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WorkCover
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Gazette Notice

**Workers' Compensation and Rehabilitation Act 2003
WorkCover Queensland Notice (No. 1) of 2011**

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Workers' Compensation & Rehabilitation Act 2003 (the Act) WorkCover Queensland Notice (No. 1) of 2011

Part 1—Preliminary matters

1 Commencement

1.1 This notice commences on 1 July 2011.

2 Application

2.1 Except as provided by this section, this notice applies to all assessments of premium on or after 1 July 2011.

2.2 Parts 2–5 and 7 do not apply where a worker is a household worker.

Part 2—Allocation of WICs to policies

3 One WIC to be allocated to employer's policy

3.1 Except as provided by sections 6, 7, 8, and 9, WorkCover Queensland (WorkCover) shall allocate one WIC to an employer's policy.

4 WIC determined by business activity

4.1 Except as provided by sections 6, 7, 8, and 9, WorkCover shall allocate to the employer's policy the WIC that WorkCover considers corresponds to or most closely describes the employer's predominant business activity.

4.2 Without limiting the generality of section 4.1, in determining the WIC that corresponds to or most closely describes the employer's predominant business activity, WorkCover should have regard to the following matters:

- a) sales of goods and services of the business activity or activities; or the dollar value of production or sales; or both of those; and
- b) the payments or estimated payments made by the employer in its business activities to persons, whether workers or otherwise, and whether engaged directly or through an arrangement with another entity whereby the persons' labour or services are provided to the employer, including persons engaged by a labour hire employer, and
- c) the business activity or activities the employer holds itself out as performing or being ready, willing and able to perform, and
- d) any other matter connected with the employer's business activities that WorkCover considers relevant.

5 Where an employer requests a WIC change

- 5.1 Where WorkCover is satisfied that a WIC allocated to an employer's policy as at the commencement of the 2011–2012 year does not accurately reflect the employer's business activities actually undertaken in that year, WorkCover may allocate a new WIC to the policy in substitution of an old WIC. The substitution will have effect from 1 July 2011 and the claims experience of the old WIC will be regarded as the claims experience of the new WIC. WorkCover will not retrospectively amend the WIC applied to a policy.

6 Separate location

- 6.1 This section applies where WorkCover considers the employer:
- a) carries on more than one business activity, and
 - b) each business activity operates from a separate location, and
 - c) the business activities are not incident to each other.
- 6.2 For the purposes of section 6.1c), business activities are incident to each other if, in whole or in part, they are naturally related to or connected with each other, in particular by reference to whether:
- a) one business activity is unable to exist without the other
 - b) items produced or acquired in the course of one business activity are essential to the other
 - c) the business activities have the same customers, or
 - d) one business activity provides essential support to the other.
- 6.3 This section does not apply to a business activity that WorkCover considers a separate service entity.
- 6.4 WorkCover shall allocate more than one WIC to the employer's policy with each WIC corresponding to, or most closely describing each of the employer's business activities.
- 6.5 WorkCover may have regard to any of the matters referred to in section 4.2 when allocating WICs under section 6.4.

7 Separate service entities

- 7.1 Subject to this section, if an employer is a separate service entity, WorkCover shall allocate to the employer's policy the WIC it allocates to the policy of the principal business entity in relation to which the employer is a separate service entity.
- 7.2 Subject to section 7.3, 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), then WorkCover shall allocate to the policy of the separate service entity the WIC allocated to the principal business entity that attracts the higher or highest WorkCover industry premium rate in schedule 1 column 3 of the WIC table.

- 7.3 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 shall allocate to the policy of the separate service entity each WIC allocated to the policy of the principal business entity.
- 7.4 Where the principal business entity is not obliged under the Act to hold a policy with WorkCover, then 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 4, if the principal business entity did have a policy.
- 7.5 Where an entity is concurrently both a separate service entity and a principal business entity and consequently different WICs may, except for this section, be allocated to the entity, then WorkCover shall allocate to the entity the WIC that attracts the higher or highest WorkCover industry premium rate in schedule 1 column 3 of the WIC table.
- 7.6 This section applies to an employer who is not an acquiring employer and who:
- a) is a separate service entity, and
 - b) in the 2011–2012 year becomes for the first time:
 - i. a separate service entity, or
 - ii. insured under the Act pursuant to a policy with WorkCover.
- 7.7 PR_{11-12} shall be:
- a) equivalent to the PR_{11-12} calculated for the principal business entity for the 2011–2012 year, or
 - b) if the policy for the principal business entity was cancelled immediately prior to 1 July 2011, the PR_{11-12} that would have been applied to the policy of the principal business entity had it not been cancelled, or
 - c) where 7.7a) and 7.7b) do not apply and the principal business entity is not obliged to hold a policy under the Act, PR_{11-12} shall be IR_{11-12} .

8 Labour hire

- 8.1 If the employer is a labour hire employer, WorkCover shall allocate the applicable WIC/s to the employer's policy from the following WICs:
- 721236, A01100, B06000, C11000, D26000, E30000, F33000, G39000, H44000, I46000, J54000, K62000, L66000, M69000, N72000, O75000, P80000, Q84000, R89000, S94000.
- 8.2 With the exception of WIC 721236, WorkCover shall allocate to the employer's policy a WIC or WICs listed in section 8.1 based on the WIC of the policy of each client business to which the employer supplies workers.

- 8.3 Where the policy of a client business has more than one allocated WIC, WorkCover shall allocate to the labour hire employer's policy a WIC or WICs listed in section 8.1 based on the WICs of the client business to which the labour hire employer supplies workers.
- 8.4 Where the client business is not obliged under the Act to hold a policy with WorkCover or is a self-insurer, WorkCover shall allocate to the labour hire employer's policy a WIC or WICs listed in 8.1 based on the WIC or WICs that WorkCover considers would be allocated to the client business, applying the principles in section 4, if the client business had a policy.

9 Group training organisation

- 9.1 The WIC or WICs to be allocated to the policy for a group training organisation is the WIC or WICs determined under this section.
- 9.2 Where a group training organisation employs a worker who is not referred to in schedule 2 part 1 section 7 of the Act, the WIC to be allocated to the policy for the group training organisation is Group Training Organisation (category 1).
- 9.3 Where a group training organisation employs a worker who is referred to in schedule 2 part 1 section 7 of the Act, the WIC to be allocated to the policy for the group training organisation is either:
- a) for the part of the period of the placement with another business that the worker is taking leave of any description, or block release training—Group Training Organisation (category 1), or
 - b) in all other circumstances, the category WIC of the WIC code in schedule 1 column 1 of the WIC table corresponding to the WIC allocated to the policy of the other business.
- 9.4 Where the other business policy has been allocated more than one WIC, the WIC allocated under section 9.3 to that other business' policy is the WIC where the worker is engaged.
- 9.5 For the purposes of section 9.3, where the other business is not obliged to hold a policy under the Act or is a self-insurer, then the WIC allocated to the other business is the WIC that WorkCover considers would apply to the other business, applying the principles in section 4, as if it had a policy.

10 Allocation of wages to WIC

- 10.1 Subject to this section, premium is to be assessed for each allocated WIC using the amount of wages either paid or estimated to be paid by the employer for each worker wholly or substantially engaged in work activities under that allocated WIC.
- 10.2 Where WorkCover considers a worker is wholly or substantially engaged in work activities under more than one allocated WIC, then 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 1 column 3 of the WIC table.

- 10.3 Where the allocation of a WIC in respect of a separate service entity has occurred pursuant to section 7.3, for each such WIC, WorkCover shall allocate the amount of wages paid or estimated to be paid by the employer to workers engaged in the separate service entity in the same certain proportion as demonstrated under section 7.3.
- 10.4 WorkCover will allocate the wages paid or estimated to be paid to a worker employed by a group training organisation to the relevant WIC determined under section 9.
- 10.5 If the employer is a labour hire employer, WorkCover shall allocate wages to the WICs listed in section 8.1 in the following manner:
- a) in respect of WIC 721236, wages are to be allocated in accordance with section 10.1
 - b) with the exception of WIC 721236, WorkCover shall allocate wages to a WIC or WICs listed in section 8.1 based on the WIC or WICs determined by sections 8.2, 8.3 or 8.4.

Part 3—Calculation of premium

11 Calculation of premium for the 2011–2012 year

- 11.1 Subject to section 12, the following formula is used to calculate premium payable for the 2011–2012 year for the employer's policy:

$$P = EP_{11-12} + AP_{10-11} - EP_{10-11} + FP$$

12 Adjusted premium where employer ceases liability during 2011–2012

- 12.1 In addition to premium payable under section 11, in circumstances where an employer ceases to employ workers during the 2011–2012 year, the premium payable for the period during which the employer was required by the Act to maintain a policy shall be calculated in accordance with the following formula:

$$AdP = CAP - EP_{11-12} + FP$$

13 Calculation of CAP

- 13.1 CAP is calculated in accordance with the following formula:

$$CAP = W_A \times PR_{11-12}$$

Part 4—Calculation of estimated premium for 2011–2012 year (EP₁₁₋₁₂)

14 Calculation of estimated premium

- 14.1 Subject to section 14.2, EP₁₁₋₁₂ is calculated as the sum of the estimated premium payable (EP_w) in respect of each allocated WIC on the employer's policy.
- 14.2 For 2011–2012 year, EP shall not be less than \$275 inclusive of GST and stamp duty.

- 14.3 To remove all doubt for the purposes of section 14.2 WorkCover shall charge not less than \$275, inclusive of GST and stamp duty, to issue or renew a policy for all or part of the 2011–2012 year whether or not wages are paid by the policyholder.

15 Calculation of EPw

- 15.1 EP_w for each allocated WIC on the employer's policy is to be calculated in accordance with the following formula:

$$EP_w = \frac{W \times PR_{11-12}}{100}$$

16 Value for PR₁₁₋₁₂

- 16.1 For the 2011–2012 year, PR₁₁₋₁₂ shall be the greater of:
- PR₁₁₋₁₂ calculated under this part (excluding this section), or
 - 0.10 x IR₁₁₋₁₂.

