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Te Kaporeihana Āwhina Hunga Whara

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# LEVY CONSULTATION Ask The Nation Station



## 2018 Levy Consultation

ACC Levy Proposals for the  
2019–2021 Levy Period  
27 September 2018

Accident Compensation Corporation  
Te Kaporeihana Āwhina Hunga Whara





# Contents

---

Executive summary .....	2
-------------------------	---

---

Introduction .....	5
--------------------	---

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## Work Account

Work Account overview .....	18
2019–2021 Average Work Account levy .....	20
Rethinking the workplace incentives ACC offers.....	23

---

## Earners' Account

Earners' Account overview .....	30
2019–2021 Earners' levy .....	31

---

## Motor Vehicle Account

Motor Vehicle Account overview .....	38
2019–2021 Motor Vehicle levies .....	42
The Motorcycle Safety levy .....	51
Should safe motorcyclists get a financial reward?.....	53

---

## 2019–2021 liable earnings

2019–2021 liable earnings (Work and Earners' levies).....	58
--	----

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## Accredited Employers Programme

Accredited Employers Programme .....	62
--------------------------------------	----

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## Proposed Rates

Proposed CU and LRG Levy Rates for 2019–2021 .....	68
Proposed Self-employed CoverPlus Extra Rates for 2019–2021 .....	93
Proposed Partnership Discount Plan Rates for 2019–2021 .....	118

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## Glossary of terms .....

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## Directory .....

An online version of this consultation can be found at [shapeyouracc.co.nz](https://shapeyouracc.co.nz)

# Executive summary

Looking out for each other is very much the New Zealand way. It's manaakitanga – to take care of each other.

The concept of manaakitanga guides the way we do things at ACC. You can see it in the rehabilitation support and compensation we provide if you're injured, or the injury prevention programmes we run to stop you getting hurt in the first place. In short, we like to think we've got your back.

However, the cover we provide wouldn't be possible if it wasn't for the levies you pay. Each time you fill up at the pump, pay your rego, get paid or settle your ACC business invoice, you're paying a levy that's helping to cover the treatment of those who need it.

These contributions mean you have a stake in ACC. And because of that, we want you to help shape the levies you pay.

When we last consulted on levies in 2016, we indicated they might need to increase across the board in 2019. This would be to pay for an increasing number of new claims and rising medical costs.

We are still proposing some increases, but we don't need to introduce increases across the board as we had originally signalled in 2016.

In part, this has been down to our investment in injury prevention and our ongoing modernisation of systems and processes, which will help offset some of the growing costs we expect to experience in the future.

	What you currently pay	What we forecast in 2016 (for the 2019-2021 levy period)	What we are proposing today (for the 2019-2021 levy period)
<b>Motor vehicle levy*</b>	\$113.94	\$127.34	\$127.68 (increase of 12.1%)
<b>Earners' levy**</b>	\$1.21	\$1.32	\$1.24 (increase of 2.5%)
<b>Work Account Levy***</b>	\$0.72	\$0.77	\$0.67 (decrease of 6.9%)

\*Average levy rate per vehicle

\*\* Levy rate per \$100 liable earnings

\*\*\* Average levy rate per \$100 of liable earnings



## Things have changed since 2016

The number of claims for injuries has grown by 6.4% since we last adjusted levies in 2016. More people than ever need our support.

In the last two years, more people than expected have joined the workforce, more cars are on the road and people are driving longer distances. New Zealand's population is growing and ageing.

Experience tells us that during times of economic growth, such as we have experienced over the last few years, people tend to lead more active lives, exposing themselves to greater risk.

As demand for our support grows, the cost of that support is also increasing. A key reason is the pay equity settlement the Government agreed for care and support workers in New Zealand. Since July 2017, when the new pay scale came in, 55,000 workers have received pay rises of between 15% and 50%.

### OTHER PRESSURES INCLUDE:

- Free doctor visits for under 14s are being introduced
- Weekly compensation claims have increased. This compensation is paid to injured employees and the self-employed while they are unable to work.

## How we're offsetting growing costs

Despite cost pressures, our investment in injury prevention and ongoing changes to the way we work are having a positive impact. This is helping to keep levies from increasing as much as we had anticipated in 2016.

### INJURY PREVENTION

We're investing in a range of programmes to help prevent injuries from happening in the first place and reduce costs to the ACC Scheme.

The Ride Forever motorcycle training course is one example of our injury prevention work. Approximately 16% of motorcyclists in New Zealand have now completed Ride Forever courses and at the end of June 2018, are 23% less likely to suffer an injury. Over the next four years we expect our investments in initiatives like this to balance some of the growth we've been seeing in claim numbers and severity.

We also want to recognise Kiwis who take responsibility for their own health and safety. That's why we're proposing in this consultation to reward motorcyclists with a financial incentive in exchange for completing a Ride Forever course. The motorcycle community has asked for this in previous consultations. We've listened and think it's a great idea. Read more about this in our 'Should safe motorcyclists get a financial reward proposal'.

## CHANGES TO HOW WE WORK (ACC TRANSFORMATION)

'Transformation' at ACC means we're modernising a range of systems and processes to improve how we serve customers. Whether you're a physio, GP, business customer, or someone receiving care, these investments will deliver a better customer experience. They'll also deliver cost savings. We're giving those savings back through future levies.

### WE ARE MODERNISING BY:

- using a new payments system to pay customers faster, more easily and more reliably
- overhauling how we manage claims to improve outcomes for customers
- using analytics to better pinpoint where to focus effort and improve our performance.

## We want your feedback on the changes we're proposing

We want your feedback on the changes we're proposing to levies. For us to best embody manaakitanga, we need your help to decide whether the changes we're making are the best ones for all of us. This is your opportunity to help shape how we do things, and to make sure we're taking care of you.





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# Introduction



# **ACC is your scheme – your views will help shape it**

Every two years we give everyone in New Zealand an opportunity to give feedback on the proposed changes to levies we charge.

We also use the opportunity to ask you what you think about other incentives we offer to encourage safer living, and to get your feedback on things we are looking to explore in the future.

Your feedback is extremely valuable. It helps us confirm some of our proposals as well as challenge our thinking on others.

This year's levy consultation includes 11 proposals covering issues that touch the lives of almost everyone. If you drive on New Zealand's roads, earn a wage, or own a business, our proposals in this consultation will impact your life.

We'll present all views to the ACC Board, which then makes a recommendation to the Government, who will make the final call on any levy changes.

Your views can influence the final recommendations we make to the Government. It's your opportunity to let us know what's most important to you.



# About ACC

The Accident Compensation Corporation (ACC) is set up to help prevent injuries and get you back to everyday life if you've had an accident.

We make sure our customers get the right care at the right time, while keeping the amount we charge to pay for it fair and stable. The Accident Compensation Act 2001 sets out how we operate.

We cover everyone in New Zealand who is injured in an accident, regardless of who is responsible for causing it. This can include children, beneficiaries and students. It doesn't matter if they're working, unemployed or retired. It also includes visitors to New Zealand.

If you have an accident and need treatment, we will help to pay for the costs of recovery. This includes payment towards treatment, help at home and work, and help with income if people need to take time off work to recover.

## Introduction

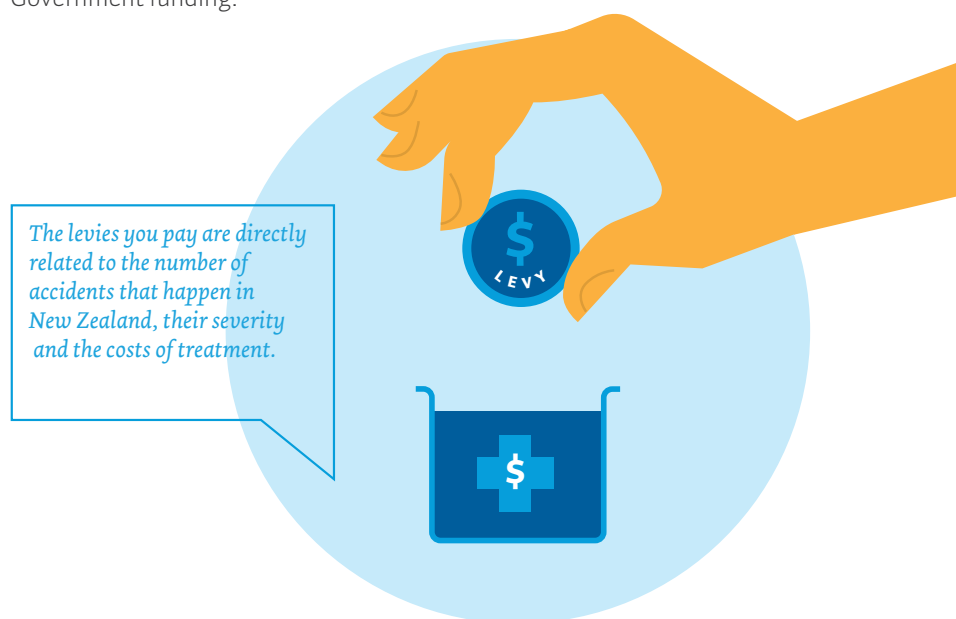
### OUR VISION

Our vision is to create a unique partnership with every New Zealander, improving their quality of life by minimising the incidence and impact of injury.



# How we're funded

We're funded by you! In New Zealand, most people contribute to the cost of injuries resulting from an accident. New Zealanders pay into the ACC Scheme in different ways through levies. There are levies on liable earnings through personal and business income, petrol and vehicle registration (rego). We also receive some Government funding.



*The levies you pay are directly related to the number of accidents that happen in New Zealand, their severity and the costs of treatment.*

We use this money to help pay for the treatment and support of people injured in accidents. We also spend it on initiatives to help stop injuries before they happen.

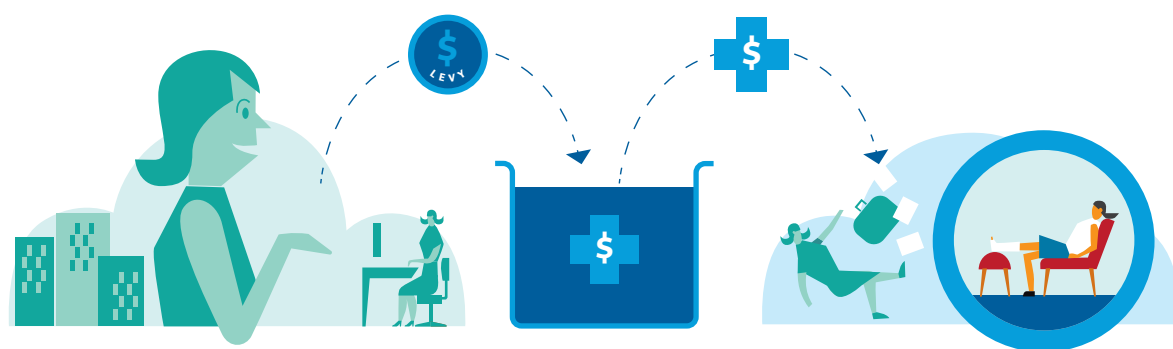
The levies you pay are distributed into accounts, and each account covers a specific group of injuries and related treatment costs. These accounts operate independently and cannot cross-subsidise each other.

There are five ACC accounts.

## 1. Work Account – for injuries that happen at work

Business owners and self-employed people pay a Work Account levy. It's paid into the Work Account to fund cover for injuries that happen at work.

More than half of this money pays for weekly compensation of up to 80%<sup>1</sup> of your income if you're unable to work because of an injury we're covering. The rest is spent on services such as elective surgery, radiology, physiotherapy, rehabilitation and injury prevention.

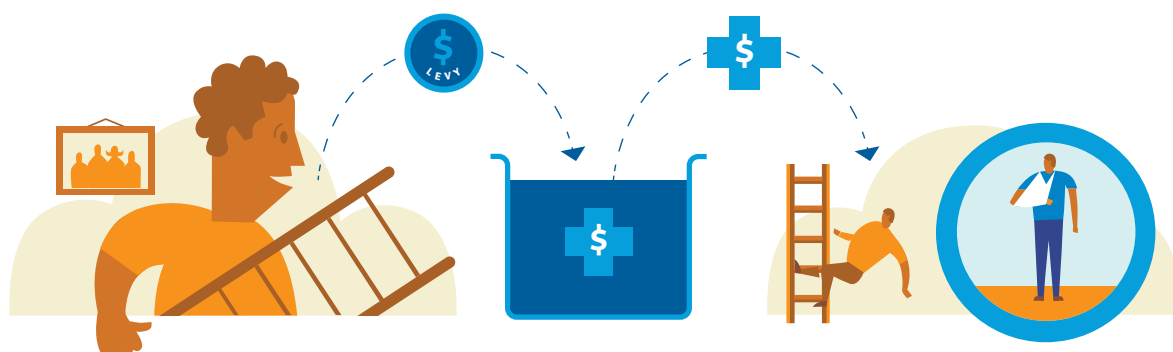


<sup>1</sup> 'up to a maximum threshold'

## 2. Earners' Account – for injuries that happen during everyday activities

Employees and self-employed people pay an Earners' levy. It's paid into the Earners' Account to fund injuries that happen during everyday activities, eg on the sports field, at home doing DIY, driving off-road and riding a push bike.

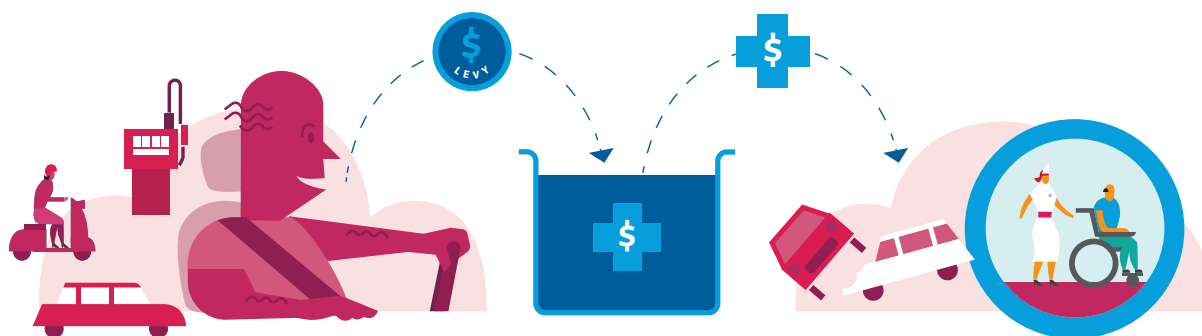
Almost half of this money pays for weekly compensation of up to 80%<sup>2</sup> of your income if you're unable to work because of an injury we're covering. The rest is spent on services such as elective surgery, radiology, physiotherapy, rehabilitation and injury prevention.



## 3. Motor Vehicle Account – for people injured on public roads involving a moving vehicle

Motor vehicle owners pay both a rego and a petrol levy. These are paid into the Motor Vehicle Account to fund people injured on public roads involving a moving vehicle. Diesel vehicle owners pay a higher rego fee to make up for the fact they don't pay a petrol levy.

Most of this money pays for rehabilitation for serious injuries and weekly compensation. The rest is spent on services such as elective surgery, medical treatment and rehabilitation for non-serious injuries.



<sup>2</sup> 'up to a maximum threshold'



## 4. Non-Earners' Account

There are people in New Zealand who don't pay levies but still need our support if they're injured, eg children, superannuitants, beneficiaries, students or visitors to New Zealand. The Government funds their care through general tax.

## 5. Treatment Injury Account

The Treatment Injury Account funds injuries that are caused by medical treatment. The government funds part of the Treatment Injury Account (60%) and we collect the rest from employees and self-employed people through a levy invoice (Earners' Account).

### WHAT YOUR LEVIES PAY FOR

We use each of our three levied accounts (Work, Earners' and Motor Vehicle) to pay for services and support to help you recover if you're injured in an accident, and to prevent injuries from happening in the first place. This covers the following:

#### WEEKLY COMPENSATION:

We use levies to pay for up to 80%<sup>3</sup> of your income if you can't work for more than a week because of an injury we cover.

#### TREATMENT AND REHABILITATION:

Your levies go towards paying for treatments, visits to health providers, rehabilitation programmes and equipment to help in your recovery.

#### HELP WITH EVERYDAY ACTIVITIES:

We use levies to help you in your day-to-day life. This may be help with childcare, at home, or with transport to school and work.

#### PREVENTING INJURIES:

We invest levies into injury prevention programmes to help stop injuries before they happen. Preventing injuries means people can do more of what they love instead of spending time in the hospital or recovering at home. With fewer people injured, our families and communities will thrive and the cost of ACC will reduce. This means that by preventing injuries happening you'll save more, because we won't need as much money to cover injuries.

3 'up to a maximum threshold'

# What affects levy rates

The rates we set are determined by the number and severity of accidents we treat, and the costs involved in that treatment.

But other factors affect levy rates too. For example, the riskier the industry that you work in, the more expensive your Work Account levy becomes. Or, if you drive a class of vehicle that has been involved in more accidents than others, your levy is priced to reflect this.

Economic factors, such as changes to interest rates and share market movements, can also have a big impact on the levies we need to charge.

# How we set the levy rates

## **We follow the Government's funding policy**

We keep to strict rules so that levy rates stay as steady as possible.

We are required to keep our accounts 'fully funded' with a funding target of 105%. This means our assets need to be 5% above what we need to pay for (our 'liabilities').

## **We're in it for the long term**

We look at each two-year levy period and consider what the costs will be for the injured person's whole lifetime. For example, a serious head trauma that happens today may need treatment many decades into the future.

## **We are constantly looking forward**

We predict the full lifetime cost of injuries that will take place in the next two-year levy period. However, we also check we've got enough money to continue paying for the injuries from previous years.

## **It's a balancing act**

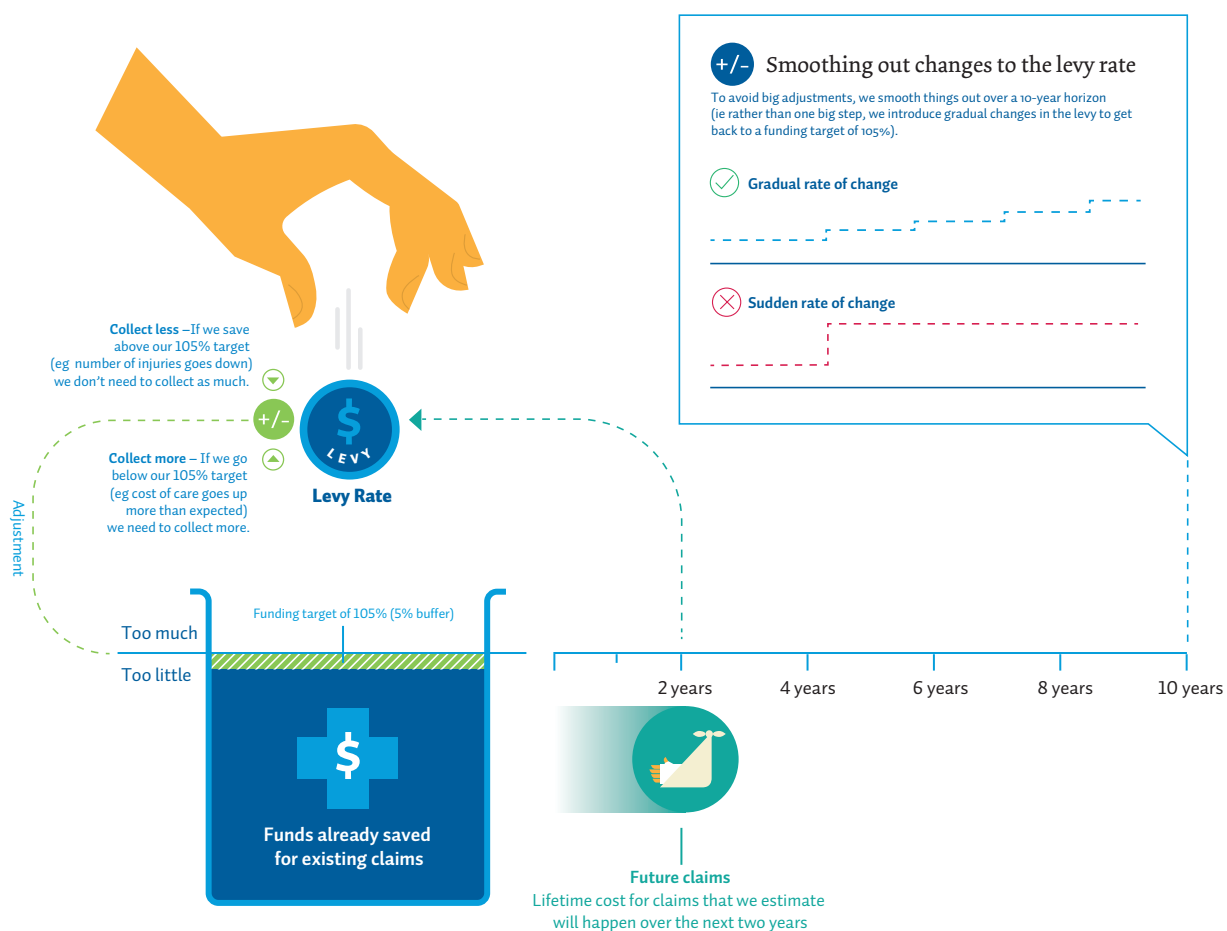
We need to consider the distance from our funding target, our costs and our income. It's a bit like trying to keep exactly \$105 in your bank account. It sounds simple enough — but imagine you have to collect that money from hundreds of different people, and your outgoings are constantly changing.

That's our challenge: to collect exactly the right amount (or as close to it as possible) through levies, so our accounts are fully funded – all while the world keeps changing around us.

## **We keep levies as low as possible**

We are always fine-tuning our predictions. We make funding adjustments to 'smooth out' levies if we've saved too much or too little. Sometimes that means levies increase or decrease, but by less than the amount might have been.





# Levy-setting in action

We need to constantly review our levies to make sure they're fair. In May 2016, the Government decided to move to biennial levy setting, which means we calculate and set levies for a two-year period. This gives you greater certainty about the levies you pay.

Right now, we're looking at the 2019–2021 levy period. For the Earners' and Work Accounts, this is the 1 April 2019 – 31 March 2021 period, and for the Motor Vehicle Account, this is the 1 July 2019 – 31 June 2021 period.

The consultation is designed to give everyone the chance to give feedback on changes we're proposing.

From start to finish the levy setting process takes a whole year. It happens in six key stages.

## 1. Calculating new levies

Our Actuarial team calculates our proposed rates using factors such as claims we've received, health care costs and investment returns. We then prepare proposal documents detailing what we're proposing, why, and what the proposed new levy rates will be. We also estimate levies required beyond the next two years.

## 2. Gathering feedback

We publish the ACC proposals, including several that come directly from the Minister for ACC, and invite you to give feedback during levy consultation. The feedback period is a minimum of 28 days.

## 3. Reviewing feedback

After consultation closes, the ACC Board reviews your feedback. It uses what everyone has said to confirm some of the proposals, re-think others or introduce new changes. The Board then announces its recommendations. The Ministry of Business, Innovation and Employment (MBIE) also reviews feedback on the levy-related proposals that the Minister for ACC is consulting on.

## 4. Recommendations

The Minister for ACC reviews the Board's and MBIE's recommendations. Independent advice may also be sought from Treasury. The Minister for ACC then makes final recommendations to Cabinet.

## 5. Confirming changes

Cabinet finalises new levy rates for the coming years.

## 6. Putting the new levy rates in place

New levy rates come into effect from 1 April (Work and Earners' Account) and 1 July (Motor Vehicle Account) in the following year. The new rates are put in place via regulations.

# How to give your feedback on levies

Visit our website [shapeyouracc.co.nz](https://shapeyouracc.co.nz) to find out more about the changes we're proposing and provide your feedback.

If you would like a physical copy of our proposals and supporting information please email [levies@acc.co.nz](mailto:levies@acc.co.nz), or phone 0800 222 776, or write to us at our PO Box below.

You can also email or post your feedback with your contact details to:

Email: [levies@acc.co.nz](mailto:levies@acc.co.nz)

Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**

**The deadline for giving us your feedback is 5pm on 25 October 2018.**

Keep in mind the Official Information Act 1982 applies to ACC, so your feedback may be available to people seeking information under this Act.

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Introduction



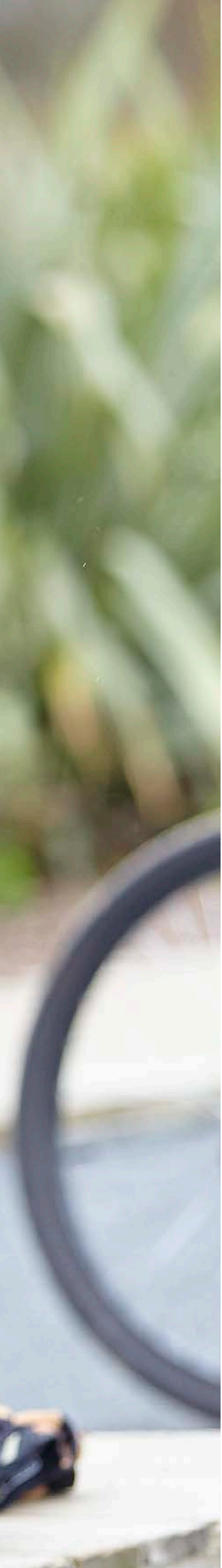


ACC SportSmart

BEEF + LAMB  
NEW ZEALAND

London 2012

NEW ZEALAND



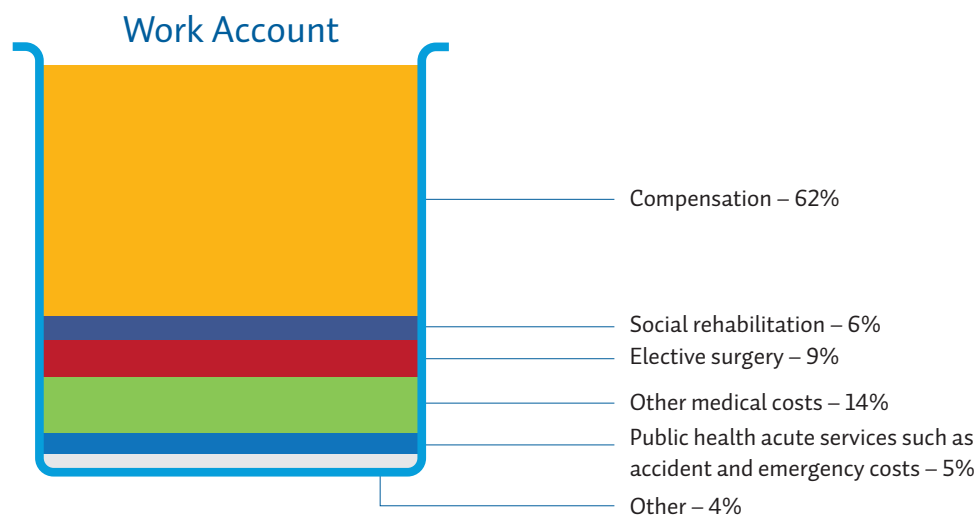
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## Work Account

# Work Account overview

All employers and self-employed people working in New Zealand pay a Work Account levy. This money goes into the Work Account to pay for injuries caused by accidents that happen at work or are work-related.

More than half of this money pays for weekly compensation of up to 80% of your income (up to a maximum threshold) if you're unable to work because of an injury we're covering. The rest is spent on services such as elective surgery, radiology, physiotherapy, and rehabilitation, and preventing injuries from happening in the first place.



## The average Work Account levy

Currently the average Work Account levy is \$0.72 for every \$100 of liable earnings. This is the rate that all employers and self-employed people in New Zealand would pay if we charged a flat levy rate.

### WHAT WE MEAN BY THE 'AVERAGE' WORK ACCOUNT LEVY

This is an average rate, so your individual levy rate may be different depending on your industry.

You can learn more about how we group businesses in The Minister for ACC Consultation proposals for the 2019-2021 Levy Period.

If your business is in the Experience Rating Programme or No-Claims Discount Programme your levy may also differ due to your 'claims experience'.

We calculate what you pay based on:

- your income (liable earnings or wages), with your levy calculated for every \$100 up to a defined maximum
- you and your employees' risk of injury at work.

The risk of injury at work depends on your business activity. We organise businesses into groups based on their type of activity. We then set levies using those groups. You can learn more about these groupings and proposed changes to levy rates on page 68.

## LIABLE EARNINGS

‘Liable earnings’ describes the income you pay ACC levies on. For employers, liable earnings are the wages or salaries they pay their employees in a financial year. For self-employed people, it’s the income they earn in a financial year as declared on their end-of-year tax returns.

To see proposed changes to the amount of liable earnings you pay ACC from, visit [page 58](#).

## Work Account

## THE WORKING SAFER LEVY

We also collect a levy on behalf of WorkSafe New Zealand. It goes towards supporting WorkSafe’s enforcement, education and engagement activity across the country. This is currently a flat rate of \$0.08 per \$100 of your liable earnings and is not part of this consultation.

You’ll get an invoice from us to pay your levies. We get your income and payroll details from Inland Revenue after you file your tax return and pay details of employees who are working for you.

## **We propose decreasing the average Work Account levy**

We are proposing that the average Work Account levy rate needs to decrease from the current rate on 1 April 2019. Take a look at our proposed changes in the following section.



# 2019–2021 Average Work Account levy

## Our proposed new rates for businesses




When we last consulted on levies in 2016 we estimated rates would have to increase on 1 April 2019 by 6.9% from \$0.72 to \$0.77 per \$100 of liable earnings. We expected this would be necessary to pay for increased treatment and compensation costs.

However, over the last two years we have seen people return to work quicker than expected after a workplace accident. Within the Work Account we've had less weekly compensation to pay than forecasted, and along with other driving factors (outlined below), this means we can decrease the average Work Account levy rate from \$0.72 to \$0.67 (a 6.9% decrease) for every \$100 of liable earnings.

However, that doesn't change the fact that too many people continue to get injured at work. Every New Zealander deserves to work in a healthy and safe work environment. We have several programmes in place and work closely with partners such as WorkSafe to reduce the number, severity and impact of accidents at work, but we want to hear your thoughts.

## What is driving the need for a potential decrease?

The table below outlines how costs are impacting the need for a potential rate decrease.

Current levy rate		Old forecast	Proposed levy rate	
				
			Subject to change	
What's driving costs up			What's driving costs down	
<ul style="list-style-type: none"><li>Care and support costs have increased. The key driver is the introduction of equal pay for care workers.</li><li>The impact of historically low interest rates and other changes to the broader New Zealand economy.</li><li>We have seen continuing growth in claims volumes, particularly weekly compensation.</li></ul>			<ul style="list-style-type: none"><li>Claim costs for elective surgery are not increasing as much as ACC thought they would.</li><li>While ACC has seen a continuing growth in claims volume most of these clients returned to work quicker than previously expected.</li><li>ACC reviewed its hearing loss claims and are expecting that there will be lower costs for hearing loss claims in the future.</li><li>Over the past two years ACC has achieved higher investment returns than forecasted. This has partially balanced the changes to economic conditions.</li><li>We are offsetting the rising costs of injuries by modernising the way we do things and through our investment in injury prevention</li></ul>	



We currently have more money in reserves than we need to cover the costs of work injuries already on our books. The projected solvency ratio at the start of the 2019–2021 levy period (ie 1 April 2019) is 118% and we need to get back to our 105% target. We will do this by charging you less than what we need to cover the cost of injuries. The shortfall will be paid for by surplus.

## What is the net result for the Work Account levy?

We're proposing to decrease the average Work Account levy in the period 1 April 2019 to 31 March 2021 from \$0.72 to \$0.67 (a 6.9% decrease) for every \$100 of liable earnings.

The table below shows our proposed average Work Account levy rate for the 2019–2021 levy period, as compared with the 2017–2019 average Work Account levy rate.

### Comparisons of the Work Account levy

	Current 2017/19 levy rate	Estimated 2019/20 levy rate	Estimated 2020/21 levy rate	Proposed 2019/20 to 2020/21 levy rate	% change
Cost of new claims during the levy year	\$0.67	\$0.67	\$0.68	\$0.67	
Scheme costs	\$0.26	\$0.13	\$0.14	\$0.14	
Funding adjustment	-\$0.21	-\$0.13	-\$0.15	-\$0.14	
Work levy	\$0.72	\$0.67	\$0.67	\$0.67	-6.9%

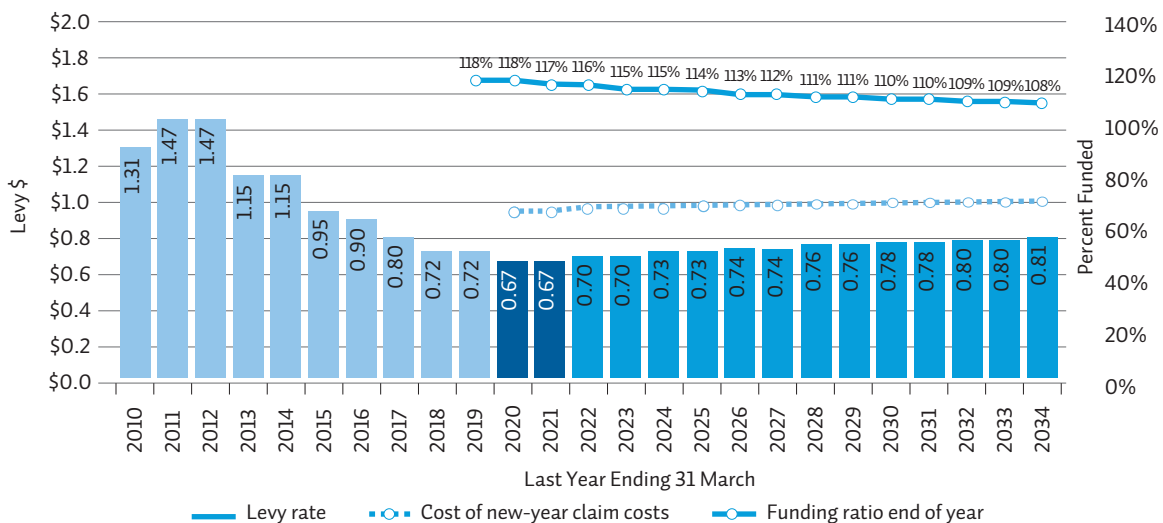
### Work Account

## Historical and future projections for the average Work Account levy rate

In 2011 and 2012, the average Work Account levy peaked at \$1.47. That's 119% higher than the rate of \$0.67 we are proposing for the next two years.

Based on factors such as ongoing increases in medical treatment costs, we expect the average Work Account levy rate to slowly rise over the next 10 years. However, we are not expecting the levy rates to return to the levels seen in 2011 and 2012.

