing	
421108	Furniture Retailing	2.094
421209	Floor Coverings Retailing	1.753
421312	Houseware Retailing	1.753
421402	Manchester and Other Textile Goods Retailing	1.753
422	Electrical and Electronic Goods Retailing	
422111	Electrical, Electronic and Gas Appliance Retailing	1.753
422201	Computer and Computer Peripheral Retailing	0.796
422919	Other Electrical and Electronic Goods Retailing	1.753
423	Hardware, Building and Garden Supplies Retailing	
423112	Hardware and Building Supplies Retailing	2.345
423202	Garden Supplies Retailing	2.345
424	Recreational Goods Retailing	
424102	Sport and Camping Equipment Retailing	0.796
424214	Entertainment Media Retailing	0.796
424304	Toy and Game Retailing	0.796
424405	Newspaper and Book Retailing	0.796
424506	Marine Equipment Retailing	2.345
425	Clothing, Footwear and Personal Accessory Retailing	
425103	Clothing Retailing	0.796
425204	Footwear Retailing	0.796
425305	Watch and Jewellery Retailing	0.796
425902	Other Personal Accessory Retailing	0.796
426	Department Stores	
426003	Department Stores	1.482

COLUMN 1	COLUMN 2	COLUMN 3
427	Pharmaceutical and Other Store-Based Retailing	
427105	Pharmaceutical, Cosmetic and Toiletry Goods Retailing	0.796
427206	Stationery Goods Retailing	0.796
427307	Antique and Used Goods Retailing	1.753
427408	Flower Retailing	0.796
427915	Other Store-Based Retailing n.e.c.	1.753
43	Non-Store Retailing and Retail Commission-Based Buying and/or Selling	
431	Non-Store Retailing	
431019	Non-Store Retailing	1.753
432	Retail Commission-Based Buying and/or Selling	
432011	Retail Commission-Based Buying and/or Selling	1.753

COLUMN 1	COLUMN 2	COLUMN 3
H	Accommodation and Food Services	
44	Accommodation	
440	Accommodation	
440008	Accommodation	2.075
45	Food and Beverage Services	
451	Cafes, Restaurants and Takeaway Food Services	
451113	Cafes and Restaurants	1.297
451203	Takeaway Food Services	1.045
451304	Catering Services	3.070
452	Pubs, Taverns and Bars	
452002	Pubs, Taverns and Bars	1.874
453	Clubs (Hospitality)	
453003	Clubs (Hospitality)	1.874

COLUMN 1	COLUMN 2	COLUMN 3
I	Transport, Postal and Warehousing	
46	Road Transport	
461	Road Freight Transport	
461002	Road Freight Transport	5.367
462	Road Passenger Transport	
462104	Interurban and Rural Bus Transport	2.518
462205	Urban Bus Transport (Including Tramway)	2.518
462306	Taxi and Other Road Transport	2.518
47	Rail Transport	
471	Rail Freight Transport	
471003	Rail Freight Transport	2.140
472	Rail Passenger Transport	
472015	Rail Passenger Transport	2.140
48	Water Transport	
481	Water Freight Transport	
481015	Water Freight Transport	3.655
482	Water Passenger Transport	
482016	Water Passenger Transport	3.655
49	Air and Space Transport	
490	Air and Space Transport	
490015	Air and Space Transport	0.934
50	Other Transport	
501	Scenic and Sightseeing Transport	
501017	Scenic and Sightseeing Transport	3.655
502	Pipeline and Other Transport	
502108	Pipeline Transport	0.979
502907	Other Transport n.e.c.	3.655
51	Postal and Courier Pick-up and Delivery Services	
510	Postal and Courier Pick-up and Delivery Services	
510129	Post Office/Agency Services	0.588
510131	Postal Collection/Delivery Services	3.903
510208	Courier Pick-up and Delivery Services	3.903
52	Transport Support Services	
521	Water Transport Support Services	
521109	Stevedoring Services	3.149
521223	Water Transport Terminal Operations	1.448
521234	Port Operations	1.535
521908	Other Water Transport Support Services	1.535
522	Airport Operations and Other Air Transport Support Services	
522011	Airport Operations and Other Air Transport Support Services	1.615
529	Other Transport Support Services	
529108	Customs Agency Services	0.588
529211	Freight Forwarding Services	1.456
529918	Other Transport Support Services n.e.c.	2.236
53	Warehousing and Storage Services	
530	Warehousing and Storage Services	
530109	Grain Storage Services	3.621
530908	Other Warehousing and Storage Services	3.621