17 Calculation of PR₁₁₋₁₂

- 17.1 Except as provided in sections 20, 21 and 22, PR₁₁₋₁₂ shall be calculated in accordance with the following formula PR₁₁₋₁₂ = IR₁₁₋₁₂ for:

- any allocated WIC on a new employer's policy where the employer commences to employ in the 2011–2012 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 2011–2012 year.

- 17.2 PR₁₁₋₁₂ shall be calculated in accordance with the following formula PR₁₁₋₁₂ = R for:

- any allocated WIC on a new employer's policy where the employer commenced to employ after 31 December 2009 and before 1 July 2011, or
- any WIC allocated for the first time to an existing employer's policy as a result of a business activity which the employer commenced for the first time after 31 December 2009 and before 1 July 2011 year.

- 17.3 Where sections 17.1 and 17.2 do not apply and Schedule 3 does not apply, PR₁₁₋₁₂ is the least of:

- (E x Z) + [R x (1 – Z)], or
- R x 1.5, or
- IR₁₁₋₁₂ x 2, or
- IR₁₁₋₁₂, if E as calculated under Schedule 2 is less than IR₁₁₋₁₂, or
- \$18.00.

- 17.4 Where sections 17.1 and 17.2 do not apply and Schedule 3 does apply, PR_{11-12} is the least of:
- the value calculated under Schedule 3, or
 - $R \times 1.5$, or
 - $IR_{11-12} \times 2$, or
 - IR_{11-12} , if E_R as calculated under Schedule 2 is less than IR_{11-12} , or
 - \$18.00.
- 17.5 When sections 17.3c) or 17.4c) apply for more than two consecutive periods of insurance $IR \times 2$ will increase by increments of 1 for every subsequent consecutive period of insurance that sections 17.3c) or 17.4c) continue to apply.
- For example, if sections 17.3c) or 17.4c) apply for more than two consecutive periods of insurance $IR \times 2$ will increase to $IR \times 3$, then $IR \times 4$, then $IR \times 5$, continuing for every subsequent consecutive period of insurance that sections 17.3c) or 17.4c) continue to apply.
- 17.6 Section 17.5 will not be applied whilst an employer is actively involved in the Injury Prevention and Management program for an agreed period of insurance.
- 17.7 Should an employer decide to remove themselves or not actively participate in the Injury Prevention and Management program during a period of insurance, Section 17.5 will be applied from the beginning of the insurance period.

Part 5—Calculation of actual premium for 2010–2011 year (AP_{10-11})

18 Application of this part

- 18.1 This part applies to the calculation of actual premium for the 2010–2011 year.

19 Calculation of AP_{10-11}

- 19.1 Subject to section 19.2, AP_{10-11} is calculated as the sum of the values of AP_W in respect of each allocated WIC on the employer's policy in the 2010–2011 year.
- 19.2 For the 2010–2011 year AP shall not be less than \$250 inclusive of GST and stamp duty.

20 PR_{11-12} for a new business of an acquiring employer and/or on transfer of workers to a related employer (succession)

- 20.1 This section applies to the calculation of PR_{11-12} :
- for a new business of an acquiring employer where the acquiring employer has previously been associated with the business of the former employer; or
 - if an employer (a **transferring employer**) transfers all or a majority of its workers to a related employer (**related employer**) and the related employer lends or lets on hire workers to the transferring employer; or

- c) where the related employer assumes responsibility for the remuneration of former workers of the transferring employer.

20.2 In deciding whether succession applies, WorkCover may consider any relevant matter, including the following:

- a) if the employer is an individual, whether the employer is or was
 - i. a partner of the acquiring or transferring employer, or
 - ii. an officer or shareholder of the acquiring or transferring employer, or
 - iii. an officer or shareholder of a related body corporate of the acquiring or transferring employer.
- b) if the employer is a partnership, whether any of the partners of the employer is or was
 - i. an individual who was the acquiring or transferring employer, or
 - ii. a partner of the acquiring or transferring employer, or
 - iii. an officer or shareholder of the acquiring or transferring employer, or
 - iv. an officer or shareholder of a related body corporate of the acquiring or transferring employer.
- c) if the employer is a body corporate, whether the employer is or was a related body corporate of the acquiring or transferring employer
- d) if the employer is a body corporate, whether any of the officers or shareholders of the employer is or was:
 - i. an individual who was the acquiring or transferring employer, or
 - ii. a partner of the acquiring or transferring employer, or
 - iii. an officer or shareholder of the acquiring or transferring employer, or
 - iv. an officer or shareholder of a related body corporate of the acquiring or transferring employer.

20.3 In this section, a former employer's PR₁₁₋₁₂ ("FPR₁₁₋₁₂") means:

- a) if the former employer holds or held a policy under the Act for the 2011–2012 year, its PR₁₁₋₁₂, 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 2011, the PR₁₁₋₁₂ which would have been calculated in accordance with this part if the former employer had an obligation to hold a policy for the 2011–2012 year.

20.4 Where the acquiring employer, as a consequence of the acquisition of the new business either:

- a) becomes a new employer, or

- b) receives an allocated WIC that was not included on the acquiring employer's policy immediately prior to the acquisition date, or
- c) where the WIC allocated to a new business of an acquiring employer is the same as a WIC included on the acquiring employer's policy immediately prior to the acquisition date, WorkCover will calculate the PR₁₁₋₁₂ for that WIC considering the WorkCover industry premium rate and five years wages and claims experience of the former employer/s,

the PR₁₁₋₁₂ for each relevant WIC shall be calculated as follows:

- d) where the new business is a single business, PR₁₁₋₁₂ shall be equivalent to the FPR₁₁₋₁₂ for that WIC, or
- e) where the new business has more than one WIC, the PR₁₁₋₁₂ for each WIC allocated to the new business, WorkCover will calculate the rate considering the WorkCover industry premium rate and five years wages and claims experience of the former employer/s.

20.5 Where the WIC allocated to a new business of an acquiring employer is the same as a WIC included on the acquiring employer's policy immediately prior to the acquisition date, the PR₁₁₋₁₂ to be applied to the new business policy is the same PR₁₁₋₁₂ that is applied to the acquiring employer's policy at the time of acquisition.

20.6 When calculating the PR₁₁₋₁₂ on transfer of workers to a related employer, PR₁₁₋₁₂ for the related employer shall be the greater of:

- a) PR₁₁₋₁₂ for the transferring employer including five years wages and claims experience, or if the transferring employer ceased to insure from immediately prior to 1 July 2011, the PR₁₁₋₁₂ including five years wages and claims experience that would have applied to the policy of the transferring employer had the employer not ceased to insure, or
- b) PR₁₁₋₁₂ including five years wages and claims experience of the related employer applying immediately before the transfer of workers.

21 Calculation of PR₁₁₋₁₂ on insuring with WorkCover after cancelling a previous policy

21.1 This section applies if an employer:

- a) commences to insure with WorkCover, and
- b) was previously insured with WorkCover, and
- c) whose previous policy was cancelled within six months prior to commencing the most recent policy, and
- d) the predominant activity under the most recent policy is the same as the predominant activity under the previous policy, and
- e) is a related employer to an employer that meets the preceding criteria (the previously insured employer), and

- f) the related employer is not an acquiring employer in relation to the previously insured employer (as former employer).

21.2 In deciding whether an employer is a related employer to the previously insured employer, WorkCover may consider any relevant matter, including the following:

- a) if the employer is an individual, whether the employer is or was
 - i. a partner of the previously insured employer, or
 - ii. an officer or shareholder of the previously insured employer, or
 - iii. an officer or shareholder of a related body corporate of the previously insured employer.
- b) if the employer is a partnership, whether any of the partners of the employer is or was
 - i. an individual who was the previously insured employer, or
 - ii. a partner of the previously insured employer, or
 - iii. an officer or shareholder of the previously insured employer, or
 - iv. an officer or shareholder of a related body corporate of the previously insured employer.
- c) if the employer is a body corporate, whether the employer is or was a related body corporate of the previously insured employer
- d) If the employer is a body corporate, whether any of the officers or shareholders of the employer is or was:
 - i. an individual who was the previously insured employer, or
 - ii. a partner of the previously insured employer, or
 - iii. an officer or shareholder of the previously insured employer, or
 - iv. an officer of a related body corporate of the previously insured employer.

21.3 The policy that was cancelled within the six month period shall be reactivated. Estimated wages from the date the policy is reactivated to 30 June 2012 should be used to calculate the premium payable. The wages and claims history that exists on the policy will be used to calculate the premium.

22 Former self insurer

22.1 Where an employer who:

- a) was a self insurer, and
- b) ceased to be a self insurer after 30 June 2011, and
- c) insures with WorkCover for accident insurance after 30 June 2011,

the PR₁₁₋₁₂ shall be calculated in accordance with section 22.2.

22.2 In regard to section 22.1, PR₁₁₋₁₂ is to be calculated as follows:

$$PR_{11-12} = \frac{(Ps + L + A) \times 100 \times Zs}{Ws} + [IR_{11-12} \times (1 - Zs)]$$

Part 6—Calculation of further premium (FP)

23 Further premium

23.1 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, or
- b) interest on premium under the Regulation for payment of premium by instalments, or
- c) an amount of unpaid premium or a payment or penalty payable under section 57(2) of the Act, or
- d) additional premium for late payment under section 61 or 62 of the Act, or
- e) additional premium under section 63 of the Act, or
- f) an amount payable under section 66 of the Act, or
- g) an amount payable under section 67 of the Act, or
- h) an amount payable under section 109(A) of the Act, or
- i) an amount payable under section 229 of the Act.

23.2 Unpaid premium under section 26.1 is calculated in accordance with the following formula:

$$UP = UW \times PR_{11-12}$$

Part 7—Default assessment

24 Default assessment of premium

24.1 Subject to this part, where WorkCover makes a default assessment in lieu of, or in addition to, assessment for premium under section 11, the employer's default premium in the 2011–2012 year is to be assessed in accordance with the following formula:

$$DP_{11-12} = DEP_{11-12} + DAP_{10-11} - EP_{10-11} + FP.$$

25 Default assessment of adjusted premium

25.1 Subject to this part, where WorkCover makes a default assessment in lieu of, or in addition to, assessment of premium under section 12, then the employer's default premium in the 2011–2012 year is to be assessed in accordance with the following formula:

$$DAdP = DCAP - DEP_{11-12} + FP.$$

26 Principles to be applied in default assessments

26.1 Where WorkCover makes a default assessment, WorkCover must have regard to the matters and principles contained in parts 2–5 wherever possible.