### Indicated Work Account Levy Rate



## We want to hear from you

We're proposing that the Work Account Levy needs to decrease.

- We'd like to hear your thoughts on our proposed decrease to the average Work Account levy

But we must also continue working hard to prevent injuries happening at work.

- We'd also like to hear your thoughts on how businesses could lower the risk of injury to their workers, and be rewarded in the process.

Head over to [shapeyouracc.co.nz](https://shapeyouracc.co.nz) and tell us what you think.

You can also email or post your feedback with your contact details to:

Email: [levies@acc.co.nz](mailto:levies@acc.co.nz)

Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**

# Rethinking the workplace incentives ACC offers

Over the past year we have been talking to hundreds of businesses about the future of the incentives ACC offers to them. We have heard from you that our incentives should:

- be more responsive to the efforts you make to improve
- concentrate on the history of the business itself rather than the sector the business is in
- adjust to changing ways of working
- recognise businesses for what they are achieving
- support a partnership between ACC and your business to improve health and safety outcomes.

We are proposing to simplify our Experience Rating programme to address your concerns. We are also introducing a new form of incentives – subsidies and grants (further detail can be found in the New workplace incentives and ACC proposals for Future Work document). These are our first steps towards a set of incentives that support New Zealand businesses to look after their most important asset – their people.

## Simplifying Experience Rating for businesses

Experience Rating was introduced to the Accident Compensation Scheme in April 2011 to:

- improve equity across employers so that the levy each business pays reflects their health and safety performance and the likely costs to the ACC Scheme
- provide a financial incentive to employers to reduce the number and severity of workplace injuries and to improve return to work outcomes.

The Experience Rating system consists of two programmes. These are the:

- No Claims Discount Programme for small/micro businesses and the self-employed – customers who pay less than \$10,000 in annual work levies receive a 10% 'No Claims' discount or a 10% loading based on their claims experience over a three-year period

- Experience Rating Programme for medium to larger businesses – customers who pay more than \$10,000 in annual work levies receive Experience Rating discounts of up to 50% or loadings of up to 75% based on their claims experience over a three-year period.

### EXPLAINING THE EXISTING EXPERIENCE RATING PROGRAMME

Experience Rating applies to large businesses (and groups of businesses) who pay annual ACC levies of \$10,000 or more. To qualify you will have paid more than \$10,000 in each of the three years of the experience period. Around 15,000 businesses qualify, covering around 40% of the total payroll.

Employers with very good claims experiences receive discounts of up to 50% on their Work levies. Employers with negative claims experiences may receive a penalty of up to 75%. For example:

- We compare the business's workplace safety record to that of its peers in terms of the duration of weekly compensation claims, the number of claims with medical costs over \$500, and whether the business has had any fatal claims in the experience period. The workplace safety record can result in a penalty of up to 60% or a discount of up to 35%
- We compare the performance of participants in Experience Rating to that of all other businesses and self-employed people in the same 'levy risk group'. For the same experience period, we look at the claims histories of businesses of a similar size and in similar industries and compare these with those of all businesses. This can result in a penalty or a discount of up to 15%.

### Work Account

## What's driving the need for change?

Some of you have told us the levies you pay don't reward the changes you've made to improve. You told us that a more responsive programme would better support continuous improvement. Others also raised concerns about the use of other businesses' experience in the calculation of their levy rate (the industry modifier in the Experience Rating calculation uses industry experience).

## Our proposed changes for the 2019–2021 levy period

For many businesses in New Zealand we use the history of injuries in their workplace to adjust how much we charge them in levies. It might sound complicated, but basically it's good news for businesses that understand that looking after their people means their business operates more profitably. Businesses that have good ACC claim experience and rehabilitation/return-to-work rates get a lower levy. We do this to encourage effective workplace health and safety systems and practices, and help make New Zealand businesses better places to work.

As more employers receive discounts than penalties, the average levy rate needs to increase slightly to collect the same levy amount overall.

We're proposing the following changes to our Experience Rating (ER) programme for the 2019–2021 levy period:

1	Simplify the experience calculation	<ul style="list-style-type: none"><li>Remove two factors from the current calculation – the industry modifier and a smoothing adjustment.</li></ul>
2	Improve the responsiveness of the levy to changes made by a business	<ol style="list-style-type: none"><li>1. Introduce weightings to the three years of experience used in the calculation. Year 1 (most recent) 100%, Year 2 70% and year 3 40%.</li><li>2. Allow more of a business's claim experience to reflect in the initial levy adjustment by lowering credibility thresholds (results in more variation over time and access to larger discounts and penalties for smaller businesses).</li></ol>
3	Manage the increased levy volatility introduced by the above changes	<ul style="list-style-type: none"><li>Introduce set discount and penalty levels that correspond to a range of performance scores (eg for performance scores of 5% to 15% lower than the peer group the set level of discount applied would be 10%).</li></ul>
4	Strengthen consequences for unwanted performance	<ul style="list-style-type: none"><li>• Increase the maximum penalty from 75% to 100%.</li><li>• Use larger steps between set penalty levels.</li><li>• Introduce a fatal modifier as the final step in the Experience Rating calculation.</li></ul>

## What's the impact of the changes proposed?

### PROJECTED IMPACT OF CHANGES

#### We propose decreasing the loading on the average Work levy

- From 1 April 2019 and 1 April 2020, we propose no change to the loading on the average Work levy to fund Experience Rating, at 3.5 cents per \$100 of liable earnings.

#### We propose changes to the experience period and minimum liable earnings

- For the 2019–2020 levy year, we propose an experience period from 1 April 2015 to 31 March 2018. This would include payments made up to 30 September 2018.
- For the 2020–2021 levy year, we propose an experience period from 1 April 2016 to 31 March 2019. This would include payments made up to 30 September 2019.

## Overall impact

We've compared the results from the last four levy years with those that would be expected if the proposed changes are implemented.

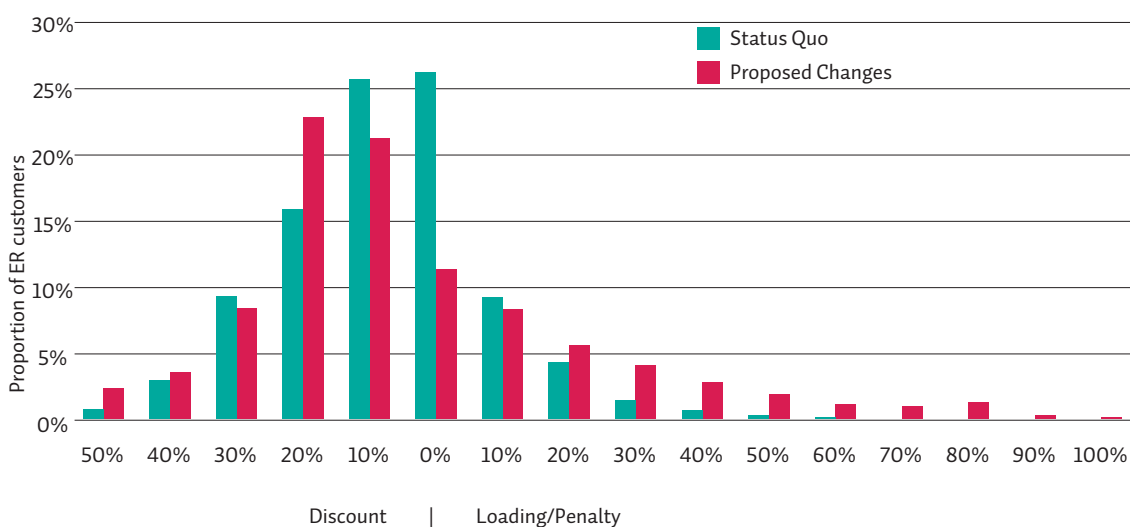
We found that with the proposed changes businesses' performance levels are reflected more accurately, as can be seen by businesses being able to reach the maximum discount or penalty after the changes (note: the proposed system has a maximum of 100% penalty). We have also seen only a small movement in the average levy modifier, indicating the changes have not resulted in a significant change to the assessment of overall performance.

The data presented below represents discounts as a negative number to indicate that the base levy will be reduced when the modifier is applied (the modifier is applied by multiplying the base levy by 1 plus the modifier).

Work Account

Approach	Levy year	Maximum Discount Modifier	Average Modifier	Maximum Penalty Modifier
Current	2015-2018	-45.23%	-4.79%	68.37%
Proposed	2015-2018	-50.00%	-4.85%	100.00%

## More businesses will receive discounts



The proposed changes increase the extent to which an individual business's experience is reflected in the Experience Rating modifier calculated. With all but the large and very large businesses expected to have quite a bit of fluctuation in claim history over time, the proposed changes will increase the level of fluctuation of the levy over time.



## IMPACT OF STRENGTHENING CONSEQUENCES FOR UNWANTED PERFORMANCE

**We propose that fatal injuries are considered separately as a second step that determines the final levy adjustment.** (Currently fatal injuries are grouped with all other claims).

Step 1: Assess safety/rehab record excluding fatal injury claims		Step 2: Determine the final levy adjustment based on the presence of fatal injury claims		
Claim history relative to peers	Initial Levy Adjustment	Fatal injury claims are:		
		Absent or present only in the third year	Present in second year but not in first year	Present in first year
>45% better	-50%	-50%	-40%	-30%
35-45% better	-40%	-40%	-30%	-20%
25-35% better	-30%	-30%	-20%	-10%
15-25% better	-20%	-20%	-10%	0%
5-15% better	-10%	-10%	0%	+10%
5% better to 5% worse	0%	0%	+10%	+20%
5-15% worse	+10%	+10%	+20%	+40%
15-25% worse	+20%	+20%	+40%	+60%
25-50% worse	+40%	+40%	+60%	+80%
50-70% worse	+60%	+60%	+80%	+100%
70-90% worse	+80%	+80%	+100%	+100%
>90% worse	+100%	+100%	+100%	+100%

### EXPLAINING THE NO-CLAIMS DISCOUNT PROGRAMME

A No-Claims Discount applies if your annual ACC levies are below \$10,000. To qualify you will have paid under \$10,000 in each of the three years of the experience period.

About 30% of New Zealand businesses qualify for No-Claims Discount. The following rules apply when calculating the discount or loading:

- If you have no claims for weekly compensation or fatal injury made during the experience period, a 10% discount applies.
- If between one and 70 days of weekly compensation were paid and no fatal injury claims were made, the Work levy doesn't change.
- If more than 70 days of weekly compensation were paid or a fatal injury claim was made, a 10% penalty applies.

## We want to hear your feedback

Head over to [shapeyouracc.co.nz](https://shapeyouracc.co.nz) and tell us what you think. We want to know:

1. What do you think about our proposals to simplify the Experience Rating calculation?
2. Do you think introducing an additional loading to businesses' levies where there has been a fatal (what we call a 'fatal modifier') will be effective in reducing the number of workplace accidents?

Head over to [shapeyouracc.co.nz](https://shapeyouracc.co.nz) and tell us what you think.

You can also email or post your feedback with your contact details to:

Email: [levies@acc.co.nz](mailto:levies@acc.co.nz)

Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**

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Work Account





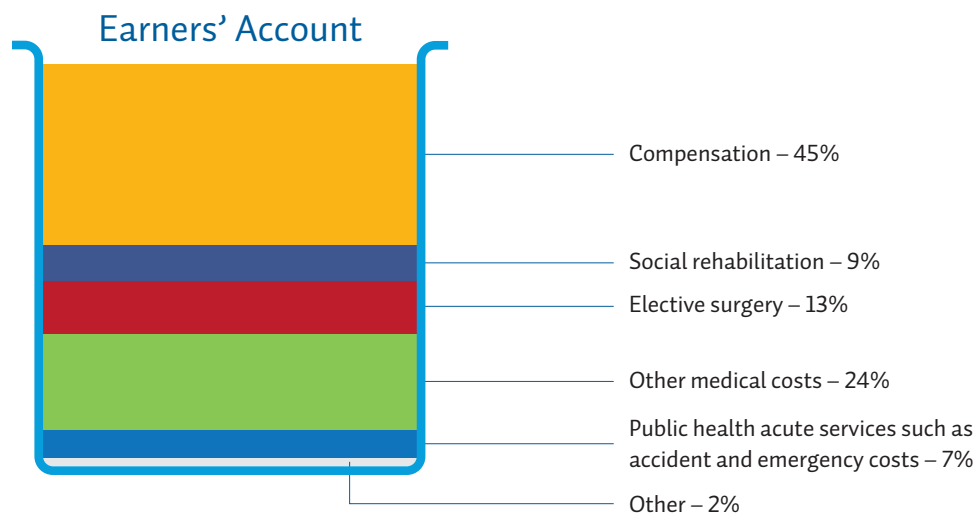
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## Earners' Account

# Earners' Account overview

All people earning a living in New Zealand pay into ACC's Earners' Account. This money covers claims for accidents that happen while you're going about your everyday activities such as DIY at home, or out on the sports field.

Almost half of the money collected for the Earners' levy pays for weekly compensation of up to 80%<sup>4</sup> of your income if you're unable to work because of an injury we're covering. The rest is spent on services such as elective surgery, radiology, physiotherapy, and rehabilitation, and preventing injuries from happening in the first place.



## The Earners' levy

The Earners' levy is based on liable earnings and is calculated for every \$100, up to a defined maximum. Currently the Earners' levy is \$1.21 in every \$100 of liable earnings.

### LIABLE EARNINGS

'Liable earnings' describes the income that your ACC levies are calculated on. For employees, liable earnings are your wages or salaries earned in a financial year. For self-employed people, it's the income you earn in a financial year as declared on your end-of-year tax returns.

To see our proposed changes to the amount of liable earnings you pay ACC from, visit page 58.

If you're an employee, your Earners' levy is deducted from your gross pay along with your PAYE tax.

If you're self-employed or a non-PAYE shareholder employee, you don't pay tax through the PAYE system, so we send you an invoice.

## We propose increasing the Earners' levy

We are proposing that the Earners' Account levy rate needs to increase from the current rate on 1 April 2019, to cover the extra costs of treating injuries. Take a look at our proposed changes on the following pages.

<sup>4</sup> Based on maximum liable earnings



# 2019–2021 Earners’ levy

## Our proposed new rates for earners

Over the past two years, the number of accidents requiring support from ACC relating to everyday activities such as DIY at home, or out on the sports field, has increased. So too has the number of accidents that require weekly compensation.

The increased costs associated with this, along with other drivers (outlined below), means the levies we collect also need to increase. The alternative is that there won’t be enough money to care for those who need treatment.

To cover the extra costs of treating injuries, we need to increase the Earners’ levy from \$1.21 to a proposed \$1.24 of every \$100 of liable earnings (a 2.5% increase).

When we last consulted on levies in 2016 we estimated rates would have to increase by 9% to \$1.32 per \$100 of liable earnings to pay for increased treatment and compensation costs.

However, since then, some costs have gone up more than we expected, and others have gone down.

We’ve looked at what’s driving costs up, such as the increase in the volume of weekly compensation claims as well as what has happened to offset them (see table below).

We’ve reached a net result of an increase to the Earners’ levy. Going forward the best way to decrease the amount earners need to pay is by everyone doing their part to reduce the number of accidents that happen in New Zealand.

## SO HOW DO WE REVERSE THIS TREND AND RECOGNISE SAFE BEHAVIOUR IN EVERYDAY ACTIVITIES?

The most effective way to reduce harm and the costs we all pay is by reducing the number of accidents that are covered under the Earners’ Account from happening in the first place.

We have a range of injury prevention programmes in place to address this. For example, our SportSmart programme has warm-up guides, concussion resources, coaching tools and lots of information to help you stay safe during sports and recreational activities.

This is just one example. We’d like to hear your ideas on how people could take more ownership of their own health and safety and potentially be rewarded for doing it in the process.

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**Earners’  
Account**

## What is driving costs?

The cost of treating injuries in New Zealand has increased since we last set levies. We've managed to offset some of these increases by investing in programmes that are stopping accidents from happening in the first place.

The table below gives an overview of these costs and how they are impacting the need for a rate increase.



We currently have more money than we need to cover the costs of Earners' Account injuries already on our books. The projected solvency ratio as at the start of the 2019–2021 levy period (ie 1 April 2019) is 117% and we need to get back to our 105% target. We will do this by charging you less than what we need to cover the cost of treating injuries. The shortfall should be paid for by surplus.

<sup>5</sup> Having more people working also increases the amount of levies collected, which helps to offset some of the increased costs associated with a stronger economy

## What is the net result for the Earners' levy?

In the period 1 April 2019 to 31 March 2021, we're proposing to increase the Earners' levy from \$1.21 to \$1.24 (a 2.5% increase) to meet increased costs of covering injuries.

The table below shows our proposed Earners' Account levy rate for the 2019–2021 levy period, as compared with the 2017–2019 Earners' Account levy rate.

### Comparisons of the Earners' levy

	2018/19	2019/20	2020/21	
	Current 2017/19 levy rate	Estimated 2019/20 levy rate	Estimated 2020/21 levy rate	Proposed 2019/20 to 2020/21 levy rate % change
Cost of new claims during the levy year	\$1.23	\$1.24	\$1.25	\$1.24
Scheme costs	\$0.18	\$0.14	\$0.13	\$0.13
Funding adjustment	-\$0.20	-\$0.13	-\$0.13	-\$0.13
Earners' levy	\$1.21	\$1.24	\$1.24	\$1.24 2.5%

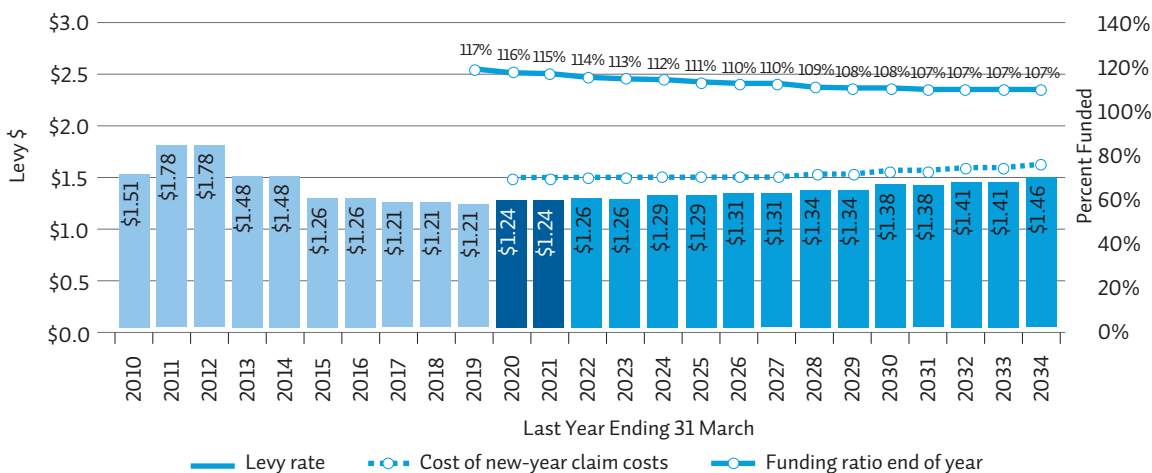
Earners' Account

## Historical and future projections for the Earners' levy rate

In 2011 and 2012, the Earners' levy peaked at \$1.78. That's 44% higher than the rate of \$1.24 we are proposing for the next two years.

Based on factors such as ongoing increases in medical treatment costs, we expect the Earners' levy rates to slowly rise over the next 10 years. However, we are not expecting the levy rates to return to the levels seen in 2011 and 2012.

### Indicated Earners' Account Levy Rate



## We want to hear from you

We're proposing that the Earners' levy needs to increase to pay for the increased cost of injuries.

- We'd like to hear your thoughts on our proposed increase to the Earners' Account levy.
- We'd also like to hear your thoughts on how New Zealanders can reduce the number of accidents that happen in New Zealand.

Head over to [shapeyouracc.co.nz](https://shapeyouracc.co.nz) and tell us what you think. You can also email or post your feedback with your contact details to:

Email: [levies@acc.co.nz](mailto:levies@acc.co.nz)

Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**











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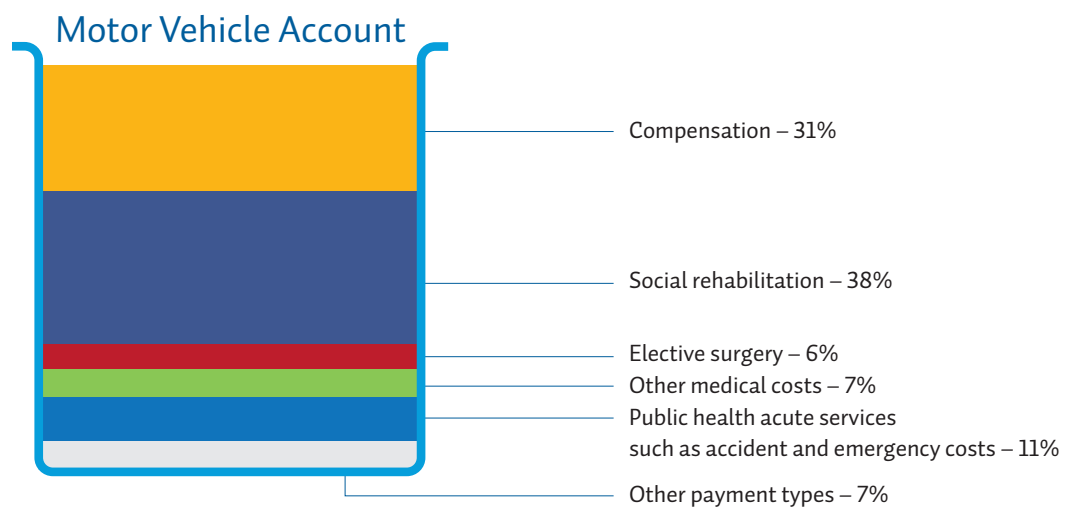
# **Motor Vehicle Account**

# Motor Vehicle Account overview

As a vehicle owner, you pay a Motor Vehicle levy to cover the costs of accidents on public roads involving moving vehicles.

This levy doesn't cover injuries involving vehicles off a public road such as quad bikes, tractors and off-road bikes. Other levies cover these injuries.

Most of this money pays for rehabilitation and weekly compensation for serious injuries. The rest is spent on services such as elective surgery, medical treatment, and rehabilitation for non-serious injuries, and preventing injuries from happening in the first place.



## The Motor Vehicle levy

You pay the Motor Vehicle levy in two different ways:

- petrol at the pump – currently at 6 cents per litre
- as part of your vehicle licence (rego) fee.

For non-petrol vehicles, such as diesel and electric vehicles, you pay your whole levy through your vehicle rego. Plug-in hybrid vehicles pay a small amount through petrol at the pump.

The current average Motor Vehicle levy (including the petrol levy) is \$113.94.

## THE RISKIER YOUR VEHICLE CLASS, THE MORE YOU PAY

We don't charge a standard or 'flat' levy for every vehicle on the road. We group vehicles into 'vehicle classes' ranging from vintage cars, light passenger vehicles, mopeds and motorcycles, through to heavy goods vehicles. We believe it's fairer that owners pay an amount that reflects the risk of their class of vehicle. This is the risk of injury they present in the event of a crash. This allows us to spread the cost of injuries more fairly.

Vehicle classes are groups such as light passenger vehicles (cars), motorcycles and mopeds and heavy goods vehicles.

## MOTORCYCLES AS AN EXAMPLE

The costs of motorcycle injuries are high relative to other road users.. Motorcyclists have little protection when they ride and are less visible to other road users. This means the severity of injuries can be a lot worse if a motorcyclist has a crash. Motorcycling has a higher level of risk of injury per kilometre travelled than any other mode of transport.

Before 2010, if you owned a motorcycle, you paid around one and a half times the amount a car owner paid in levies. When we reviewed our motorcycle claim statistics, we found the costs of motorcycle injuries were still subsidised by other road users. Statistics included the number of claims, the severity of injuries and the cost of treatment and ongoing support.

Based on this insight we changed our approach in 2010. We started charging motorcyclists levies that were more aligned with the costs involved in treating motorcycle injuries. However, we don't want motorcyclists to have to pay unaffordable levies.

Petrol mopeds and motorbikes are currently charged between \$99 and \$397 for the ACC levy portion of their rego. However, if we were to recover the true cost of treating accidents involving the riders of these vehicles, the levy part of their rego would need to increase to between \$341 and \$1,746. This means that most of the funding for motorcycle injuries still comes from levies paid by other road users.

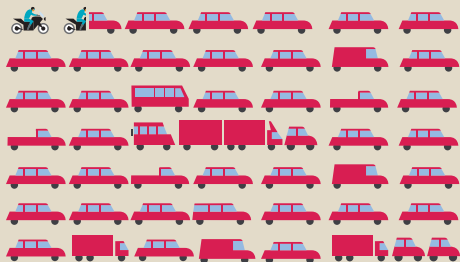
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**Motor Vehicle  
Account**

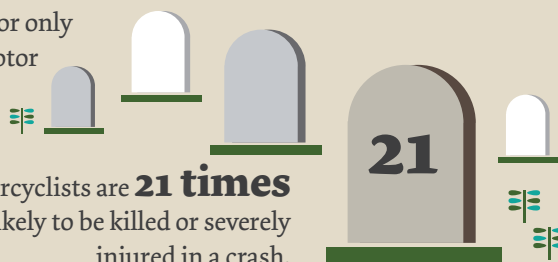
# ACC Motorcycle Levies



PREVENTION. CARE. RECOVERY.  
Te Kaporeihana Āwhina Hunga Whara



Motorcycles account for only **2.3%** of the total motor vehicles on the road,



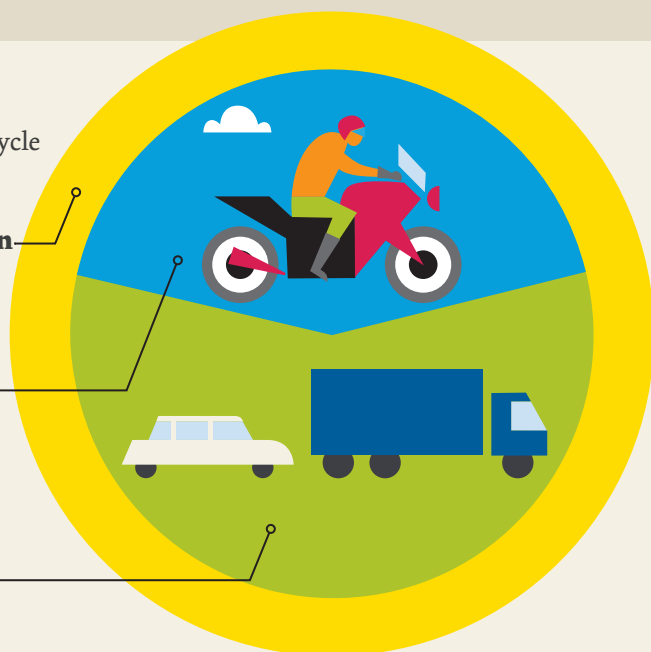
but motorcyclists are **21 times** more likely to be killed or severely injured in a crash.

Calculated cost of motorcycle injuries per year =

**\$129 million**

**\$51 million** involve just motorcycles.

**\$78 million** involve other vehicles.



**17%**

of the Motor Vehicle Account's severe injuries are motorcyclists.

Rehabilitation and compensation for just one severe claim can be more than \$20 million.

ACC is proposing to charge motorcyclists \$34 million so other vehicle users will cross-subsidise motorcycle owners by \$95 million.



**40%**

of the cost of motorcycle accidents is from single vehicle crashes.



**\$34 million**

Motorcyclists will pay levies to cover the cost of motorcycle accidents.



**\$95 million**

Other motor vehicle owners will pay in levies to cover the cost of motorcycle accidents.



2017-2019 - Excluding the motorcycle safety levy:



Current levy up to **\$397**

True Cost up to **\$1,746** per year

If licence levies of motorcycles reflected the true cost of motorcycle injuries.

## PETROL LEVY: THE MORE DISTANCE COVERED, THE HIGHER THE COST

Paying part of your Motor Vehicle levy at the pump is one way we try to make it fairer for everyone on the road:

- The more you drive, the more at risk you are of an accident, and so the more you pay
- Vehicles without a rego make up almost 2% of vehicles on our roads. Petrol levies make sure they're still paying towards the cost of injuries.

## ELECTRIC VEHICLES AND PLUG-IN HYBRID ELECTRIC VEHICLES

For the 2019–2021 levy period, electric vehicles and plug-in hybrid electric vehicles will continue to be classed as petrol vehicles for levying purposes.

## VEHICLE RISK RATING

Vehicle Risk Rating (VRR) applies to most passenger cars. Other vehicles, such as vans and utes, which make up around 15 percent of the light vehicle fleet, and heavy vehicles like trucks and buses are not part of the VRR and pay different fixed rates.

VRR charges a different Motor Vehicle levy based on how much protection the car provides to people inside and outside of the car if it crashes.

There are four different levy rates that can be charged depending on which “band” a car is placed in. Band one applies to cars that offer the least protection and charges the highest levy; band four applies to cars that offer the most protection and charges the lowest levy.

## We propose increasing the Motor Vehicle levy

On 1 July 2019, we'll introduce a new average Motor Vehicle levy rate, which will be charged for two years until 30 June 2021. We are proposing that this rate needs to increase to cover the extra costs of treating road injuries. Take a look at our proposed changes on the following pages.

---

**Motor Vehicle  
Account**

# 2019–2021 Motor Vehicle levies

## Our proposed new rates for vehicle owners

Over the past two years, the number of accidents that happen on the road involving a moving vehicle, and the lifetime costs of treating them, have increased. This increase is due to a number of factors such as the introduction of equal pay for care workers (outlined below).

This means the levies we collect also need to increase. Otherwise there won't be enough money to care for those who need treatment.

To cover the extra costs of treating road injuries, we need to increase the average Motor Vehicle levy from \$113.94 to a proposed \$127.68 (a 12.1% increase).

## The challenge

When we last consulted on levies in 2016 we estimated rates would have to increase on 1 July 2019 to \$127.34 per vehicle on average (from current \$113.94).

Injuries from road accidents are generally more severe, more complex, and much more costly to treat than other types of accidents. And accidents on the road are increasing, so we need to change our commitment to safety on our roads.

Over the last two years, we paid an average of 30,400 road accident claims per year, 9% more than in 2016. A small but costly proportion of these relate to serious injury claims. These claims generally need lifelong treatment and around-the-clock care. We are expecting 110 serious injury claims in the 2019-20 and 2020-21 levy years, with an estimated lifetime cost of \$189 million, which accounts for 32% of the total lifetime costs for the Motor Vehicle Account.

## SO HOW DO WE REVERSE THIS TREND AND RECOGNISE SAFE BEHAVIOUR ON OUR ROADS?

The most effective way to reduce harm and the costs we all pay is by reducing the number of road accidents.

To put this into context, if we were to reduce the number of serious injury claims by 30%, this would offset the proposed increase to the average Motor Vehicle Account levy (ie keep the average Motor Vehicle Account levy at its current amount)

We want to explore options for how individuals can help achieve this. One example is ACC's Ride Forever training course. At the end of June 2018, motorcyclists who have completed this course are 23% less likely to suffer an injury. This ultimately reduces the costs that motorists pay for treating injuries.

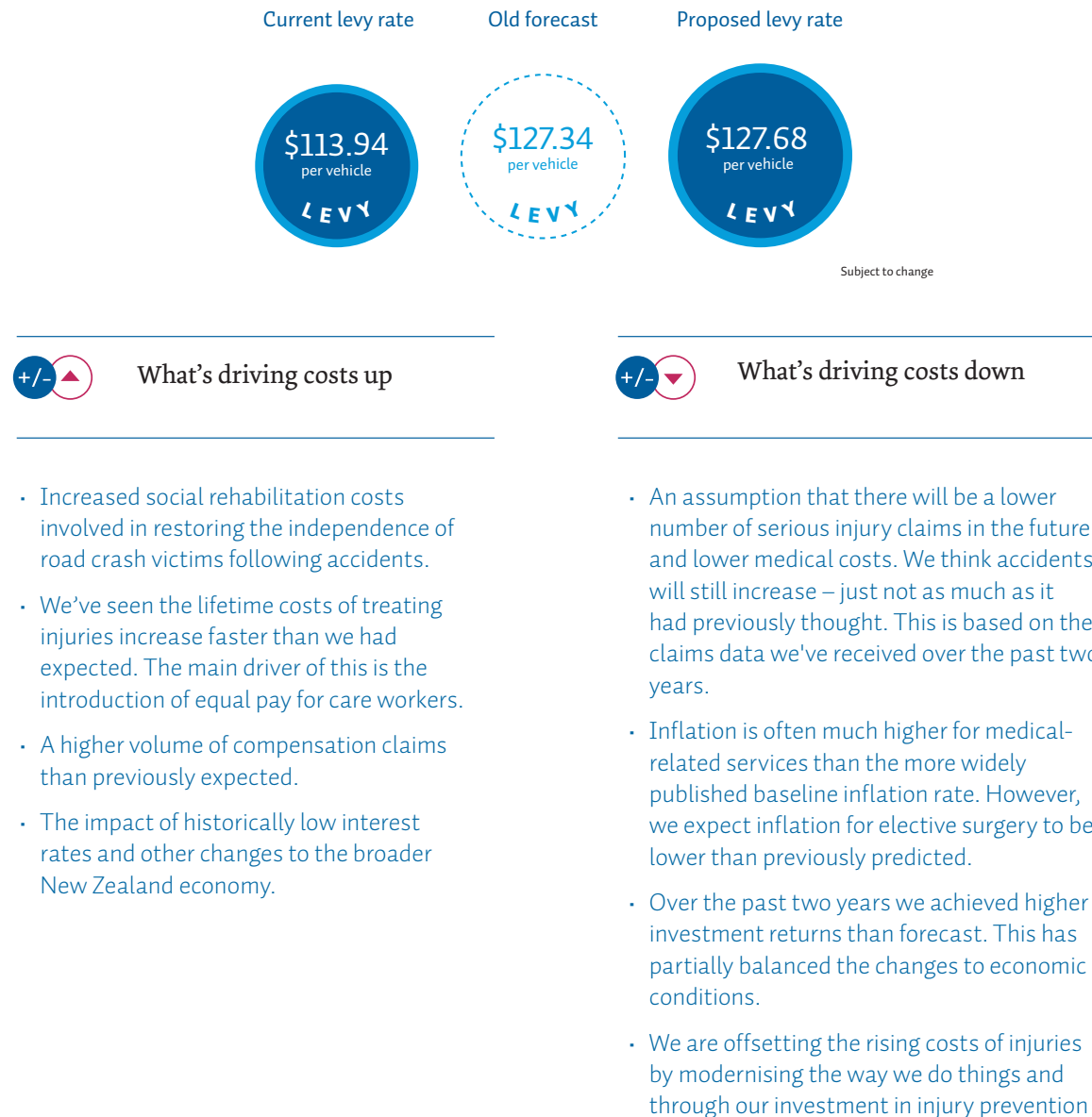
We want to recognise New Zealanders like these who are taking responsibility for their own health and safety. They're helping to drive down costs for others. Because of this we have included a proposal in this consultation to recognise motorcyclists who do one of these courses.