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	0.798
541214	Magazine and Other Periodical Publishing	0.720
541315	Book Publishing	0.720
541416	Directory and Mailing List Publishing	0.720
541912	Other Publishing (except Software, Music and Internet)	0.720
542	Software Publishing	
542013	Software Publishing	0.720
55	Motion Picture and Sound Recording Activities	
551	Motion Picture and Video Activities	
551103	Motion Picture and Video Production	1.768
551215	Motion Picture and Video Distribution	1.768
551305	Motion Picture Exhibition	1.768
551417	Post-production Services and Other Motion Picture and Video Activities	1.768
552	Sound Recording and Music Publishing	
552115	Music Publishing	0.720
552216	Music and Other Sound Recording Activities	1.768
56	Broadcasting (except Internet)	
561	Radio Broadcasting	
561003	Radio Broadcasting	0.412
562	Television Broadcasting	
562105	Free-to-Air Television Broadcasting	0.412
562206	Cable and Other Subscription Broadcasting	0.412
57	Internet Publishing and Broadcasting	
570	Internet Publishing and Broadcasting	
570014	Internet Publishing and Broadcasting	0.412
58	Telecommunications Services	
580	Telecommunications Services	
580105	Wired Telecommunications Network Operation	0.397
580206	Other Telecommunications Network Operation	0.397
580904	Other Telecommunications Services	0.397
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	0.397
592	Data Processing, Web Hosting and Electronic Information Storage Services	
592119	Data Processing and Web Hosting Services	0.397
592209	Electronic Information Storage Services	0.397
60	Library and Other Information Services	
601	Libraries and Archives	
601018	Libraries and Archives	0.470
602	Other Information Services	
602019	Other Information Services	0.470

COLUMN 1	COLUMN 2	COLUMN 3
K	Financial and Insurance Services	
62	Finance	
621	Central Banking	
621009	Central Banking	0.236
622	Depository Financial Intermediation	
622102	Banking	0.236
622203	Building Society Operation	0.236
622304	Credit Union Operation	0.236
622912	Other Depository Financial Intermediation	0.236
623	Non-Depository Financing	
623002	Non-Depository Financing	0.236
624	Financial Asset Investing	
624003	Financial Asset Investing	0.236
63	Insurance and Superannuation Funds	
631	Life Insurance	
631001	Life Insurance	0.236
632	Health and General Insurance	
632103	Health Insurance	0.531
632204	General Insurance	0.531
633	Superannuation Funds	
633003	Superannuation Funds	0.236
64	Auxiliary Finance and Insurance Services	
641	Auxiliary Finance and Investment Services	
641103	Financial Asset Broking Services	0.236
641913	Other Auxiliary Finance and Investment Services	0.236
641935	Home Loan Broking Services	0.236
642	Auxiliary Insurance Services	
642003	Auxiliary Insurance Services	0.236

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	1.442
661915	Other Motor Vehicle and Transport Equipment Rental and Hiring	2.050
662	Farm Animal and Bloodstock Leasing	
662005	Farm Animal and Bloodstock Leasing	3.040
663	Other Goods and Equipment Rental and Hiring	
663107	Heavy Machinery and Scaffolding Rental and Hiring	2.270
663208	Video and Other Electronic Media Rental and Hiring	0.796
663917	Other Goods and Equipment Rental and Hiring n.e.c.	3.040
664	Non-Financial Intangible Assets (Except Copyrights) Leasing	
664007	Non-Financial Intangible Assets (Except Copyrights) Leasing	0.236
67	Property Operators and Real Estate Services	
671	Property Operators	
671117	Residential Property Operators	1.357
671218	Non-Residential Property Operators	0.914
671231	Serviced Offices	0.914
672	Real Estate Services	
672006	Real Estate Services	0.430

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	0.591
692	Architectural, Engineering and Technical Services	
692109	Architectural Services	0.168
692201	Surveying and Mapping Services	0.980
692313	Engineering Design and Engineering Consulting Services	0.262
692414	Other Specialised Design Services	0.500
692436	Signwriting	2.292
692504	Scientific Testing and Analysis Services	1.102
693	Legal and Accounting Services	
693112	Legal Services	0.278
693202	Accounting Services	0.168
694	Advertising Services	
694023	Aerial Advertising Service	0.980
694034	Other Advertising Services	0.446
695	Market Research and Statistical Services	
695013	Market Research and Statistical Services	0.446
696	Management and Related Consulting Services	
696216	Management Advice and Related Consulting Services	0.446
697	Veterinary Services	
697004	Veterinary Services	1.104
699	Other Professional, Scientific and Technical Services	
699107	Professional Photographic Services	0.832
699917	Other Professional, Scientific and Technical Services n.e.c.	0.446
70	Computer System Design and Related Services	
700	Computer System Design and Related Services	
700018	Computer System Design and Related Services	0.127