27 Minimum default assessment

27.1 DAP₁₀₋₁₁, DEP₁₁₋₁₂ or DCAP calculated under this part will not be less than \$500 inclusive of GST and stamp duty.

Part 8—Miscellaneous

28 Rounding

28.1 Calculations performed under this notice are to be rounded as follows:

APR	3 decimal places
DR	3 decimal places
E	3 decimal places
R	3 decimal places
Z	6 decimal places
P	Nearest cent

29 Payment of premium by instalment

29.1 The interest rate to apply to an instalment plan approved by WorkCover after 30 June 2011 is 11.25% per annum.

30 Household workers

30.1 Effective 1 January 2011, the premium payable by an employer of a household worker or workers is \$22.50 per policy per year or part of a year inclusive of GST and stamp duty.

31 Actuarial estimates

31.1 The guidelines to apply to all actuarial estimates used in calculating premium payable by a former self-insurer after cancellation of the self-insurers licence is set out in schedule 4.

32 GST and stamp duty

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

- a) GST payable for the supply of the policy, and
- b) stamp duty payable under the Duties Act 2001 in respect of the policy,

- 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**Schedule of Rates**

WorkCover Industry Premium Rates
(per \$100 wages excluding GST and Stamp Duty)
from 1 July 2011

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
A	Agriculture, Forestry and Fishing	
01	Agriculture	
011	Nursery and Floriculture Production	
011103	Nursery Production (Under Cover)	3.116
011204	Nursery Production (Outdoors)	3.116
011305	Turf Growing	3.116
011406	Floriculture Production (Under Cover)	3.116
011507	Floriculture Production (Outdoors)	3.116
012	Mushroom and Vegetable Growing	
012104	Mushroom Growing	3.116
012205	Vegetable Growing (Under Cover)	3.116
012317	Vegetable Growing (Outdoors)	3.116
013	Fruit and Tree Nut Growing	
013105	Grape Growing	3.116
013206	Kiwifruit Growing	3.116
013307	Berry Fruit Growing	3.116
013408	Apple and Pear Growing	3.116
013509	Stone Fruit Growing	3.116
013601	Citrus Fruit Growing	3.116
013702	Olive Growing	3.116
013904	Other Fruit and Tree Nut Growing	3.116
014	Sheep, Beef cattle and Grain Farming	
014106	Sheep Farming (Specialised)	4.134
014264	Beef Cattle Farming (Specialised)	5.286
014308	Beef Cattle Feedlots (Specialised)	5.286
014409	Sheep-Beef Cattle Farming	5.286
014512	Grain-Sheep or Grain-Beef Cattle Farming	4.134
014602	Rice Growing	3.116
014905	Other Grain Growing	3.116
015	Other Crop Growing	
015107	Sugar Cane Growing	3.116
015208	Cotton Growing	3.116
015917	Other Crop Growing n.e.c.	3.116
016	Dairy Cattle Farming	
016007	Dairy Cattle Farming	3.910
017	Poultry Farming	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
017109	Poultry Farming (Meat)	3.910
017201	Poultry Farming (Eggs)	3.731
018	Deer Farming	
018009	Deer Farming	5.286
019	Other Livestock Farming	
019113	Horse Farming	5.286
019203	Pig Farming	3.910
019304	Beekeeping	3.910
019912	Other Livestock Farming n.e.c.	3.768
019923	Goat Farming	4.134
02	Aquaculture	
020	Aquaculture	
020103	Offshore Longline and Rack Aquaculture	2.784
020204	Offshore Caged Aquaculture	2.784
020305	Onshore Aquaculture	2.784
03	Forestry and Logging	
030	Forestry and Logging	
030115	Forestry	3.116
030216	Logging	7.798
04	Fishing, Hunting and Trapping	
041	Fishing	
041117	Rock Lobster and Crab Potting	3.069
041207	Prawn Fishing	3.069
041319	Line Fishing	3.069
041409	Fish Trawling, Seining and Netting	3.069
041916	Other Fishing	3.015
042	Hunting and Trapping	
042006	Hunting and Trapping	1.476
05	Agriculture, Forestry and Fishing Support Services	
051	Forestry Support Services	
051017	Forestry Support Services	2.091
052	Agriculture and Fishing Support Services	
052108	Cotton Ginning	2.342
052209	Shearing Services	5.789
052918	Other Agriculture and Fishing Support Services	3.650
052929	Aerial Agricultural Services	6.481
B	Mining	
06	Coal Mining	
060	Coal Mining	
060063	Coal Mining Underground	6.383
060074	Coal Mining Open Cut	1.594
07	Oil and Gas Extraction	
070	Oil and Gas Extraction	
070007	Oil and Gas Extraction	3.860

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
08	Metal Ore Mining	
080	Metal Ore Mining	
080122	Iron Ore Mining Underground	3.559
080133	Iron Ore Open Cut	1.594
080223	Bauxite Mining Underground	3.559
080234	Bauxite Mining Open Cut	1.594
080324	Copper Ore Mining Underground	3.559
080335	Copper Ore Mining Open Cut	1.594
080425	Gold Ore Mining Underground	3.559
080436	Gold Ore Mining Open Cut	1.594
080504	Mineral Sand Mining	3.559
080627	Nickel Ore Mining Underground	3.559
080638	Nickel Ore Mining Open Cut	1.594
080728	Silver-Lead-Zinc Ore Mining Underground	3.559
080739	Silver-Lead-Zinc Ore Mining Open Cut	1.594
080921	Metal Ore Mining n.e.c. Underground	3.559
080932	Metal Ore Mining n.e.c. Open Cut	1.594
09	Non-Metallic Mineral Mining and Quarrying	
091	Construction Material Mining	
091102	Gravel and Sand Quarrying	3.383
091901	Other Construction Material Mining	3.383
099	Other Non-Metallic Mineral Mining and Quarrying	
099022	Other Mining Underground	3.559
099033	Other Mining Open Cut	1.594
10	Exploration and Other Mining Support Services	
101	Exploration	
101125	Petroleum Exploration (Own Account)	3.860
101136	Petroleum Exploration Services	3.860
101226	Mineral Exploration (Own Account)	1.710
101237	Mineral Exploration Services	1.710
109	Other Mining Support Services	
109023	Other Mining Support Services	2.537
109034	Drilling and Boring Support Services	3.860
C	Manufacturing	
11	Food Product Manufacturing	
111	Meat and Meat Product Manufacturing	
111104	Meat Processing	7.219
111205	Poultry Processing	4.918
111317	Cured Meat and Smallgoods Manufacturing	5.494
112	Seafood Processing	
112015	Seafood Processing	3.186
113	Dairy Product Manufacturing	
113106	Milk and Cream Processing	2.267
113207	Ice Cream Manufacturing	2.267
113319	Cheese and Other Dairy Product Manufacturing	2.267

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
114	Fruit and Vegetable Processing	
114006	Fruit and Vegetable Processing	4.535
115	Oil and Fat Manufacturing	
115007	Oil and Fat Manufacturing	1.873
116	Grain Mill and Cereal Product Manufacturing	
116111	Grain Mill Product Manufacturing	2.835
116201	Cereal, Pasta and Baking Mix Manufacturing	2.835
117	Bakery Product Manufacturing	
117101	Bread Manufacturing (Factory based)	3.731
117213	Cake and Pastry Manufacturing (Factory based)	3.706
117303	Biscuit Manufacturing (Factory based)	3.792
117404	Bakery Product Manufacturing (Non-factory based)	2.042
118	Sugar and Confectionery Manufacturing	
118113	Sugar Manufacturing	3.731
118203	Confectionery Manufacturing	3.792
119	Other Food Product Manufacturing	
119103	Potato, Corn and Other Crisp Manufacturing	3.431
119204	Prepared Animal and Bird Feed Manufacturing	3.431
119913	Other Food Product Manufacturing n.e.c.	3.431
12	Beverage and Tobacco Product Manufacturing	
121	Beverage Manufacturing	
121116	Soft Drink, Cordial and Syrup Manufacturing	2.077
121206	Beer Manufacturing	1.925
121307	Spirit Manufacturing	1.925
121408	Wine and Other Alcoholic Beverage Manufacturing	1.925
122	Cigarette and Tobacco Product Manufacturing	
122005	Cigarette and Tobacco Product Manufacturing	3.431
13	Textile, Leather, Clothing and Footwear Manufacturing	
131	Textile Manufacturing	
131106	Wool Scouring	2.657
131218	Natural Textile Manufacturing	1.980
131308	Synthetic Textile Manufacturing	1.980
132	Leather Tanning, Fur Dressing and Leather Product Manufacturing	
132028	Leather Tanning and Fur Dressing	5.250
132039	Leather and Leather Substitute Product Manufacturing	3.346
133	Textile Product Manufacturing	
133108	Textile Floor Covering Manufacturing	1.980
133209	Rope, Cordage and Twine Manufacturing	1.980
133312	Cut and Sewn Textile Product Manufacturing	2.028
133413	Textile Finishing and Other Textile Product Manufacturing	2.132
134	Knitted Product Manufacturing	
134019	Knitted Product Manufacturing	1.775
134043	Knitting Mill Product Manufacturing n.e.c.	2.187
135	Clothing and Footwear Manufacturing	
135112	Clothing Manufacturing	1.775