In addition to sharing your thoughts on our proposed approach and levy rates for motorists, we want to hear your ideas on how you can take responsibility for road safety and be recognised for helping to reduce road accident costs.



## What is driving costs?

The table below gives an overview of these costs and how they are impacting the need for a rate increase.



### Motor Vehicle Account

We currently have more money in reserves than is needed to cover the costs of motor vehicle injuries already on our books. The projected solvency ratio as at the start of the 2019–2021 levy period (ie 1 July 2019) is 111% and we need to get back to our 105% target. We will do this by charging you less than what we need to cover the cost of treating injuries. The shortfall will be paid for by surplus.

## What is the net result for motorists?

Between 1 July 2019 and 31 June 2021, we're proposing to increase the average Motor Vehicle levy from \$113.94 to \$127.68 (a 12.1% increase) to meet increased costs of covering injuries.

You can see the proposed levy rates for all vehicles classes on page 47.

### Comparisons of the Motor Vehicle Account levy

	Current 2017–19 levy rate	Estimated 2019–20 levy rate	Estimated 2020/21 levy rate	Proposed 2019–20 to 2020–21 levy rate	% change
Cost of new claims during the levy year	\$137.64	\$146.51	\$149.23	\$147.87	
Scheme costs	\$16.44	\$10.41	\$10.06	\$10.24	
Funding adjustment	-\$40.14	-\$29.24	-\$31.62	-\$30.43	
Motor Vehicle levy	\$113.94	\$127.68	\$127.68	\$127.68	12.1%

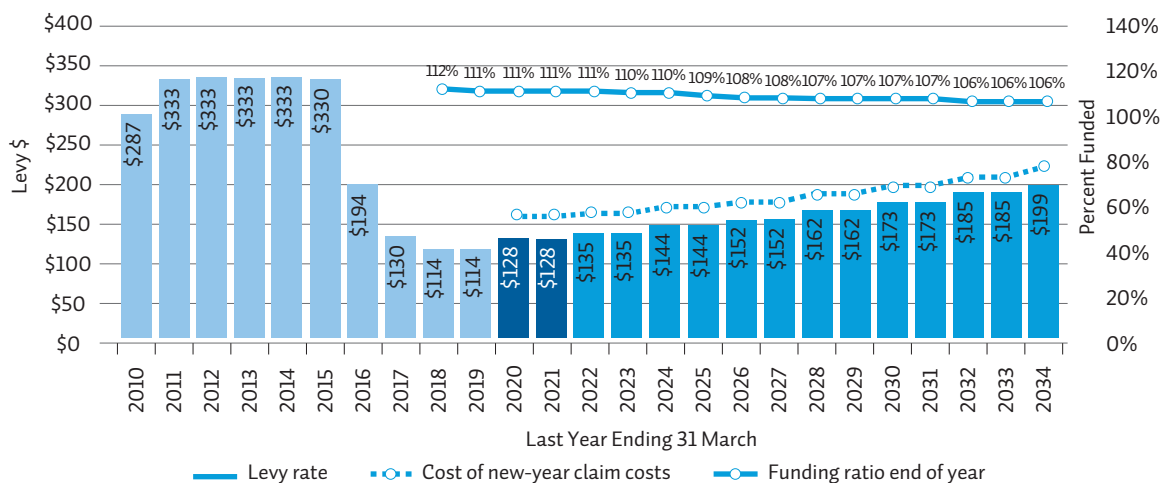
Further below you can find information on the proposed levy rates for each vehicle class for the 2019–2021 levy period.

## Historical and future projections for the average Motor Vehicle levy

In 2013 and 2014, the average Motor Vehicle Account levy peaked at \$333. That's 161% higher than the rate of \$127.68 we are proposing for the next two years.

Based on factors such as inflation, an ageing population and ongoing increases in medical treatment costs, we expect the average Motor Vehicle levy rate to slowly rise over the next 10 years. However, we are not expecting the levy rates to return to the levels seen in 2013 and 2014.

### Indicated Motor Vehicle Account levy rate



## How we think increased costs should be funded

As the costs and volume of road accidents are increasing, we need to take another look at how we are collecting levies from motor vehicle owners. This is to ensure we are being fair and transparent.

There are a number of approaches to collecting the money needed to cover increasing costs. We have provided some examples below, along with their benefits and disadvantages.

The following criteria – the principles that guide our policy approach – have been used to assess these different approaches.

### • Fairness

Are motor vehicle owners paying their fair share towards the costs of injuries?

### • Impact on our customer

Does the approach make it easier for customers to manage their levy payments?

### • Administration in collecting the levy

How easy is it for ACC to collect the levy?

## EXAMPLE ONE: EVERYONE PAYS A PROPORTIONATELY EQUAL INCREASE

One approach would be for everyone to pay a proportional increase to their rego on top of what they pay right now to cover increased costs regardless of their vehicle class, with no increase to the petrol levy.

### Benefits

- Easy to administer
- The required increase in the levy is spread as equally as possible across all vehicles

### Disadvantages

- Safer classes of vehicles would subsidise riskier road users. The current level of cross-subsidisation across vehicles will continue
- Not increasing the petrol levy means heavy users of our roads don't pay for the level of risk they are exposed to

## EXAMPLE TWO: VEHICLE CLASSES CHARGED FULL COST OF THE RISK THEY POSE

An alternative approach is that everyone pays the full cost of injuries relating to the type of vehicle they drive. This could be collected through both the rego and petrol levy.

### Benefits

- Ensures motorists pay an amount that reflects the risk of their vehicle. They are not subsidising other riskier vehicles
- Everyone shares an equal part of the extra costs needed to pay for road injuries through their rego, but those who use the roads more pay more

### Disadvantages

- This would increase the motorcycle levy up to \$1416.49 for motorcycles 600cc or less, and \$1,746.13 for motorcycles over 600cc, which we believe would be unaffordable
- The cost of heavy goods vehicles would also increase up to 24%

## EXAMPLE THREE: MOTORCYCLISTS EXEMPTED FROM ANY INCREASE

Under this approach, everyone would pay the full cost of treating injuries relating to the class of vehicle they drive through their rego and petrol levy, apart from motorcycles and mopeds, which would continue receiving a subsidy. Motorcycles and mopeds should also be exempt from paying for any of the increased costs we need to cover.

### Benefits

- Helps to address motorcyclists' view that they are paying a disproportionate amount

### Disadvantages

- Means that the rate that everyone else pays will need to increase more – ranging from 6.9% to 61%
- Will result in heavier subsidisation of motorcyclists

## OUR PROPOSED APPROACH

### **Vehicle classes charged full cost of the risk they pose apart from motorcycles and heavy goods vehicles**

Everyone should take a proportional share of the increased costs we need to cover as determined by the class of vehicle they drive through their rego and petrol levy. The exceptions would be motorcycles, mopeds and heavy goods vehicles, which would continue receiving a subsidy from other road users.

#### **Benefits**

- Ensures the amount most motorists pay is based on the risk of injury they present in the event of a crash
- Most road users share an equal part of the extra costs needed to pay for road injuries through their rego, but those who use the roads more pay more
- Motorcycle levies increase in line with other classes of vehicles, but not to the extent it becomes unaffordable

#### **Disadvantages**

- Motorcycles and heavy goods vehicles will continue to be cross-subsidised by other vehicle classes
- Despite the motorcycle levy falling short of the amount of money needed to cover motorcycle injuries, it is still considered prohibitive by some motorcyclists. Any increase will compound this view

The following table shows our proposed Motor Vehicle levies for each vehicle class and the Petrol levy for the 2019-20 and 2020-21 levy period.

Please note that the following table does not show the proposed levy rates for light passenger vehicles (cars)  $\leq 3,500$  for the 2019-21 levy period. This class of vehicles are subject to Vehicle Risk Rating. The Minister for ACC is consulting on whether Vehicle Risk Rating should be removed or retained for the 2019-2021 levy period. You can read more about this proposal in The Minister for ACC Consultation Proposals for the 2019-2021 levy period document, and find some further information in the section below.

## Proposed Motor Vehicle Account levies for the 2019–20 and 2020–21 levy period

Vehicle classes charged full cost of risk they pose apart from motorcycles, mopeds and heavy goods vehicles.

Petrol levy increased from 6 cents per litre to 7.9 cents per litre.

Licence levies for:	Petrol driven <sup>1</sup>				Non-petrol driven <sup>2</sup>			
	2017/19 levy	2019/21 levy	Increase	% Increase	2017/19 levy	2019/21 levy	Increase	% Increase
Vintage/veteran vehicles	\$13.38	\$14.42	\$1.05	7.8%	\$37.35	\$41.34	\$3.99	10.7%
Mopeds <sup>3</sup>	\$99.33	\$111.31	\$11.98	12.1%	\$126.14	\$130.53	\$4.39	3.5%
Motorcycles (600cc or less) <sup>3</sup>	\$297.91	\$333.83	\$35.92	12.1%	\$324.72	\$353.06	\$28.34	8.7%
Motorcycles (over 600cc) <sup>3</sup>	\$397.18	\$445.07	\$47.89	12.1%	\$423.99	\$464.30	\$40.31	9.5%
Light Goods Vehicles (GVs) (3,500kg or less)	\$42.02	\$58.33	\$16.31	38.8%	\$110.52	\$135.23	\$24.71	22.4%
Heavy GV's (not in Fleet Saver)	\$196.41	\$247.74	\$51.33	26.1%	\$230.66	\$270.81	\$40.15	17.4%
Heavy GV's (Fleet Saver Bronze)	\$173.35	\$220.66	\$47.32	27.3%	\$207.60	\$243.73	\$36.14	17.4%
Heavy GV's (Fleet Saver Silver)	\$138.75	\$180.04	\$41.29	29.8%	\$173.00	\$203.11	\$30.11	17.4%
Heavy GV's (Fleet Saver Gold)	\$104.15	\$139.42	\$35.27	33.9%	\$138.40	\$162.49	\$24.09	17.4%

**All light passenger vehicles – please see below section for further details**

Trade plates	2017/19 levy	2019/21 levy	Increase	% Increase
Trailers/caravans	Nil	Nil		
Mopeds and motorcycles 60cc or less <sup>3</sup>	\$99.33	\$111.31	\$11.98	12%
Motorcycles over 60cc <sup>3</sup>	\$397.18	\$445.07	\$47.89	12%
Not elsewhere classified	\$42.02	\$40.30	-\$1.72	-4%

<sup>1</sup> Excludes the petrol levy @ 7.9 cents per litre.

<sup>2</sup> Non-petrol driven vehicles include electric powered vehicles but not hybrids, which are classified as petrol driven by NZ Transport Agency.

<sup>3</sup> Excludes the Motorcycle Safety levy of \$25 per annum.

**Motor Vehicle  
Account**

The Minister for ACC is consulting on whether Vehicle Risk Rating should be removed or retained for the 2019-2021 levy period.. You can read more about this proposal in The Minister for ACC Consultation Proposals for the 2019-2021 levy period document.

If Vehicle Risk Rating is removed for the 2019-2021 levy period, all light passenger vehicles (cars) will all be charged a flat levy rate.

The below table shows the proposed 2019-2021 levy rates for all light passenger vehicles (cars) if Vehicle Risk Rating is removed:

## RISK RATED PASSENGER VEHICLES<sup>1</sup>

Licence levies for:	Petrol driven <sup>1</sup>				Non-petrol driven <sup>2</sup>			
	2017/19 levy	2019/21 levy	Difference	% Difference	2017/19 levy	2019/21 levy	Difference	% Difference
<b>Risk rated passenger vehicles &lt;=3,500kg</b>								
Band 1	\$80.64	\$40.30	-\$40.34	-50%	\$149.14	\$117.20	-\$31.93	-21.4%
Band 2	\$53.53	\$40.30	-\$13.23	-25%	\$122.03	\$117.20	-\$4.83	-4.0%
Band 3	\$37.22	\$40.30	\$3.08	8%	\$105.72	\$117.20	\$11.48	10.9%
Band 4	\$18.00	\$40.30	\$22.30	124%	\$86.50	\$117.20	\$30.71	35.5%
<b>Passenger vehicles &gt;3,500kg</b>								
Passenger vehicles >3,500kg	\$80.64	\$40.30	-\$40.34	-50%	\$149.14	\$117.20	-\$31.93	-21.4%

If Vehicle Risk Rating is retained for the 2019-2021 levy period, light passenger vehicles (cars) will levied according to their risk-rated 'band'. If Vehicle Risk Rating is retained for the 2019-2021 levy period, we will be holding a separate consultation on the proposed 2019-2021 levy rates for light passenger vehicles in early 2019.

If you would like us to let you know when this consultation is happening- please email us at [levies@acc.co.nz](mailto:levies@acc.co.nz) and we will keep you updated.

**For information purposes only**, the following table shows **indicative** 2019-2021 levy rates for all light passenger vehicles (cars) if Vehicle Risk Rating is retained. These rates are subject to change.

## RISK RATED PASSENGER VEHICLES<sup>2</sup>

Licence levies for:	Petrol driven <sup>1</sup>				Non-petrol driven <sup>2</sup>			
	2017/19 levy	2019/21 levy	Difference	% Difference	2017/19 levy	2019/21 levy	Difference	% Difference
<b>Risk rated passenger vehicles &lt;=3,500kg</b>								
Band 1	\$80.64	\$86.69	\$6.05	7.5%	\$149.14	\$163.59	\$14.45	9.7%
Band 2	\$53.53	\$55.81	\$2.28	4.3%	\$122.03	\$132.71	\$10.68	8.8%
Band 3	\$37.22	\$39.17	\$1.96	5.3%	\$105.72	\$116.08	\$10.36	9.8%
Band 4	\$18.00	\$16.96	-\$1.04	-5.8%	\$86.50	\$93.86	\$7.36	8.5%
<b>Passenger vehicles &gt;3,500kg</b>								
Passenger vehicles >3,500kg	\$80.64	\$86.69	\$6.05	7.5%	\$149.14	\$163.59	\$14.45	9.7%

- <sup>1</sup> These risk rated passenger vehicles levy rates are subject to the decision to retain or remove Vehicle Risk Rating for the 2019-2021 levy period. Information on the proposal to retain or remove Vehicle Risk Rating for the 2019-2021 levy period can be found in The Minister for ACC Consultation Proposals for the 2019-2021 levy period document.
- <sup>2</sup> These risk rated passenger vehicles levy rates are subject to the decision to retain or remove Vehicle Risk Rating for the 2019-2021 levy period. Information on the proposal to retain or remove Vehicle Risk Rating for the 2019-2021 levy period can be found in The Minister for ACC Consultation Proposals for the 2019-2021 levy period document.

## We want to hear from you

Head over to [shapeyouracc.co.nz](https://shapeyouracc.co.nz) and tell us what you think about our proposed approach. We also want to get your ideas on how you can take responsibility for road safety and be recognised for helping to reduce the costs of road accidents.

- What do you think about our proposed approach and proposed levy rates for the Motor Vehicle Account?
- Can you think of a different variation of the approaches listed above that would result in a fairer outcome for all vehicle owners?
- Is there anything else you'd like us to consider in the motor vehicle levies?

You can also email or post your feedback with your contact details to:

Email: [levies@acc.co.nz](mailto:levies@acc.co.nz)

Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**

**Motor Vehicle  
Account**



# Motorcycle Safety Strategy

Minimising the incidence and impact of motorcyclist injury

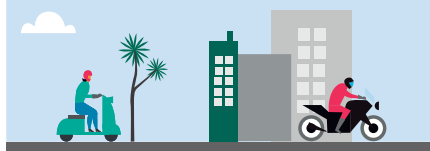
## What we know

### Open road riders



- are involved in nearly three quarters of fatal motorcycle crashes\*
- often lose control on bends and curves in motorcycle-only crashes
- sustain more severe injuries because they ride in higher-speed environments
- see skills as a core safety factor and are open to improving skills.

### Urban riders (including scooters)



- are involved in almost two thirds of all motorcycle injury crashes\*
- are less likely to be severely injured or killed as they mostly ride at lower speeds
- are most often injured at intersections in crashes involving other vehicles
- are less likely to prioritise skills or wear appropriate protective gear.

### Other drivers



- are primarily at fault in just over one third of all motorcycle crashes\*
- often don't see motorcyclists as they don't prioritise them as a road safety issue
- tend to think interactions with motorcycles are risky
- often have little empathy for riders because they see them as reckless.

\*Police-reported crashes (MOT Crash Facts 2015)

## Priority focus areas



### RIDER SKILLS

Enable riders to reduce their chance of crashing by increasing the availability and uptake of Ride Forever coaching.



### HUMAN FACTORS

Address driver and rider attitudes and behaviours that contribute to crashes through targeted communications for at-risk groups.



### VEHICLE TECHNOLOGY

Encourage the use of technologies that make riders safer with a specific focus on increasing the uptake of anti-lock braking systems (ABS) on motorcycles.



### PERSONAL PROTECTIVE EQUIPMENT

Increase the uptake of equipment that protects riders from injury by helping to provide better consumer information.



### ROADS AND ROADSIDES

Work with road controlling authorities to improve road design and maintenance with specific focus on helping to make high-risk routes more motorcycle friendly.

## Desired outcome



### We will achieve this by ensuring that



More riders are upskilled through Ride Forever.



Riders and drivers better understand the causes of motorcycle crashes and actions they can take to reduce the risk of injury.



Riders better understand the benefits of safety technology and are more likely to purchase motorcycles with improved safety features.



More riders are wearing better personal protective equipment.



Roads are increasingly designed and maintained to improve motorcyclist safety.

### Who will do this

- 1 Both ACC and MSAC will take an evidence-based approach to programmes.
- 2 ACC will use communications to support and promote the initiatives and ensure they are readily available to motorcyclists.
- 3 MSAC will engage with motorcyclists to promote safety and understand community perspectives.
- 4 ACC will partner with road safety partners and the motorcycle sector to deliver our programmes and help validate the outcomes.

# The Motorcycle Safety levy

New Zealand is one of the best places to be a motorcyclist. However, 2018 is on track to be one of the worst for motorcycle safety.

It is, therefore, increasingly important that the Motorcycle Safety levy (MSL) continues to support initiatives to improve rider safety.

In the past 12 months the MSL supported the expansion of the Ride Forever training programme. The Motorcycle Safety Advisory Council (MSAC) also ran a Motorcycle Safety Summit to set out a clear direction for improved motorcycle safety for presentation to the incoming Government.

Despite this renewed focus, it is clear this challenge requires a collective response from all road users and road safety agencies, along with better choices by motorcyclists.

*Mark Gilbert, Chair, MSAC*

is enough for the road safety initiatives already under way and in the pipeline.

**The funds collected will enable ACC and MSAC to further develop the Motorcycle Safety Strategy. New injury prevention initiatives are being identified and will be funded through the MSL.**

In 2016, MSAC and ACC developed a Motorcycle Safety Strategy to support future injury prevention activities. The strategy is based on:

- motorcyclists' feedback
- national and international research on the causes of motorcycle crashes and injury severity
- research on what can be done to reduce injuries among motorcyclists.

The strategy aligns with the Government's high-priority motorcycle safety action described in the Safer Journeys Action Plan 2016-2020, which can be found on [acc.co.nz](http://acc.co.nz).

**Motor Vehicle Account**

In 2011, the Government established the Motorcycle Safety levy (MSL) and the Motorcycle Safety Advisory Council (MSAC). The Motorcycle Safety levy is charged through vehicle registration. It is currently \$25 per motorcycle and funds road safety initiatives for motorcycle and moped riders.

Every cent of the MSL goes towards funding these initiatives. The cost of running MSAC is funded from the Motor Vehicle Account.

In the 2017/18 financial year the MSL fund was used for motorcycle safety initiatives such as Ride Forever training. The balance of the MSL fund at 30 June 2018 was \$13.5 million.

MSAC advises ACC on opportunities to invest the Motorcycle Safety levy. This ensures the levy is spent on initiatives to make motorcycling on our roads safer. MSAC members are passionate about motorcycling and road safety. They're well connected to motorcycling communities in New Zealand.

## We're proposing to keep the Motorcycle Safety levy the same

We want to hear your thoughts on keeping the Motorcycle Safety levy at \$25 per motorcycle per year, from 1 July 2019 to 31 June 2021. Based on the amount of money we currently have in the Motorcycle Safety levy fund, and taking into account our future investment opportunities, the current levy

## Initiatives in these focus areas

### RIDE FOREVER TRAINING PROGRAMME (\$4.06M INVESTED IN 2017/2018)

The Ride Forever training programme is an ACC initiative funded by the Motorcycle Safety levy. The Ride Forever courses provide on-road skills coaching for riders by trained professionals. It's supported by online coaching videos. The programme allows us to encourage riders to increase their skills. It also encourages riders to have conversations about the safety of their bike, the way they ride and their choice of protective gear.

Ride Forever has four course types: bronze, silver, gold, and urban/commuter or scooter survival. Course types reflect a rider's current skill level. Riders can complete up to two Ride Forever courses per year. The MSL is used to fund Ride Forever courses:

- Bronze, silver and gold courses are funded at \$249 per rider. Riders pay up to \$50 to cover the admin costs of the course provider
- Urban/commuter and scooter courses are funded at \$125 per rider. Riders pay \$20 to cover the admin costs of the course provider.

Riders are increasing the skills they need to help them deal with difficult road situations involving themselves and others. We're seeing a significant

reduction of risk, incidence and severity of crashes in Ride Forever-trained riders versus untrained riders.

The Ride Forever programme has:

- expanded the number of coaching slots per year from 5,000 in 2016-17 to 7,500 in 2017-18, with 10,000 planned for 2018-19
- launched a series of online coaching videos on the Ride Forever website. These focus on skills linked to main crash causation factors such as losing control on a bend and overtaking. These videos have been very popular and were viewed 13,893 times against a target of 7,000 for the 2017/18 financial year
- launched 'the best split-second decision' campaign, which ran through several channels including television, TradeMe, Facebook and Neighbourly
- been running weekly Q&A sessions on the Facebook page to engage with the community on top tips and key safety strategies.

Soon the programme will investigate options to inform riders of other opportunities to stay safe on our roads. Options may include protective equipment and new technologies designed to keep riders safe.

ACC Ride Forever developed a campaign aimed at encouraging riders to take part in the coaching programme during winter this year. There was \$1,500 worth of motorcycle protective gear to be won for all who took part.

## MAKING ROADS AND ROADSIDES SAFER (\$2.27M INVESTED IN 2017/2018)

In 2014, ACC teamed up with the NZ Transport Agency (NZTA), the New Zealand Automobile Association and local authorities to develop a way of identifying the highest-risk local roads for motorists. In 2016, ACC and NZTA developed this work further to identify the highest-risk routes for motorcycles – see more information on this at [www.roadsafetyrisk.co.nz](http://www.roadsafetyrisk.co.nz).

ACC joined with BestBikingRoads.com, motorcyclists and MSAC to identify where the best motorcycle routes were across New Zealand. We then did a nationwide survey to find out where Kiwi motorcyclists were riding and how often. This information helped ACC develop a co-funding programme with local authorities and NZTA for the highest-risk, most frequently ridden motorcycle routes.

The first phase of this programme is now under way to make 25 of these routes more motorcycle-friendly and reduce the risk for motorcyclists. Right now, 48%

of serious and fatal injury to motorcyclists happens on just 3% of our roads (or just under 2800km).

To reduce the risk, ACC is working with local authorities and NZTA to encourage and co-fund the installation of motorcycle safety improvements such as safety barrier under-runs, post protectors and signage for motorcyclists. Encouraging improved and more consistent road surfaces will also make motorcycling safer in rural areas.

## TECHNOLOGY AND PERSONAL PROTECTIVE EQUIPMENT (\$0.2M INVESTED IN 2017/2018)

We're part of an Australasian group working to establish a safety star rating for motorcycle protective gear. This will allow you – the riders – to know how well particular gear will protect you and perform in the event of a crash. The safety star rating for motorcycle protective gear project will be launched in September 2018. Information on the initial testing results will be available on the Moto-CAP website.

## ENGAGEMENT WITH STAKEHOLDERS (\$0.2M INVESTED IN 2017/2018)

ACC regularly meets with sector partners to discuss and identify opportunities to reduce crash risk. A shared strategy has been developed with MSAC to help guide and focus activities. The Ministry of Transport is positioning a paper about vehicle technology, including the option to mandate anti-lock braking systems on all new motorcycles above 125cc, in line with many other countries. ACC, NZTA, and the New Zealand Police have been supporting each other in initiatives relating to motorcycle safety; in particular, we've been targeting actions that influence riders to take part in Ride Forever coaching, which have been shown to reduce crash and injury rates.

## We want to hear your feedback

Head over to [shapeyouracc.co.nz](http://shapeyouracc.co.nz) and tell us what you think about keeping the Motorcycle Safety levy the same, and the initiatives we have been undertaking on the Motorcycle Safety Strategy.

You can also email or post your feedback with your contact details to:

Email: [levies@acc.co.nz](mailto:levies@acc.co.nz)

Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**

# Should safe motorcyclists get a financial reward?

We received many submissions from motorcyclists during our 2016 levy consultation. You – the motorcyclist – told us you wanted recognition for your commitment to being safer on the road, particularly when undertaking injury prevention initiatives such as the Ride Forever coaching courses.

We listened.

To recognise you, we propose to run a pilot where we offer a \$100 rebate on your rego fee for a period of two years (\$200 rebate total over two years) if you complete a gold Ride Forever course.

## The challenge

Some motorcyclists would benefit from this incentive more than others. Ministry of Transport crash statistics show riders age 40+ are over-represented in death and serious injury crashes. It's experienced riders riding 'big bikes' on rural roads who are more likely to be severely injured. Unfortunately, often it's also experienced riders who feel they're good enough and don't need coaching.

To encourage experienced riders to take part in Ride Forever coaching we propose limiting the rebate to motorcycle riders who have held a full class 6 motorcycle license for 10 years or more and have completed both the silver and gold Ride Forever coaching courses. This will encourage skills progression and continued learning among this group of riders.

Below you can find more details on the Ride Forever coaching programme and how the rebate will work.

Before we progress this pilot, we want to make sure it's something you see value in. If you think we're on the right track, let us know. And if you think we should be moving in a different direction, we want to hear from you, too.

Road safety courses are helping to reduce the number and severity of accidents, and helping us to offset some of the increasing costs of treating road crash injuries: 16% of motorcyclists in New Zealand have now completed Ride Forever courses and at the end of June 2018, are 23% less likely to suffer an injury.

## The Ride Forever programme

The Ride Forever coaching programme encourages riders to focus on skills development and to adopt coaching as a standard approach to riding in New Zealand. It also supports license progression by providing coaching that's aligned to the NZ Transport Agency Competency Based Coaching Assessment (CBTA) license progression.

Riders who attend Ride Forever courses report improved skill in areas linked to crashes. This includes improved braking practices, roadcraft, hazard avoidance and identification.

- The bronze course helps learner riders progress through to the restricted phase.
- The silver course focuses on restricted-to-full license progression. This is ideal for riders who've been away from riding for some time, or for more experienced riders to check they have mastered the basics of riding techniques.
- The gold course is for riders who have their full licence, with plenty of riding experience. Focusing on more technical and advanced riding techniques, this course is tailored to suit the individual needs and learning objectives of riders.

Ride Forever started in 2013/14 with a target of 1,000 riders through the coaching programme. We've increased these targets each year, with targets set at 10,000 riders per year from 2018/19 to 2020/21.

The programme is popular with motorcycle riders and provides clear benefit in reduced injury crashes for those who take part. Riders recognise this benefit and increase their confidence and ability as a result of the course.

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Account**

## How we think the rebate should work

From 1 July 2019, we'll offer experienced riders a \$100 rebate in exchange for taking part in the Ride Forever coaching programme. This is to incentivise safer use of our roads, and to offset rego costs for eligible motorcyclists.

By targeting the incentive to experienced riders, we're hoping to encourage skills enhancement and development in this specific group of riders, who are over-represented in death and serious injury crashes.

### To qualify for the rebate, riders must:

- have held a full Class 6 (motorcycle) license for a minimum of 10 years
- complete both silver and gold Ride Forever courses (a rider can do two Ride Forever courses per year, allowing them to complete both the silver and gold courses over a 12-month period). Riders will need to ensure there's enough time to register, complete the course and receive the rebate before they complete the gold course
- register, provide contact details and complete the gold course (after completing a silver course)
- provide us with a copy of their rego receipt, and a completed form that includes their bank account details.

The rebate can be applied over two years (\$200 rebate in total). To continue qualifying for the rebate beyond this two-year period, riders must do a refresher gold course (they don't need to do the silver course again).

Our network of Ride Forever coaches will provide us with a monthly report of who's successfully completed the courses so we know which riders qualify for the rebate.

We'll fund this rebate through the ACC injury prevention budget, which will cover up to 10,000 riders.

### PROPOSED CONDITIONS FOR USING THE VOUCHER:

- The rebate is valid per person, not per motorcycle
- Riders must have completed both the silver and gold Ride Forever courses
- Riders must register their bike for its rego and get a receipt once the rego is paid
- Riders must provide ACC with a copy of the rego receipt along with full name, date of birth and email address
- ACC confirms the rider's attendance details on course
- ACC will send the rider a form to complete including contact details and bank account details
- Once the form is completed and sent back, ACC will transfer \$100 into the rider's bank account
- After 12 months, once the rider provides a copy of the receipt for the new rego purchase, we'll send a second electronic payment of \$100 to the same bank account, unless the rider updates their bank account details with us.

## Where to next?

If the motorcycle community supports our proposed approach, we plan to:

- develop the incentive in a simple form, which we'll then finalise with the input of our stakeholders and the riding community
- make the \$100 rebate available from 1 July 2019
- make sure we keep motorcycle riders informed about the available rebate before it is introduced. We'll use our Ride Forever website, Facebook pages and electronic newsletter to share information.

Over the next two years we'll work with the riding community and stakeholders to develop other initiatives. This could require legislative submissions and we'll keep you posted on our work in this area.

## We want to hear your feedback

Head over to [shapeyouracc.co.nz](https://shapeyouracc.co.nz) and tell us what you think. Are we on the right track?

- Do you support our proposal to offer a rebate in exchange for completing a gold level Ride Forever course?
- Do you think our proposal to limit this incentive to higher-risk motorcyclists is the right approach?
- This is just one way of recognising motorcycle riders for safer use of our roads. Are there any other ways we should be recognising you for taking more responsibility?

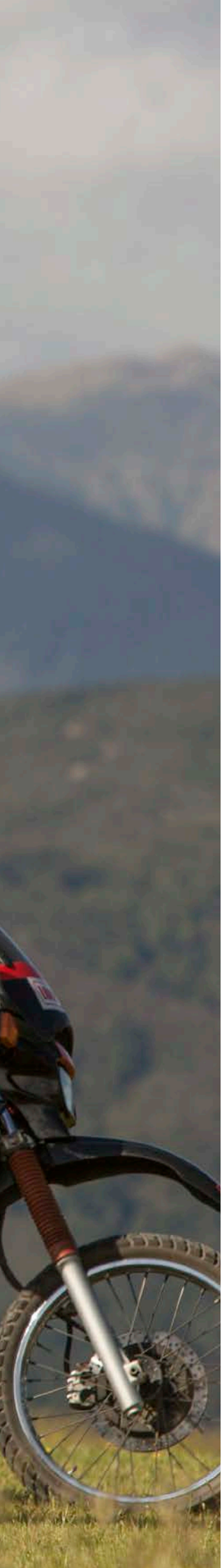
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Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**







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## **2019–2021 Liable earnings**

# 2019–2021 liable earnings (Work and Earners' levies)

Your 'liable earnings' as a business or an individual will determine the amount you pay in ACC levies. This is for both the Work and Earners' levies. This (along with your level of risk for the Work Account levy) helps us calculate the amount of money we need in order to pay you in weekly compensation if you get injured and can't work.

The term 'liable earnings' describes the income that you pay your ACC levies on.

- For employees, liable earnings are wages or salaries you earn in a financial year.
- For employers, liable earnings are the wages or salaries you pay your employees in a financial year. This amount is shared with us from your payroll or Inland Revenue.
- For self-employed people, liable earnings are the income you earn in a financial year as declared on your end-of-year tax returns.

You don't need to pay levies on earnings from investments or trusts, as these are considered 'passive income'. This is income you'd still receive if you couldn't work due to an accident.

## Why maximum and minimum liable earnings are set

Every year maximum (currently \$126,286) and minimum (currently \$32,760) amounts are set for the earnings that people working full-time (more than 30 hours) are liable to pay ACC levies against. If you earn over the maximum amount, you don't pay anything beyond this limit – you just pay a levy on your earnings up to that point.

### Why maximum amounts are set

- The amount of weekly compensation is capped at 80% of the maximum liable earnings (currently \$126,286 for employees and employers, and \$124,053 for self-employed). Nobody gets paid more weekly compensation than this, so it would not be fair to charge a levy beyond this.
- This means high earners contribute an amount proportional to the weekly compensation they would receive if they were injured and couldn't work.

### Why minimum amounts are set

- A minimum level of earnings is set to ensure that self-employed people who work full-time and earn less than this amount can still receive the support they need if they're injured. For example, if you're newly self-employed you may not be making a profit straight away. Paying a Work Account levy on the full-time minimum ensures that if you have an accident and can't work you'll still receive weekly compensation, even though you haven't been earning at that level. In this case, the amount of weekly compensation is up to 80% of the full-time minimum amount.

## WEEKLY COMPENSATION

ACC can pay you up to 80% of your income (weekly compensation) if you can't work for more than one week because of an injury, up to a maximum. This is currently capped at \$102,776 per annum (80% of the maximum liable earnings of \$128,470).

## We are proposing to increase both the maximum and minimum amount

We update the maximum amount in line with changes in the labour cost index and the minimum amount in line with minimum wage changes.

On 1 July 2018 the maximum weekly compensation we pay increased to 80% of a salary of \$128,470.

**Based on this, we're proposing the following changes to the maximum and minimum liable earnings that you pay your ACC levies from.**

	Current amount	Proposed for 2019–2020 levy period	Proposed for 2020–2021 levy period
Maximum for employees	\$126,286	\$128,470	\$130,911
Maximum for employers	\$126,286	\$128,470	\$130,911
Maximum self-employed	\$124,053	\$128,470	\$130,911
Minimum for self-employed	\$32,760	\$34,320	\$34,320

## SELF-EMPLOYED

The proposed changes to the maximum and minimum liable earnings above reflect the proposal for how levies will be calculated for self-employed customers from 1 April 2019 onwards – read more about the changes we'd like to introduce for self-employed customers in The Minister for ACC consultation document.