COLUMN 1	COLUMN 2	COLUMN 3
N	Administrative and Support Services	
72	Administrative Services	
721	Employment Services	
721113	Employment Placement and Recruitment Services	1.078
721214	Labour Supply Services	1.078
722	Travel Agency and Tour Arrangement Services	
722013	Travel Agency and Tour Arrangement Services	0.446
729	Other Administrative Services	
729112	Office Administrative Services	0.555
729213	Document Preparation Services	0.446
729303	Credit Reporting and Debt Collection Services	0.446
729404	Call Centre Operation	0.764
729911	Other Administrative Services n.e.c.	0.555
729922	Trolley Collection Services	0.758
73	Building Cleaning, Pest Control and Other Support Services	
731	Building Cleaning, Pest Control and Gardening Services	
731114	Building and Other Industrial Cleaning Services	4.756
731204	Building Pest Control Services	2.715
731338	Tree Lopping and Arborist Services	8.109
731349	Other Gardening Services	4.931
732	Packaging Services	
732014	Packaging Services	2.501

COLUMN 1	COLUMN 2	COLUMN 3
0	Public Administration and Safety	
75	Public Administration	
751	Central Government Administration	
751004	Central Government Administration	0.539
752	State Government Administration	
752016	State Government Administration	0.539
752027	Government - Transport Administration	0.832
752062	Government - Community Care	2.165
753	Local Government Administration	
753006	Local Government Administration	1.536
754	Justice	
754007	Justice	0.539
755	Government Representation	
755109	Domestic Government Representation	0.539
755201	Foreign Government Representation	0.539
76	Defence	
760	Defence	
760004	Defence	2.866
77	Public Order, Safety and Regulatory Services	
771	Public Order and Safety Services	
771118	Police Services	3.684
771208	Investigation and Security Services	2.985
771232	Locksmith Service	1.332
771311	Fire Protection and Other Emergency Services	2.528
771412	Correctional and Detention Services	7.527
771917	Other Public Order and Safety Services	0.539
771928	Traffic Control Services	2.985
772	Regulatory Services	
772018	Regulatory Services	0.539

COLUMN 1	COLUMN 2	COLUMN 3
P	Education and Training	
80	Preschool and School Education	
801	Preschool Education	
801009	Preschool Education	1.566
802	School Education	
802102	Primary Education	1.045
802203	Secondary Education	1.045
802315	Combined Primary and Secondary Education	1.045
802405	Special School Education	1.045
81	Tertiary Education	
810	Tertiary Education	
810112	Technical and Vocational Education and Training	1.045
8101G1	Group Training Organisation (Category 1)	1.554
	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)	1.554
	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)	1.554
	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)	1.554
	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	0.301
82	Adult, Community and Other Education	
821	Adult, Community and Other Education	
821114	Sports and Physical Recreation Instruction	1.967
821125	Riding School Operation	4.627
821204	Arts Education	0.301
821913	Adult, Community and Other Education n.e.c.	1.045
822	Educational Support Services	
822014	Educational Support Services	1.045

COLUMN 1	COLUMN 2	COLUMN 3
Q	Health Care and Social Assistance	
84	Hospitals	
840	Hospitals	
840115	Hospitals (Except Psychiatric Hospitals)	1.235
840205	Psychiatric Hospitals	1.235
85	Medical and Other Health Care Services	
851	Medical Services	
851117	General Practice Medical Services	0.419
851207	Specialist Medical Services	0.419
852	Pathology and Diagnostic Imaging Services	
852017	Pathology and Diagnostic Imaging Services	0.536
853	Allied Health Services	
853108	Dental Services	0.419
853209	Optometry and Optical Dispensing	0.419
853301	Physiotherapy Services	0.419
853402	Chiropractic and Osteopathic Services	0.419
853918	Other Allied Health Services	1.113
859	Other Health Care Services	
859105	Ambulance Services	2.299
859915	Other Health Care Services n.e.c.	1.113
86	Residential Care Services	
860	Residential Care Services	
860117	Aged Care Residential Services	2.641
860916	Other Residential Care Services	2.641
87	Social Assistance Services	
871	Child Care Services	
871007	Child Care Services	1.566
879	Other Social Assistance Services	
879017	Other Social Assistance Services	2.459