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
135202	Footwear Manufacturing	1.775
14	Wood Product Manufacturing	
141	Log Sawmilling and Timber Dressing	
141107	Log Sawmilling	7.038
141219	Wood Chipping	2.897
141311	Timber Resawing and Dressing	3.580
149	Other Wood Product Manufacturing	
149106	Prefabricated Wooden Building Manufacturing	3.580
149207	Wooden Structural Fitting and Component Manufacturing	3.523
149308	Veneer and Plywood Manufacturing	3.580
149409	Reconstituted Wood Product Manufacturing	2.924
149905	Other Wood Product Manufacturing n.e.c.	3.553
15	Pulp, Paper and Converted Paper Product Manufacturing	
151	Pulp, Paper and Paperboard Manufacturing	
151007	Pulp, Paper and Paperboard Manufacturing	2.764
152	Converted Paper Product Manufacturing	
152111	Corrugated Paperboard and Paperboard Container Manufacturing	2.764
152201	Paper Bag Manufacturing	2.764
152302	Paper Stationery Manufacturing	1.710
152403	Sanitary Paper Product Manufacturing	2.764
152919	Other Converted Paper Product Manufacturing	2.301
16	Printing (including the Reproduction of Recorded Media)	
161	Printing and Printing Support Services	
161111	Printing	1.369
161201	Printing Support Services	1.369
162	Reproduction of Recorded Media	
162009	Reproduction of Recorded Media	0.823
17	Petroleum and Coal Product Manufacturing	
170	Petroleum and Coal Product Manufacturing	
170109	Petroleum Refining and Petroleum Fuel Manufacturing	1.144
170919	Other Petroleum and Coal Product Manufacturing	2.068
18	Basic Chemical and Chemical Product Manufacturing	
181	Basic Chemical Manufacturing	
181102	Industrial Gas Manufacturing	1.885
181214	Basic Organic Chemical Manufacturing	1.885
181304	Basic Inorganic Chemical Manufacturing	1.885
182	Basic Polymer Manufacturing	
182103	Synthetic Resin and Synthetic Rubber Manufacturing	1.885
182913	Other Basic Polymer Manufacturing	1.886
183	Fertiliser and Pesticide Manufacturing	
183104	Fertiliser Manufacturing	1.467
183205	Pesticide Manufacturing	1.711
184	Pharmaceutical and Medicinal Product Manufacturing	
184105	Human Pharmaceutical and Medicinal Product Manufacturing	1.711
184206	Veterinary Pharmaceutical and Medicinal Product Manufacturing	1.711

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
185	Cleaning Compound and Toiletry Preparation Manufacturing	
185117	Cleaning Compound Manufacturing	2.009
185218	Cosmetic and Toiletry Preparation Manufacturing	2.009
189	Other Basic Chemical Product Manufacturing	
189101	Photographic Chemical Product Manufacturing	0.783
189213	Explosives Manufacturing	3.495
189909	Other Basic Chemical Product Manufacturing n.e.c.	2.009
19	Polymer Product and Rubber Product Manufacturing	
191	Polymer Product Manufacturing	
191103	Polymer Film and Sheet Packaging Material Manufacturing	3.223
191215	Rigid and Semi-Rigid Polymer Product Manufacturing	3.221
191305	Polymer Foam Product Manufacturing	3.223
191406	Tyre Manufacturing	3.277
191507	Adhesive Manufacturing	2.009
191619	Paint and Coatings Manufacturing	2.009
191913	Other Polymer Product Manufacturing	3.239
192	Natural Rubber Product Manufacturing	
192003	Natural Rubber Product Manufacturing	3.277
20	Non-Metallic Mineral Product Manufacturing	
201	Glass and Glass Product Manufacturing	
201003	Glass and Glass Product Manufacturing	3.070
202	Ceramic Product Manufacturing	
202105	Clay Brick Manufacturing	3.070
202915	Other Ceramic Product Manufacturing	3.070
203	Cement, Lime, Plaster and Concrete Product Manufacturing	
203106	Cement and Lime Manufacturing	2.244
203207	Plaster Product Manufacturing	2.244
203319	Ready-Mixed Concrete Manufacturing	2.244
203411	Concrete Product Manufacturing	4.087
209	Other Non-Metallic Mineral Product Manufacturing	
209013	Other Non-Metallic Mineral Product Manufacturing	6.321
21	Primary Metal and Metal Product Manufacturing	
211	Basic Ferrous Metal Manufacturing	
211004	Iron Smelting and Steel Manufacturing	3.290
212	Basic Ferrous Metal Product Manufacturing	
212117	Iron and Steel Casting	3.290
212218	Steel Pipe and Tube Manufacturing	3.290
213	Basic Non-Ferrous Metal Manufacturing	
213107	Alumina Production	1.551
213219	Aluminium Smelting	1.551
213309	Copper, Silver, Lead and Zinc Smelting and Refining	1.551
213906	Other Basic Non-Ferrous Metal Manufacturing	1.551
214	Basic Non-Ferrous Metal Product Manufacturing	
214108	Non-Ferrous Metal Casting	3.290
214209	Aluminium Rolling, Drawing, Extruding	3.290

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
214907	Other Basic Non-Ferrous Metal Product Manufacturing	3.290
22	Fabricated Metal Product Manufacturing	
221	Iron and Steel Forging	
221016	Iron and Steel Forging	3.290
222	Structural Metal Product Manufacturing	
222107	Structural Steel Fabricating	3.561
222219	Prefabricated Metal Building Manufacturing	3.561
222311	Architectural Aluminium Product Manufacturing	3.561
222412	Metal Roof and Guttering Manufacturing (except Aluminium)	3.561
222917	Other Structural Metal Product Manufacturing	3.561
223	Metal Container Manufacturing	
223119	Boiler, Tank and Other Heavy Gauge Metal Container Manufacturing	3.561
223918	Other Metal Container Manufacturing	3.561
224	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	
224019	Sheet Metal Product Manufacturing (except Metal Structural and Container Products)	3.561
229	Other Fabricated Metal Product Manufacturing	
229105	Spring and Wire Product Manufacturing	3.394
229206	Nut, Bolt, Screw and Rivet Manufacturing	2.526
229307	Metal Coating and Finishing	4.221
229915	Other Fabricated Metal Product Manufacturing n.e.c.	3.561
23	Transport Equipment Manufacturing	
231	Motor Vehicle and Motor Vehicle Part Manufacturing	
231118	Motor Vehicle Manufacturing	2.363
231219	Motor Vehicle Body and Trailer Manufacturing	3.734
231309	Automotive Electrical Component Manufacturing	3.731
231917	Other Motor Vehicle Parts Manufacturing	3.763
239	Other Transport Equipment Manufacturing	
239117	Shipbuilding and Repair Services	4.110
239218	Boatbuilding and Repair Services	4.111
239308	Railway Rolling Stock Manufacturing and Repair Services	3.779
239409	Aircraft Manufacturing and Repair Services	1.422
239905	Other Transport Equipment Manufacturing n.e.c.	3.731
24	Machinery and Equipment Manufacturing	
241	Professional and Scientific Equipment Manufacturing	
241108	Photographic, Optical and Ophthalmic Equipment Manufacturing	0.783
241211	Medical and Surgical Equipment Manufacturing	0.783
241918	Other Professional and Scientific Equipment Manufacturing	0.800
242	Computer and Electronic Equipment Manufacturing	
242109	Computer and Electronic Office Equipment Manufacturing	0.783
242212	Communications Equipment Manufacturing	0.784
242908	Other Electronic Equipment Manufacturing	0.784
243	Electrical Equipment Manufacturing	
243101	Electric Cable and Wire Manufacturing	1.551
243202	Electric Lighting Equipment Manufacturing	1.551

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
243911	Other Electrical Equipment Manufacturing	1.610
244	Domestic Appliance Manufacturing	
244113	Whiteware Appliance Manufacturing	2.144
244901	Other Domestic Appliance Manufacturing	2.144
245	Pump, Compressor, Heating and Ventilation Equipment Manufacturing	
245114	Pump and Compressor Manufacturing	1.994
245215	Fixed Space Heating, Cooling and Ventilation Equipment Manufacturing	2.056
246	Specialised Machinery and Equipment Manufacturing	
246104	Agricultural Machinery and Equipment Manufacturing	2.748
246216	Mining and Construction Machinery Manufacturing	2.975
246306	Machine Tool and Parts Manufacturing	2.368
246914	Other Specialised Machinery and Equipment Manufacturing	2.522
249	Other Machinery and Equipment Manufacturing	
249107	Lifting and Material Handling Equipment Manufacturing	2.412
249917	Other Machinery and Equipment Manufacturing n.e.c.	1.996
25	Furniture and Other Manufacturing	
251	Furniture Manufacturing	
251109	Wooden Furniture and Upholstered Seat Manufacturing	2.738
251212	Metal Furniture Manufacturing	2.738
251313	Mattress Manufacturing	2.738
251908	Other Furniture Manufacturing	2.738
259	Other Manufacturing	
259108	Jewellery and Silverware Manufacturing	1.219
259209	Toy, Sporting and Recreational Product Manufacturing	2.738
259918	Other Manufacturing n.e.c.	1.569
D	Electricity, Gas, Water and Waste Services	
26	Electricity Supply	
261	Electricity Generation	
261101	Fossil Fuel Electricity Generation	0.807
261202	Hydro-electricity Generation	0.807
261909	Other Electricity Generation	0.807
262	Electricity Transmission	
262001	Electricity Transmission	0.807
263	Electricity Distribution	
263002	Electricity Distribution	0.807
264	On Selling Electricity and Electricity Market Operation	
264003	On Selling Electricity and Electricity Market Operation	0.807
27	Gas Supply	
270	Gas Supply	
270009	Gas Supply	1.335
28	Water Supply, Sewerage and Drainage Services	
281	Water Supply, Sewerage and Drainage Services	
281114	Water Supply	0.780
281204	Sewerage and Drainage Services	1.105