*Note: Employees include private domestic workers. A private domestic worker is a person who works for another person (an employer) in the employer's home. Private domestic workers include home-helpers, caregivers, nannies and gardeners. They are specifically mentioned in the legislation alongside employees. You are not a private domestic worker if you provide an ACC client with attendant care.*

## We want to hear your feedback

Head over to [shapeyouracc.co.nz](https://shapeyouracc.co.nz) and tell us what you think. Is there anything you'd like us to consider when we decide on the maximum and minimum liable earnings?

You can also email or post your feedback with your contact details to:

Email: [levies@acc.co.nz](mailto:levies@acc.co.nz)

Post: **Levy Consultation ACC**  
**PO Box 242**  
**Wellington 6140**







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## **Accredited Employers Programme**



# Accredited Employers Programme

## Good health and safety performance leads to safer workplaces

Accredited Employers are those who choose to 'walk in our shoes' and manage claims, injury and rehabilitation services for their employees.

The Accredited Employers Programme is best suited to large employers with ACC levies of more than \$250,000 per year. Those who are 'accredited' agree to act 'in our shoes' (on behalf of ACC) for their employees' work-related injuries, including managing and paying the costs of claims and rehabilitation. Accredited employers can qualify for reductions of up to 90% in their Work levies.

Accredited employers can choose to join one of two plans:

- The Partnership Discount Plan
- The Full Self-Cover Plan.

## The Partnership Discount Plan

Employers joining the Partnership Discount Plan undertake injury management and accept financial responsibility for employees who suffer work-related injuries for a nominated 'claims management period'.

A claims management period is the time selected by the employers over which they manage and pay for an injured employee's treatment, rehabilitation and compensation as selected. Claims that are still active beyond the management period return to ACC and we manage them from then on. In return for providing this cover, the employer receives a discount on the standard Work levy they pay.

## The Full Self-Cover Plan

Employers in the Full Self-Cover Plan take full financial and injury management responsibility for:

- work-related injuries for the selected management period as selected by the employer
- the lifetime costs of all claims up to pre-selected financial limits.

At the end of the selected management period ACC resumes the claim management role, while the employer remains responsible for any unpaid claim costs, up to the pre-selected limits. Employers pay for certain claims costs as a one-off payment at the end of the management period.

You can find out more about the Accredited Employers Programme and the plans in the 'For Business' section of [www.acc.co.nz](http://www.acc.co.nz).

## Our proposed changes for the 2019–21 levy period

We're proposing the following changes to the Accredited Employers Programme (AEP) for the 2019–2021 levy period:

1	Decrease the administration fee to 2.5% of the Work levy
2	Increase the unallocated primary health care cost fee to 1.4%
3	Decrease the bulk-funded public health care cost fee to 3.8%
4	Increase the average discount in the Partnership Discount Plan one-year claim management option to 53.0%
5	Increase the average discount in the Partnership Discount Plan two-year claim management option to 60.6%

We want to hear your feedback on our proposed changes to the Accredited Employers Programme.

In these proposals, the 'Work levy' refers to the Work levy before any discounts or penalties are applied. It's the rate employers pay if they're not in the Accredited Employers Programme.

## What's driving the need for change?

We're always making small adjustments to the Accredited Employers Programme to ensure it keeps up with changes in workplaces. Although the Government has shifted to biennial levy setting, we'll continue to review and possibly change the Accredited Employers Programme annually.

## What's the impact of the proposed changes?

### PROPOSED DECREASE TO ADMIN FEE

We propose to decrease the administration fee to 2.5% for 1 April 2019.

Expenses	2018/2019 Current levies (000s)	2019–2021 proposed average
Total expenses	\$5,189	\$4,973
Standard levy	\$199,210	\$189,199
Admin fee (total expenses / standard levy)	2.6%	2.5%

### PROPOSED INCREASE TO UNALLOCATED PRIMARY HEALTH CARE COST FEE

From 1 April 2019, we propose increasing this fee from 1.2% to 1.4% of the Work levy for accredited employers. A recent increase in work claims that cannot be attributed to individual employers has led us to propose increasing this fee. Our estimate has increased from \$15.1 million for 2018/19 to \$19.7 million for 2019/20, and \$20.5 million for 2020/21.

### WHY IS THERE AN UNALLOCATED PRIMARY HEALTH CARE COST?

Some of the workplace injury costs we pay are short-term medical costs that can't be attributed to individual employers. This is because some workers don't or can't provide employer-specific information when they seek treatment or other support for work-related injuries.

Although these claims are rare, we still need to collect money to cover these costs. We do this through the 'unallocated primary health care cost fee', which is included in accredited employers' total Work levies.

### PROPOSED DECREASE TO BULK-FUNDED PUBLIC HEALTH CARE COST (BHC) FEE

From 1 April 2019, we propose to decrease the BHC fee from 3.9% to 3.8% of the Work levy for accredited employers. BHCs are expected to increase slightly from \$30.9 million in 2018/19 to \$33.1 million in 2019/20, then increase to \$34.1 million in 2020/21. These costs are being spread across a larger liable earnings pool, which reduces the percentage required.

Below you'll see our calculations for the proposed BHC fee:

$$\text{Fee: BHC} = (C / \text{LET}) * (100 / \text{APR})$$

Where:

C = Estimated average annual bulk health care costs for the 2019–2021 levy year (\$33.61 million)

LET = Estimated average annual liable earnings of all employers (\$133,775 million)

APR = Average Work levy rate for employers (\$0.66 per \$100 liable earnings)

So:

$$\text{BHC} = (\$33.61 \text{ million} / \$133,775 \text{ million}) * (100 / 0.66) = 3.8\% \text{ of the proposed standard Work levy}$$

### WHAT IS BHC?

The BHC fee is a payment we make to district health boards (DHBs) to cover acute treatment for accident-related injuries. We pay this as a bulk amount based on the expected cost of the services the DHBs will provide as part of ACC cover. All the ACC accounts collect a portion specifically to cover the BHC fee. Accredited employers are charged this amount as a percentage of their Work levies.

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## PROPOSED CHANGES TO STOP LOSS LIMITS

The maximum stop loss limit is currently 250%, and the minimum 160%, of an employer's expected claim costs. We calculate these expected costs using the employer's standard Work levy before any discounts are applied. We review the limits (which we set as a percentage of the Work levy) every year so that they reflect changes in the Work levy.

The table below shows the calculated maximum and minimum stop loss limits as percentages of the Work levy. The proposed decrease in the Work levy means the percentages increase.

	Partnership Discount Plan 1 year (PDP1)		Partnership Discount Plan 2 years (PDP2)		Full Self-Cover Plan	
	2017/19	2019-21	2017/19	2019-21	2017/19	2019-21
160% of expected claim costs	68.8%	73.6%	80.0%	86.4%	131.2%	140.0%
250% of expected claim costs	107.50%	115.0%	125.0%	135.0%	205.0%	218.8%

Partnership Discount Plan employers who opt for stop loss cover pay for claim-related costs in the cover period, plus the claim-related costs in a selected management period of either one additional year (PDP1) or two additional years (PDP2), up to their stop loss limit.

Full Self-Cover Plan employers are responsible for claim-related costs for the lifetimes of the claims. As a result, they're expected to pay more claim-related costs (as a percentage of the standard Work levy) than PDP2 employers, who are in turn expected to pay more claim-related costs as a percentage of the standard Work levy than PDP1 employers.

This means that the stop loss limits (as percentages of the Work levy) for PDP1 employers should be lower than those for PDP2 employers. These limits will also be lower than those for Full Self-Cover Plan employers.

## WHAT IS STOP LOSS COVER?

'Stop loss cover' protects accredited employers against unexpectedly high total injury costs during a cover period – for example, if there are a high number of work-related accidents within a very short period.

Stop loss cover is compulsory for employers in the Full Self-Cover Plan and optional for those in the Partnership Discount Plan.

Accredited employers select a stop loss limit from a range of expected claims. They pay all claim costs up to the nominated amounts, with ACC covering any additional costs.

The levy for stop loss cover is based on the expected variability in claims experience, which depends on:

- the size of the business – smaller employers generally have more variable claims experiences
- the average cost of a business's claims – employers with relatively low average claim costs tend to have less variable claims experiences. For example, an employer expected to have 100 claims of \$5,000 will have a more stable claims experience than an employer expected to have 10 claims of \$50,000
- the likelihood of a high-cost, serious injury claim.

## PROPOSED DISCOUNT CHANGES TO THE PARTNERSHIP DISCOUNT PLAN

**(There are no changes proposed to high-cost cover for the Full Self-Cover Plan).**

The total levies that employers in the Partnership Discount Plan pay depends on their relevant industry classification unit and whether they choose the one- or two-year plan. Currently the average levy discounts are:

50.0% of the Work levy for the one-year plan

57.1% of the Work levy for the two-year plan.

We propose, from 1 April 2019, changing the average levy discounts for the Partnership Discount Plan to:

53.0% of the Work levy for the one-year plan

60.6% of the Work levy for the two-year plan.

As the severity of accidents varies by industry, Partnership Discount Plan discounts depend on each employer's levy risk group. For example, an industry with a high percentage of low-cost claims will receive a larger discount because it will have contributed a higher proportion of payments during its claim management period.

In the table below, you'll see how we calculated our proposed discount changes.

### Proposed 2019/20 and 2020/21 Partnership Discount Plan Discounts

	Standard Employers	Claims Management period subsequent to cover period	
		1yr	2yrs
Direct Claim Costs <sup>1</sup>	0.58	0.28	0.23
Bulk-Billed Claim Costs <sup>2</sup>	0.03	0.03	0.03
Claims Handling Expense	0.07	0.03	0.02
Administration Expense	0.02	0	0
Levy Collection Costs	0.01	0	0
Provision for Doubtful Debts	0.03	0.03	0.03
Risk Margin on Claim Costs	0	0	0
Funding Adjustment	-0.12	-0.06	-0.05
Performance Pricing Discount Funding <sup>3</sup>	0.04	0	0
Net Average Employer Work Levy Rate	0.65	0.31	0.26
Workplace Safety Management Practices Discount Funding <sup>4</sup>	-	-	-
Total Average Employer Work Levy Rate <sup>5</sup>	0.65	0.31	0.26
Partnership Discount Plan discounts <sup>6</sup>		53.0%	60.6%

<sup>1</sup> Based on 12-month accident period

<sup>2</sup> Acute BHC levy

<sup>3</sup> Partnership Discount Programme employers are not required to contribute to the funding of the performance pricing discounts

<sup>4</sup> Transitional provisions relating to the Accredited Employers Programme will be repealed on 30 June 2019 removing any entitlement to a safety management practices discount for levies calculated from 1 July 2019

<sup>5</sup> Excludes self-employed people

<sup>6</sup> Discount on standard levy

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## Proposed rates

# Proposed CU and LRG Levy Rates for 2019–2021

## Employer levy classification grouping and levy rates for 2019/20 work claims (ACC WorkPlace Cover)

Self-employed levy classification groupings and levy rates for 2019/20 work claims (ACC CoverPlus – standard cover).

These levy rates are per \$100 of payroll (excluding GST).

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
010 Fruit, Vegetable, Grain, Plant and Crop Growing	01110 Nursery production	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01111 Turf growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01120 Floriculture production	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01130 Vegetable growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01140 Grape growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01150 Apple and pear growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01160 Stone fruit growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01170 Kiwifruit growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01180 Olive growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01190 Fruit and tree nut growing (not elsewhere classified)	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01191 Citrus fruit growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01192 Berry fruit growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01210 Grain growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01690 Crop growing (not elsewhere classified)	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	01692 Mushroom growing	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	02195 Horticultural contracting and labour supply services	\$1.08	-\$0.02	\$1.06	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
012 Poultry Farming	01410 Poultry farming (meat)	\$1.22	-\$0.02	\$1.20	\$1.46	\$0.00	\$1.46	\$1.46	\$0.00	\$1.46
	01420 Poultry farming (eggs)	\$1.22	-\$0.02	\$1.20	\$1.46	\$0.00	\$1.46	\$1.46	\$0.00	\$1.46
014 Other Livestock Farming	01510 Pig farming	\$2.00	-\$0.03	\$1.97	\$1.77	-\$0.01	\$1.76	\$1.77	-\$0.01	\$1.76
	01530 Deer farming	\$2.00	-\$0.03	\$1.97	\$1.77	-\$0.01	\$1.76	\$1.77	-\$0.01	\$1.76
	01590 Livestock farming (not elsewhere classified)	\$2.00	-\$0.03	\$1.97	\$1.77	-\$0.01	\$1.76	\$1.77	-\$0.01	\$1.76
	01593 Beekeeping	\$2.00	-\$0.03	\$1.97	\$1.77	-\$0.01	\$1.76	\$1.77	-\$0.01	\$1.76
016 Beef and Sheep Farming	01220 Grain and sheep or grain and beef cattle farming	\$2.37	-\$0.03	\$2.34	\$2.20	-\$0.01	\$2.19	\$2.20	-\$0.01	\$2.19
	01230 Sheep and beef cattle farming	\$2.37	-\$0.04	\$2.33	\$2.20	-\$0.01	\$2.19	\$2.20	-\$0.01	\$2.19
	01240 Sheep farming	\$2.37	-\$0.04	\$2.33	\$2.20	-\$0.01	\$2.19	\$2.20	-\$0.01	\$2.19
	01250 Beef cattle farming	\$2.37	-\$0.04	\$2.33	\$2.20	-\$0.01	\$2.19	\$2.20	-\$0.01	\$2.19
018 Dairy Cattle Farming	01300 Dairy cattle farming	\$2.31	-\$0.02	\$2.29	\$2.29	-\$0.01	\$2.28	\$2.29	-\$0.01	\$2.28



Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
021 Agriculture and Fishing Services and Aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)	\$2.24	-\$0.02	\$2.22	\$1.93	-\$0.01	\$1.92	\$1.93	-\$0.01	\$1.92
	03021 Forest product and moss gathering and processing	\$2.24	-\$0.03	\$2.21	\$1.93	-\$0.01	\$1.92	\$1.93	-\$0.01	\$1.92
	04210 Offshore aquaculture	\$2.24	-\$0.03	\$2.21	\$1.93	-\$0.01	\$1.92	\$1.93	-\$0.01	\$1.92
	04220 Onshore aquaculture	\$2.24	-\$0.03	\$2.21	\$1.93	-\$0.01	\$1.92	\$1.93	-\$0.01	\$1.92
025 Ocean and Coastal Fishing	04110 Rock lobster and crab fishing or potting	\$2.99	-\$0.01	\$2.98	\$2.55	-\$0.01	\$2.54	\$2.55	-\$0.01	\$2.54
	04120 Prawn fishing	\$2.99	-\$0.04	\$2.95	\$2.55	-\$0.01	\$2.54	\$2.55	-\$0.01	\$2.54
	04130 Fish trawling, seining, and netting (including processing on-board)	\$2.99	-\$0.03	\$2.96	\$2.55	-\$0.01	\$2.54	\$2.55	-\$0.01	\$2.54
	04150 Line fishing (including processing on-board)	\$2.99	-\$0.03	\$2.96	\$2.55	-\$0.01	\$2.54	\$2.55	-\$0.01	\$2.54
	04190 Fishing (not elsewhere classified)	\$2.99	-\$0.03	\$2.96	\$2.55	-\$0.01	\$2.54	\$2.55	-\$0.01	\$2.54
041 Forestry, Hunting and Trapping	02200 Hunting and trapping	\$3.34	-\$0.04	\$3.30	\$2.77	-\$0.01	\$2.76	\$2.77	-\$0.01	\$2.76
	03010 Forestry	\$3.34	-\$0.04	\$3.30	\$2.77	-\$0.01	\$2.76	\$2.77	-\$0.01	\$2.76
	03020 Logging	\$3.34	-\$0.04	\$3.30	\$2.77	-\$0.01	\$2.76	\$2.77	-\$0.01	\$2.76
	03030 Forestry support services (excluding tree cutting and felling)	\$3.34	-\$0.02	\$3.32	\$2.77	-\$0.01	\$2.76	\$2.77	-\$0.01	\$2.76
051 Shearing	02120 Shearing services	\$3.23	-\$0.05	\$3.18	\$2.76	-\$0.01	\$2.75	\$2.76	-\$0.01	\$2.75
081 Exploration and Mining	11010 Coal mining	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	13110 Iron ore mining	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	13140 Gold ore mining	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	13150 Mineral sand mining	\$1.26	\$0.05	\$1.31	\$0.86	\$0.06	\$0.92	\$0.86	\$0.00	\$0.86
	13170 Silver, lead, and zinc ore mining	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	13190 Metal ore mining (not elsewhere classified)	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	14110 Gravel and sand quarrying	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	14190 Construction material mining (not elsewhere classified)	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	14200 Mining and quarrying (not elsewhere classified)	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	15110 Petroleum and natural gas exploration	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	15130 Mineral exploration	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86
	15200 Mining support services (not elsewhere classified)	\$1.26	-\$0.02	\$1.24	\$0.86	\$0.01	\$0.87	\$0.86	\$0.00	\$0.86

#### Proposed rates

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
110 Dairy, Sugar and Confectionary Manufacturing, and Packaging	21210 Milk and cream processing	\$0.71	-\$0.01	\$0.70	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
	21220 Ice cream manufacturing	\$0.71	-\$0.01	\$0.70	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
	21290 Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.71	-\$0.01	\$0.70	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
	21710 Sugar manufacturing	\$0.71	-\$0.01	\$0.70	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
	21720 Confectionery manufacturing	\$0.71	-\$0.01	\$0.70	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
	78670 Packaging services	\$0.71	-\$0.01	\$0.70	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
113 Bread and Baking Ingredients Manufacturing	21520 Cereal, pasta, and baking-mix manufacturing	\$0.79	-\$0.01	\$0.78	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
	21610 Bread manufacturing (factory-based)	\$0.79	-\$0.01	\$0.78	\$0.70	\$0.00	\$0.70	\$0.70	\$0.00	\$0.70
114 Food and Animal Feeds Manufacturing	21620 Cake and pastry manufacturing (factory-based)	\$0.96	-\$0.01	\$0.95	\$0.81	\$0.00	\$0.81	\$0.81	\$0.00	\$0.81
	21630 Biscuit manufacturing (factory-based)	\$0.96	-\$0.01	\$0.95	\$0.81	\$0.00	\$0.81	\$0.81	\$0.00	\$0.81
	21740 Prepared animal and bird feed manufacturing	\$0.96	-\$0.01	\$0.95	\$0.81	\$0.00	\$0.81	\$0.81	\$0.00	\$0.81
	21790 Food product manufacturing (not elsewhere classified)	\$0.96	-\$0.01	\$0.95	\$0.81	\$0.00	\$0.81	\$0.81	\$0.00	\$0.81
116 Fruit, Vegetable, and Oil Processing	21300 Fruit and vegetable processing	\$1.04	-\$0.02	\$1.02	\$0.92	\$0.00	\$0.92	\$0.92	\$0.00	\$0.92
	21400 Oil and fat manufacturing	\$1.04	-\$0.02	\$1.02	\$0.92	\$0.00	\$0.92	\$0.92	\$0.00	\$0.92
117 Seafood, Meat and Grain Product Manufacturing	21120 Poultry processing	\$1.78	-\$0.03	\$1.75	\$1.59	\$0.00	\$1.59	\$1.59	\$0.00	\$1.59
	21130 Cured meat and smallgoods manufacturing	\$1.78	-\$0.03	\$1.75	\$1.59	\$0.00	\$1.59	\$1.59	\$0.00	\$1.59
	21510 Grain mill product manufacturing	\$1.78	-\$0.03	\$1.75	\$1.59	\$0.00	\$1.59	\$1.59	\$0.00	\$1.59
	21730 Seafood processing (other than on-board vessels)	\$1.78	-\$0.03	\$1.75	\$1.59	\$0.00	\$1.59	\$1.59	\$0.00	\$1.59
119 Meat Processing	21110 Meat processing	\$2.67	-\$0.04	\$2.63	\$2.47	-\$0.01	\$2.46	\$2.47	-\$0.01	\$2.46
121 Beverage, Tobacco and Snack Manufacturing	21795 Potato crisps and corn crisps manufacturing	\$0.50	-\$0.01	\$0.49	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	21810 Soft drink, cordial, and syrup manufacturing	\$0.50	-\$0.01	\$0.49	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	21820 Beer manufacturing	\$0.50	-\$0.01	\$0.49	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.50	-\$0.01	\$0.49	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	21840 Spirit manufacturing	\$0.50	-\$0.01	\$0.49	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	21900 Cigarette and tobacco product manufacturing	\$0.50	-\$0.01	\$0.49	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
131 Textile and Rubber Product Manufacturing	22210 Cut and sewn textile product manufacturing	\$0.54	-\$0.01	\$0.53	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
	22290 Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.54	\$0.00	\$0.54	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
	22390 Knitted product manufacturing	\$0.54	-\$0.01	\$0.53	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
	22420 Clothing manufacturing	\$0.54	-\$0.01	\$0.53	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
	22500 Footwear manufacturing	\$0.54	-\$0.01	\$0.53	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
	22620 Leather and leather substitute goods manufacturing	\$0.54	-\$0.01	\$0.53	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
	25510 Tyre manufacturing	\$0.54	\$0.00	\$0.54	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
	25590 Natural rubber product manufacturing	\$0.54	-\$0.01	\$0.53	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
133 Textile and Textile Product Manufacturing	22120 Synthetic textile manufacturing	\$0.84	-\$0.01	\$0.83	\$0.94	\$0.00	\$0.94	\$0.94	\$0.00	\$0.94
	22140 Natural textile manufacturing	\$0.84	-\$0.01	\$0.83	\$0.94	\$0.00	\$0.94	\$0.94	\$0.00	\$0.94
	22220 Textile floor-covering manufacturing	\$0.84	-\$0.01	\$0.83	\$0.94	\$0.00	\$0.94	\$0.94	\$0.00	\$0.94
	22230 Rope, cordage, and twine manufacturing	\$0.84	-\$0.01	\$0.83	\$0.94	\$0.00	\$0.94	\$0.94	\$0.00	\$0.94
135 Skin and Hide Processing	22110 Wool scouring	\$1.69	-\$0.03	\$1.66	\$1.45	\$0.00	\$1.45	\$1.45	\$0.00	\$1.45
	22611 Leather tanning, fellmongery, and fur dressing	\$1.69	-\$0.03	\$1.66	\$1.45	\$0.00	\$1.45	\$1.45	\$0.00	\$1.45
141 Wood Products Manufacturing and Dealing	23210 Veneer and plywood manufacturing	\$1.57	-\$0.02	\$1.55	\$1.52	\$0.00	\$1.52	\$1.52	\$0.00	\$1.52
	23230 Wooden structural fittings and components manufacturing	\$1.57	-\$0.02	\$1.55	\$1.52	\$0.00	\$1.52	\$1.52	\$0.00	\$1.52
	23290 Wood product manufacturing (not elsewhere classified)	\$1.57	-\$0.02	\$1.55	\$1.52	\$0.00	\$1.52	\$1.52	\$0.00	\$1.52
	29190 Prefabricated wooden building manufacturing	\$1.57	-\$0.02	\$1.55	\$1.52	\$0.00	\$1.52	\$1.52	\$0.00	\$1.52
	45310 Timber wholesaling	\$1.57	-\$0.02	\$1.55	\$1.52	\$0.00	\$1.52	\$1.52	\$0.00	\$1.52
	52592 Firewood, coal, and coke retailing	\$1.57	-\$0.02	\$1.55	\$1.52	\$0.00	\$1.52	\$1.52	\$0.00	\$1.52
143 Timber Processing	23110 Log sawmilling	\$1.74	-\$0.03	\$1.71	\$1.69	\$0.00	\$1.69	\$1.69	\$0.00	\$1.69
	23120 Wood chipping	\$1.74	-\$0.03	\$1.71	\$1.69	\$0.00	\$1.69	\$1.69	\$0.00	\$1.69
	23130 Timber resawing and dressing	\$1.74	-\$0.03	\$1.71	\$1.69	\$0.00	\$1.69	\$1.69	\$0.00	\$1.69

#### Proposed rates

				Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
				Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
Levy Risk Group		Classification Unit										
151	Paper and Paper Product Manufacturing	23310	Pulp, paper, and paperboard manufacturing	\$0.52	−\$0.01	\$0.51	\$0.50	\$0.00	\$0.50	\$0.50	\$0.00	\$0.50
		23330	Corrugated paperboard and paperboard container manufacturing	\$0.52	−\$0.01	\$0.51	\$0.50	\$0.00	\$0.50	\$0.50	\$0.00	\$0.50
		23340	Paper bag and sack manufacturing	\$0.52	−\$0.01	\$0.51	\$0.50	\$0.00	\$0.50	\$0.50	\$0.00	\$0.50
		24110	Paper stationery manufacturing	\$0.52	−\$0.01	\$0.51	\$0.50	\$0.00	\$0.50	\$0.50	\$0.00	\$0.50
153	Paper Product and Wood Panel Manufacturing	23220	Reconstituted wood product manufacturing	\$0.65	−\$0.01	\$0.64	\$0.80	\$0.00	\$0.80	\$0.80	\$0.00	\$0.80
		23390	Converted paper product manufacturing (not elsewhere classified)	\$0.65	−\$0.01	\$0.64	\$0.80	\$0.00	\$0.80	\$0.80	\$0.00	\$0.80
		23391	Sanitary paper product manufacturing	\$0.65	−\$0.01	\$0.64	\$0.80	\$0.00	\$0.80	\$0.80	\$0.00	\$0.80
161	Printing and Associated Services	24120	Printing	\$0.33	\$0.00	\$0.33	\$0.33	\$0.00	\$0.33	\$0.33	\$0.00	\$0.33
		24130	Printing support services	\$0.33	\$0.00	\$0.33	\$0.33	\$0.00	\$0.33	\$0.33	\$0.00	\$0.33
171	Petroleum, Gas and Inorganic Chemical Products	12000	Oil and gas extraction	\$0.17	\$0.00	\$0.17	\$0.27	−\$0.06	\$0.21	\$0.27	−\$0.01	\$0.26
		25100	Petroleum refining and petroleum fuel manufacturing	\$0.17	\$0.00	\$0.17	\$0.27	−\$0.06	\$0.21	\$0.27	−\$0.01	\$0.26
		25320	Industrial gas manufacturing	\$0.17	\$0.00	\$0.17	\$0.27	−\$0.06	\$0.21	\$0.27	−\$0.01	\$0.26
		25350	Basic inorganic chemical manufacturing	\$0.17	\$0.00	\$0.17	\$0.27	−\$0.06	\$0.21	\$0.27	−\$0.01	\$0.26
		65010	Pipeline transport	\$0.17	\$0.00	\$0.17	\$0.27	−\$0.06	\$0.21	\$0.27	−\$0.01	\$0.26
173	Petroleum and Chemical Products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$0.83	−\$0.01	\$0.82	\$0.75	\$0.00	\$0.75	\$0.75	\$0.00	\$0.75
		25310	Fertiliser manufacturing	\$0.83	−\$0.01	\$0.82	\$0.75	\$0.00	\$0.75	\$0.75	\$0.00	\$0.75
		25330	Synthetic resin and synthetic rubber manufacturing	\$0.83	−\$0.01	\$0.82	\$0.75	\$0.00	\$0.75	\$0.75	\$0.00	\$0.75
		25360	Basic polymer manufacturing (not elsewhere classified)	\$0.83	−\$0.01	\$0.82	\$0.75	\$0.00	\$0.75	\$0.75	\$0.00	\$0.75
181	Organic Chemicals and Chemical Products	25340	Basic organic chemical manufacturing	\$0.21	\$0.06	\$0.27	\$0.27	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
		25410	Explosives manufacturing	\$0.21	\$0.01	\$0.22	\$0.27	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
		25420	Paint and coatings manufacturing	\$0.21	\$0.01	\$0.22	\$0.27	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
		25490	Basic chemical product manufacturing (not elsewhere classified)	\$0.21	\$0.01	\$0.22	\$0.27	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27
		25491	Adhesive manufacturing	\$0.21	\$0.01	\$0.22	\$0.27	\$0.00	\$0.27	\$0.27	\$0.00	\$0.27

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21				
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate		
183	Pharmaceutical and Chemical Product Manufacturing	25430	Human pharmaceutical and medicinal product manufacturing	\$0.39	−\$0.01	\$0.38	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36
		25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.39	−\$0.01	\$0.38	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36
		25440	Pesticide manufacturing	\$0.39	−\$0.01	\$0.38	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36
		25450	Cleaning-compound manufacturing	\$0.39	−\$0.01	\$0.38	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36
		25460	Cosmetic and toiletry preparation manufacturing	\$0.39	−\$0.01	\$0.38	\$0.36	\$0.00	\$0.36	\$0.36	\$0.00	\$0.36
191	Plastic Products	25610	Rigid and semi-rigid polymer product manufacturing	\$0.75	−\$0.01	\$0.74	\$0.74	\$0.00	\$0.74	\$0.74	\$0.00	\$0.74
		25630	Polymer film and sheet packaging material manufacturing	\$0.75	−\$0.01	\$0.74	\$0.74	\$0.00	\$0.74	\$0.74	\$0.00	\$0.74
		25650	Polymer foam product manufacturing	\$0.75	−\$0.01	\$0.74	\$0.74	\$0.00	\$0.74	\$0.74	\$0.00	\$0.74
		25661	Polymer product manufacturing (not elsewhere classified)	\$0.75	−\$0.01	\$0.74	\$0.74	\$0.00	\$0.74	\$0.74	\$0.00	\$0.74
201	Ceramic, Glass and Non-metallic Products	26100	Glass and glass product manufacturing	\$1.28	−\$0.02	\$1.26	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		26210	Clay brick manufacturing	\$1.28	−\$0.02	\$1.26	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		26310	Cement and lime manufacturing	\$1.28	−\$0.02	\$1.26	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		26320	Plaster and gypsum product manufacturing	\$1.28	−\$0.02	\$1.26	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		26350	Concrete product manufacturing	\$1.28	−\$0.02	\$1.26	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.28	−\$0.02	\$1.26	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
203	Mineral Products	26290	Ceramic product manufacturing (not elsewhere classified)	\$1.96	−\$0.03	\$1.93	\$1.61	\$0.00	\$1.61	\$1.61	\$0.00	\$1.61
		26330	Ready-mixed concrete manufacturing	\$1.96	−\$0.03	\$1.93	\$1.61	\$0.00	\$1.61	\$1.61	\$0.00	\$1.61
211	Non-Ferrous Metals and Products Manufacturing	27210	Alumina production	\$0.50	\$0.82	\$1.32	\$0.73	\$0.20	\$0.93	\$0.73	\$0.00	\$0.73
		27220	Aluminium smelting	\$0.50	\$0.82	\$1.32	\$0.73	\$0.20	\$0.93	\$0.73	\$0.00	\$0.73
		27230	Copper, silver, lead, and zinc smelting and refining	\$0.50	\$0.82	\$1.32	\$0.73	\$0.20	\$0.93	\$0.73	\$0.00	\$0.73
		27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$0.50	\$0.82	\$1.32	\$0.73	\$0.20	\$0.93	\$0.73	\$0.00	\$0.73
		27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.50	−\$0.01	\$0.49	\$0.73	−\$0.12	\$0.61	\$0.73	\$0.00	\$0.73
		27330	Non-ferrous metal casting and forging	\$0.50	−\$0.01	\$0.49	\$0.73	−\$0.12	\$0.61	\$0.73	\$0.00	\$0.73
		27630	Nut, bolt, screw, and rivet manufacturing	\$0.50	−\$0.01	\$0.49	\$0.73	−\$0.12	\$0.61	\$0.73	\$0.00	\$0.73

#### Proposed rates

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				Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
Levy Risk Group	Classification Unit											
213	Iron and Steel Manufacturing	27110	Iron smelting and steel manufacturing	\$1.20	-\$0.02	\$1.18	\$1.02	\$0.00	\$1.02	\$1.02	\$0.00	\$1.02
		27120	Iron and steel casting	\$1.20	-\$0.02	\$1.18	\$1.02	\$0.00	\$1.02	\$1.02	\$0.00	\$1.02
		27121	Iron and steel forging	\$1.20	-\$0.02	\$1.18	\$1.02	\$0.00	\$1.02	\$1.02	\$0.00	\$1.02
		27130	Steel pipe and tube manufacturing	\$1.20	-\$0.02	\$1.18	\$1.02	\$0.00	\$1.02	\$1.02	\$0.00	\$1.02
220	Metal Product Manufacturing and Trade Training	27510	Metal container manufacturing (not elsewhere classified)	\$0.99	-\$0.01	\$0.98	\$0.80	\$0.00	\$0.80	\$0.80	\$0.00	\$0.80
		27620	Spring and wire product manufacturing	\$0.99	-\$0.01	\$0.98	\$0.80	\$0.00	\$0.80	\$0.80	\$0.00	\$0.80
		84330	Apprenticeship Co-ordinators employing apprentices	\$0.99	-\$0.01	\$0.98	\$0.80	\$0.00	\$0.80	\$0.80	\$0.00	\$0.80
222	Aluminium and Metal Products	27310	Aluminium rolling, drawing, and extruding	\$1.33	-\$0.02	\$1.31	\$1.24	\$0.00	\$1.24	\$1.24	\$0.00	\$1.24
		27420	Architectural aluminium product manufacturing	\$1.33	-\$0.02	\$1.31	\$1.24	\$0.00	\$1.24	\$1.24	\$0.00	\$1.24
		45220	Metal and mineral wholesaling	\$1.33	-\$0.02	\$1.31	\$1.24	\$0.00	\$1.24	\$1.24	\$0.00	\$1.24
224	Sheet Metal Products	27430	Metal roof and guttering manufacturing (except aluminium)	\$1.37	-\$0.02	\$1.35	\$1.31	\$0.00	\$1.31	\$1.31	\$0.00	\$1.31
		27590	Sheet metal product manufacturing (except metal structural and container products)	\$1.37	-\$0.02	\$1.35	\$1.31	\$0.00	\$1.31	\$1.31	\$0.00	\$1.31
226	Metal Products (medium-risk group)	27640	Surface coating and finishing	\$1.31	-\$0.02	\$1.29	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		27690	Fabricated metal product manufacturing (not elsewhere classified)	\$1.31	-\$0.02	\$1.29	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing	\$1.31	-\$0.02	\$1.29	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
		29110	Prefabricated metal building manufacturing	\$1.31	-\$0.02	\$1.29	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
228	Structural Metal Industries	27410	Structural steel fabricating	\$1.99	-\$0.03	\$1.96	\$1.85	-\$0.01	\$1.84	\$1.85	-\$0.01	\$1.84
		27490	Structural metal product manufacturing (not elsewhere classified)	\$1.99	-\$0.03	\$1.96	\$1.85	-\$0.01	\$1.84	\$1.85	-\$0.01	\$1.84



Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
231 Aviation, Electronic and Electrical Manufacturing	28130 Automotive electrical components manufacturing	\$0.37	\$0.16	\$0.53	\$0.30	\$0.07	\$0.37	\$0.30	\$0.00	\$0.30
	28240 Aircraft manufacturing and repair services	\$0.37	-\$0.01	\$0.36	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
	28490 Electronic equipment manufacturing (not elsewhere classified)	\$0.37	-\$0.01	\$0.36	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
	28510 Domestic appliance manufacturing (not elsewhere classified)	\$0.37	-\$0.01	\$0.36	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
	28511 Whiteware appliance manufacturing	\$0.37	-\$0.01	\$0.36	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
	28520 Electric cable and wire manufacturing	\$0.37	-\$0.01	\$0.36	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
	28540 Electric lighting equipment manufacturing	\$0.37	-\$0.01	\$0.36	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
	28590 Electrical equipment manufacturing (not elsewhere classified)	\$0.37	-\$0.01	\$0.36	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
233 Automotive and Transport Manufacturing	28110 Motor vehicle manufacturing	\$1.06	-\$0.02	\$1.04	\$1.11	\$0.00	\$1.11	\$1.11	\$0.00	\$1.11
	28190 Motor vehicle parts manufacturing (not elsewhere classified)	\$1.06	-\$0.02	\$1.04	\$1.11	\$0.00	\$1.11	\$1.11	\$0.00	\$1.11
	28290 Transport equipment manufacturing (not elsewhere classified)	\$1.06	-\$0.02	\$1.04	\$1.11	\$0.00	\$1.11	\$1.11	\$0.00	\$1.11
235 Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$0.99	-\$0.01	\$0.98	\$0.93	\$0.00	\$0.93	\$0.93	\$0.00	\$0.93
237 Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$1.56	-\$0.02	\$1.54	\$1.37	\$0.00	\$1.37	\$1.37	\$0.00	\$1.37
241 Machinery and Equipment manufacturing (lower-medium risk group)	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$0.59	-\$0.01	\$0.58	\$0.57	\$0.00	\$0.57	\$0.57	\$0.00	\$0.57
	28640 Machine tool and parts manufacturing	\$0.59	-\$0.01	\$0.58	\$0.57	\$0.00	\$0.57	\$0.57	\$0.00	\$0.57
	28650 Lifting and material-handling equipment manufacturing	\$0.59	-\$0.01	\$0.58	\$0.57	\$0.00	\$0.57	\$0.57	\$0.00	\$0.57
	28660 Pump and compressor manufacturing	\$0.59	-\$0.01	\$0.58	\$0.57	\$0.00	\$0.57	\$0.57	\$0.00	\$0.57
	28670 Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.59	-\$0.01	\$0.58	\$0.57	\$0.00	\$0.57	\$0.57	\$0.00	\$0.57
	29220 Metal furniture manufacturing	\$0.59	-\$0.01	\$0.58	\$0.57	\$0.00	\$0.57	\$0.57	\$0.00	\$0.57

#### Proposed rates

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
243 Machinery and Equipment Manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing	\$1.38	-\$0.02	\$1.36	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
	28230 Railway rolling stock manufacturing and repair services	\$1.38	-\$0.02	\$1.36	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
	28610 Agricultural machinery and equipment manufacturing	\$1.38	-\$0.02	\$1.36	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
	28620 Mining and construction machinery manufacturing	\$1.38	-\$0.02	\$1.36	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
	28690 Machinery and equipment manufacturing (not elsewhere classified)	\$1.38	-\$0.02	\$1.36	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
	78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	\$1.38	-\$0.02	\$1.36	\$1.25	\$0.00	\$1.25	\$1.25	\$0.00	\$1.25
251 Manufacturing (low-risk group)	24300 Reproduction of recorded media	\$0.20	\$0.00	\$0.20	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	28310 Photographic, optical, and ophthalmic equipment manufacturing	\$0.20	\$0.00	\$0.20	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	28320 Medical and surgical equipment and prosthetics manufacturing	\$0.20	\$0.00	\$0.20	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	28390 Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.20	\$0.00	\$0.20	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	28410 Computer and electronic office equipment manufacturing	\$0.20	\$0.00	\$0.20	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	28420 Communications equipment manufacturing	\$0.20	\$0.00	\$0.20	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	29410 Jewellery and silverware manufacturing	\$0.20	\$0.00	\$0.20	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
253 Furniture and Other Manufacturing	29210 Wooden furniture and upholstered seat manufacturing	\$0.76	-\$0.01	\$0.75	\$0.63	\$0.00	\$0.63	\$0.63	\$0.00	\$0.63
	29230 Mattress manufacturing	\$0.76	-\$0.01	\$0.75	\$0.63	\$0.00	\$0.63	\$0.63	\$0.00	\$0.63
	29290 Furniture manufacturing (not elsewhere classified)	\$0.76	-\$0.01	\$0.75	\$0.63	\$0.00	\$0.63	\$0.63	\$0.00	\$0.63
	29420 Toy, sporting, and recreational product manufacturing	\$0.76	-\$0.01	\$0.75	\$0.63	\$0.00	\$0.63	\$0.63	\$0.00	\$0.63
	29490 Manufacturing (not elsewhere classified)	\$0.76	-\$0.01	\$0.75	\$0.63	\$0.00	\$0.63	\$0.63	\$0.00	\$0.63

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
261 Electricity Generation and Supply	36102 On-selling electricity and electricity market operation	\$0.12	\$0.22	\$0.34	\$0.11	\$0.13	\$0.24	\$0.11	\$0.07	\$0.18
	36103 Energy and services utilities operation (excluding construction, maintenance, and plant operation)	\$0.12	\$0.22	\$0.34	\$0.11	\$0.13	\$0.24	\$0.11	\$0.07	\$0.18
	36110 Fossil fuel electricity generation	\$0.12	\$0.22	\$0.34	\$0.11	\$0.13	\$0.24	\$0.11	\$0.07	\$0.18
	36120 Hydroelectricity generation	\$0.12	\$0.22	\$0.34	\$0.11	\$0.13	\$0.24	\$0.11	\$0.07	\$0.18
	36130 Electricity generation (not elsewhere classified)	\$0.12	\$0.22	\$0.34	\$0.11	\$0.13	\$0.24	\$0.11	\$0.07	\$0.18
271 Non Electricity Utilities and Network Infrastructure	36101 Electricity line-system operation	\$0.98	-\$0.01	\$0.97	\$0.84	\$0.00	\$0.84	\$0.84	\$0.00	\$0.84
	36200 Gas supply	\$0.98	-\$0.01	\$0.97	\$0.84	\$0.00	\$0.84	\$0.84	\$0.00	\$0.84
	37010 Water supply	\$0.98	-\$0.01	\$0.97	\$0.84	\$0.00	\$0.84	\$0.84	\$0.00	\$0.84
	37020 Sewerage and drainage services	\$0.98	-\$0.01	\$0.97	\$0.84	\$0.00	\$0.84	\$0.84	\$0.00	\$0.84
	41221 Utility and communications network construction and maintenance services	\$0.98	-\$0.01	\$0.97	\$0.84	\$0.00	\$0.84	\$0.84	\$0.00	\$0.84
291 Waste Services	96340 Waste treatment and disposal services	\$1.55	-\$0.02	\$1.53	\$1.85	-\$0.01	\$1.84	\$1.85	-\$0.01	\$1.84
	96350 Solid waste collection services	\$1.55	-\$0.02	\$1.53	\$1.85	-\$0.01	\$1.84	\$1.85	-\$0.01	\$1.84
	96370 Waste remediation and materials recovery services	\$1.55	-\$0.02	\$1.53	\$1.85	-\$0.01	\$1.84	\$1.85	-\$0.01	\$1.84
	96380 Waste collection services (not elsewhere classified)	\$1.55	-\$0.02	\$1.53	\$1.85	-\$0.01	\$1.84	\$1.85	-\$0.01	\$1.84
301 Other Building Construction	41120 Residential building construction (not elsewhere classified)	\$2.03	-\$0.02	\$2.01	\$1.71	\$0.00	\$1.71	\$1.71	\$0.00	\$1.71
	41130 Non-residential building construction	\$2.03	-\$0.03	\$2.00	\$1.71	\$0.00	\$1.71	\$1.71	\$0.00	\$1.71
303 House Construction	41110 House construction	\$2.15	-\$0.02	\$2.13	\$1.85	-\$0.01	\$1.84	\$1.85	-\$0.01	\$1.84
311 Road and Bridge Construction	41210 Road and bridge construction	\$1.19	-\$0.02	\$1.17	\$1.31	\$0.00	\$1.31	\$1.31	\$0.00	\$1.31
313 Heavy and Civil Engineering Construction	41220 Heavy and civil engineering construction (not elsewhere classified)	\$1.55	-\$0.02	\$1.53	\$1.49	\$0.00	\$1.49	\$1.49	\$0.00	\$1.49
315 Land Development Services	41222 Land development and subdivision	\$1.61	-\$0.02	\$1.59	\$1.53	\$0.00	\$1.53	\$1.53	\$0.00	\$1.53
	42100 Site preparation services	\$1.61	-\$0.02	\$1.59	\$1.53	\$0.00	\$1.53	\$1.53	\$0.00	\$1.53

#### Proposed rates

				Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
				Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
Levy Risk Group	Classification Unit											
320	Agricultural, Plumbing and Homeware Goods Wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)	\$0.49	-\$0.01	\$0.48	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
		45391	Plumbing goods wholesaling	\$0.49	-\$0.01	\$0.48	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
		47320	Furniture and floor-coverings wholesaling	\$0.49	-\$0.01	\$0.48	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
		47390	Kitchenware and diningware wholesaling	\$0.49	-\$0.01	\$0.48	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
321	Electrical Services	42320	Electrical services (including telecommunication services within buildings)	\$0.87	-\$0.01	\$0.86	\$0.84	\$0.00	\$0.84	\$0.84	\$0.00	\$0.84
322	Heating, Ventilation and Alarm Services	42330	Air conditioning and heating services	\$1.05	-\$0.02	\$1.03	\$0.93	\$0.00	\$0.93	\$0.93	\$0.00	\$0.93
		42341	Fire and security alarm installation services	\$1.05	-\$0.02	\$1.03	\$0.93	\$0.00	\$0.93	\$0.93	\$0.00	\$0.93
323	Plumbing and Building Completion Services	42310	Plumbing services	\$1.48	-\$0.02	\$1.46	\$1.43	\$0.00	\$1.43	\$1.43	\$0.00	\$1.43
		42592	Building completion services—all trades subcontracted	\$1.48	-\$0.02	\$1.46	\$1.43	\$0.00	\$1.43	\$1.43	\$0.00	\$1.43
324	Painting and Decorating Services	42440	Painting and decorating services	\$1.90	-\$0.03	\$1.87	\$1.81	-\$0.01	\$1.80	\$1.81	-\$0.01	\$1.80
326	Construction and Building Trade Services	42101	Hire of construction machinery and cranes with operator	\$2.29	-\$0.03	\$2.26	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42210	Concreting services	\$2.29	-\$0.02	\$2.27	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42342	Building installation services (not elsewhere classified)	\$2.29	-\$0.03	\$2.26	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42410	Plastering and ceiling services	\$2.29	-\$0.03	\$2.26	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42420	Carpentry services	\$2.29	-\$0.02	\$2.27	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42430	Tiling and carpeting services	\$2.29	-\$0.03	\$2.26	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42450	Glazing services	\$2.29	-\$0.03	\$2.26	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42510	Landscape construction services	\$2.29	-\$0.02	\$2.27	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		42590	Construction services (not elsewhere classified)	\$2.29	-\$0.03	\$2.26	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
		95250	Gardening and turf management services	\$2.29	-\$0.03	\$2.26	\$2.04	-\$0.01	\$2.03	\$2.04	-\$0.01	\$2.03
328	Structural Trade Services	42220	Bricklaying services	\$2.61	-\$0.03	\$2.58	\$2.24	-\$0.01	\$2.23	\$2.24	-\$0.01	\$2.23
		42230	Roofing services	\$2.61	-\$0.03	\$2.58	\$2.24	-\$0.01	\$2.23	\$2.24	-\$0.01	\$2.23
		42240	Structural steel erection services	\$2.61	-\$0.04	\$2.57	\$2.24	-\$0.01	\$2.23	\$2.24	-\$0.01	\$2.23

				Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
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Levy Risk Group	Classification Unit											
331	Commission-based Wholesaling	47991	Wholesaling—commission-based or excluding storage and handling of goods	\$0.22	\$0.00	\$0.22	\$0.21	\$0.00	\$0.21	\$0.21	\$0.00	\$0.21
333	Grocery and Produce Wholesaling	45120	Cereal grain wholesaling	\$0.70	−\$0.01	\$0.69	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
		47150	Fruit and vegetable wholesaling	\$0.70	−\$0.01	\$0.69	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
		47190	Grocery wholesaling (not elsewhere classified)	\$0.70	−\$0.01	\$0.69	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
		47191	Grocery wholesaling—multiple product ranges	\$0.70	−\$0.01	\$0.69	\$0.61	\$0.00	\$0.61	\$0.61	\$0.00	\$0.61
341	Electrical, Electronic and Specialty Goods Wholesaling	46120	Professional and scientific goods wholesaling	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
		46130	Computer and computer peripherals wholesaling	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
		46150	Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
		46160	Telecommunication goods wholesaling	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
		47920	Jewellery and watch wholesaling	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
		47930	Toy and sporting goods wholesaling	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
343	Specialised Machinery and Equipment Wholesaling	46190	Food and other specialised industrial machinery and equipment wholesaling	\$0.43	−\$0.01	\$0.42	\$0.43	\$0.00	\$0.43	\$0.43	\$0.00	\$0.43
345	Hardware Goods Wholesaling	45390	Hardware goods wholesaling (not elsewhere classified)	\$0.63	−\$0.01	\$0.62	\$0.55	\$0.00	\$0.55	\$0.55	\$0.00	\$0.55
351	Vehicle and Machinery Wholesaling	46110	Agricultural and construction machinery wholesaling	\$0.84	−\$0.01	\$0.83	\$0.76	\$0.00	\$0.76	\$0.76	\$0.00	\$0.76
		46220	Commercial vehicle wholesaling	\$0.84	−\$0.01	\$0.83	\$0.76	\$0.00	\$0.76	\$0.76	\$0.00	\$0.76
361	Fish, Meats and Dairy Produce Wholesaling	47110	Meat, poultry, and smallgoods wholesaling	\$1.08	−\$0.02	\$1.06	\$0.99	\$0.00	\$0.99	\$0.99	\$0.00	\$0.99
		47130	Dairy produce wholesaling	\$1.08	−\$0.02	\$1.06	\$0.99	\$0.00	\$0.99	\$0.99	\$0.00	\$0.99
		47140	Fish and seafood wholesaling	\$1.08	−\$0.02	\$1.06	\$0.99	\$0.00	\$0.99	\$0.99	\$0.00	\$0.99

#### Proposed rates

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
371 Wholesale Trade (low-risk group)	45111 Wool wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	45230 Industrial and agricultural chemical product wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	46210 Car wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	47170 Liquor and tobacco product wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	47210 Textile product wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	47220 Clothing and footwear wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	47940 Book and magazine wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	47950 Paper product wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
	47960 Pharmaceutical and toiletry goods wholesaling	\$0.27	\$0.00	\$0.27	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
373 Other Wholesaling and Support Services	47990 Wholesaling (not elsewhere classified)	\$0.53	-\$0.01	\$0.52	\$0.42	\$0.00	\$0.42	\$0.42	\$0.00	\$0.42
	51110 In-store retail support services	\$0.53	-\$0.01	\$0.52	\$0.42	\$0.00	\$0.42	\$0.42	\$0.00	\$0.42
391 Car Retailing	53110 Car retailing (including associated vehicle servicing)	\$0.40	-\$0.01	\$0.39	\$0.37	\$0.00	\$0.37	\$0.37	\$0.00	\$0.37
393 Motor Trade Wholesaling and Retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.52	-\$0.01	\$0.51	\$0.47	\$0.00	\$0.47	\$0.47	\$0.00	\$0.47
	46230 Motor vehicle new-part wholesaling	\$0.52	-\$0.01	\$0.51	\$0.47	\$0.00	\$0.47	\$0.47	\$0.00	\$0.47
	52450 Marine equipment retailing	\$0.52	-\$0.01	\$0.51	\$0.47	\$0.00	\$0.47	\$0.47	\$0.00	\$0.47
	53120 Motor cycle retailing (including associated vehicle servicing)	\$0.52	-\$0.01	\$0.51	\$0.47	\$0.00	\$0.47	\$0.47	\$0.00	\$0.47
	53130 Trailer and motor vehicle retailing (not elsewhere classified)	\$0.52	-\$0.01	\$0.51	\$0.47	\$0.00	\$0.47	\$0.47	\$0.00	\$0.47
	53140 Motor vehicle parts retailing	\$0.52	-\$0.01	\$0.51	\$0.47	\$0.00	\$0.47	\$0.47	\$0.00	\$0.47
	53210 Petroleum fuel retailing (including associated vehicle servicing)	\$0.52	-\$0.01	\$0.51	\$0.47	\$0.00	\$0.47	\$0.47	\$0.00	\$0.47
395 Motor Trade Services	46240 Motor vehicle dismantling and used-part wholesaling	\$1.42	-\$0.02	\$1.40	\$1.27	\$0.00	\$1.27	\$1.27	\$0.00	\$1.27
	53240 Tyre retailing	\$1.42	-\$0.02	\$1.40	\$1.27	\$0.00	\$1.27	\$1.27	\$0.00	\$1.27



Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
411 Food Retailing	21640 Bakery product manufacturing (non-factory-based)	\$0.82	-\$0.01	\$0.81	\$0.65	\$0.00	\$0.65	\$0.65	\$0.00	\$0.65
	51100 Supermarket and grocery stores	\$0.82	-\$0.01	\$0.81	\$0.65	\$0.00	\$0.65	\$0.65	\$0.00	\$0.65
	51210 Fresh meat, fish, and poultry retailing	\$0.82	-\$0.01	\$0.81	\$0.65	\$0.00	\$0.65	\$0.65	\$0.00	\$0.65
	51220 Fruit and vegetable retailing	\$0.82	-\$0.01	\$0.81	\$0.65	\$0.00	\$0.65	\$0.65	\$0.00	\$0.65
	51230 Liquor retailing	\$0.82	-\$0.01	\$0.81	\$0.65	\$0.00	\$0.65	\$0.65	\$0.00	\$0.65
	51290 Specialised food retailing (not elsewhere classified)	\$0.82	-\$0.01	\$0.81	\$0.65	\$0.00	\$0.65	\$0.65	\$0.00	\$0.65
420 Pharmacies and Associated Retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.14	\$0.00	\$0.14	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
	95220 Photographic film processing	\$0.14	\$0.00	\$0.14	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
422 Clothing and Footwear Retailing	52210 Clothing retailing	\$0.33	\$0.00	\$0.33	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
	52220 Footwear retailing	\$0.33	\$0.00	\$0.33	\$0.30	\$0.00	\$0.30	\$0.30	\$0.00	\$0.30
424 Retail Trade (low-risk group)	52350 Entertainment media retailing	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	52410 Sport and camping equipment retailing	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	52430 Newspaper and new and used book retailing	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	52460 Stationery goods retailing	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	52540 Flower retailing	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	52550 Watch and jewellery retailing	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	52560 Personal accessories retailing (not elsewhere classified)	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	52591 Craft and gift retailing (not elsewhere classified)	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	71111 Retail postal services	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29
	95110 Video and other electronic media rental and hiring	\$0.35	-\$0.01	\$0.34	\$0.29	\$0.00	\$0.29	\$0.29	\$0.00	\$0.29

#### Proposed rates

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
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426 Retail Trade (low-medium risk group)	52100 Department stores	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52331 Houseware retailing	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52340 Electrical, electronic, and gas appliance retailing	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52341 Computer and computer peripherals retailing	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52342 Electrical and electronic goods retailing (not elsewhere classified)	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52420 Toy and game retailing	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52590 Store-based retailing (not elsewhere classified)	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52595 Non-store retailing	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
	52597 Retail commission-based buying or selling (or both)	\$0.42	-\$0.01	\$0.41	\$0.34	\$0.00	\$0.34	\$0.34	\$0.00	\$0.34
428 Store and Non-store Retailing	52230 Manchester and textile goods retailing (not elsewhere classified)	\$0.80	-\$0.01	\$0.79	\$0.68	\$0.00	\$0.68	\$0.68	\$0.00	\$0.68
	52310 Furniture retailing	\$0.80	-\$0.01	\$0.79	\$0.68	\$0.00	\$0.68	\$0.68	\$0.00	\$0.68
	52320 Floor-covering retailing	\$0.80	-\$0.01	\$0.79	\$0.68	\$0.00	\$0.68	\$0.68	\$0.00	\$0.68
	52330 Hardware and building supplies retailing	\$0.80	-\$0.01	\$0.79	\$0.68	\$0.00	\$0.68	\$0.68	\$0.00	\$0.68
	52520 Antique and used goods retailing	\$0.80	-\$0.01	\$0.79	\$0.68	\$0.00	\$0.68	\$0.68	\$0.00	\$0.68
	52530 Garden supplies retailing	\$0.80	-\$0.01	\$0.79	\$0.68	\$0.00	\$0.68	\$0.68	\$0.00	\$0.68
441 Hospitality Services	57100 Accommodation	\$0.71	-\$0.01	\$0.70	\$0.60	\$0.00	\$0.60	\$0.60	\$0.00	\$0.60
	57200 Pubs, taverns, and bars	\$0.71	-\$0.01	\$0.70	\$0.60	\$0.00	\$0.60	\$0.60	\$0.00	\$0.60
	57400 Clubs (hospitality)	\$0.71	-\$0.01	\$0.70	\$0.60	\$0.00	\$0.60	\$0.60	\$0.00	\$0.60
451 Catering and Meal Services	51250 Takeaway food services	\$0.57	-\$0.01	\$0.56	\$0.48	\$0.00	\$0.48	\$0.48	\$0.00	\$0.48
	51270 Catering services (including on-hired hospitality staff)	\$0.57	-\$0.01	\$0.56	\$0.48	\$0.00	\$0.48	\$0.48	\$0.00	\$0.48
	57300 Cafes and restaurants	\$0.57	-\$0.01	\$0.56	\$0.48	\$0.00	\$0.48	\$0.48	\$0.00	\$0.48
461 Road Passenger and Rail Transport	61210 Interurban and rural bus transport	\$1.03	-\$0.02	\$1.01	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	61220 Urban bus transport	\$1.03	-\$0.02	\$1.01	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	61230 Taxi and road transport (not elsewhere classified)	\$1.03	-\$0.02	\$1.01	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	62000 Rail freight transport	\$1.03	-\$0.02	\$1.01	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	62100 Rail passenger transport	\$1.03	-\$0.02	\$1.01	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
463 Road Freight Transport	61100 Road freight transport	\$2.38	-\$0.04	\$2.34	\$2.47	-\$0.01	\$2.46	\$2.47	-\$0.01	\$2.46

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
491 Air Transport and Support Services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.47	-\$0.01	\$0.46	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44
	66300 Airport operations and air transport support services (not elsewhere classified)	\$0.47	-\$0.01	\$0.46	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44
493 Air Operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137	\$2.10	-\$0.03	\$2.07	\$1.58	\$0.00	\$1.58	\$1.58	\$0.00	\$1.58
	64040 Air operations under Civil Aviation Rules Part 133 or 135	\$2.10	-\$0.03	\$2.07	\$1.58	\$0.00	\$1.58	\$1.58	\$0.00	\$1.58
	64050 Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	\$2.10	-\$0.03	\$2.07	\$1.58	\$0.00	\$1.58	\$1.58	\$0.00	\$1.58
501 Water and Scenic Transport	63010 Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	\$1.25	-\$0.02	\$1.23	\$1.14	\$0.00	\$1.14	\$1.14	\$0.00	\$1.14
	63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.25	-\$0.02	\$1.23	\$1.14	\$0.00	\$1.14	\$1.14	\$0.00	\$1.14
	63030 Inland water transport (except passenger-only)	\$1.25	-\$0.02	\$1.23	\$1.14	\$0.00	\$1.14	\$1.14	\$0.00	\$1.14
	63031 Water passenger transport (river, lake, or harbour)	\$1.25	-\$0.02	\$1.23	\$1.14	\$0.00	\$1.14	\$1.14	\$0.00	\$1.14
	66230 Port and water transport terminal operations	\$1.25	-\$0.02	\$1.23	\$1.14	\$0.00	\$1.14	\$1.14	\$0.00	\$1.14
	66290 Water transport support services (not elsewhere classified)	\$1.25	-\$0.02	\$1.23	\$1.14	\$0.00	\$1.14	\$1.14	\$0.00	\$1.14
	66500 Scenic and sightseeing transport (excluding aviation)	\$1.25	-\$0.02	\$1.23	\$1.14	\$0.00	\$1.14	\$1.14	\$0.00	\$1.14
511 Postal and Courier Services	71110 Postal services	\$1.23	-\$0.02	\$1.21	\$1.43	\$0.00	\$1.43	\$1.43	\$0.00	\$1.43
	71120 Courier pick-up and delivery services	\$1.23	-\$0.02	\$1.21	\$1.43	\$0.00	\$1.43	\$1.43	\$0.00	\$1.43
521 Travel, Customs and Shipping Agency Services	66410 Travel agency and tour arrangement services	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	66440 Customs and shipping agents and freight-forwarding services (no handling of goods)	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14

#### Proposed rates

				Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
				Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
Levy Risk Group	Classification Unit											
523	Other Transport and Transport Services	65090	Transport (not elsewhere classified)	\$1.00	-\$0.01	\$0.99	\$0.91	\$0.00	\$0.91	\$0.91	\$0.00	\$0.91
		66190	Transport support services (not elsewhere classified)	\$1.00	-\$0.01	\$0.99	\$0.91	\$0.00	\$0.91	\$0.91	\$0.00	\$0.91
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	\$1.00	-\$0.01	\$0.99	\$0.91	\$0.00	\$0.91	\$0.91	\$0.00	\$0.91
525	Stevedoring	66210	Stevedoring services	\$2.44	-\$0.04	\$2.40	\$2.27	-\$0.01	\$2.26	\$2.27	-\$0.01	\$2.26
531	Warehousing and Storage	67010	Grain storage services	\$1.15	-\$0.02	\$1.13	\$0.92	\$0.00	\$0.92	\$0.92	\$0.00	\$0.92
		67090	Warehousing and storage services (not elsewhere classified)	\$1.15	-\$0.02	\$1.13	\$0.92	\$0.00	\$0.92	\$0.92	\$0.00	\$0.92
541	Publishing	24211	Newspaper publishing	\$0.05	\$0.02	\$0.07	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		24221	Magazine and other periodical publishing	\$0.05	\$0.02	\$0.07	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		24230	Book publishing	\$0.05	\$0.02	\$0.07	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		24231	Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.05	\$0.02	\$0.07	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		24232	Internet publishing and broadcasting	\$0.05	\$0.02	\$0.07	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		24233	Directory and mailing-list publishing	\$0.05	\$0.02	\$0.07	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		24234	Music publishing	\$0.05	\$0.02	\$0.07	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		24235	Software publishing	\$0.05	\$0.04	\$0.09	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
581	Communi- cations and Information Services	71200	Wired telecommunications network operation	\$0.07	\$0.12	\$0.19	\$0.06	\$0.08	\$0.14	\$0.06	\$0.05	\$0.11
		71210	Wireless telecommunications network operation (not elsewhere classified)	\$0.07	\$0.12	\$0.19	\$0.06	\$0.08	\$0.14	\$0.06	\$0.05	\$0.11
		71230	Telecommunications services (not elsewhere classified)	\$0.07	\$0.12	\$0.19	\$0.06	\$0.08	\$0.14	\$0.06	\$0.05	\$0.11
		71240	Internet service providers and web-search portals	\$0.07	\$0.12	\$0.19	\$0.06	\$0.08	\$0.14	\$0.06	\$0.05	\$0.11
		78310	Data processing and web-hosting services	\$0.07	\$0.01	\$0.08	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		78320	Electronic information storage services	\$0.07	\$0.01	\$0.08	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
		92110	Information services (not elsewhere classified)	\$0.07	\$0.05	\$0.12	\$0.06	\$0.03	\$0.09	\$0.06	\$0.01	\$0.07

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
621 Finance, Insurance and Statistical Services	73100 Central banking	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	73210 Banking	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	73220 Building society operation	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	73230 Credit union operation	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	73290 Depository financial intermediation (not elsewhere classified)	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	73300 Non-depository financing	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	73400 Financial asset investing	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	74110 Life insurance	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	74120 Superannuation funds	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	74210 Health insurance	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	74220 General insurance	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	75110 Financial asset broking services	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	75190 Auxiliary finance and investment services (not elsewhere classified)	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	75200 Auxiliary insurance services	\$0.07	\$0.03	\$0.10	\$0.06	\$0.01	\$0.07	\$0.06	\$0.00	\$0.06
	78530 Market research and statistical services	\$0.07	\$0.01	\$0.08	\$0.06	\$0.00	\$0.06	\$0.06	\$0.00	\$0.06
641 Financial and Rental Services	77301 Holder investor farms and livestock	\$0.76	-\$0.01	\$0.75	\$0.69	\$0.00	\$0.69	\$0.69	\$0.00	\$0.69
	77410 Passenger car and minibus rental and hiring	\$0.76	-\$0.01	\$0.75	\$0.69	\$0.00	\$0.69	\$0.69	\$0.00	\$0.69
	95190 Goods and equipment rental and hiring (not elsewhere classified)	\$0.76	-\$0.01	\$0.75	\$0.69	\$0.00	\$0.69	\$0.69	\$0.00	\$0.69
661 Transport and Machinery Rental Services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.19	-\$0.02	\$1.17	\$1.20	\$0.00	\$1.20	\$1.20	\$0.00	\$1.20
	77430 Heavy machinery and scaffolding rental and hiring	\$1.19	-\$0.02	\$1.17	\$1.20	\$0.00	\$1.20	\$1.20	\$0.00	\$1.20
671 Real Estate Services	77200 Real estate services	\$0.24	\$0.00	\$0.24	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	77300 Non-financial assets leasing and investment (including franchisors)	\$0.24	\$0.00	\$0.24	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
673 Property Development and Operation	77110 Residential property operators and developers (excluding construction)	\$0.54	-\$0.01	\$0.53	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44
	77120 Non-residential property operators and developers (excluding construction)	\$0.54	-\$0.01	\$0.53	\$0.44	\$0.00	\$0.44	\$0.44	\$0.00	\$0.44
691 Advertising and Photographic Services	78510 Advertising services	\$0.14	\$0.00	\$0.14	\$0.13	\$0.00	\$0.13	\$0.13	\$0.00	\$0.13
	95230 Professional photographic services	\$0.14	\$0.00	\$0.14	\$0.13	\$0.00	\$0.13	\$0.13	\$0.00	\$0.13

#### Proposed rates

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
693 Design and Engineering Services	78210 Architectural services	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78220 Surveying and mapping services	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78230 Engineering design and engineering consulting services	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78520 Specialised design services (not elsewhere classified)	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	91111 Post-production and digital visual effects services	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
695 Scientific Research Services	78100 Scientific research services	\$0.15	\$0.00	\$0.15	\$0.11	\$0.00	\$0.11	\$0.11	\$0.00	\$0.11
697 Scientific and Veterinary Services	78290 Scientific testing and analysis services	\$0.43	-\$0.01	\$0.42	\$0.39	\$0.00	\$0.39	\$0.39	\$0.00	\$0.39
	78291 Professional, scientific, and technical services (not elsewhere classified)	\$0.43	-\$0.01	\$0.42	\$0.39	\$0.00	\$0.39	\$0.39	\$0.00	\$0.39
	86400 Veterinary services	\$0.43	-\$0.01	\$0.42	\$0.39	\$0.00	\$0.39	\$0.39	\$0.00	\$0.39
701 Computer Services	78340 Computer systems design and related services	\$0.03	\$0.03	\$0.06	\$0.03	\$0.02	\$0.05	\$0.03	\$0.01	\$0.04
720 Legal Services	78410 Legal services	\$0.05	\$0.02	\$0.07	\$0.04	\$0.01	\$0.05	\$0.04	\$0.00	\$0.04
	78411 Alternative dispute resolution services	\$0.05	\$0.02	\$0.07	\$0.04	\$0.01	\$0.05	\$0.04	\$0.00	\$0.04
721 Accounting Services	78420 Accounting services	\$0.05	\$0.02	\$0.07	\$0.04	\$0.01	\$0.05	\$0.04	\$0.00	\$0.04
723 Management and Consulting Services	78550 Management services and related consulting services	\$0.14	\$0.00	\$0.14	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
	78560 Corporate head office management services	\$0.14	\$0.00	\$0.14	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
724 Business Support Services	61231 Taxi and Other Vehicle Scheduling Operations	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78610 Employment placement and recruitment services (no on-hired staff)	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78620 Labour supply services (on-hired staff—office workers only)	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78630 Document preparation services	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78691 Credit reporting and debt collection services	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	78692 Call centre operation	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
	84700 Educational support services	\$0.17	\$0.00	\$0.17	\$0.14	\$0.00	\$0.14	\$0.14	\$0.00	\$0.14
726 Administrative Services	78540 Office administrative services	\$0.28	\$0.00	\$0.28	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
	78693 Administrative services (not elsewhere classified)	\$0.28	\$0.00	\$0.28	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24



				Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
				Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
Levy Risk Group		Classification Unit										
728	Labour Supply Services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$0.81	−\$0.01	\$0.80	\$0.67	\$0.00	\$0.67	\$0.67	\$0.00	\$0.67
751	Government Administration	81110	Central government administration (not elsewhere classified)	\$0.11	\$0.01	\$0.12	\$0.07	\$0.02	\$0.09	\$0.07	\$0.00	\$0.07
		81300	Foreign government representation	\$0.11	\$0.01	\$0.12	\$0.07	\$0.02	\$0.09	\$0.07	\$0.00	\$0.07
753	Local Government, Public Order and Regulatory Services	81130	Local government administration (not elsewhere classified)	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.19	\$0.00	\$0.19
		96360	Public order and safety services (not elsewhere classified)	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.19	\$0.00	\$0.19
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.21	\$0.00	\$0.21	\$0.19	\$0.00	\$0.19	\$0.19	\$0.00	\$0.19
755	Justice	81200	Justice	\$0.12	\$0.02	\$0.14	\$0.09	\$0.01	\$0.10	\$0.09	\$0.00	\$0.09
		87292	Parole or probationary services	\$0.12	\$0.02	\$0.14	\$0.09	\$0.01	\$0.10	\$0.09	\$0.00	\$0.09
761	Defence	82000	Defence	\$0.98	−\$0.01	\$0.97	\$0.63	\$0.05	\$0.68	\$0.63	\$0.00	\$0.63
771	Police Services	96310	Police services	\$0.61	−\$0.01	\$0.60	\$0.54	\$0.00	\$0.54	\$0.54	\$0.00	\$0.54
773	Inspection, Investigation and Security services	21111	Meat and food inspection services	\$0.64	−\$0.01	\$0.63	\$0.67	\$0.00	\$0.67	\$0.67	\$0.00	\$0.67
		78640	Investigation and security services	\$0.64	−\$0.01	\$0.63	\$0.67	\$0.00	\$0.67	\$0.67	\$0.00	\$0.67
775	Corrective Services	96320	Correctional and detention services	\$1.15	−\$0.02	\$1.13	\$1.13	\$0.00	\$1.13	\$1.13	\$0.00	\$1.13
777	Fire and Emergency Services	96330	Fire protection and other emergency services (except police and ambulance services)	\$1.05	−\$0.02	\$1.03	\$1.34	−\$0.06	\$1.28	\$1.34	\$0.00	\$1.34
801	Primary and Secondary Education	84210	Primary education	\$0.25	\$0.00	\$0.25	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
		84220	Secondary education	\$0.25	\$0.00	\$0.25	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
		84230	Combined primary and secondary education	\$0.25	\$0.00	\$0.25	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
		84240	Special-school education	\$0.25	\$0.00	\$0.25	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
811	Tertiary Education	84310	Higher education (undergraduate and postgraduate courses)	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
		84320	Technical and vocational education and training	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
821	Community and Arts Education	84400	Adult, community, and other education (not elsewhere classified)	\$0.28	\$0.00	\$0.28	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25
		84600	Arts education	\$0.28	\$0.00	\$0.28	\$0.25	\$0.00	\$0.25	\$0.25	\$0.00	\$0.25

#### Proposed rates

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
841 Hospital and Midwifery Services	86110 Hospitals (except psychiatric hospitals)	\$0.53	-\$0.01	\$0.52	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.53	-\$0.01	\$0.52	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	86132 Midwifery services	\$0.53	-\$0.01	\$0.52	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
851 Medical and Optical Services	86210 General practice medical services	\$0.08	\$0.00	\$0.08	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
	86220 Specialist medical services	\$0.08	\$0.00	\$0.08	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
	86320 Optometry and optical dispensing	\$0.08	\$0.00	\$0.08	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
853 Dental Services	86230 Dental services	\$0.09	\$0.00	\$0.09	\$0.07	\$0.00	\$0.07	\$0.07	\$0.00	\$0.07
855 Health and Community Services	86310 Pathology and diagnostic imaging services	\$0.23	\$0.00	\$0.23	\$0.22	\$0.00	\$0.22	\$0.22	\$0.00	\$0.22
	86340 Community health centre operation	\$0.23	\$0.00	\$0.23	\$0.22	\$0.00	\$0.22	\$0.22	\$0.00	\$0.22
	86350 Physiotherapy services	\$0.23	\$0.00	\$0.23	\$0.22	\$0.00	\$0.22	\$0.22	\$0.00	\$0.22
	86360 Chiropractic and osteopathic services	\$0.23	\$0.00	\$0.23	\$0.22	\$0.00	\$0.22	\$0.22	\$0.00	\$0.22
	86390 Allied health services (not elsewhere classified)	\$0.23	\$0.00	\$0.23	\$0.22	\$0.00	\$0.22	\$0.22	\$0.00	\$0.22
	86391 Health care services (not elsewhere classified)	\$0.23	\$0.00	\$0.23	\$0.22	\$0.00	\$0.22	\$0.22	\$0.00	\$0.22
	87222 Residential refuge operation	\$0.23	\$0.00	\$0.23	\$0.22	\$0.00	\$0.22	\$0.22	\$0.00	\$0.22
861 Preschool Education and Child Care	84100 Preschool education	\$0.54	-\$0.01	\$0.53	\$0.52	\$0.00	\$0.52	\$0.52	\$0.00	\$0.52
	87100 Childcare services	\$0.54	-\$0.01	\$0.53	\$0.52	\$0.00	\$0.52	\$0.52	\$0.00	\$0.52
863 Medical and Social Support Services	86131 Labour supply services (nursing, medical, and dental)	\$1.02	-\$0.02	\$1.00	\$0.91	\$0.00	\$0.91	\$0.91	\$0.00	\$0.91
	87290 Social assistance services (not elsewhere classified)	\$1.02	-\$0.02	\$1.00	\$0.91	\$0.00	\$0.91	\$0.91	\$0.00	\$0.91
865 Aged and Residential Care and Ambulance Services	86130 Aged care residential services	\$1.23	-\$0.02	\$1.21	\$1.18	\$0.00	\$1.18	\$1.18	\$0.00	\$1.18
	86330 Ambulance services	\$1.23	-\$0.02	\$1.21	\$1.18	\$0.00	\$1.18	\$1.18	\$0.00	\$1.18
	87210 Retirement village operation (without rest home or hospital facilities)	\$1.23	-\$0.02	\$1.21	\$1.18	\$0.00	\$1.18	\$1.18	\$0.00	\$1.18
	87211 Retirement village operation (with rest home or hospital facilities)	\$1.23	-\$0.02	\$1.21	\$1.18	\$0.00	\$1.18	\$1.18	\$0.00	\$1.18
	87220 Residential care services (not elsewhere classified)	\$1.23	-\$0.02	\$1.21	\$1.18	\$0.00	\$1.18	\$1.18	\$0.00	\$1.18

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
901 Entertainment Broadcasting and Distribution	91120 Motion picture and video distribution	\$0.13	\$0.00	\$0.13	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
	91210 Radio broadcasting	\$0.13	\$0.00	\$0.13	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
	91220 Free-to-air television broadcasting	\$0.13	\$0.00	\$0.13	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
	91230 Cable and other subscription programming	\$0.13	\$0.00	\$0.13	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
	92100 Libraries and archives	\$0.13	\$0.00	\$0.13	\$0.12	\$0.00	\$0.12	\$0.12	\$0.00	\$0.12
903 Entertainment and Performing Arts	91110 Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.52	-\$0.01	\$0.51	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	91130 Motion picture exhibition	\$0.52	-\$0.01	\$0.51	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	92410 Performing arts operation	\$0.52	-\$0.01	\$0.51	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	92420 Creative artists, musicians, writers, and performers	\$0.52	-\$0.01	\$0.51	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	92510 Music and other sound recording activities (not elsewhere classified)	\$0.52	-\$0.01	\$0.51	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	92520 Performing arts venue operation	\$0.52	-\$0.01	\$0.51	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49
	93220 Casino operation	\$0.52	-\$0.01	\$0.51	\$0.49	\$0.00	\$0.49	\$0.49	\$0.00	\$0.49

## Proposed rates

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
911 Sporting and Recreational Activities (lower-risk group)	84500 Sports and physical recreation instruction	\$0.77	\$0.20	\$0.97	\$0.59	\$0.09	\$0.68	\$0.59	\$0.00	\$0.59
	93111 Horse and dog racing administration and track operation	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93120 Sports and physical recreation venues, grounds, and facilities operation	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93130 Health and fitness centres and gymnasias operation	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93171 Sport and physical recreation—community rugby league	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93184 Sport and physical recreation—softball or baseball	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93185 Sport and physical recreation—squash or badminton	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93186 Sport and physical recreation—swimming	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93187 Sport and physical recreation—tennis	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93188 Sport and physical recreation—water skiing	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93190 Sport and physical recreation—community (not elsewhere classified)	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93192 Sport and physical recreation—boating or yachting	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93193 Sport and physical recreation—cycling	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93195 Sport and physical recreation—golf	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93300 Amusement parks and centres operation	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
	93400 Amusement and other recreation activities (not elsewhere classified)	\$0.77	-\$0.01	\$0.76	\$0.59	\$0.00	\$0.59	\$0.59	\$0.00	\$0.59
913 Recreational Facilities Operation	92310 Zoological and botanic gardens operation	\$1.14	-\$0.02	\$1.12	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
	92390 Nature reserve and conservation park operation	\$1.14	-\$0.02	\$1.12	\$0.96	\$0.00	\$0.96	\$0.96	\$0.00	\$0.96
915 Sporting and Recreational Activities (medium-risk group)	93112 Dog racing activities	\$1.91	-\$0.03	\$1.88	\$1.46	\$0.00	\$1.46	\$1.46	\$0.00	\$1.46
	93170 Sport and physical recreation—community rugby	\$1.91	-\$0.03	\$1.88	\$1.46	\$0.00	\$1.46	\$1.46	\$0.00	\$1.46
	93182 Sport and physical recreation—snow skiing	\$1.91	-\$0.03	\$1.88	\$1.46	\$0.00	\$1.46	\$1.46	\$0.00	\$1.46
	93199 Sport and physical recreation—netball	\$1.91	-\$0.03	\$1.88	\$1.46	\$0.00	\$1.46	\$1.46	\$0.00	\$1.46

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
917 Equine and Sporting Activities (medium-high risk group)	01520 Horse farming and horse agistment	\$2.62	-\$0.03	\$2.59	\$2.68	-\$0.01	\$2.67	\$2.68	-\$0.01	\$2.67
	93113 Horse racing activities—harness racing	\$2.62	-\$0.04	\$2.58	\$2.68	-\$0.01	\$2.67	\$2.68	-\$0.01	\$2.67
	93115 Horse racing activities—harness racing—drivers	\$2.62	-\$0.04	\$2.58	\$2.68	-\$0.01	\$2.67	\$2.68	-\$0.01	\$2.67
	93174 Sport and physical recreation—community cricket	\$2.62	-\$0.04	\$2.58	\$2.68	-\$0.01	\$2.67	\$2.68	-\$0.01	\$2.67
	93194 Sport and physical recreation—professional cricket	\$2.62	-\$0.04	\$2.58	\$2.68	-\$0.01	\$2.67	\$2.68	-\$0.01	\$2.67
	93198 Sport and physical recreation—motor racing	\$2.62	-\$0.04	\$2.58	\$2.68	-\$0.01	\$2.67	\$2.68	-\$0.01	\$2.67
	93410 Alpine and white water recreation activities	\$2.62	-\$0.04	\$2.58	\$2.68	-\$0.01	\$2.67	\$2.68	-\$0.01	\$2.67
919 Equine and Sporting Activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)	\$5.67	-\$0.09	\$5.58	\$6.45	-\$0.02	\$6.43	\$6.45	-\$0.02	\$6.43
	93114 Horse racing activities—thoroughbred racing—jockeys	\$5.67	-\$0.09	\$5.58	\$6.45	-\$0.02	\$6.43	\$6.45	-\$0.02	\$6.43
	93175 Sport and physical recreation—professional sport (not elsewhere classified)	\$5.67	-\$0.09	\$5.58	\$6.45	-\$0.02	\$6.43	\$6.45	-\$0.02	\$6.43
	93180 Sport and physical recreation—professional rugby	\$5.67	-\$0.09	\$5.58	\$6.45	-\$0.02	\$6.43	\$6.45	-\$0.02	\$6.43
	93181 Sport and physical recreation—professional rugby league	\$5.67	-\$0.09	\$5.58	\$6.45	-\$0.02	\$6.43	\$6.45	-\$0.02	\$6.43
	93196 Sporting and recreational equine activities (not elsewhere classified)	\$5.67	-\$0.09	\$5.58	\$6.45	-\$0.02	\$6.43	\$6.45	-\$0.02	\$6.43
	93197 Sport and physical recreation—motor cycling	\$5.67	-\$0.09	\$5.58	\$6.45	-\$0.02	\$6.43	\$6.45	-\$0.02	\$6.43
921 Museums and Gambling Activities	92200 Museum operation	\$0.30	\$0.00	\$0.30	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
	93210 Lottery operation	\$0.30	\$0.00	\$0.30	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
	93290 Gambling activities (not elsewhere classified)	\$0.30	\$0.00	\$0.30	\$0.24	\$0.00	\$0.24	\$0.24	\$0.00	\$0.24
941 Repair and Maintenance (low-risk group)	52620 Clothing and footwear repair	\$0.42	-\$0.01	\$0.41	\$0.33	\$0.00	\$0.33	\$0.33	\$0.00	\$0.33
	52690 Repair and maintenance (not elsewhere classified)	\$0.42	-\$0.01	\$0.41	\$0.33	\$0.00	\$0.33	\$0.33	\$0.00	\$0.33
	78330 Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.42	-\$0.01	\$0.41	\$0.33	\$0.00	\$0.33	\$0.33	\$0.00	\$0.33

#### Proposed rates



Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19			Proposed Levy Rates for 2019/20			Proposed Levy Rates for 2020/21		
		Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate	Base Work Levy Rate	Loading for Capping, Minimum Invoicing & WSD	Current portion of Work Levy Rate
943 Repair and Maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)	\$0.97	-\$0.01	\$0.96	\$0.89	\$0.00	\$0.89	\$0.89	\$0.00	\$0.89
	52610 Domestic appliance repair and maintenance	\$0.97	-\$0.01	\$0.96	\$0.89	\$0.00	\$0.89	\$0.89	\$0.00	\$0.89
	53220 Automotive electrical services	\$0.97	-\$0.01	\$0.96	\$0.89	\$0.00	\$0.89	\$0.89	\$0.00	\$0.89
	53230 Automotive body, paint, and interior repair and maintenance	\$0.97	-\$0.01	\$0.96	\$0.89	\$0.00	\$0.89	\$0.89	\$0.00	\$0.89
	53290 Automotive repair and maintenance (not elsewhere classified)	\$0.97	-\$0.01	\$0.96	\$0.89	\$0.00	\$0.89	\$0.89	\$0.00	\$0.89
945 Facilities Maintenance and Management	78650 Pest control services (except agricultural and forestry)	\$1.34	-\$0.02	\$1.32	\$1.07	\$0.00	\$1.07	\$1.07	\$0.00	\$1.07
	78660 Cleaning services and facilities management (not elsewhere classified)	\$1.34	-\$0.02	\$1.32	\$1.07	\$0.00	\$1.07	\$1.07	\$0.00	\$1.07
951 Business and Community Organisations	96100 Religious organisations and services	\$0.19	\$0.00	\$0.19	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	96210 Business and professional association services	\$0.19	\$0.00	\$0.19	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	96220 Labour association services	\$0.19	\$0.00	\$0.19	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
	96290 Interest group services (not elsewhere classified)	\$0.19	\$0.00	\$0.19	\$0.18	\$0.00	\$0.18	\$0.18	\$0.00	\$0.18
953 Personal and Community Activities	66110 Parking services	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	95240 Funeral, crematorium, and cemetery services	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	95260 Hairdressing and beauty services	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	95270 Diet and weight-reduction centre operation	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	95290 Personal services (not elsewhere classified)	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	95300 Brothel-keeping, massage parlour, and prostitution services	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	96291 Community-based, multi-functional activities (not elsewhere classified)	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
	97000 Private households employing staff	\$0.48	-\$0.01	\$0.47	\$0.41	\$0.00	\$0.41	\$0.41	\$0.00	\$0.41
955 Laundries and Dry Cleaners	95210 Laundry and dry-cleaning services	\$1.21	-\$0.02	\$1.19	\$0.84	\$0.00	\$0.84	\$0.84	\$0.00	\$0.84

# Proposed Self-employed CoverPlus Extra Rates for 2019-2021

## Self-employed classification groupings and proposed levy discount rates for 2019/20 work claims (ACC CoverPlus Extra – optional cover)

These levy rates are per \$100 of agreed weekly compensation (excluding GST)

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21		
			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	
Levy Risk Group		Classification Unit							
O'10	Fruit, Vegetable, Grain, Plant and Crop Growing	01110	Nursery production	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01111	Turf growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01120	Floriculture production	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01130	Vegetable growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01140	Grape growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01150	Apple and pear growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01160	Stone fruit growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01170	Kiwifruit growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01180	Olive growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01190	Fruit and tree nut growing (not elsewhere classified)	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01191	Citrus fruit growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01192	Berry fruit growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01210	Grain growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01690	Crop growing (not elsewhere classified)	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		01692	Mushroom growing	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
		02195	Horticultural contracting and labour supply services	\$1.34	\$1.42	\$1.21	\$1.32	\$1.21	\$1.32
012	Poultry Farming	01410	Poultry farming (meat)	\$1.51	\$1.59	\$1.84	\$1.98	\$1.84	\$1.98
		01420	Poultry farming (eggs)	\$1.51	\$1.59	\$1.84	\$1.98	\$1.84	\$1.98
014	Other Livestock Farming	01510	Pig farming	\$2.48	\$2.60	\$2.22	\$2.38	\$2.22	\$2.38
		01530	Deer farming	\$2.48	\$2.60	\$2.22	\$2.38	\$2.22	\$2.38
		01590	Livestock farming (not elsewhere classified)	\$2.48	\$2.60	\$2.22	\$2.38	\$2.22	\$2.38
		01593	Beekeeping	\$2.48	\$2.60	\$2.22	\$2.38	\$2.22	\$2.38
016	Beef and Sheep Farming	01220	Grain and sheep or grain and beef cattle farming	\$2.95	\$3.08	\$2.76	\$2.95	\$2.76	\$2.95
		01230	Sheep and beef cattle farming	\$2.94	\$3.07	\$2.76	\$2.95	\$2.76	\$2.95
		01240	Sheep farming	\$2.94	\$3.07	\$2.76	\$2.95	\$2.76	\$2.95
		01250	Beef cattle farming	\$2.94	\$3.07	\$2.76	\$2.95	\$2.76	\$2.95
018	Dairy Cattle Farming	01300	Dairy cattle farming	\$2.89	\$3.02	\$2.87	\$3.06	\$2.87	\$3.06

Proposed rates

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group	Classification Unit			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
021	Agriculture and Fishing Services and Aquaculture	02190	Agriculture and fishing support services (not elsewhere classified)	\$2.80	\$2.93	\$2.42	\$2.59	\$2.42	\$2.59
		03021	Forest product and moss gathering and processing	\$2.79	\$2.92	\$2.42	\$2.59	\$2.42	\$2.59
		04210	Offshore aquaculture	\$2.79	\$2.92	\$2.42	\$2.59	\$2.42	\$2.59
		04220	Onshore aquaculture	\$2.79	\$2.92	\$2.42	\$2.59	\$2.42	\$2.59
025	Ocean and Coastal Fishing	04110	Rock lobster and crab fishing or potting	\$3.76	\$3.92	\$3.20	\$3.41	\$3.20	\$3.41
		04120	Prawn fishing	\$3.72	\$3.88	\$3.20	\$3.41	\$3.20	\$3.41
		04130	Fish trawling, seining, and netting (including processing on-board)	\$3.73	\$3.89	\$3.20	\$3.41	\$3.20	\$3.41
		04150	Line fishing (including processing on-board)	\$3.73	\$3.89	\$3.20	\$3.41	\$3.20	\$3.41
		04190	Fishing (not elsewhere classified)	\$3.73	\$3.89	\$3.20	\$3.41	\$3.20	\$3.41
041	Forestry, Hunting and Trapping	02200	Hunting and trapping	\$4.16	\$4.33	\$3.47	\$3.69	\$3.47	\$3.69
		03010	Forestry	\$4.16	\$4.33	\$3.47	\$3.69	\$3.47	\$3.69
		03020	Logging	\$4.16	\$4.33	\$3.47	\$3.69	\$3.47	\$3.69
		03030	Forestry support services (excluding tree cutting and felling)	\$4.19	\$4.36	\$3.47	\$3.69	\$3.47	\$3.69
051	Shearing	02120	Shearing services	\$4.01	\$4.18	\$3.46	\$3.68	\$3.46	\$3.68
081	Exploration and Mining	11010	Coal mining	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		13110	Iron ore mining	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		13140	Gold ore mining	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		13150	Mineral sand mining	\$1.65	\$1.74	\$1.16	\$1.27	\$1.08	\$1.19
		13170	Silver, lead, and zinc ore mining	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		13190	Metal ore mining (not elsewhere classified)	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		14110	Gravel and sand quarrying	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		14190	Construction material mining (not elsewhere classified)	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		14200	Mining and quarrying (not elsewhere classified)	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		15110	Petroleum and natural gas exploration	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		15130	Mineral exploration	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19
		15200	Mining support services (not elsewhere classified)	\$1.56	\$1.65	\$1.10	\$1.21	\$1.08	\$1.19

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group	Classification Unit			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
110	Dairy, Sugar and Confectionary Manufacturing, and Packaging	21210	Milk and cream processing	\$0.88	\$0.94	\$0.88	\$0.98	\$0.88	\$0.98
		21220	Ice cream manufacturing	\$0.88	\$0.94	\$0.88	\$0.98	\$0.88	\$0.98
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.88	\$0.94	\$0.88	\$0.98	\$0.88	\$0.98
		21710	Sugar manufacturing	\$0.88	\$0.94	\$0.88	\$0.98	\$0.88	\$0.98
		21720	Confectionery manufacturing	\$0.88	\$0.94	\$0.88	\$0.98	\$0.88	\$0.98
		78670	Packaging services	\$0.88	\$0.94	\$0.88	\$0.98	\$0.88	\$0.98
113	Bread and Baking Ingredients Manufacturing	21520	Cereal, pasta, and baking- mix manufacturing	\$0.98	\$1.05	\$0.88	\$0.98	\$0.88	\$0.98
		21610	Bread manufacturing (factory-based)	\$0.98	\$1.05	\$0.88	\$0.98	\$0.88	\$0.98
114	Food and Animal Feeds Manufacturing	21620	Cake and pastry manufacturing (factory-based)	\$1.20	\$1.27	\$1.02	\$1.12	\$1.02	\$1.12
		21630	Biscuit manufacturing (factory-based)	\$1.20	\$1.27	\$1.02	\$1.12	\$1.02	\$1.12
		21740	Prepared animal and bird feed manufacturing	\$1.20	\$1.27	\$1.02	\$1.12	\$1.02	\$1.12
		21790	Food product manufacturing (not elsewhere classified)	\$1.20	\$1.27	\$1.02	\$1.12	\$1.02	\$1.12
116	Fruit, Vegetable, and Oil Processing	21300	Fruit and vegetable processing	\$1.29	\$1.37	\$1.16	\$1.27	\$1.16	\$1.27
		21400	Oil and fat manufacturing	\$1.29	\$1.37	\$1.16	\$1.27	\$1.16	\$1.27
117	Seafood, Meat and Grain Product Manufacturing	21120	Poultry processing	\$2.21	\$2.32	\$2.00	\$2.15	\$2.00	\$2.15
		21130	Cured meat and smallgoods manufacturing	\$2.21	\$2.32	\$2.00	\$2.15	\$2.00	\$2.15
		21510	Grain mill product manufacturing	\$2.21	\$2.32	\$2.00	\$2.15	\$2.00	\$2.15
		21730	Seafood processing (other than on-board vessels)	\$2.21	\$2.32	\$2.00	\$2.15	\$2.00	\$2.15
119	Meat Processing	21110	Meat processing	\$3.32	\$3.46	\$3.10	\$3.30	\$3.10	\$3.30
121	Beverage, Tobacco and Snack Manufacturing	21795	Potato crisps and corn crisps manufacturing	\$0.62	\$0.67	\$0.52	\$0.60	\$0.52	\$0.60
		21810	Soft drink, cordial, and syrup manufacturing	\$0.62	\$0.67	\$0.52	\$0.60	\$0.52	\$0.60
		21820	Beer manufacturing	\$0.62	\$0.67	\$0.52	\$0.60	\$0.52	\$0.60
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.62	\$0.67	\$0.52	\$0.60	\$0.52	\$0.60
		21840	Spirit manufacturing	\$0.62	\$0.67	\$0.52	\$0.60	\$0.52	\$0.60
		21900	Cigarette and tobacco product manufacturing	\$0.62	\$0.67	\$0.52	\$0.60	\$0.52	\$0.60

Proposed rates

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
131	Textile and Rubber Product Manufacturing	22210 Cut and sewn textile product manufacturing	\$0.67	\$0.73	\$0.77	\$0.86	\$0.77	\$0.86
		22290 Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.68	\$0.74	\$0.77	\$0.86	\$0.77	\$0.86
		22390 Knitted product manufacturing	\$0.67	\$0.73	\$0.77	\$0.86	\$0.77	\$0.86
		22420 Clothing manufacturing	\$0.67	\$0.73	\$0.77	\$0.86	\$0.77	\$0.86
		22500 Footwear manufacturing	\$0.67	\$0.73	\$0.77	\$0.86	\$0.77	\$0.86
		22620 Leather and leather substitute goods manufacturing	\$0.67	\$0.73	\$0.77	\$0.86	\$0.77	\$0.86
		25510 Tyre manufacturing	\$0.68	\$0.74	\$0.77	\$0.86	\$0.77	\$0.86
		25590 Natural rubber product manufacturing	\$0.67	\$0.73	\$0.77	\$0.86	\$0.77	\$0.86
133	Textile and Textile Product Manufacturing	22120 Synthetic textile manufacturing	\$1.05	\$1.12	\$1.18	\$1.29	\$1.18	\$1.29
		22140 Natural textile manufacturing	\$1.05	\$1.12	\$1.18	\$1.29	\$1.18	\$1.29
		22220 Textile floor-covering manufacturing	\$1.05	\$1.12	\$1.18	\$1.29	\$1.18	\$1.29
		22230 Rope, cordage, and twine manufacturing	\$1.05	\$1.12	\$1.18	\$1.29	\$1.18	\$1.29
135	Skin and Hide Processing	22110 Wool scouring	\$2.09	\$2.19	\$1.83	\$1.97	\$1.83	\$1.97
		22611 Leather tanning, fellmongery, and fur dressing	\$2.09	\$2.19	\$1.83	\$1.97	\$1.83	\$1.97
141	Wood Products Manufacturing and Dealing	23210 Veneer and plywood manufacturing	\$1.95	\$2.05	\$1.91	\$2.06	\$1.91	\$2.06
		23230 Wooden structural fittings and components manufacturing	\$1.95	\$2.05	\$1.91	\$2.06	\$1.91	\$2.06
		23290 Wood product manufacturing (not elsewhere classified)	\$1.95	\$2.05	\$1.91	\$2.06	\$1.91	\$2.06
		29190 Prefabricated wooden building manufacturing	\$1.95	\$2.05	\$1.91	\$2.06	\$1.91	\$2.06
		45310 Timber wholesaling	\$1.95	\$2.05	\$1.91	\$2.06	\$1.91	\$2.06
		52592 Firewood, coal, and coke retailing	\$1.95	\$2.05	\$1.91	\$2.06	\$1.91	\$2.06
143	Timber Processing	23110 Log sawmilling	\$2.16	\$2.27	\$2.13	\$2.29	\$2.13	\$2.29
		23120 Wood chipping	\$2.16	\$2.27	\$2.13	\$2.29	\$2.13	\$2.29
		23130 Timber resawing and dressing	\$2.16	\$2.27	\$2.13	\$2.29	\$2.13	\$2.29



			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
151	Paper and Paper Product Manufacturing	23310 Pulp, paper, and paperboard manufacturing	\$0.64	\$0.69	\$0.63	\$0.71	\$0.63	\$0.71
		23330 Corrugated paperboard and paperboard container manufacturing	\$0.64	\$0.69	\$0.63	\$0.71	\$0.63	\$0.71
		23340 Paper bag and sack manufacturing	\$0.64	\$0.69	\$0.63	\$0.71	\$0.63	\$0.71
		24110 Paper stationery manufacturing	\$0.64	\$0.69	\$0.63	\$0.71	\$0.63	\$0.71
153	Paper Product and Wood Panel Manufacturing	23220 Reconstituted wood product manufacturing	\$0.81	\$0.87	\$1.01	\$1.08	\$1.01	\$1.08
		23390 Converted paper product manufacturing (not elsewhere classified)	\$0.81	\$0.87	\$1.01	\$1.08	\$1.01	\$1.08
		23391 Sanitary paper product manufacturing	\$0.81	\$0.87	\$1.01	\$1.08	\$1.01	\$1.08
161	Printing and Associated Services	24120 Printing	\$0.42	\$0.47	\$0.42	\$0.49	\$0.42	\$0.49
		24130 Printing support services	\$0.42	\$0.47	\$0.42	\$0.49	\$0.42	\$0.49
171	Petroleum, Gas and Inorganic Chemical Products	12000 Oil and gas extraction	\$0.21	\$0.25	\$0.26	\$0.31	\$0.32	\$0.38
		25100 Petroleum refining and petroleum fuel manufacturing	\$0.21	\$0.25	\$0.26	\$0.31	\$0.32	\$0.38
		25320 Industrial gas manufacturing	\$0.21	\$0.25	\$0.26	\$0.31	\$0.32	\$0.38
		25350 Basic inorganic chemical manufacturing	\$0.21	\$0.25	\$0.26	\$0.31	\$0.32	\$0.38
		65010 Pipeline transport	\$0.21	\$0.25	\$0.26	\$0.31	\$0.32	\$0.38
173	Petroleum and Chemical Products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)	\$1.03	\$1.10	\$0.94	\$1.04	\$0.94	\$1.04
		25310 Fertiliser manufacturing	\$1.03	\$1.10	\$0.94	\$1.04	\$0.94	\$1.04
		25330 Synthetic resin and synthetic rubber manufacturing	\$1.03	\$1.10	\$0.94	\$1.04	\$0.94	\$1.04
		25360 Basic polymer manufacturing (not elsewhere classified)	\$1.03	\$1.10	\$0.94	\$1.04	\$0.94	\$1.04
181	Organic Chemicals and Chemical Products	25340 Basic organic chemical manufacturing	\$0.34	\$0.38	\$0.34	\$0.41	\$0.34	\$0.41
		25410 Explosives manufacturing	\$0.28	\$0.32	\$0.34	\$0.40	\$0.34	\$0.40
		25420 Paint and coatings manufacturing	\$0.28	\$0.32	\$0.34	\$0.40	\$0.34	\$0.40
		25490 Basic chemical product manufacturing (not elsewhere classified)	\$0.28	\$0.32	\$0.34	\$0.40	\$0.34	\$0.40
		25491 Adhesive manufacturing	\$0.28	\$0.32	\$0.34	\$0.40	\$0.34	\$0.40

#### Proposed rates

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
183	Pharmaceutical and Chemical Product Manufacturing	25430	Human pharmaceutical and medicinal product manufacturing	\$0.48	\$0.53	\$0.45	\$0.53	\$0.45	\$0.53
		25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.48	\$0.53	\$0.45	\$0.53	\$0.45	\$0.53
		25440	Pesticide manufacturing	\$0.48	\$0.53	\$0.45	\$0.53	\$0.45	\$0.53
		25450	Cleaning-compound manufacturing	\$0.48	\$0.53	\$0.45	\$0.53	\$0.45	\$0.53
		25460	Cosmetic and toiletry preparation manufacturing	\$0.48	\$0.53	\$0.45	\$0.53	\$0.45	\$0.53
191	Plastic Products	25610	Rigid and semi-rigid polymer product manufacturing	\$0.93	\$0.99	\$0.93	\$1.03	\$0.93	\$1.03
		25630	Polymer film and sheet packaging material manufacturing	\$0.93	\$0.99	\$0.93	\$1.03	\$0.93	\$1.03
		25650	Polymer foam product manufacturing	\$0.93	\$0.99	\$0.93	\$1.03	\$0.93	\$1.03
		25661	Polymer product manufacturing (not elsewhere classified)	\$0.93	\$0.99	\$0.93	\$1.03	\$0.93	\$1.03
201	Ceramic, Glass and Non-metallic Products	26100	Glass and glass product manufacturing	\$1.59	\$1.68	\$1.57	\$1.70	\$1.57	\$1.70
		26210	Clay brick manufacturing	\$1.59	\$1.68	\$1.57	\$1.70	\$1.57	\$1.70
		26310	Cement and lime manufacturing	\$1.59	\$1.68	\$1.57	\$1.70	\$1.57	\$1.70
		26320	Plaster and gypsum product manufacturing	\$1.59	\$1.68	\$1.57	\$1.70	\$1.57	\$1.70
		26350	Concrete product manufacturing	\$1.59	\$1.68	\$1.57	\$1.70	\$1.57	\$1.70
		26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.59	\$1.68	\$1.57	\$1.70	\$1.57	\$1.70
203	Mineral Products	26290	Ceramic product manufacturing (not elsewhere classified)	\$2.43	\$2.55	\$2.03	\$2.18	\$2.03	\$2.18
		26330	Ready-mixed concrete manufacturing	\$2.43	\$2.55	\$2.03	\$2.18	\$2.03	\$2.18