COLUMN 1	COLUMN 2	COLUMN 3
R	Arts and Recreation Services	
89	Heritage Activities	
891	Museum Operation	
891011	Museum Operation	0.622
892	Parks and Gardens Operations	
892102	Zoological and Botanical Gardens Operation	3.708
892203	Nature Reserves and Conservation Parks Operation	2.420
90	Creative and Performing Arts Activities	
900	Creative and Performing Arts Activities	
900112	Performing Arts Operation	2.052
900213	Creative Artists, Musicians, Writers and Performers	2.052
900303	Performing Arts Venue Operation	2.052
91	Sports and Recreation Activities	
911	Sports and Physical Recreation Activities	
911103	Health and Fitness Centres and Gymnasia Operation	1.318
911215	Sports and Physical Recreation Clubs and Sports Professionals	1.318
911305	Sports and Physical Recreation Venues, Grounds and Facilities Operation	1.318
911417	Sports and Physical Recreation Administrative Service	1.318
912	Horse and Dog Racing Activities	
912115	Horse and Dog Racing Administration and Track Operation	3.568
912903	Other Horse and Dog Racing Activities	12.312
913	Amusement and Other Recreation Activities	
913105	Amusement Parks and Centres Operation	3.835
913206	Amusement Arcades	1.318
913904	Amusement and Other Recreation Activities n.e.c.	3.835
92	Gambling Activities	
920	Gambling Activities	
920103	Casino Operation	1.335
920204	Lottery Operation	0.796
920902	Other Gambling Activities	0.796

COLUMN 1	COLUMN 2	COLUMN 3
S	Other Services	
94	Repair and Maintenance	
941	Automotive Repair and Maintenance	
941117	Automotive Electrical Services	2.048
941218	Automotive Body, Paint and Interior Repair	2.048
941916	Other Automotive Repair and Maintenance	2.048
942	Machinery and Equipment Repair and Maintenance	
942118	Domestic Appliance Repair and Maintenance	1.332
942219	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	0.446
942917	Other Machinery and Equipment Repair and Maintenance	1.765
949	Other Repair and Maintenance	
949116	Clothing and Footwear Repair	1.753
949915	Other Repair and Maintenance n.e.c.	1.765
95	Personal and Other Services	
951	Personal Care Services	
951118	Hairdressing and Beauty Services	1.117
951208	Diet and Weight Reduction Centre Operation	1.117
952	Funeral, Crematorium and Cemetery Services	
952007	Funeral, Crematorium and Cemetery Services	2.647
953	Other Personal Services	
953122	Commercial Laundries and Linen Hire Services	4.076
953133	Laundrettes and Dry-Cleaners	2.476
953201	Photographic Film Processing	1.117
953302	Parking Services	2.344
953414	Brothel Keeping and Prostitution Services	1.140
953919	Other Personal Services n.e.c.	1.117
954	Religious Services	
954009	Religious Services	0.781
955	Civic, Professional and Other Interest Group Services	
955102	Business and Professional Association Services	0.764
955203	Labour Association Services	0.764
955912	Other Interest Group Services n.e.c.	0.764
955945	Animal Refuges and Kennel Clubs	1.871

COLUMN 1	COLUMN 2	COLUMN 3
Not applicable	Labour Hire	
721236	Contract Staff Services (Own Administration Staff)	0.720
A01100	Agriculture, Forestry and Fishing	3.363
B06000	Mining	1.720
C11000	Manufacturing	3.117
D26000	Electricity, Gas, Water and Waste Services	1.001
E30000	Construction	5.823
F33000	Wholesale Trade	1.690
G39000	Retail Trade	2.413
H44000	Accommodation and Food Services	2.424
I46000	Transport, Postal and Warehousing	3.619
J54000	Information Media and Telecommunications	1.002
K62000	Financial and Insurance Services	0.358
L66000	Rental, Hiring and Real Estate Services	0.900
M69000	Professional, Scientific and Technical Services	0.576
N72000	Administrative and Support Services	1.492
O75000	Public Administration and Safety	1.035
P80000	Education and Training	0.875
Q84000	Health Care and Social Assistance	1.658
R89000	Arts and Recreation Services	1.634
S94000	Other Services	2.899