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
29	Waste Collection, Treatment and Disposal Services	
291	Waste Collection Services	
291104	Solid Waste Collection Services	4.269
291903	Other Waste Collection Services	4.269
292	Waste Treatment, Disposal and Remediation Services	
292105	Waste Treatment and Disposal Services	4.269
292217	Waste Remediation and Materials Recovery Services	4.283
E	Construction	
30	Building Construction	
301	Residential Building Construction	
301116	House Construction	2.793
301904	Other Residential Building Construction	2.905
302	Non-Residential Building Construction	
302016	Non-Residential Building Construction	2.905
31	Heavy and Civil Engineering Construction	
310	Heavy and Civil Engineering Construction	
310105	Road and Bridge Construction	2.602
310915	Other Heavy and Civil Engineering Construction	2.602
310926	Harbour and River Works	3.223
310948	Sewerage and Reticulation Works	3.826
310959	Power and Telecommunications Infrastructure	2.318
32	Construction Services	
321	Land Development and Site Preparation Services	
321107	Land Development and Subdivision	1.086
321219	Site Preparation Services	3.002
321243	Demolition	9.771
322	Building Structure Services	
322108	Concreting Services	5.623
322209	Bricklaying Services	5.623
322301	Roofing Services	5.623
322413	Structural Steel Erection Services	5.623
323	Building Installation Services	
323109	Plumbing Services	3.548
323212	Electrical Services	1.724
323302	Air Conditioning and Heating Services	2.376
323403	Fire and Security Alarm Installation Services	2.042
323919	Other Building Installation Services	3.768
324	Building Completion Services	
324101	Plastering and Ceiling Services	5.020
324202	Carpentry Services	6.566
324314	Tiling and Carpeting Services	3.229
324404	Painting and Decorating Services	4.049
324516	Glazing Services	3.383
329	Other Construction Services	
329117	Landscape Construction Services	3.817

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
329207	Hire of Construction Machinery with Operator	3.002
329916	Other Construction Services n.e.c.	5.647
F	Wholesale Trade	
33	Basic Material Wholesaling	
331	Agricultural Product Wholesaling	
331108	Wool Wholesaling	1.408
331209	Cereal Grain Wholesaling	1.408
331907	Other Agricultural Product Wholesaling	1.720
332	Mineral, Metal and Chemical Wholesaling	
332109	Petroleum Product Wholesaling	1.103
332212	Metal and Mineral Wholesaling	3.210
332313	Industrial and Agricultural Chemical Product Wholesaling	1.049
333	Timber and Hardware Goods Wholesaling	
333101	Timber Wholesaling	2.651
333202	Plumbing Goods Wholesaling	2.522
333911	Other Hardware Goods Wholesaling	2.473
34	Machinery and Equipment Wholesaling	
341	Specialised Industrial Machinery and Equipment Wholesaling	
341111	Agricultural and Construction Machinery Wholesaling	1.216
341908	Other Specialised Industrial Machinery and Equipment Wholesaling	0.823
349	Other Machinery and Equipment Wholesaling	
349108	Professional and Scientific Goods Wholesaling	0.473
349209	Computer and Computer Peripheral Wholesaling	0.473
349312	Telecommunication Goods Wholesaling	0.676
349413	Other Electrical and Electronic Good Wholesaling	0.756
349918	Other Machinery and Equipment Wholesaling n.e.c.	0.859
35	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350	Motor Vehicle and Motor Vehicle Parts Wholesaling	
350111	Car Wholesaling	1.490
350201	Commercial Vehicle Wholesaling	1.490
350313	Trailer and Other Motor Vehicle Wholesaling	1.215
350414	Motor Vehicle New Parts Wholesaling	1.156
350515	Motor Vehicle Dismantling and Used Parts Wholesaling	2.493
36	Grocery, Liquor and Tobacco Product Wholesaling	
360	Grocery, Liquor and Tobacco Product Wholesaling	
360101	General Line Grocery Wholesaling	2.259
360213	Meat, Poultry and Smallgoods Wholesaling	1.885
360303	Dairy Produce Wholesaling	1.885
360415	Fish and Seafood Wholesaling	1.885
360505	Fruit and Vegetable Wholesaling	2.079
360617	Liquor and Tobacco Product Wholesaling	2.259
360911	Other Grocery Wholesaling	2.259
37	Other Goods Wholesaling	
371	Textile, Clothing and Footwear Wholesaling	
371103	Textile Product Wholesaling	1.103