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
211	Non-Ferrous Metals and Products Manufacturing	27210 Alumina production	\$1.67	\$1.75	\$1.17	\$1.28	\$0.92	\$1.02
		27220 Aluminium smelting	\$1.67	\$1.75	\$1.17	\$1.28	\$0.92	\$1.02
		27230 Copper, silver, lead, and zinc smelting and refining	\$1.67	\$1.75	\$1.17	\$1.28	\$0.92	\$1.02
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)	\$1.67	\$1.75	\$1.17	\$1.28	\$0.92	\$1.02
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.62	\$0.67	\$0.77	\$0.85	\$0.92	\$1.02
		27330 Non-ferrous metal casting and forging	\$0.62	\$0.67	\$0.77	\$0.85	\$0.92	\$1.02
		27630 Nut, bolt, screw, and rivet manufacturing	\$0.62	\$0.67	\$0.77	\$0.85	\$0.92	\$1.02
213	Iron and Steel Manufacturing	27110 Iron smelting and steel manufacturing	\$1.49	\$1.57	\$1.28	\$1.40	\$1.28	\$1.40
		27120 Iron and steel casting	\$1.49	\$1.57	\$1.28	\$1.40	\$1.28	\$1.40
		27121 Iron and steel forging	\$1.49	\$1.57	\$1.28	\$1.40	\$1.28	\$1.40
		27130 Steel pipe and tube manufacturing	\$1.49	\$1.57	\$1.28	\$1.40	\$1.28	\$1.40
220	Metal Product Manufacturing and Trade Training	27510 Metal container manufacturing (not elsewhere classified)	\$1.24	\$1.31	\$1.01	\$1.11	\$1.01	\$1.11
		27620 Spring and wire product manufacturing	\$1.24	\$1.31	\$1.01	\$1.11	\$1.01	\$1.11
		84330 Apprenticeship Co-ordinators employing apprentices	\$1.24	\$1.31	\$1.01	\$1.11	\$1.01	\$1.11
222	Aluminium and Metal Products	27310 Aluminium rolling, drawing, and extruding	\$1.65	\$1.74	\$1.56	\$1.69	\$1.56	\$1.69
		27420 Architectural aluminium product manufacturing	\$1.65	\$1.74	\$1.56	\$1.69	\$1.56	\$1.69
		45220 Metal and mineral wholesaling	\$1.65	\$1.74	\$1.56	\$1.69	\$1.56	\$1.69
224	Sheet Metal Products	27430 Metal roof and guttering manufacturing (except aluminium)	\$1.70	\$1.79	\$1.65	\$1.78	\$1.65	\$1.78
		27590 Sheet metal product manufacturing (except metal structural and container products)	\$1.70	\$1.79	\$1.65	\$1.78	\$1.65	\$1.78
226	Metal Products (medium-risk group)	27640 Surface coating and finishing	\$1.63	\$1.72	\$1.57	\$1.70	\$1.57	\$1.70
		27690 Fabricated metal product manufacturing (not elsewhere classified)	\$1.63	\$1.72	\$1.57	\$1.70	\$1.57	\$1.70
		27692 Boiler, tank, and other heavy-gauge metal container manufacturing	\$1.63	\$1.72	\$1.57	\$1.70	\$1.57	\$1.70
		29110 Prefabricated metal building manufacturing	\$1.63	\$1.72	\$1.57	\$1.70	\$1.57	\$1.70

#### Proposed rates

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group	Classification Unit			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
228	Structural Metal Industries	27410	Structural steel fabricating	\$2.47	\$2.59	\$2.32	\$2.49	\$2.32	\$2.49
		27490	Structural metal product manufacturing (not elsewhere classified)	\$2.47	\$2.59	\$2.32	\$2.49	\$2.32	\$2.49
231	Aviation, Electronic and Electrical Manufacturing	28130	Automotive electrical components manufacturing	\$0.67	\$0.73	\$0.47	\$0.55	\$0.38	\$0.45
		28240	Aircraft manufacturing and repair services	\$0.45	\$0.50	\$0.38	\$0.45	\$0.38	\$0.45
		28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.45	\$0.50	\$0.38	\$0.45	\$0.38	\$0.45
		28510	Domestic appliance manufacturing (not elsewhere classified)	\$0.45	\$0.50	\$0.38	\$0.45	\$0.38	\$0.45
		28511	Whiteware appliance manufacturing	\$0.45	\$0.50	\$0.38	\$0.45	\$0.38	\$0.45
		28520	Electric cable and wire manufacturing	\$0.45	\$0.50	\$0.38	\$0.45	\$0.38	\$0.45
		28540	Electric lighting equipment manufacturing	\$0.45	\$0.50	\$0.38	\$0.45	\$0.38	\$0.45
		28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.45	\$0.50	\$0.38	\$0.45	\$0.38	\$0.45
233	Automotive and Transport Manufacturing	28110	Motor vehicle manufacturing	\$1.31	\$1.39	\$1.40	\$1.52	\$1.40	\$1.52
		28190	Motor vehicle parts manufacturing (not elsewhere classified)	\$1.31	\$1.39	\$1.40	\$1.52	\$1.40	\$1.52
		28290	Transport equipment manufacturing (not elsewhere classified)	\$1.31	\$1.39	\$1.40	\$1.52	\$1.40	\$1.52
235	Shipbuilding	28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$1.24	\$1.31	\$1.17	\$1.28	\$1.17	\$1.28
237	Boatbuilding	28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$1.94	\$2.04	\$1.72	\$1.86	\$1.72	\$1.86

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
241	Machinery and Equipment manufacturing (lower-medium risk group)	28630 Food and other industry- specific machinery and equipment manufacturing (not elsewhere classified)	\$0.73	\$0.79	\$0.72	\$0.81	\$0.72	\$0.81
		28640 Machine tool and parts manufacturing	\$0.73	\$0.79	\$0.72	\$0.81	\$0.72	\$0.81
		28650 Lifting and material- handling equipment manufacturing	\$0.73	\$0.79	\$0.72	\$0.81	\$0.72	\$0.81
		28660 Pump and compressor manufacturing	\$0.73	\$0.79	\$0.72	\$0.81	\$0.72	\$0.81
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.73	\$0.79	\$0.72	\$0.81	\$0.72	\$0.81
		29220 Metal furniture manufacturing	\$0.73	\$0.79	\$0.72	\$0.81	\$0.72	\$0.81
243	Machinery and Equipment Manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing	\$1.72	\$1.81	\$1.57	\$1.70	\$1.57	\$1.70
		28230 Railway rolling stock manufacturing and repair services	\$1.72	\$1.81	\$1.57	\$1.70	\$1.57	\$1.70
		28610 Agricultural machinery and equipment manufacturing	\$1.72	\$1.81	\$1.57	\$1.70	\$1.57	\$1.70
		28620 Mining and construction machinery manufacturing	\$1.72	\$1.81	\$1.57	\$1.70	\$1.57	\$1.70
		28690 Machinery and equipment manufacturing (not elsewhere classified)	\$1.72	\$1.81	\$1.57	\$1.70	\$1.57	\$1.70
		78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	\$1.72	\$1.81	\$1.57	\$1.70	\$1.57	\$1.70
251	Manufacturing (low-risk group)	24300 Reproduction of recorded media	\$0.25	\$0.29	\$0.23	\$0.29	\$0.23	\$0.29
		28310 Photographic, optical, and ophthalmic equipment manufacturing	\$0.25	\$0.29	\$0.23	\$0.29	\$0.23	\$0.29
		28320 Medical and surgical equipment and prosthetics manufacturing	\$0.25	\$0.29	\$0.23	\$0.29	\$0.23	\$0.29
		28390 Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.25	\$0.29	\$0.23	\$0.29	\$0.23	\$0.29
		28410 Computer and electronic office equipment manufacturing	\$0.25	\$0.29	\$0.23	\$0.29	\$0.23	\$0.29
		28420 Communications equipment manufacturing	\$0.25	\$0.29	\$0.23	\$0.29	\$0.23	\$0.29
		29410 Jewellery and silverware manufacturing	\$0.25	\$0.29	\$0.23	\$0.29	\$0.23	\$0.29

**Proposed rates**



				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group	Classification Unit			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
253	Furniture and Other Manufacturing	29210	Wooden furniture and upholstered seat manufacturing	\$0.95	\$1.01	\$0.79	\$0.88	\$0.79	\$0.88
		29230	Mattress manufacturing	\$0.95	\$1.01	\$0.79	\$0.88	\$0.79	\$0.88
		29290	Furniture manufacturing (not elsewhere classified)	\$0.95	\$1.01	\$0.79	\$0.88	\$0.79	\$0.88
		29420	Toy, sporting, and recreational product manufacturing	\$0.95	\$1.01	\$0.79	\$0.88	\$0.79	\$0.88
		29490	Manufacturing (not elsewhere classified)	\$0.95	\$1.01	\$0.79	\$0.88	\$0.79	\$0.88
261	Electricity Generation and Supply	36102	On-selling electricity and electricity market operation	\$0.43	\$0.48	\$0.31	\$0.37	\$0.23	\$0.29
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	\$0.43	\$0.48	\$0.31	\$0.37	\$0.23	\$0.29
		36110	Fossil fuel electricity generation	\$0.43	\$0.48	\$0.31	\$0.37	\$0.23	\$0.29
		36120	Hydroelectricity generation	\$0.43	\$0.48	\$0.31	\$0.37	\$0.23	\$0.29
		36130	Electricity generation (not elsewhere classified)	\$0.43	\$0.48	\$0.31	\$0.37	\$0.23	\$0.29
271	Non Electricity Utilities and Network Infrastructure	36101	Electricity line-system operation	\$1.22	\$1.29	\$1.06	\$1.16	\$1.06	\$1.16
		36200	Gas supply	\$1.22	\$1.29	\$1.06	\$1.16	\$1.06	\$1.16
		37010	Water supply	\$1.22	\$1.29	\$1.06	\$1.16	\$1.06	\$1.16
		37020	Sewerage and drainage services	\$1.22	\$1.29	\$1.06	\$1.16	\$1.06	\$1.16
		41221	Utility and communications network construction and maintenance services	\$1.22	\$1.29	\$1.06	\$1.16	\$1.06	\$1.16
291	Waste Services	96340	Waste treatment and disposal services	\$1.93	\$2.03	\$2.32	\$2.49	\$2.32	\$2.49
		96350	Solid waste collection services	\$1.93	\$2.03	\$2.32	\$2.49	\$2.32	\$2.49
		96370	Waste remediation and materials recovery services	\$1.93	\$2.03	\$2.32	\$2.49	\$2.32	\$2.49
		96380	Waste collection services (not elsewhere classified)	\$1.93	\$2.03	\$2.32	\$2.49	\$2.32	\$2.49
301	Other Building Construction	41120	Residential building construction (not elsewhere classified)	\$2.54	\$2.66	\$2.15	\$2.31	\$2.15	\$2.31
		41130	Non-residential building construction	\$2.52	\$2.64	\$2.15	\$2.31	\$2.15	\$2.31
303	House Construction	41110	House construction	\$2.69	\$2.81	\$2.32	\$2.49	\$2.32	\$2.49
311	Road and Bridge Construction	41210	Road and bridge construction	\$1.48	\$1.56	\$1.65	\$1.78	\$1.65	\$1.78
313	Heavy and Civil Engineering Construction	41220	Heavy and civil engineering construction (not elsewhere classified)	\$1.93	\$2.03	\$1.88	\$2.02	\$1.88	\$2.02

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
315	Land Development Services	41222 Land development and subdivision	\$2.01	\$2.11	\$1.93	\$2.08	\$1.93	\$2.08
		42100 Site preparation services	\$2.01	\$2.11	\$1.93	\$2.08	\$1.93	\$2.08
320	Agricultural, Plumbing and Homeware Goods Wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)	\$0.61	\$0.66	\$0.52	\$0.60	\$0.52	\$0.60
		45391 Plumbing goods wholesaling	\$0.61	\$0.66	\$0.52	\$0.60	\$0.52	\$0.60
		47320 Furniture and floor- coverings wholesaling	\$0.61	\$0.66	\$0.52	\$0.60	\$0.52	\$0.60
		47390 Kitchenware and diningware wholesaling	\$0.61	\$0.66	\$0.52	\$0.60	\$0.52	\$0.60
321	Electrical Services	42320 Electrical services (including telecommunication services within buildings)	\$1.08	\$1.15	\$1.06	\$1.16	\$1.06	\$1.16
322	Heating, Ventilation and Alarm Services	42330 Air conditioning and heating services	\$1.30	\$1.38	\$1.17	\$1.28	\$1.17	\$1.28
		42341 Fire and security alarm installation services	\$1.30	\$1.38	\$1.17	\$1.28	\$1.17	\$1.28
323	Plumbing and Building Completion Services	42310 Plumbing services	\$1.84	\$1.94	\$1.80	\$1.94	\$1.80	\$1.94
		42592 Building completion services—all trades subcontracted	\$1.84	\$1.94	\$1.80	\$1.94	\$1.80	\$1.94
324	Painting and Decorating Services	42440 Painting and decorating services	\$2.36	\$2.47	\$2.27	\$2.43	\$2.27	\$2.43
326	Construction and Building Trade Services	42101 Hire of construction machinery and cranes with operator	\$2.85	\$2.98	\$2.56	\$2.74	\$2.56	\$2.74
		42210 Concreting services	\$2.86	\$2.99	\$2.56	\$2.74	\$2.56	\$2.74
		42342 Building installation services (not elsewhere classified)	\$2.85	\$2.98	\$2.56	\$2.74	\$2.56	\$2.74
		42410 Plastering and ceiling services	\$2.85	\$2.98	\$2.56	\$2.74	\$2.56	\$2.74
		42420 Carpentry services	\$2.86	\$2.99	\$2.56	\$2.74	\$2.56	\$2.74
		42430 Tiling and carpeting services	\$2.85	\$2.98	\$2.56	\$2.74	\$2.56	\$2.74
		42450 Glazing services	\$2.85	\$2.98	\$2.56	\$2.74	\$2.56	\$2.74
		42510 Landscape construction services	\$2.86	\$2.99	\$2.56	\$2.74	\$2.56	\$2.74
		42590 Construction services (not elsewhere classified)	\$2.85	\$2.98	\$2.56	\$2.74	\$2.56	\$2.74
		95250 Gardening and turf management services	\$2.85	\$2.98	\$2.56	\$2.74	\$2.56	\$2.74
328	Structural Trade Services	42220 Bricklaying services	\$3.25	\$3.39	\$2.81	\$3.00	\$2.81	\$3.00
		42230 Roofing services	\$3.25	\$3.39	\$2.81	\$3.00	\$2.81	\$3.00
		42240 Structural steel erection services	\$3.24	\$3.38	\$2.81	\$3.00	\$2.81	\$3.00

#### Proposed rates

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
331	Commission-based Wholesaling	47991 Wholesaling—commission-based or excluding storage and handling of goods	\$0.28	\$0.32	\$0.26	\$0.33	\$0.26	\$0.33
333	Grocery and Produce Wholesaling	45120 Cereal grain wholesaling	\$0.87	\$0.93	\$0.77	\$0.86	\$0.77	\$0.86
		47150 Fruit and vegetable wholesaling	\$0.87	\$0.93	\$0.77	\$0.86	\$0.77	\$0.86
		47190 Grocery wholesaling (not elsewhere classified)	\$0.87	\$0.93	\$0.77	\$0.86	\$0.77	\$0.86
		47191 Grocery wholesaling—multiple product ranges	\$0.87	\$0.93	\$0.77	\$0.86	\$0.77	\$0.86
341	Electrical, Electronic and Specialty Goods Wholesaling	46120 Professional and scientific goods wholesaling	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
		46130 Computer and computer peripherals wholesaling	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
		46150 Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
		46160 Telecommunication goods wholesaling	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
		47920 Jewellery and watch wholesaling	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
		47930 Toy and sporting goods wholesaling	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
343	Specialised Machinery and Equipment Wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling	\$0.53	\$0.58	\$0.54	\$0.62	\$0.54	\$0.62
345	Hardware Goods Wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)	\$0.78	\$0.84	\$0.69	\$0.78	\$0.69	\$0.78
351	Vehicle and Machinery Wholesaling	46110 Agricultural and construction machinery wholesaling	\$1.05	\$1.12	\$0.96	\$1.06	\$0.96	\$1.06
		46220 Commercial vehicle wholesaling	\$1.05	\$1.12	\$0.96	\$1.06	\$0.96	\$1.06
361	Fish, Meats and Dairy Produce Wholesaling	47110 Meat, poultry, and smallgoods wholesaling	\$1.34	\$1.42	\$1.25	\$1.36	\$1.25	\$1.36
		47130 Dairy produce wholesaling	\$1.34	\$1.42	\$1.25	\$1.36	\$1.25	\$1.36
		47140 Fish and seafood wholesaling	\$1.34	\$1.42	\$1.25	\$1.36	\$1.25	\$1.36

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
				Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
Levy Risk Group		Classification Unit							
371	Wholesale Trade (low-risk group)	45111	Wool wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		45230	Industrial and agricultural chemical product wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		46210	Car wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		47170	Liquor and tobacco product wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		47210	Textile product wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		47220	Clothing and footwear wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		47940	Book and magazine wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		47950	Paper product wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
		47960	Pharmaceutical and toiletry goods wholesaling	\$0.34	\$0.38	\$0.31	\$0.38	\$0.31	\$0.38
373	Other Wholesaling and Support Services	47990	Wholesaling (not elsewhere classified)	\$0.66	\$0.72	\$0.53	\$0.61	\$0.53	\$0.61
		51110	In-store retail support services	\$0.66	\$0.72	\$0.53	\$0.61	\$0.53	\$0.61
391	Car Retailing	53110	Car retailing (including associated vehicle servicing)	\$0.49	\$0.54	\$0.47	\$0.55	\$0.47	\$0.55
393	Motor Trade Wholesaling and Retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.64	\$0.69	\$0.59	\$0.67	\$0.59	\$0.67
		46230	Motor vehicle new-part wholesaling	\$0.64	\$0.69	\$0.59	\$0.67	\$0.59	\$0.67
		52450	Marine equipment retailing	\$0.64	\$0.69	\$0.59	\$0.67	\$0.59	\$0.67
		53120	Motor cycle retailing (including associated vehicle servicing)	\$0.64	\$0.69	\$0.59	\$0.67	\$0.59	\$0.67
		53130	Trailer and motor vehicle retailing (not elsewhere classified)	\$0.64	\$0.69	\$0.59	\$0.67	\$0.59	\$0.67
		53140	Motor vehicle parts retailing	\$0.64	\$0.69	\$0.59	\$0.67	\$0.59	\$0.67
		53210	Petroleum fuel retailing (including associated vehicle servicing)	\$0.64	\$0.69	\$0.59	\$0.67	\$0.59	\$0.67
395	Motor Trade Services	46240	Motor vehicle dismantling and used-part wholesaling	\$1.77	\$1.86	\$1.60	\$1.73	\$1.60	\$1.73
		53240	Tyre retailing	\$1.77	\$1.86	\$1.60	\$1.73	\$1.60	\$1.73

#### Proposed rates

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group	Classification Unit			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
411	Food Retailing	21640	Bakery product manufacturing (non-factory-based)	\$1.02	\$1.09	\$0.82	\$0.91	\$0.82	\$0.91
		51100	Supermarket and grocery stores	\$1.02	\$1.09	\$0.82	\$0.91	\$0.82	\$0.91
		51210	Fresh meat, fish, and poultry retailing	\$1.02	\$1.09	\$0.82	\$0.91	\$0.82	\$0.91
		51220	Fruit and vegetable retailing	\$1.02	\$1.09	\$0.82	\$0.91	\$0.82	\$0.91
		51230	Liquor retailing	\$1.02	\$1.09	\$0.82	\$0.91	\$0.82	\$0.91
		51290	Specialised food retailing (not elsewhere classified)	\$1.02	\$1.09	\$0.82	\$0.91	\$0.82	\$0.91
420	Pharmacies and Associated Retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.18	\$0.22	\$0.15	\$0.21	\$0.15	\$0.21
		95220	Photographic film processing	\$0.18	\$0.22	\$0.15	\$0.21	\$0.15	\$0.21
422	Clothing and Footwear Retailing	52210	Clothing retailing	\$0.42	\$0.47	\$0.38	\$0.45	\$0.38	\$0.45
		52220	Footwear retailing	\$0.42	\$0.47	\$0.38	\$0.45	\$0.38	\$0.45
424	Retail Trade (low-risk group)	52350	Entertainment media retailing	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		52410	Sport and camping equipment retailing	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		52430	Newspaper and new and used book retailing	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		52460	Stationery goods retailing	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		52540	Flower retailing	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		52550	Watch and jewellery retailing	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		52560	Personal accessories retailing (not elsewhere classified)	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		52591	Craft and gift retailing (not elsewhere classified)	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		71111	Retail postal services	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44
		95110	Video and other electronic media rental and hiring	\$0.43	\$0.48	\$0.37	\$0.44	\$0.37	\$0.44



			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
Levy Risk Group		Classification Unit						
426	Retail Trade (low-medium risk group)	52100 Department stores	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52331 Houseware retailing	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52340 Electrical, electronic, and gas appliance retailing	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52341 Computer and computer peripherals retailing	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52342 Electrical and electronic goods retailing (not elsewhere classified)	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52420 Toy and game retailing	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52590 Store-based retailing (not elsewhere classified)	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52595 Non-store retailing	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
		52597 Retail commission-based buying or selling (or both)	\$0.52	\$0.57	\$0.43	\$0.50	\$0.43	\$0.50
428	Store and Non- store Retailing	52230 Manchester and textile goods retailing (not elsewhere classified)	\$1.00	\$1.07	\$0.86	\$0.96	\$0.86	\$0.96
		52310 Furniture retailing	\$1.00	\$1.07	\$0.86	\$0.96	\$0.86	\$0.96
		52320 Floor-covering retailing	\$1.00	\$1.07	\$0.86	\$0.96	\$0.86	\$0.96
		52330 Hardware and building supplies retailing	\$1.00	\$1.07	\$0.86	\$0.96	\$0.86	\$0.96
		52520 Antique and used goods retailing	\$1.00	\$1.07	\$0.86	\$0.96	\$0.86	\$0.96
		52530 Garden supplies retailing	\$1.00	\$1.07	\$0.86	\$0.96	\$0.86	\$0.96
441	Hospitality Services	57100 Accommodation	\$0.88	\$0.94	\$0.76	\$0.85	\$0.76	\$0.85
		57200 Pubs, taverns, and bars	\$0.88	\$0.94	\$0.76	\$0.85	\$0.76	\$0.85
		57400 Clubs (hospitality)	\$0.88	\$0.94	\$0.76	\$0.85	\$0.76	\$0.85
451	Catering and Meal Services	51250 Takeaway food services	\$0.71	\$0.77	\$0.60	\$0.68	\$0.60	\$0.68
		51270 Catering services (including on-hired hospitality staff)	\$0.71	\$0.77	\$0.60	\$0.68	\$0.60	\$0.68
		57300 Cafes and restaurants	\$0.71	\$0.77	\$0.60	\$0.68	\$0.60	\$0.68
461	Road Passenger and Rail Transport	61210 Interurban and rural bus transport	\$1.27	\$1.35	\$1.21	\$1.32	\$1.21	\$1.32
		61220 Urban bus transport	\$1.27	\$1.35	\$1.21	\$1.32	\$1.21	\$1.32
		61230 Taxi and road transport (not elsewhere classified)	\$1.27	\$1.35	\$1.21	\$1.32	\$1.21	\$1.32
		62000 Rail freight transport	\$1.27	\$1.35	\$1.21	\$1.32	\$1.21	\$1.32
		62100 Rail passenger transport	\$1.27	\$1.35	\$1.21	\$1.32	\$1.21	\$1.32
463	Road Freight Transport	61100 Road freight transport	\$2.95	\$3.08	\$3.10	\$3.30	\$3.10	\$3.30
491	Air Transport and Support Services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.58	\$0.63	\$0.55	\$0.63	\$0.55	\$0.63
		66300 Airport operations and air transport support services (not elsewhere classified)	\$0.58	\$0.63	\$0.55	\$0.63	\$0.55	\$0.63

#### Proposed rates

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
493	Air Operations (higher-risk group)	02130	Air operations under Civil Aviation Rules Part 137	\$2.61	\$2.73	\$1.99	\$2.14	\$1.99	\$2.14
		64040	Air operations under Civil Aviation Rules Part 133 or 135	\$2.61	\$2.73	\$1.99	\$2.14	\$1.99	\$2.14
		64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	\$2.61	\$2.73	\$1.99	\$2.14	\$1.99	\$2.14
501	Water and Scenic Transport	63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	\$1.55	\$1.64	\$1.43	\$1.55	\$1.43	\$1.55
		63020	Coastal or international water transport (vessels 45 metres length and under, or 50 tonnes displacement and under)	\$1.55	\$1.64	\$1.43	\$1.55	\$1.43	\$1.55
		63030	Inland water transport (except passenger-only)	\$1.55	\$1.64	\$1.43	\$1.55	\$1.43	\$1.55
		63031	Water passenger transport (river, lake, or harbour)	\$1.55	\$1.64	\$1.43	\$1.55	\$1.43	\$1.55
		66230	Port and water transport terminal operations	\$1.55	\$1.64	\$1.43	\$1.55	\$1.43	\$1.55
		66290	Water transport support services (not elsewhere classified)	\$1.55	\$1.64	\$1.43	\$1.55	\$1.43	\$1.55
		66500	Scenic and sightseeing transport (excluding aviation)	\$1.55	\$1.64	\$1.43	\$1.55	\$1.43	\$1.55
511	Postal and Courier Services	71110	Postal services	\$1.53	\$1.61	\$1.80	\$1.94	\$1.80	\$1.94
		71120	Courier pick-up and delivery services	\$1.53	\$1.61	\$1.80	\$1.94	\$1.80	\$1.94
521	Travel, Customs and Shipping Agency Services	66410	Travel agency and tour arrangement services	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
		66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	\$0.18	\$0.22	\$0.18	\$0.24	\$0.18	\$0.24
523	Other Transport and Transport Services	65090	Transport (not elsewhere classified)	\$1.25	\$1.33	\$1.15	\$1.26	\$1.15	\$1.26
		66190	Transport support services (not elsewhere classified)	\$1.25	\$1.33	\$1.15	\$1.26	\$1.15	\$1.26
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	\$1.25	\$1.33	\$1.15	\$1.26	\$1.15	\$1.26
525	Stevedoring	66210	Stevedoring services	\$3.03	\$3.17	\$2.84	\$3.03	\$2.84	\$3.03
531	Warehousing and Storage	67010	Grain storage services	\$1.43	\$1.51	\$1.16	\$1.27	\$1.16	\$1.27
		67090	Warehousing and storage services (not elsewhere classified)	\$1.43	\$1.51	\$1.16	\$1.27	\$1.16	\$1.27

Levy Risk Group	Classification Unit	Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
541 Publishing	24211 Newspaper publishing	\$0.09	\$0.13	\$0.08	\$0.14	\$0.08	\$0.14
	24221 Magazine and other periodical publishing	\$0.09	\$0.13	\$0.08	\$0.14	\$0.08	\$0.14
	24230 Book publishing	\$0.09	\$0.13	\$0.08	\$0.14	\$0.08	\$0.14
	24231 Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.09	\$0.13	\$0.08	\$0.14	\$0.08	\$0.14
	24232 Internet publishing and broadcasting	\$0.09	\$0.13	\$0.08	\$0.14	\$0.08	\$0.14
	24233 Directory and mailing-list publishing	\$0.09	\$0.13	\$0.08	\$0.14	\$0.08	\$0.14
	24234 Music publishing	\$0.09	\$0.13	\$0.08	\$0.14	\$0.08	\$0.14
	24235 Software publishing	\$0.11	\$0.15	\$0.09	\$0.15	\$0.08	\$0.14
581 Communications and Information Services	71200 Wired telecommunications network operation	\$0.24	\$0.28	\$0.18	\$0.24	\$0.14	\$0.20
	71210 Wireless telecommunications network operation (not elsewhere classified)	\$0.24	\$0.28	\$0.18	\$0.24	\$0.14	\$0.20
	71230 Telecommunications services (not elsewhere classified)	\$0.24	\$0.28	\$0.18	\$0.24	\$0.14	\$0.20
	71240 Internet service providers and web-search portals	\$0.24	\$0.28	\$0.18	\$0.24	\$0.14	\$0.20
	78310 Data processing and web-hosting services	\$0.10	\$0.14	\$0.08	\$0.14	\$0.08	\$0.14
	78320 Electronic information storage services	\$0.10	\$0.14	\$0.08	\$0.14	\$0.08	\$0.14
	92110 Information services (not elsewhere classified)	\$0.15	\$0.19	\$0.11	\$0.17	\$0.09	\$0.15

Proposed rates

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
621	Finance, Insurance and Statistical Services	73100 Central banking	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		73210 Banking	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		73220 Building society operation	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		73230 Credit union operation	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		73290 Depository financial intermediation (not elsewhere classified)	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		73300 Non-depository financing	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		73400 Financial asset investing	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		74110 Life insurance	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		74120 Superannuation funds	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		74210 Health insurance	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		74220 General insurance	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		75110 Financial asset broking services	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		75190 Auxiliary finance and investment services (not elsewhere classified)	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		75200 Auxiliary insurance services	\$0.13	\$0.17	\$0.10	\$0.15	\$0.08	\$0.14
		78530 Market research and statistical services	\$0.10	\$0.14	\$0.08	\$0.14	\$0.08	\$0.14
641	Financial and Rental Services	77301 Holder investor farms and livestock	\$0.95	\$1.01	\$0.87	\$0.97	\$0.87	\$0.97
		77410 Passenger car and minibus rental and hiring	\$0.95	\$1.01	\$0.87	\$0.97	\$0.87	\$0.97
		95190 Goods and equipment rental and hiring (not elsewhere classified)	\$0.95	\$1.01	\$0.87	\$0.97	\$0.87	\$0.97
661	Transport and Machinery Rental Services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.48	\$1.56	\$1.51	\$1.64	\$1.51	\$1.64
		77430 Heavy machinery and scaffolding rental and hiring	\$1.48	\$1.56	\$1.51	\$1.64	\$1.51	\$1.64
671	Real Estate Services	77200 Real estate services	\$0.30	\$0.34	\$0.23	\$0.29	\$0.23	\$0.29
		77300 Non-financial assets leasing and investment (including franchisors)	\$0.30	\$0.34	\$0.23	\$0.29	\$0.23	\$0.29
673	Property Development and Operation	77110 Residential property operators and developers (excluding construction)	\$0.67	\$0.73	\$0.55	\$0.63	\$0.55	\$0.63
		77120 Non-residential property operators and developers (excluding construction)	\$0.67	\$0.73	\$0.55	\$0.63	\$0.55	\$0.63
691	Advertising and Photographic Services	78510 Advertising services	\$0.18	\$0.22	\$0.16	\$0.22	\$0.16	\$0.22
		95230 Professional photographic services	\$0.18	\$0.22	\$0.16	\$0.22	\$0.16	\$0.22

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
Levy Risk Group		Classification Unit						
693	Design and Engineering Services	78210 Architectural services	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78220 Surveying and mapping services	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78230 Engineering design and engineering consulting services	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78520 Specialised design services (not elsewhere classified)	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		91111 Post-production and digital visual effects services	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
695	Scientific Research Services	78100 Scientific research services	\$0.19	\$0.23	\$0.14	\$0.20	\$0.14	\$0.20
697	Scientific and Veterinary Services	78290 Scientific testing and analysis services	\$0.53	\$0.58	\$0.49	\$0.57	\$0.49	\$0.57
		78291 Professional, scientific, and technical services (not elsewhere classified)	\$0.53	\$0.58	\$0.49	\$0.57	\$0.49	\$0.57
		86400 Veterinary services	\$0.53	\$0.58	\$0.49	\$0.57	\$0.49	\$0.57
701	Computer Services	78340 Computer systems design and related services	\$0.08	\$0.12	\$0.06	\$0.12	\$0.05	\$0.11
720	Legal Services	78410 Legal services	\$0.09	\$0.13	\$0.07	\$0.12	\$0.05	\$0.11
		78411 Alternative dispute resolution services	\$0.09	\$0.13	\$0.07	\$0.12	\$0.05	\$0.11
721	Accounting Services	78420 Accounting services	\$0.09	\$0.13	\$0.07	\$0.12	\$0.05	\$0.11
723	Management and Consulting Services	78550 Management services and related consulting services	\$0.18	\$0.22	\$0.15	\$0.21	\$0.15	\$0.21
		78560 Corporate head office management services	\$0.18	\$0.22	\$0.15	\$0.21	\$0.15	\$0.21
724	Business Support Services	61231 Taxi and Other Vehicle Scheduling Operations	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78610 Employment placement and recruitment services (no on-hired staff)	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78620 Labour supply services (on- hired staff—office workers only)	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78630 Document preparation services	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78691 Credit reporting and debt collection services	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		78692 Call centre operation	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
		84700 Educational support services	\$0.21	\$0.25	\$0.18	\$0.24	\$0.18	\$0.24
726	Administrative Services	78540 Office administrative services	\$0.35	\$0.39	\$0.30	\$0.37	\$0.30	\$0.37
		78693 Administrative services (not elsewhere classified)	\$0.35	\$0.39	\$0.30	\$0.37	\$0.30	\$0.37

#### Proposed rates

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
728	Labour Supply Services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work— minimum 30% office work)	\$1.01	\$1.08	\$0.84	\$0.93	\$0.84	\$0.93
751	Government Administration	81110	Central government administration (not elsewhere classified)	\$0.15	\$0.19	\$0.11	\$0.17	\$0.09	\$0.15
		81300	Foreign government representation	\$0.15	\$0.19	\$0.11	\$0.17	\$0.09	\$0.15
753	Local Government, Public Order and Regulatory Services	81130	Local government administration (not elsewhere classified)	\$0.26	\$0.30	\$0.24	\$0.31	\$0.24	\$0.31
		96360	Public order and safety services (not elsewhere classified)	\$0.26	\$0.30	\$0.24	\$0.31	\$0.24	\$0.31
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.26	\$0.30	\$0.24	\$0.31	\$0.24	\$0.31
755	Justice	81200	Justice	\$0.18	\$0.22	\$0.13	\$0.19	\$0.11	\$0.17
		87292	Parole or probationary services	\$0.18	\$0.22	\$0.13	\$0.19	\$0.11	\$0.17
761	Defence	82000	Defence	\$1.22	\$1.29	\$0.86	\$0.96	\$0.79	\$0.88
771	Police Services	96310	Police services	\$0.76	\$0.82	\$0.68	\$0.77	\$0.68	\$0.77
773	Inspection, Investigation and Security services	21111	Meat and food inspection services	\$0.79	\$0.85	\$0.84	\$0.93	\$0.84	\$0.93
		78640	Investigation and security services	\$0.79	\$0.85	\$0.84	\$0.93	\$0.84	\$0.93
775	Corrective Services	96320	Correctional and detention services	\$1.43	\$1.51	\$1.42	\$1.54	\$1.42	\$1.54
777	Fire and Emergency Services	96330	Fire protection and other emergency services (except police and ambulance services)	\$1.30	\$1.38	\$1.61	\$1.72	\$1.69	\$1.83
801	Primary and Secondary Education	84210	Primary education	\$0.32	\$0.36	\$0.30	\$0.37	\$0.30	\$0.37
		84220	Secondary education	\$0.32	\$0.36	\$0.30	\$0.37	\$0.30	\$0.37
		84230	Combined primary and secondary education	\$0.32	\$0.36	\$0.30	\$0.37	\$0.30	\$0.37
		84240	Special-school education	\$0.32	\$0.36	\$0.30	\$0.37	\$0.30	\$0.37
811	Tertiary Education	84310	Higher education (undergraduate and postgraduate courses)	\$0.15	\$0.19	\$0.15	\$0.21	\$0.15	\$0.21
		84320	Technical and vocational education and training	\$0.15	\$0.19	\$0.15	\$0.21	\$0.15	\$0.21
821	Community and Arts Education	84400	Adult, community, and other education (not elsewhere classified)	\$0.35	\$0.39	\$0.31	\$0.38	\$0.31	\$0.38
		84600	Arts education	\$0.35	\$0.39	\$0.31	\$0.38	\$0.31	\$0.38