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
371215	Clothing and Footwear Wholesaling	1.103
372	Pharmaceutical and Toiletry Goods Wholesaling	
372014	Pharmaceutical and Toiletry Goods Wholesaling	1.064
373	Furniture, Floor Covering and Other Goods Wholesaling	
373116	Furniture and Floor Covering Wholesaling	1.068
373206	Jewellery and Watch Wholesaling	1.103
373307	Kitchen and Diningware Wholesaling	1.103
373408	Toy and Sporting Goods Wholesaling	1.103
373509	Book and Magazine Wholesaling	1.103
373601	Paper Product Wholesaling	1.103
373915	Other Goods Wholesaling n.e.c.	1.103
38	Commission-Based Wholesaling	
380	Commission-Based Wholesaling	
380013	Commission-Based Wholesaling	1.101
G	Retail Trade	
39	Motor Vehicle and Motor Vehicle Parts Retailing	
391	Motor Vehicle Retailing	
391105	Car Retailing	1.215
391206	Motor Cycle Retailing	1.215
391307	Trailer and Other Motor Vehicle Retailing	1.215
392	Motor Vehicle Parts and Tyre Retailing	
392117	Motor Vehicle Parts Retailing	1.179
392218	Tyre Retailing	2.625
40	Fuel Retailing	
400	Fuel Retailing	
400004	Fuel Retailing	1.885
41	Food Retailing	
411	Supermarket and Grocery Stores	
411006	Supermarket and Grocery Stores	2.107
412	Specialised Food Retailing	
412108	Fresh Meat, Fish and Poultry Retailing	3.563
412209	Fruit and Vegetable Retailing	2.107
412301	Liquor Retailing	2.107
412918	Other Specialised Food Retailing	2.107
42	Other Store-Based Retailing	
421	Furniture, Floor Coverings, Houseware and Textile Goods Retailing	
421108	Furniture Retailing	1.340
421209	Floor Coverings Retailing	1.245
421312	Houseware Retailing	1.245
421402	Manchester and Other Textile Goods Retailing	0.554
422	Electrical and Electronic Goods Retailing	
422111	Electrical, Electronic and Gas Appliance Retailing	1.245
422201	Computer and Computer Peripheral Retailing	1.053
422919	Other Electrical and Electronic Goods Retailing	1.128
423	Hardware, Building and Garden Supplies Retailing	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
423112	Hardware and Building Supplies Retailing	1.390
423202	Garden Supplies Retailing	1.997
424	Recreational Goods Retailing	
424102	Sport and Camping Equipment Retailing	1.053
424214	Entertainment Media Retailing	0.788
424304	Toy and Game Retailing	1.053
424405	Newspaper and Book Retailing	0.554
424506	Marine Equipment Retailing	1.470
425	Clothing, Footwear and Personal Accessory Retailing	
425103	Clothing Retailing	0.554
425204	Footwear Retailing	0.554
425305	Watch and Jewellery Retailing	0.554
425902	Other Personal Accessory Retailing	1.053
426	Department Stores	
426003	Department Stores	1.545
427	Pharmaceutical and Other Store-Based Retailing	
427105	Pharmaceutical, Cosmetic and Toiletry Goods Retailing	0.554
427206	Stationery Goods Retailing	0.554
427307	Antique and Used Goods Retailing	1.245
427408	Flower Retailing	0.554
427915	Other Store-Based Retailing n.e.c.	1.245
43	Non-Store Retailing and Retail Commission-Based Buying and/or Selling	
431	Non-Store Retailing	
431019	Non-Store Retailing	1.412
432	Retail Commission-Based Buying and/or Selling	
432011	Retail Commission-Based Buying and/or Selling	1.176
H	Accommodation and Food Services	
44	Accommodation	
440	Accommodation	
440008	Accommodation	2.345
45	Food and Beverage Services	
451	Cafes, Restaurants and Takeaway Food Services	
451113	Cafes and Restaurants	1.258
451203	Takeaway Food Services	1.490
451304	Catering Services	1.478
452	Pubs, Taverns and Bars	
452002	Pubs, Taverns and Bars	1.895
453	Clubs (Hospitality)	
453003	Clubs (Hospitality)	1.895
I	Transport, Postal and Warehousing	
46	Road Transport	
461	Road Freight Transport	
461002	Road Freight Transport	4.948
462	Road Passenger Transport	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
462104	Interurban and Rural Bus Transport	2.515
462205	Urban Bus Transport (Including Tramway)	2.515
462306	Taxi and Other Road Transport	1.710
47	Rail Transport	
471	Rail Freight Transport	
471003	Rail Freight Transport	2.450
472	Rail Passenger Transport	
472015	Rail Passenger Transport	2.450
48	Water Transport	
481	Water Freight Transport	
481015	Water Freight Transport	2.336
482	Water Passenger Transport	
482016	Water Passenger Transport	2.336
49	Air and Space Transport	
490	Air and Space Transport	
490015	Air and Space Transport	1.108
50	Other Transport	
501	Scenic and Sightseeing Transport	
501017	Scenic and Sightseeing Transport	2.336
502	Pipeline and Other Transport	
502108	Pipeline Transport	4.123
502907	Other Transport n.e.c.	2.336
51	Postal and Courier Pick-up and Delivery Services	
510	Postal and Courier Pick-up and Delivery Services	
510129	Post Office/Agency Services	0.550
510131	Postal Collection/Delivery Services	2.651
510208	Courier Pick-up and Delivery Services	2.651
52	Transport Support Services	
521	Water Transport Support Services	
521109	Stevedoring Services	5.343
521223	Water Transport Terminal Operations	2.079
521234	Port Operations	1.551
521908	Other Water Transport Support Services	1.551
522	Airport Operations and Other Air Transport Support Services	
522011	Airport Operations and Other Air Transport Support Services	1.510
529	Other Transport Support Services	
529108	Customs Agency Services	0.550
529211	Freight Forwarding Services	3.731
529918	Other Transport Support Services n.e.c.	1.874
53	Warehousing and Storage Services	
530	Warehousing and Storage Services	
530109	Grain Storage Services	2.584
530908	Other Warehousing and Storage Services	2.526
J	Information Media and Telecommunications	
54	Publishing (except Internet and Music Publishing)	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
541	Newspaper, Periodical, Book and Directory Publishing	
541113	Newspaper Publishing	0.823
541214	Magazine and Other Periodical Publishing	0.794
541315	Book Publishing	0.794
541416	Directory and Mailing List Publishing	0.656
541912	Other Publishing (except Software, Music and Internet)	0.794
542	Software Publishing	
542013	Software Publishing	0.794
55	Motion Picture and Sound Recording Activities	
551	Motion Picture and Video Activities	
551103	Motion Picture and Video Production	1.228
551215	Motion Picture and Video Distribution	0.823
551305	Motion Picture Exhibition	1.228
551417	Post-production Services and Other Motion Picture and Video Activities	1.228
552	Sound Recording and Music Publishing	
552115	Music Publishing	0.794
552216	Music and Other Sound Recording Activities	1.228
56	Broadcasting (except Internet)	
561	Radio Broadcasting	
561003	Radio Broadcasting	0.405
562	Television Broadcasting	
562105	Free-to-Air Television Broadcasting	0.405
562206	Cable and Other Subscription Broadcasting	0.405
57	Internet Publishing and Broadcasting	
570	Internet Publishing and Broadcasting	
570014	Internet Publishing and Broadcasting	0.646
58	Telecommunications Services	
580	Telecommunications Services	
580105	Wired Telecommunications Network Operation	0.435
580206	Other Telecommunications Network Operation	0.435
580904	Other Telecommunications Services	0.435
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	0.435
592	Data Processing, Web Hosting and Electronic Information Storage Services	
592119	Data Processing and Web Hosting Services	0.221
592209	Electronic Information Storage Services	0.219
60	Library and Other Information Services	
601	Libraries and Archives	
601018	Libraries and Archives	0.450
602	Other Information Services	
602019	Other Information Services	0.450
K	Financial and Insurance Services	
62	Finance	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
621	Central Banking	
621009	Central Banking	0.335
622	Depository Financial Intermediation	
622102	Banking	0.335
622203	Building Society Operation	0.335
622304	Credit Union Operation	0.335
622912	Other Depository Financial Intermediation	0.335
623	Non-Depository Financing	
623002	Non-Depository Financing	0.335
624	Financial Asset Investing	
624003	Financial Asset Investing	0.335
63	Insurance and Superannuation Funds	
631	Life Insurance	
631001	Life Insurance	0.335
632	Health and General Insurance	
632103	Health Insurance	0.375
632204	General Insurance	0.375
633	Superannuation Funds	
633003	Superannuation Funds	0.335
64	Auxiliary Finance and Insurance Services	
641	Auxiliary Finance and Investment Services	
641103	Financial Asset Broking Services	0.335
641913	Other Auxiliary Finance and Investment Services	0.335
641935	Home Loan Broking Services	0.335
642	Auxiliary Insurance Services	
642003	Auxiliary Insurance Services	0.335
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	1.523
661915	Other Motor Vehicle and Transport Equipment Rental and Hiring	1.686
662	Farm Animal and Bloodstock Leasing	
662005	Farm Animal and Bloodstock Leasing	0.324
663	Other Goods and Equipment Rental and Hiring	
663107	Heavy Machinery and Scaffolding Rental and Hiring	3.725
663208	Video and Other Electronic Media Rental and Hiring	0.554
663917	Other Goods and Equipment Rental and Hiring n.e.c.	1.295
664	Non-Financial Intangible Assets (Except Copyrights) Leasing	
664007	Non-Financial Intangible Assets (Except Copyrights) Leasing	0.335
67	Property Operators and Real Estate Services	
671	Property Operators	
671117	Residential Property Operators	1.188
671218	Non-Residential Property Operators	1.041
671231	Serviced Offices	1.041
672	Real Estate Services	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
672006	Real Estate Services	0.320
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	0.793
692	Architectural, Engineering and Technical Services	
692109	Architectural Services	0.192
692201	Surveying and Mapping Services	1.248
692313	Engineering Design and Engineering Consulting Services	0.315
692414	Other Specialised Design Services	0.378
692436	Signwriting	2.871
692504	Scientific Testing and Analysis Services	0.823
693	Legal and Accounting Services	
693112	Legal Services	0.210
693202	Accounting Services	0.192
694	Advertising Services	
694023	Aerial Advertising Service	1.340
694034	Other Advertising Services	0.340
695	Market Research and Statistical Services	
695013	Market Research and Statistical Services	0.340
696	Management and Related Consulting Services	
696216	Management Advice and Related Consulting Services	0.356
697	Veterinary Services	
697004	Veterinary Services	0.737
699	Other Professional, Scientific and Technical Services	
699107	Professional Photographic Services	0.640
699917	Other Professional, Scientific and Technical Services n.e.c.	0.616
70	Computer System Design and Related Services	
700	Computer System Design and Related Services	
700018	Computer System Design and Related Services	0.197
N	Administrative and Support Services	
72	Administrative Services	
721	Employment Services	
721113	Employment Placement and Recruitment Services	0.581
721214	Labour Supply Services	0.646
722	Travel Agency and Tour Arrangement Services	
722013	Travel Agency and Tour Arrangement Services	0.294
729	Other Administrative Services	
729112	Office Administrative Services	0.460
729213	Document Preparation Services	0.449
729303	Credit Reporting and Debt Collection Services	0.435
729404	Call Centre Operation	0.554
729911	Other Administrative Services n.e.c.	0.510
73	Building Cleaning, Pest Control and Other Support Services	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
731	Building Cleaning, Pest Control and Gardening Services	
731114	Building and Other Industrial Cleaning Services	3.233
731204	Building Pest Control Services	2.807
731338	Tree Lopping and Arborist Services	7.964
731349	Other Gardening Services	2.924
732	Packaging Services	
732014	Packaging Services	2.169
O	Public Administration and Safety	
75	Public Administration	
751	Central Government Administration	
751004	Central Government Administration	0.340
752	State Government Administration	
752016	State Government Administration	0.439
752027	Government - Transport Administration	1.144
752062	Government - Community Care	2.175
753	Local Government Administration	
753006	Local Government Administration	1.596
754	Justice	
754007	Justice	0.340
755	Government Representation	
755109	Domestic Government Representation	0.340
755201	Foreign Government Representation	0.340
76	Defence	
760	Defence	
760004	Defence	2.784
77	Public Order, Safety and Regulatory Services	
771	Public Order and Safety Services	
771118	Police Services	2.406
771208	Investigation and Security Services	2.548
771232	Locksmith Service	1.078
771311	Fire Protection and Other Emergency Services	1.842
771412	Correctional and Detention Services	3.284
771917	Other Public Order and Safety Services	0.340
771928	Traffic Control Services	2.088
772	Regulatory Services	
772018	Regulatory Services	0.340
P	Education and Training	
80	Preschool and School Education	
801	Preschool Education	
801009	Preschool Education	0.710
802	School Education	
802102	Primary Education	0.710
802203	Secondary Education	0.710
802315	Combined Primary and Secondary Education	0.729
802405	Special School Education	0.710

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
81	Tertiary Education	
810	Tertiary Education	
810112	Technical and Vocational Education and Training	0.649
8101G1	Group Training Organisation (Category 1) 349312, 421402, 424405, 425103 - 425305, 427105, 427206, 427408, 510129, 529108, 541416, 551215, 561003 - 562206, 580105 - 642003, 662005, 664007, 672006, 692109, 692313, 692414, 693112, 693202, 694034 - 696216, 699107, 700018, 721113, 721236 - 729911, 751004, 752016, 754007 - 755201, 771917, 772018 - 802203, 802405, 810202, 821204, 822014, 851117 - 853918, 859915, 871007, 891011, 920204, 920902, 951118, 951208, 953201, 953414, 955102, 955203	0.356
8101G2	Group Training Organisation (Category 2) 020103 - 020305, 042006, 060074, 080133, 080234, 080335, 080436, 080638, 080739, 080932, 099033, 101226, 101237, 115007, 117404, 131308, 133108, 133209, 134019, 135112, 135202, 152302, 161111 - 170109, 183104 - 184206, 189101, 213107, 213309, 213906, 229206, 239409, 241108 - 243202, 259108, 261101 - 281204, 310959, 321107, 323212, 331108, 331209, 332109, 332313, 341111 - 349209, 349413 - 350414, 360101 - 360303, 360505 - 392117, 400004, 411006, 412209 - 421312, 422111 - 423112, 424102 - 424304, 424506, 425902, 426003, 427307, 427915 - 453003, 462306, 490015, 521223 - 522011, 529918, 541113 - 541315, 541912 - 551103, 551305 - 552216, 570014, 661915, 663208, 663917, 671117 - 671231, 691007, 692201, 692504, 694023, 697004, 699917, 721214, 752027, 760004 - 771232, 771928, 802315, 810112, 821114, 821913, 840115, 859105, 879017, 892203 - 911417, 920103, 941117, 942118, 942219, 0949116, 953133, 953302, 953919, 954009, 955912, 955945	0.910
8101G3	Group Training Organisation (Category 3) 011103 - 014106, 014512 - 017201, 019203 - 019923, 030115, 041117 - 041916, 051017, 052108, 080122, 080223, 080324, 080425, 080504, 080627, 080728, 080921, 091102 - 099022, 109023, 112015 - 114006, 116111 - 117303, 118113 - 131218, 132017 - 132039, 133312, 133413, 134043, 141219 - 152201, 152403, 152919, 170919 - 182913, 185117, 185218, 189213 - 203411, 211004 - 212218, 213219, 214108 - 229105, 229307 - 239308, 239905, 243911 - 251908, 259209, 259918, 301116 - 310948, 321219, 323109, 323302 - 324101, 324314 - 329117, 329916, 331907, 332212, 333101 - 333911, 350515, 360415, 392218, 412108, 423202, 461002 - 462205, 471003 - 482016, 501017 - 502907, 510131, 510208, 529211, 530109, 530908, 661162, 663107, 692436, 731114, 731204, 731349, 732014, 752062, 753006, 771311, 771412, 821125, 840205, 860117, 860916, 892102, 912115 - 913904, 941218, 941916, 942917, 949915, 952007, 953122	1.555
8101G4	Group Training Organisation (Category 4) 014264 - 014409, 018009, 019113, 030216, 052209 - 060063, 070007, 101125, 101136, 109034 - 111317, 141107, 209013, 291104 - 292217, 321243 - 322413, 324202, 329207, 521109, 731338	4.123
810202	Higher Education	0.649
82	Adult, Community and Other Education	
821	Adult, Community and Other Education	
821114	Sports and Physical Recreation Instruction	1.468
821125	Riding School Operation	3.881
821204	Arts Education	0.649
821913	Adult, Community and Other Education n.e.c.	0.729
822	Educational Support Services	
822014	Educational Support Services	0.698
Q	Health Care and Social Assistance	

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
84	Hospitals	
840	Hospitals	
840115	Hospitals (Except Psychiatric Hospitals)	1.217
840205	Psychiatric Hospitals	2.931
85	Medical and Other Health Care Services	
851	Medical Services	
851117	General Practice Medical Services	0.309
851207	Specialist Medical Services	0.309
852	Pathology and Diagnostic Imaging Services	
852017	Pathology and Diagnostic Imaging Services	0.589
853	Allied Health Services	
853108	Dental Services	0.309
853209	Optometry and Optical Dispensing	0.309
853301	Physiotherapy Services	0.309
853402	Chiropractic and Osteopathic Services	0.309
853918	Other Allied Health Services	0.309
859	Other Health Care Services	
859105	Ambulance Services	2.784
859915	Other Health Care Services n.e.c.	0.309
86	Residential Care Services	
860	Residential Care Services	
860117	Aged Care Residential Services	2.918
860916	Other Residential Care Services	2.540
87	Social Assistance Services	
871	Child Care Services	
871007	Child Care Services	0.710
879	Other Social Assistance Services	
879017	Other Social Assistance Services	2.778
R	Arts and Recreation Services	
89	Heritage Activities	
891	Museum Operation	
891011	Museum Operation	0.541
892	Parks and Gardens Operations	
892102	Zoological and Botanical Gardens Operation	3.782
892203	Nature Reserves and Conservation Parks Operation	1.948
90	Creative and Performing Arts Activities	
900	Creative and Performing Arts Activities	
900112	Performing Arts Operation	1.287
900213	Creative Artists, Musicians, Writers and Performers	1.271
900303	Performing Arts Venue Operation	1.276
91	Sports and Recreation Activities	
911	Sports and Physical Recreation Activities	
911103	Health and Fitness Centres and Gymnasias Operation	1.403
911215	Sports and Physical Recreation Clubs and Sports Professionals	1.403
911305	Sports and Physical Recreation Venues, Grounds and Facilities	1.403

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
	Operation	
911417	Sports and Physical Recreation Administrative Service	1.403
912	Horse and Dog Racing Activities	
912115	Horse and Dog Racing Administration and Track Operation	3.736
912903	Other Horse and Dog Racing Activities	3.919
913	Amusement and Other Recreation Activities	
913105	Amusement Parks and Centres Operation	2.863
913904	Amusement and Other Recreation Activities n.e.c.	2.863
92	Gambling Activities	
920	Gambling Activities	
920103	Casino Operation	1.142
920204	Lottery Operation	0.554
920902	Other Gambling Activities	0.554
S	Other Services	
94	Repair and Maintenance	
941	Automotive Repair and Maintenance	
941117	Automotive Electrical Services	1.814
941218	Automotive Body, Paint and Interior Repair	1.983
941916	Other Automotive Repair and Maintenance	1.883
942	Machinery and Equipment Repair and Maintenance	
942118	Domestic Appliance Repair and Maintenance	1.078
942219	Electronic (except Domestic Appliance) and Precision Equipment Repair and Maintenance	0.630
942917	Other Machinery and Equipment Repair and Maintenance	2.030
949	Other Repair and Maintenance	
949116	Clothing and Footwear Repair	1.010
949915	Other Repair and Maintenance n.e.c.	1.661
95	Personal and Other Services	
951	Personal Care Services	
951118	Hairdressing and Beauty Services	0.643
951208	Diet and Weight Reduction Centre Operation	0.643
952	Funeral, Crematorium and Cemetery Services	
952007	Funeral, Crematorium and Cemetery Services	1.922
953	Other Personal Services	
953122	Commercial Laundries and Linen Hire Services	3.731
953133	Laundrettes and Dry-Cleaners	1.980
953201	Photographic Film Processing	0.643
953302	Parking Services	1.103
953414	Brothel Keeping and Prostitution Services	1.035
953919	Other Personal Services n.e.c.	0.757
954	Religious Services	
954009	Religious Services	0.701
955	Civic, Professional and Other Interest Group Services	
955102	Business and Professional Association Services	0.399
955203	Labour Association Services	0.395

Column 1	Column 2	Column 3
WIC Code	WorkCover Industry Classification	Premium rate
955912	Other Interest Group Services n.e.c.	0.633
955945	Animal Refuges & Kennel Clubs	1.476
	Labour Hire	
721236	Contract Staff Services (Own Administration Staff)	0.502
A01100	Agriculture, Forestry and Fishing	3.621
B06000	Mining	2.321
C11000	Manufacturing	3.056
D26000	Electricity, Gas, Water and Waste Services	0.770
E30000	Construction	2.916
F33000	Wholesale Trade	1.478
G39000	Retail Trade	1.450
H44000	Accommodation and Food Services	1.864
I46000	Transport, Postal and Warehousing	3.160
J54000	Information Media and Telecommunications	0.959
K62000	Financial and Insurance Services	0.316
L66000	Rental, Hiring and Real Estate Services	0.739
M69000	Professional, Scientific and Technical Services	0.665
N72000	Administrative and Support Services	1.567
O75000	Public Administration and Safety	1.068
P80000	Education and Training	0.609
Q84000	Health Care and Social Assistance	1.527
R89000	Arts and Recreation Services	1.386
S94000	Other Services	1.616

WIC table notes

WICs and rates used to calculate premium in the year 1 July 2010 to 30 June 2011 can be found in the Queensland Government Industrial Gazette No.56 Vol. 354 dated Tuesday, 22 June 2010 and its addendum.

- 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, 132017, 132028, 132039, 134019, 134043, 310915, 310926, 310948, 310959, 321219, 321243, 510129, 510131, 521223, 521234, 641913, 641935, 671218, 671231, 692414, 692436, 694023, 694034, 721214, 721236, 731338, 731349, 752016, 752027, 752062, 771208, 771232, 771917, 771928, 810112, 8101G1, 8101G2, 8101G3, 8101G4, 821114, 821125, 953122, 953133, 955912, 955945.

The following WIC codes are to be used only for identifying the classifications of labour hire employers, the first letter corresponds with the division of ANZSIC: A01100, B06000, C11000, D26000, E30000, F33000, G39000, H44000, I46000, J54000, K62000, L66000, M69000, N72000, O75000, P80000, Q84000, R89000, S94000. The WICs listed under each of these WIC codes are the WICs of the client businesses.

- 3 **Column 3** of the WIC table contains the WorkCover Industry Premium Rate (per \$100 wages) applicable from 1 July 2011. This column is used to obtain the values of IR₁₁₋₁₂.
- 4 Where the terms 'repair', 'maintenance' or 'installation' are not mentioned in the ANZSIC code, then the relevant 'manufacturing' classification is to apply.
- 5 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

Schedule 2

Calculation of E under section 2

1 Calculation of experience factor

- 1.1 This schedule applies to an employer whose PR₁₁₋₁₂ is calculated under section 17.3.
- 1.2 The experience factor (E) for each allocated WIC on an employer's policy is to be calculated in accordance with section 2 of this schedule.

2 Formula for E

- 2.1 Where the employer's insurance under the Act commenced prior to 1 January 2010, then for each allocated WIC on the employer's policy, E is calculated as follows:

$$E = \frac{[(F_0 \times S_0) + (F_1 \times S_1) + (F_2 \times S_2) + (F_3 \times C_3) + (F_4 \times C_4)] \times 100}{W_0 + W_1 + W_2 + W_3 + W_4}$$

3 Date of injury

- 3.1 Where for the purposes of calculating S and C factors in section 2 of this schedule, where there is doubt as to the date an injury was incurred, the injury is deemed to have been suffered 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.

4 Alternative method of assessment in employer's particular circumstances

- 4.1 For the purposes of sections 2 or 3 of this schedule, where an employer can satisfy WorkCover that in the employer's particular circumstances S, W, and C factors should be assessed in an alternative manner, then WorkCover shall assess any or all of those factors in that alternative manner.

5 F factors

- 5.1 When calculating E under this schedule, the values for the F factors effective 1 July 2011 are as follows:

F ₀	6.50
F ₁	3.80
F ₂	3.40
F ₃	3.80
F ₄	3.50

Schedule 3

Calculation of PR_{11-12} under section 17.4

1 Application of this schedule

1.1 WorkCover may apply this schedule where:

- a) the value for C_3 or C_4 incorporates a reasonable estimate of costs yet to be incurred by WorkCover from a current claim
- b) on 30 June 2012, any current claim referred to in section 1.1 a) of this schedule has become a settled claim or a finalised claim, and
- c) either C_{3R} or C_{4R} differ from C_3 or C_4 respectively, where the difference is greater than or equal to:
 - i. fifteen percent of C_3 or C_4 , or
 - ii. \$50 000(whichever is the lesser).

2 Calculation of PR_{11-12}

2.1 $PR_{11-12} = (E_R \times Z) + [R \times (1-Z)]$.

Schedule 4

Guidelines to apply to actuarial calculations under section 31

1 Standard for preparation of actuarial estimates

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

2 Valuation of estimates

- 2.1 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.

3 Discount rate

- 3.1 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.

4 Claims administration expenses

- 4.1 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.

Schedule 5

Definitions

In this notice:

2011–2012, 2010–2011 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.

2010 notice means the WorkCover Queensland Notice (No. 1) of 2010 published in the Industrial Gazette No.56 volume 354 on 22 June 2010 and its addendum.

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

acquiring employer means an employer who, on a date (the acquisition date) in the 2011–2012 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 decides to have regard to the claims experience of the business under the former employer.

AdP means the adjusted premium payable where an employer ceases to be obliged to hold a policy under the Act in the 2011–2012 year.

allocated WIC means a WIC allocated by WorkCover to a policy under part 2.

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

AP₁₀₋₁₁ means actual premium for the 2010–2011 year calculated under part 5.

AP_w means the actual premium for an allocated WIC for the 2010–2011 year calculated in accordance with the formula:

$$AP_w = \frac{W_0 \times PR_{10-11}}{100}$$

AqAW₁₁₋₁₂ means the acquiring employer's actual wages paid from 1 July 2011 to date of acquisition.

AqPR₁₁₋₁₂ means the acquiring employer's PR₁₁₋₁₂ immediately prior to the acquisition date or, if the acquisition date is 1 July 2011, the PR₁₁₋₁₂ that would have applied to the acquiring employer had the acquisition not occurred.

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

- a) on and including 1 July 2011, or
- b) the date in the 2011–2012 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 3.

category WIC means any of the following WICs in column 2 schedule 1:

- a) Group Training Organisation (category 1)
- b) Group Training Organisation (category 2)
- c) Group Training Organisation (category 3)
- d) Group Training Organisation (category 4).

C factors means either C_3 or C_4 .

C_3 means the costs of damages claims to 30 June 2011 against the employer in respect of injuries incurred in the 2007–2008 year where such 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, and
- c) where the claim is a current claim or a settled claim at 30 June 2011, WorkCover's reasonable estimate of damages and the costs to be incurred in the course of defending the claim.

C_{3R} means C_3 , except that WorkCover may substitute for the costs and/or estimates of the claims referred to in section 1.1b) of schedule 3, revised costs and/or reasonable estimates of these claims as at 30 June 2012.

C_4 means the costs of damages claims to 30 June 2011 against the employer in respect of injuries incurred in the 2006–2007 year, where such costs include:

- a) damages awarded by a Court or an amount for which the claim was resolved or otherwise finalised, and
- b) the costs incurred by WorkCover in the course of defending and resolving or finalising the claim, and
- c) where the claim is a current claim or a settled claim at 30 June 2011, WorkCover's reasonable estimate of damages and the costs to be incurred in the course of defending the claim.

C_{4R} means C_4 , except that WorkCover may substitute for the costs and/or estimates of the claims referred to in section 1.1b) of schedule 3, revised costs and/or reasonable estimates of these claims as at 30 June 2012.

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

- a) for claims received after 1 July 2009, the amount (if any) which the payments made in relation to a claim exceeds \$175 000, and
- b) for claims received before 1 July 2009, the amount (if any) which the payments made in relation to a claim exceeds \$150 000, and
- c) costs of a claim arising from the circumstances described in section 34(1)(c) of the Act, and

- d) costs of a claim arising from the circumstances described in section 35 of the Act, and
- e) where, under section 67 of the Act, the employer has insured with WorkCover against the employer's liability to pay compensation for the excess period—the amount of compensation paid by WorkCover in the excess period for a claim.

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.

DAdP₁₁₋₁₂ means the default assessment of adjusted premium payable for that part of the 2011-2012 year the employer is obliged to hold a policy under the Act.

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

DAP₁₀₋₁₁ means the default assessment of actual premium payable for the 2010-2011 year and is to be determined by WorkCover as either:

- a) AP as calculated under part 5, or
- b) the sum of the solutions to the following formula calculated for each allocated WIC on the employer's policy:

$$\frac{W_0 \times DR_{10-11}}{100}$$

DCAP₁₁₋₁₂ means the default assessment of actual premium for that part of the 2011–2012 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:

$$\frac{W_A \times PR_{11-12}}{100}$$

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.

DEP₁₁₋₁₂ means the default assessment of estimated premium for the 2011-2012 year to be determined by WorkCover to be either:

- a) EP₁₁₋₁₂ as defined in schedule 5, or
- b) the sum of the solutions to the following formula calculated for each allocated WIC on the employer's policy:

$$\frac{W \times DR_{11-12}}{100}$$

DP₁₁₋₁₂ means default premium payable for the 2011–2012 year.

DR₁₀₋₁₁ means default premium rate for 2010-2011 as calculated under the 2010 notice.

DR₁₁₋₁₂ means the default premium rate for 2011–2012 year for an allocated WIC and is calculated by the same method as PR₁₁₋₁₂.

E means the Experience Factor for an allocated WIC in the 2010–2011 year calculated in accordance with Schedule 2.

E_R means the Experience Factor as calculated under Schedule 2 except that C_{3R} and C_{4R} are substituted for C₃ and C₄ respectively.

EP₁₀₋₁₁ means EP₁₀₋₁₁ calculated in accordance with the 2010 notice.

EP₁₁₋₁₂ means the estimated premium from the later of 1 July 2011 and the date commenced to insure to 30 June 2012 calculated in accordance with part 4.

EP_w means the estimated premium for an allocated WIC calculated in accordance with part 4.

existing employer means an employer who has remained continuously insured under the Act from a date before 1 January 2010.

F factors means either F₀, F₁, F₂, F₃ or F₄.

F₀ means the value for F₀ specified in section 5 of this schedule.

F₁ means the value for F₁ specified in section 5 of this schedule.

F₂ means the value for F₂ specified in section 5 of this schedule.

F₃ means the value for F₃ specified in section 5 of this schedule.

F₄ means the value for F₄ specified in section 5 of this schedule.

FAW₁₁₋₁₂ means the former employer's actual wages paid from 1 July 2011 to date of acquisition.

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 whom 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 6.

FPR₁₁₋₁₂ means the former employer's PR₁₁₋₁₂ immediately prior to the acquisition date or, if the acquisition date is 1 July 2011, the PR₁₁₋₁₂ that would have applied to the former employer had the acquisition not occurred.

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

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 is a joint WorkCover Queensland and Workplace Health and Safety Queensland project aimed specifically at employers with capped workers' compensation premiums. It provides case managed assistance on injury prevention and management.

IR₁₀₋₁₁ means the WorkCover Industry Premium Rate in schedule 1 of the 2010 notice.

IR₁₁₋₁₂ means the WorkCover Industry Premium Rate in schedule 1 column 3 of the WIC table applicable to an allocated WIC.

IRN₁₁₋₁₂ means the WorkCover Industry Premium Rate in schedule 1 column 3 of the WIC table applicable to the new WIC.

IRO₁₀₋₁₁ means the WorkCover Industry Premium Rate in schedule 1 of the 2010 notice.

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

labour hire employer means an employer who

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

N/A means not applicable.

n.e.c. means not elsewhere classified.

new employer means an employer who did not hold a policy with WorkCover prior to 1 January 2010 and entered into such a policy on or after that date.

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.

officer has the meaning given by the Corporations Act 2001.

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 an accident insurance policy.

PR₁₀₋₁₁ means the premium rate for an allocated WIC for the 2010–2011 year calculated in accordance with the 2010 notice.

PR₁₁₋₁₂ means the premium rate for an allocated WIC for the 2011–2012 year calculated in accordance with part 4.

premium includes actual premium, estimated premium and further premium.

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

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

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

R means either:

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

$$\frac{PR_{10-11} \times IR_{11-12}}{IR_{10-11}}$$

or

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

$$\frac{PR_{10-11} \times IRN_{11-12}}{IRO_{10-11}}$$

and where the 2010 assessment was a default assessment DR₁₀₋₁₁ may be substituted for PR₁₀₋₁₁

related body corporate means a related body corporate as defined in the Corporations Act 2001.

S factors means either S₀, S₁ or S₂.

S₀ means the costs of statutory claims to 30 June 2011 under the Act against the employer in respect of injuries incurred in the 2010–2011 year.

S₁ means the costs of statutory claims to 30 June 2011 under the Act against the employer in respect of injuries incurred in the 2009–2010 year.

S₂ means the costs of statutory claims to 30 June 2011 under the Act against the employer in respect of injuries incurred in the 2008–2009 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, providing
 - there is no means of direct internal access between those areas, and
 - the business activities of the employer in those areas are not incident to each other.

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

- a) the provision of any managerial, clerical, administrative, sales and marketing, warehousing (associated with manufacturing or retailing) or other support functions for a principal business entity, or
- 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 4.2.

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 plaintiff, 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.

sizing factor also known as credibility factor, is used to weight the experience calculation to reduce volatility for small wage policies and to ensure that large policies are effectively measured on their actual claims experience rather than the industry as a whole. See also **Z** and **Zs**.

statutory claim means a claim for compensation made under the Act.

succession means the application of the wages and claims history of a former employer to the premium calculation of a new employer as provided for in section 55 of the Act.

the Act means The Workers' Compensation and Rehabilitation Act 2003 unless the context indicates otherwise, in which case it means the equivalent section under the WorkCover Queensland Act 1996.

the Regulation means The Workers' Compensation and Rehabilitation Regulation 2003 unless the context indicates otherwise, in which case it means the equivalent regulation under the WorkCover Queensland Regulation 1996.

TFAW₁₁₋₁₂ means the total actual wages paid by all former employers from 1 July 2011 to date of acquisition.

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

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

W means a reasonable estimate of wages, or the probable wages as estimated by WorkCover, to be paid by the employer during the 2011–2012 year in respect of each allocated WIC.

W_A means the actual amount of wages, or the probable wages as estimated by WorkCover, from 1 July 2011 to the date on which the employer's obligation under the Act to maintain a policy ceased.

W factors means either W_0 , W_1 , W_2 , W_3 or W_4 .

W₀ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2010–2011 year.

W₁ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2009–2010 year.

W₂ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2008–2009 year.

W₃ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2007–2008 year.

W₄ means the wages paid by the employer, or the probable wages as estimated by WorkCover, in respect of each allocated WIC for the 2006–2007 year.

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

WorkCover industry classification (WIC) means the classification of industry set out in schedule 1 column 2 of the WIC table.

WorkCover industry premium rate means the rate of premium, per \$100 wages, set out in schedule 1 column 3 of the WIC table. The WorkCover Industry Premium Rate does not include goods and services tax (GST) or stamp duty.

Wp means the wages of the self insurer during the 2010–2011 year.

Ws means the wages of the self insurer during the final period of licence.

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 2010–2011 year:

$$\frac{W_0 \times IR_{11-12}}{100}$$

Xs means the value of the solution to the following formula:

$$\frac{Wp \times IR_{11-12}}{100}$$

Z means the sizing factor for the employer's policy and is to be the greater of

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

$$\frac{X}{X + 250,000}$$

Zs means value of the solution to the following formula;

$$\frac{X_s}{X_s + 1,000,000}$$