			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
841	Hospital and Midwifery Services	86110 Hospitals (except psychiatric hospitals)	\$0.66	\$0.72	\$0.62	\$0.70	\$0.62	\$0.70
		86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.66	\$0.72	\$0.62	\$0.70	\$0.62	\$0.70
		86132 Midwifery services	\$0.66	\$0.72	\$0.62	\$0.70	\$0.62	\$0.70
851	Medical and Optical Services	86210 General practice medical services	\$0.10	\$0.14	\$0.09	\$0.15	\$0.09	\$0.15
		86220 Specialist medical services	\$0.10	\$0.14	\$0.09	\$0.15	\$0.09	\$0.15
		86320 Optometry and optical dispensing	\$0.10	\$0.14	\$0.09	\$0.15	\$0.09	\$0.15
853	Dental Services	86230 Dental services	\$0.11	\$0.15	\$0.09	\$0.15	\$0.09	\$0.15
855	Health and Community Services	86310 Pathology and diagnostic imaging services	\$0.29	\$0.33	\$0.28	\$0.35	\$0.28	\$0.35
		86340 Community health centre operation	\$0.29	\$0.33	\$0.28	\$0.35	\$0.28	\$0.35
		86350 Physiotherapy services	\$0.29	\$0.33	\$0.28	\$0.35	\$0.28	\$0.35
		86360 Chiropractic and osteopathic services	\$0.29	\$0.33	\$0.28	\$0.35	\$0.28	\$0.35
		86390 Allied health services (not elsewhere classified)	\$0.29	\$0.33	\$0.28	\$0.35	\$0.28	\$0.35
		86391 Health care services (not elsewhere classified)	\$0.29	\$0.33	\$0.28	\$0.35	\$0.28	\$0.35
		87222 Residential refuge operation	\$0.29	\$0.33	\$0.28	\$0.35	\$0.28	\$0.35
861	Preschool Education and Child Care	84100 Preschool education	\$0.67	\$0.73	\$0.65	\$0.74	\$0.65	\$0.74
		87100 Childcare services	\$0.67	\$0.73	\$0.65	\$0.74	\$0.65	\$0.74
863	Medical and Social Support Services	86131 Labour supply services (nursing, medical, and dental)	\$1.26	\$1.34	\$1.15	\$1.26	\$1.15	\$1.26
		87290 Social assistance services (not elsewhere classified)	\$1.26	\$1.34	\$1.15	\$1.26	\$1.15	\$1.26
865	Aged and Residential Care and Ambulance Services	86130 Aged care residential services	\$1.53	\$1.61	\$1.49	\$1.62	\$1.49	\$1.62
		86330 Ambulance services	\$1.53	\$1.61	\$1.49	\$1.62	\$1.49	\$1.62
		87210 Retirement village operation (without rest home or hospital facilities)	\$1.53	\$1.61	\$1.49	\$1.62	\$1.49	\$1.62
		87211 Retirement village operation (with rest home or hospital facilities)	\$1.53	\$1.61	\$1.49	\$1.62	\$1.49	\$1.62
		87220 Residential care services (not elsewhere classified)	\$1.53	\$1.61	\$1.49	\$1.62	\$1.49	\$1.62

#### Proposed rates

				Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
901	Entertainment Broadcasting and Distribution	91120	Motion picture and video distribution	\$0.16	\$0.20	\$0.15	\$0.21	\$0.15	\$0.21
		91210	Radio broadcasting	\$0.16	\$0.20	\$0.15	\$0.21	\$0.15	\$0.21
		91220	Free-to-air television broadcasting	\$0.16	\$0.20	\$0.15	\$0.21	\$0.15	\$0.21
		91230	Cable and other subscription programming	\$0.16	\$0.20	\$0.15	\$0.21	\$0.15	\$0.21
		92100	Libraries and archives	\$0.16	\$0.20	\$0.15	\$0.21	\$0.15	\$0.21
903	Entertainment and Performing Arts	91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.64	\$0.69	\$0.62	\$0.70	\$0.62	\$0.70
		91130	Motion picture exhibition	\$0.64	\$0.69	\$0.62	\$0.70	\$0.62	\$0.70
		92410	Performing arts operation	\$0.64	\$0.69	\$0.62	\$0.70	\$0.62	\$0.70
		92420	Creative artists, musicians, writers, and performers	\$0.64	\$0.69	\$0.62	\$0.70	\$0.62	\$0.70
		92510	Music and other sound recording activities (not elsewhere classified)	\$0.64	\$0.69	\$0.62	\$0.70	\$0.62	\$0.70
		92520	Performing arts venue operation	\$0.64	\$0.69	\$0.62	\$0.70	\$0.62	\$0.70
		93220	Casino operation	\$0.64	\$0.69	\$0.62	\$0.70	\$0.62	\$0.70

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
911	Sporting and Recreational Activities (lower-risk group)	84500 Sports and physical recreation instruction	\$1.23	\$1.29	\$0.86	\$0.96	\$0.74	\$0.83
		93111 Horse and dog racing administration and track operation	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93120 Sports and physical recreation venues, grounds, and facilities operation	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93130 Health and fitness centres and gymnasia operation	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93171 Sport and physical recreation—community rugby league	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93184 Sport and physical recreation—softball or baseball	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93185 Sport and physical recreation—squash or badminton	\$0.96	\$1.02	\$0.74	\$0.83	\$0.74	\$0.83
		93186 Sport and physical recreation—swimming	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93187 Sport and physical recreation—tennis	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93188 Sport and physical recreation—water skiing	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93190 Sport and physical recreation—community (not elsewhere classified)	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93192 Sport and physical recreation—boating or yachting	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93193 Sport and physical recreation—cycling	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93195 Sport and physical recreation—golf	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93300 Amusement parks and centres operation	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
		93400 Amusement and other recreation activities (not elsewhere classified)	\$0.96	\$1.03	\$0.74	\$0.83	\$0.74	\$0.83
913	Recreational Facilities Operation	92310 Zoological and botanic gardens operation	\$1.41	\$1.49	\$1.21	\$1.32	\$1.21	\$1.32
		92390 Nature reserve and conservation park operation	\$1.41	\$1.49	\$1.21	\$1.32	\$1.21	\$1.32
915	Sporting and Recreational Activities (medium-risk group)	93112 Dog racing activities	\$2.37	\$2.48	\$1.84	\$1.98	\$1.84	\$1.98
		93170 Sport and physical recreation—community rugby	\$2.37	\$2.48	\$1.84	\$1.98	\$1.84	\$1.98
		93182 Sport and physical recreation—snow skiing	\$2.37	\$2.48	\$1.84	\$1.98	\$1.84	\$1.98
		93199 Sport and physical recreation—netball	\$2.37	\$2.48	\$1.84	\$1.98	\$1.84	\$1.98

#### Proposed rates

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
917	Equine and Sporting Activities (medium-high risk group)	01520 Horse farming and horse agistment	\$3.27	\$3.41	\$3.36	\$3.58	\$3.36	\$3.58
		93113 Horse racing activities— harness racing	\$3.25	\$3.39	\$3.36	\$3.58	\$3.36	\$3.58
		93115 Horse racing activities— harness racing—drivers	\$3.25	\$3.39	\$3.36	\$3.58	\$3.36	\$3.58
		93174 Sport and physical recreation—community cricket	\$3.25	\$3.39	\$3.36	\$3.58	\$3.36	\$3.58
		93194 Sport and physical recreation—professional cricket	\$3.25	\$3.39	\$3.36	\$3.58	\$3.36	\$3.58
		93198 Sport and physical recreation—motor racing	\$3.25	\$3.39	\$3.36	\$3.58	\$3.36	\$3.58
		93410 Alpine and white water recreation activities	\$3.25	\$3.39	\$3.36	\$3.58	\$3.36	\$3.58
919	Equine and Sporting Activities (high- risk group)	93110 Horse racing activities— thoroughbred and other (not elsewhere classified)	\$7.04	\$7.31	\$8.09	\$8.54	\$8.09	\$8.54
		93114 Horse racing activities— thoroughbred racing— jockeys	\$7.04	\$7.31	\$8.09	\$8.54	\$8.09	\$8.54
		93175 Sport and physical recreation—professional sport (not elsewhere classified)	\$7.04	\$7.31	\$8.09	\$8.54	\$8.09	\$8.54
		93180 Sport and physical recreation—professional rugby	\$7.04	\$7.31	\$8.09	\$8.54	\$8.09	\$8.54
		93181 Sport and physical recreation—professional rugby league	\$7.04	\$7.31	\$8.09	\$8.54	\$8.09	\$8.54
		93196 Sporting and recreational equine activities (not elsewhere classified)	\$7.04	\$7.31	\$8.09	\$8.54	\$8.09	\$8.54
		93197 Sport and physical recreation—motor cycling	\$7.04	\$7.31	\$8.09	\$8.54	\$8.09	\$8.54
921	Museums and Gambling Activities	92200 Museum operation	\$0.38	\$0.43	\$0.30	\$0.37	\$0.30	\$0.37
		93210 Lottery operation	\$0.38	\$0.43	\$0.30	\$0.37	\$0.30	\$0.37
		93290 Gambling activities (not elsewhere classified)	\$0.38	\$0.43	\$0.30	\$0.37	\$0.30	\$0.37
941	Repair and Maintenance (low-risk group)	52620 Clothing and footwear repair	\$0.52	\$0.57	\$0.42	\$0.49	\$0.42	\$0.49
		52690 Repair and maintenance (not elsewhere classified)	\$0.52	\$0.57	\$0.42	\$0.49	\$0.42	\$0.49
		78330 Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.52	\$0.57	\$0.42	\$0.49	\$0.42	\$0.49

			Current Levy Rates for 2018/19		Proposed Levy Rates for 2019/20		Proposed Levy Rates for 2020/21	
Levy Risk Group		Classification Unit	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
943	Repair and Maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)	\$1.21	\$1.28	\$1.12	\$1.23	\$1.12	\$1.23
		52610 Domestic appliance repair and maintenance	\$1.21	\$1.28	\$1.12	\$1.23	\$1.12	\$1.23
		53220 Automotive electrical services	\$1.21	\$1.28	\$1.12	\$1.23	\$1.12	\$1.23
		53230 Automotive body, paint, and interior repair and maintenance	\$1.21	\$1.28	\$1.12	\$1.23	\$1.12	\$1.23
		53290 Automotive repair and maintenance (not elsewhere classified)	\$1.21	\$1.28	\$1.12	\$1.23	\$1.12	\$1.23
945	Facilities Maintenance and Management	78650 Pest control services (except agricultural and forestry)	\$1.66	\$1.75	\$1.35	\$1.47	\$1.35	\$1.47
		78660 Cleaning services and facilities management (not elsewhere classified)	\$1.66	\$1.75	\$1.35	\$1.47	\$1.35	\$1.47
951	Business and Community Organisations	96100 Religious organisations and services	\$0.24	\$0.28	\$0.23	\$0.29	\$0.23	\$0.29
		96210 Business and professional association services	\$0.24	\$0.28	\$0.23	\$0.29	\$0.23	\$0.29
		96220 Labour association services	\$0.24	\$0.28	\$0.23	\$0.29	\$0.23	\$0.29
		96290 Interest group services (not elsewhere classified)	\$0.24	\$0.28	\$0.23	\$0.29	\$0.23	\$0.29
953	Personal and Community Activities	66110 Parking services	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
		95240 Funeral, crematorium, and cemetery services	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
		95260 Hairdressing and beauty services	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
		95270 Diet and weight-reduction centre operation	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
		95290 Personal services (not elsewhere classified)	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
		95300 Brothel-keeping, massage parlour, and prostitution services	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
		96291 Community-based, multi-functional activities (not elsewhere classified)	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
		97000 Private households employing staff	\$0.59	\$0.64	\$0.52	\$0.60	\$0.52	\$0.60
955	Laundries and Dry Cleaners	95210 Laundry and dry-cleaning services	\$1.50	\$1.58	\$1.06	\$1.16	\$1.06	\$1.16

#### Proposed rates

# Proposed Partnership Discount Plan Rates for 2019–2021

## ACC Partnership Discount Plan levy discount rates for 2019/20 work claims

These discount rates are applied to the standard Employer levy rates (current portion)

			Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
			Discount Plan management period		Discount Plan management period		Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year	1 year	2 year
010	Fruit, Vegetable, Grain, Plant and Crop Growing	01110 Nursery production	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01111 Turf growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01120 Floriculture production	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01130 Vegetable growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01140 Grape growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01150 Apple and pear growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01160 Stone fruit growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01170 Kiwifruit growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01180 Olive growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01190 Fruit and tree nut growing (not elsewhere classified)	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01191 Citrus fruit growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01192 Berry fruit growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01210 Grain growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01690 Crop growing (not elsewhere classified)	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		01692 Mushroom growing	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
		02195 Horticultural contracting and labour supply services	50.0%	56.6%	52.1%	59.4%	52.1%	59.4%
012	Poultry Farming	01410 Poultry farming (meat)	46.7%	54.2%	50.0%	57.5%	50.0%	57.5%
		01420 Poultry farming (eggs)	46.7%	54.2%	50.0%	57.5%	50.0%	57.5%
014	Other Livestock Farming	01510 Pig farming	51.3%	57.4%	51.1%	58.5%	51.1%	58.5%
		01530 Deer farming	51.3%	57.4%	51.1%	58.5%	51.1%	58.5%
		01590 Livestock farming (not elsewhere classified)	51.3%	57.4%	51.1%	58.5%	51.1%	58.5%
		01593 Beekeeping	51.3%	57.4%	51.1%	58.5%	51.1%	58.5%
016	Beef and Sheep Farming	01220 Grain and sheep or grain and beef cattle farming	50.9%	56.8%	51.1%	58.9%	51.1%	58.9%
		01230 Sheep and beef cattle farming	50.6%	56.7%	51.1%	58.9%	51.1%	58.9%
		01240 Sheep farming	50.6%	56.7%	51.1%	58.9%	51.1%	58.9%
		01250 Beef cattle farming	50.6%	56.7%	51.1%	58.9%	51.1%	58.9%
018	Dairy Cattle Farming	01300 Dairy cattle farming	50.2%	56.8%	50.0%	57.5%	50.0%	57.5%



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			1 year	2 year	1 year	2 year	1 year	2 year
021	Agriculture and Fishing Services and Aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)	49.1%	55.9%	49.0%	57.8%	49.0%	57.8%
		03021 Forest product and moss gathering and processing	48.9%	56.1%	49.0%	57.8%	49.0%	57.8%
		04210 Offshore aquaculture	48.9%	56.1%	49.0%	57.8%	49.0%	57.8%
		04220 Onshore aquaculture	48.9%	56.1%	49.0%	57.8%	49.0%	57.8%
025	Ocean and Coastal Fishing	04110 Rock lobster and crab fishing or potting	49.0%	56.7%	49.2%	57.9%	49.2%	57.9%
		04120 Prawn fishing	49.2%	56.9%	49.2%	57.9%	49.2%	57.9%
		04130 Fish trawling, seining, and netting (including processing on-board)	49.0%	56.8%	49.2%	57.9%	49.2%	57.9%
		04150 Line fishing (including processing on-board)	49.0%	56.8%	49.2%	57.9%	49.2%	57.9%
		04190 Fishing (not elsewhere classified)	49.0%	56.8%	49.2%	57.9%	49.2%	57.9%
041	Forestry, Hunting and Trapping	02200 Hunting and trapping	50.3%	58.2%	49.6%	57.6%	49.6%	57.6%
		03010 Forestry	50.3%	58.2%	49.6%	57.6%	49.6%	57.6%
		03020 Logging	50.3%	58.2%	49.6%	57.6%	49.6%	57.6%
		03030 Forestry support services (excluding tree cutting and felling)	50.3%	58.4%	49.6%	57.6%	49.6%	57.6%
051	Shearing	02120 Shearing services	50.9%	57.5%	49.8%	57.5%	49.8%	57.5%
081	Exploration and Mining	11010 Coal mining	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		13110 Iron ore mining	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		13140 Gold ore mining	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		13150 Mineral sand mining	49.6%	60.3%	50.0%	58.7%	50.0%	58.1%
		13170 Silver, lead, and zinc ore mining	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		13190 Metal ore mining (not elsewhere classified)	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		14110 Gravel and sand quarrying	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		14190 Construction material mining (not elsewhere classified)	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		14200 Mining and quarrying (not elsewhere classified)	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		15110 Petroleum and natural gas exploration	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		15130 Mineral exploration	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%
		15200 Mining support services (not elsewhere classified)	50.0%	60.5%	49.4%	58.6%	50.0%	58.1%

#### Proposed rates

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110	Dairy, Sugar and Confectionary Manufacturing, and Packaging	21210	Milk and cream processing	51.4%	60.0%	51.4%	60.0%	51.4%	60.0%
		21220	Ice cream manufacturing	51.4%	60.0%	51.4%	60.0%	51.4%	60.0%
		21290	Cheese and other dairy product manufacturing (not elsewhere classified)	51.4%	60.0%	51.4%	60.0%	51.4%	60.0%
		21710	Sugar manufacturing	51.4%	60.0%	51.4%	60.0%	51.4%	60.0%
		21720	Confectionery manufacturing	51.4%	60.0%	51.4%	60.0%	51.4%	60.0%
		78670	Packaging services	51.4%	60.0%	51.4%	60.0%	51.4%	60.0%
113	Bread and Baking Ingredients Manufacturing	21520	Cereal, pasta, and baking-mix manufacturing	51.3%	57.7%	52.9%	60.0%	52.9%	60.0%
		21610	Bread manufacturing (factory-based)	51.3%	57.7%	52.9%	60.0%	52.9%	60.0%
114	Food and Animal Feeds Manufacturing	21620	Cake and pastry manufacturing (factory-based)	47.4%	54.7%	50.6%	59.3%	50.6%	59.3%
		21630	Biscuit manufacturing (factory-based)	47.4%	54.7%	50.6%	59.3%	50.6%	59.3%
		21740	Prepared animal and bird feed manufacturing	47.4%	54.7%	50.6%	59.3%	50.6%	59.3%
		21790	Food product manufacturing (not elsewhere classified)	47.4%	54.7%	50.6%	59.3%	50.6%	59.3%
116	Fruit, Vegetable, and Oil Processing	21300	Fruit and vegetable processing	52.9%	58.8%	51.1%	58.7%	51.1%	58.7%
		21400	Oil and fat manufacturing	52.9%	58.8%	51.1%	58.7%	51.1%	58.7%
117	Seafood, Meat and Grain Product Manufacturing	21120	Poultry processing	49.7%	56.6%	49.7%	58.5%	49.7%	58.5%
		21130	Cured meat and smallgoods manufacturing	49.7%	56.6%	49.7%	58.5%	49.7%	58.5%
		21510	Grain mill product manufacturing	49.7%	56.6%	49.7%	58.5%	49.7%	58.5%
		21730	Seafood processing (other than on-board vessels)	49.7%	56.6%	49.7%	58.5%	49.7%	58.5%
119	Meat Processing	21110	Meat processing	53.6%	62.4%	50.8%	58.9%	50.8%	58.9%
121	Beverage, Tobacco and Snack Manufacturing	21795	Potato crisps and corn crisps manufacturing	46.9%	53.1%	51.2%	61.0%	51.2%	61.0%
		21810	Soft drink, cordial, and syrup manufacturing	46.9%	53.1%	51.2%	61.0%	51.2%	61.0%
		21820	Beer manufacturing	46.9%	53.1%	51.2%	61.0%	51.2%	61.0%
		21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	46.9%	53.1%	51.2%	61.0%	51.2%	61.0%
		21840	Spirit manufacturing	46.9%	53.1%	51.2%	61.0%	51.2%	61.0%
		21900	Cigarette and tobacco product manufacturing	46.9%	53.1%	51.2%	61.0%	51.2%	61.0%

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131	Textile and Rubber Product Manufacturing	22210 Cut and sewn textile product manufacturing	50.9%	56.6%	52.5%	59.0%	52.5%	59.0%
		22290 Textile finishing and textile product manufacturing (not elsewhere classified)	51.9%	57.4%	52.5%	59.0%	52.5%	59.0%
		22390 Knitted product manufacturing	50.9%	56.6%	52.5%	59.0%	52.5%	59.0%
		22420 Clothing manufacturing	50.9%	56.6%	52.5%	59.0%	52.5%	59.0%
		22500 Footwear manufacturing	50.9%	56.6%	52.5%	59.0%	52.5%	59.0%
		22620 Leather and leather substitute goods manufacturing	50.9%	56.6%	52.5%	59.0%	52.5%	59.0%
		25510 Tyre manufacturing	51.9%	57.4%	52.5%	59.0%	52.5%	59.0%
		25590 Natural rubber product manufacturing	50.9%	56.6%	52.5%	59.0%	52.5%	59.0%
133	Textile and Textile Product Manufacturing	22120 Synthetic textile manufacturing	55.4%	61.4%	53.2%	60.6%	53.2%	60.6%
		22140 Natural textile manufacturing	55.4%	61.4%	53.2%	60.6%	53.2%	60.6%
		22220 Textile floor-covering manufacturing	55.4%	61.4%	53.2%	60.6%	53.2%	60.6%
		22230 Rope, cordage, and twine manufacturing	55.4%	61.4%	53.2%	60.6%	53.2%	60.6%
135	Skin and Hide Processing	22110 Wool scouring	51.2%	57.8%	51.0%	57.9%	51.0%	57.9%
		22611 Leather tanning, fellmongery, and fur dressing	51.2%	57.8%	51.0%	57.9%	51.0%	57.9%
141	Wood Products Manufacturing and Dealing	23210 Veneer and plywood manufacturing	49.7%	56.1%	50.0%	57.9%	50.0%	57.9%
		23230 Wooden structural fittings and components manufacturing	49.7%	56.1%	50.0%	57.9%	50.0%	57.9%
		23290 Wood product manufacturing (not elsewhere classified)	49.7%	56.1%	50.0%	57.9%	50.0%	57.9%
		29190 Prefabricated wooden building manufacturing	49.7%	56.1%	50.0%	57.9%	50.0%	57.9%
		45310 Timber wholesaling	49.7%	56.1%	50.0%	57.9%	50.0%	57.9%
		52592 Firewood, coal, and coke retailing	49.7%	56.1%	50.0%	57.9%	50.0%	57.9%
143	Timber Processing	23110 Log sawmilling	50.3%	57.9%	50.3%	57.4%	50.3%	57.4%
		23120 Wood chipping	50.3%	57.9%	50.3%	57.4%	50.3%	57.4%
		23130 Timber resawing and dressing	50.3%	57.9%	50.3%	57.4%	50.3%	57.4%
151	Paper and Paper Product Manufacturing	23310 Pulp, paper, and paperboard manufacturing	52.9%	56.9%	50.0%	56.0%	50.0%	56.0%
		23330 Corrugated paperboard and paperboard container manufacturing	52.9%	56.9%	50.0%	56.0%	50.0%	56.0%
		23340 Paper bag and sack manufacturing	52.9%	56.9%	50.0%	56.0%	50.0%	56.0%
		24110 Paper stationery manufacturing	52.9%	56.9%	50.0%	56.0%	50.0%	56.0%

#### Proposed rates

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Levy Risk Group	Classification Unit			1 year	2 year	1 year	2 year	1 year	2 year
153	Paper Product and Wood Panel Manufacturing	23220	Reconstituted wood product manufacturing	51.6%	59.4%	51.3%	58.8%	50.0%	58.8%
		23390	Converted paper product manufacturing (not elsewhere classified)	51.6%	59.4%	51.3%	58.8%	50.0%	58.8%
		23391	Sanitary paper product manufacturing	51.6%	59.4%	51.3%	58.8%	50.0%	58.8%
161	Printing and Associated Services	24120	Printing	51.5%	57.6%	54.5%	60.6%	54.5%	60.6%
		24130	Printing support services	51.5%	57.6%	54.5%	60.6%	54.5%	60.6%
171	Petroleum, Gas and Inorganic Chemical Products	12000	Oil and gas extraction	52.9%	58.8%	47.6%	57.1%	46.2%	57.7%
		25100	Petroleum refining and petroleum fuel manufacturing	52.9%	58.8%	47.6%	57.1%	46.2%	57.7%
		25320	Industrial gas manufacturing	52.9%	58.8%	47.6%	57.1%	46.2%	57.7%
		25350	Basic inorganic chemical manufacturing	52.9%	58.8%	47.6%	57.1%	46.2%	57.7%
		65010	Pipeline transport	52.9%	58.8%	47.6%	57.1%	46.2%	57.7%
173	Petroleum and Chemical Products (medium-risk group)	25200	Petroleum and coal product manufacturing (not elsewhere classified)	52.4%	61.0%	50.7%	60.0%	50.7%	60.0%
		25310	Fertiliser manufacturing	52.4%	61.0%	50.7%	60.0%	50.7%	60.0%
		25330	Synthetic resin and synthetic rubber manufacturing	52.4%	61.0%	50.7%	60.0%	50.7%	60.0%
		25360	Basic polymer manufacturing (not elsewhere classified)	52.4%	61.0%	50.7%	60.0%	50.7%	60.0%
181	Organic Chemicals and Chemical Products	25340	Basic organic chemical manufacturing	51.9%	55.6%	55.6%	59.3%	55.6%	59.3%
		25410	Explosives manufacturing	50.0%	54.5%	55.6%	59.3%	55.6%	59.3%
		25420	Paint and coatings manufacturing	50.0%	54.5%	55.6%	59.3%	55.6%	59.3%
		25490	Basic chemical product manufacturing (not elsewhere classified)	50.0%	54.5%	55.6%	59.3%	55.6%	59.3%
		25491	Adhesive manufacturing	50.0%	54.5%	55.6%	59.3%	55.6%	59.3%
183	Pharmaceutical and Chemical Product Manufacturing	25430	Human pharmaceutical and medicinal product manufacturing	50.0%	55.3%	55.6%	61.1%	55.6%	61.1%
		25431	Veterinary pharmaceutical and medicinal product manufacturing	50.0%	55.3%	55.6%	61.1%	55.6%	61.1%
		25440	Pesticide manufacturing	50.0%	55.3%	55.6%	61.1%	55.6%	61.1%
		25450	Cleaning-compound manufacturing	50.0%	55.3%	55.6%	61.1%	55.6%	61.1%
		25460	Cosmetic and toiletry preparation manufacturing	50.0%	55.3%	55.6%	61.1%	55.6%	61.1%

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191	Plastic Products	25610 Rigid and semi-rigid polymer product manufacturing	52.7%	58.1%	51.4%	58.1%	51.4%	58.1%
		25630 Polymer film and sheet packaging material manufacturing	52.7%	58.1%	51.4%	58.1%	51.4%	58.1%
		25650 Polymer foam product manufacturing	52.7%	58.1%	51.4%	58.1%	51.4%	58.1%
		25661 Polymer product manufacturing (not elsewhere classified)	52.7%	58.1%	51.4%	58.1%	51.4%	58.1%
201	Ceramic, Glass and Non-metallic Products	26100 Glass and glass product manufacturing	50.0%	57.1%	52.0%	59.2%	52.0%	59.2%
		26210 Clay brick manufacturing	50.0%	57.1%	52.0%	59.2%	52.0%	59.2%
		26310 Cement and lime manufacturing	50.0%	57.1%	52.0%	59.2%	52.0%	59.2%
		26320 Plaster and gypsum product manufacturing	50.0%	57.1%	52.0%	59.2%	52.0%	59.2%
		26350 Concrete product manufacturing	50.0%	57.1%	52.0%	59.2%	52.0%	59.2%
		26400 Non-metallic mineral product manufacturing (not elsewhere classified)	50.0%	57.1%	52.0%	59.2%	52.0%	59.2%
203	Mineral Products	26290 Ceramic product manufacturing (not elsewhere classified)	49.2%	57.0%	49.1%	57.8%	49.1%	57.8%
		26330 Ready-mixed concrete manufacturing	49.2%	57.0%	49.1%	57.8%	49.1%	57.8%
211	Non-Ferrous Metals and Products Manufacturing	27210 Alumina production	53.8%	59.1%	52.7%	59.1%	52.1%	58.9%
		27220 Aluminium smelting	53.8%	59.1%	52.7%	59.1%	52.1%	58.9%
		27230 Copper, silver, lead, and zinc smelting and refining	53.8%	59.1%	52.7%	59.1%	52.1%	58.9%
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)	53.8%	59.1%	52.7%	59.1%	52.1%	58.9%
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)	55.1%	59.2%	54.1%	59.0%	52.1%	58.9%
		27330 Non-ferrous metal casting and forging	55.1%	59.2%	54.1%	59.0%	52.1%	58.9%
		27630 Nut, bolt, screw, and rivet manufacturing	53.1%	59.2%	52.5%	59.0%	52.1%	58.9%
213	Iron and Steel Manufacturing	27110 Iron smelting and steel manufacturing	50.0%	57.6%	50.0%	57.8%	50.0%	57.8%
		27120 Iron and steel casting	50.0%	57.6%	50.0%	57.8%	50.0%	57.8%
		27121 Iron and steel forging	50.0%	57.6%	50.0%	57.8%	50.0%	57.8%
		27130 Steel pipe and tube manufacturing	50.0%	57.6%	50.0%	57.8%	50.0%	57.8%

Proposed rates

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220	Metal Product Manufacturing and Trade Training	27510	Metal container manufacturing (not elsewhere classified)	50.0%	59.2%	51.3%	58.8%	51.3%	58.8%
		27620	Spring and wire product manufacturing	50.0%	59.2%	51.3%	58.8%	51.3%	58.8%
		84330	Apprenticeship Co-ordinators employing apprentices	50.0%	59.2%	51.3%	58.8%	51.3%	58.8%
222	Aluminium and Metal Products	27310	Aluminium rolling, drawing, and extruding	51.1%	58.8%	50.8%	58.1%	50.8%	58.1%
		27420	Architectural aluminium product manufacturing	51.1%	58.8%	50.8%	58.1%	50.8%	58.1%
		45220	Metal and mineral wholesaling	51.1%	58.8%	50.8%	58.1%	50.8%	58.1%
224	Sheet Metal Products	27430	Metal roof and guttering manufacturing (except aluminium)	49.6%	55.6%	49.6%	58.0%	49.6%	58.0%
		27590	Sheet metal product manufacturing (except metal structural and container products)	49.6%	55.6%	49.6%	58.0%	49.6%	58.0%
226	Metal Products (medium-risk group)	27640	Surface coating and finishing	51.2%	58.1%	49.6%	58.4%	49.6%	58.4%
		27690	Fabricated metal product manufacturing (not elsewhere classified)	51.2%	58.1%	49.6%	58.4%	49.6%	58.4%
		27692	Boiler, tank, and other heavy-gauge metal container manufacturing	51.2%	58.1%	49.6%	58.4%	49.6%	58.4%
		29110	Prefabricated metal building manufacturing	51.2%	58.1%	49.6%	58.4%	49.6%	58.4%
228	Structural Metal Industries	27410	Structural steel fabricating	51.0%	57.1%	50.5%	58.2%	50.5%	58.2%
		27490	Structural metal product manufacturing (not elsewhere classified)	51.0%	57.1%	50.5%	58.2%	50.5%	58.2%
231	Aviation, Electronic and Electrical Manufacturing	28130	Automotive electrical components manufacturing	49.1%	58.5%	48.6%	59.5%	53.3%	63.3%
		28240	Aircraft manufacturing and repair services	52.8%	58.3%	53.3%	63.3%	53.3%	63.3%
		28490	Electronic equipment manufacturing (not elsewhere classified)	52.8%	58.3%	53.3%	63.3%	53.3%	63.3%
		28510	Domestic appliance manufacturing (not elsewhere classified)	52.8%	58.3%	53.3%	63.3%	53.3%	63.3%
		28511	Whiteware appliance manufacturing	52.8%	58.3%	53.3%	63.3%	53.3%	63.3%
		28520	Electric cable and wire manufacturing	52.8%	58.3%	53.3%	63.3%	53.3%	63.3%
		28540	Electric lighting equipment manufacturing	52.8%	58.3%	53.3%	63.3%	53.3%	63.3%
		28590	Electrical equipment manufacturing (not elsewhere classified)	52.8%	58.3%	53.3%	63.3%	53.3%	63.3%



			Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
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Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year	1 year	2 year
233	Automotive and Transport Manufacturing	28110 Motor vehicle manufacturing	48.1%	56.7%	49.5%	56.8%	49.5%	56.8%
		28190 Motor vehicle parts manufacturing (not elsewhere classified)	48.1%	56.7%	49.5%	56.8%	49.5%	56.8%
		28290 Transport equipment manufacturing (not elsewhere classified)	48.1%	56.7%	49.5%	56.8%	49.5%	56.8%
235	Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	52.0%	58.2%	52.7%	59.1%	52.7%	59.1%
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	50.0%	58.4%	50.4%	59.1%	50.4%	59.1%
241	Machinery and Equipment manufacturing (lower-medium risk group)	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	51.7%	58.6%	52.6%	59.6%	52.6%	59.6%
		28640 Machine tool and parts manufacturing	51.7%	58.6%	52.6%	59.6%	52.6%	59.6%
		28650 Lifting and material-handling equipment manufacturing	51.7%	58.6%	52.6%	59.6%	52.6%	59.6%
		28660 Pump and compressor manufacturing	51.7%	58.6%	52.6%	59.6%	52.6%	59.6%
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing	51.7%	58.6%	52.6%	59.6%	52.6%	59.6%
		29220 Metal furniture manufacturing	51.7%	58.6%	52.6%	59.6%	52.6%	59.6%
243	Machinery and Equipment Manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing	50.0%	58.1%	52.8%	59.2%	52.8%	59.2%
		28230 Railway rolling stock manufacturing and repair services	50.0%	58.1%	52.8%	59.2%	52.8%	59.2%
		28610 Agricultural machinery and equipment manufacturing	50.0%	58.1%	52.8%	59.2%	52.8%	59.2%
		28620 Mining and construction machinery manufacturing	50.0%	58.1%	52.8%	59.2%	52.8%	59.2%
		28690 Machinery and equipment manufacturing (not elsewhere classified)	50.0%	58.1%	52.8%	59.2%	52.8%	59.2%
		78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	50.0%	58.1%	52.8%	59.2%	52.8%	59.2%

#### Proposed rates

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				Discount Plan management period		Discount Plan management period		Discount Plan management period	
Levy Risk Group		Classification Unit		1 year	2 year	1 year	2 year	1 year	2 year
251	Manufacturing (low-risk group)	24300	Reproduction of recorded media	50.0%	55.0%	44.4%	55.6%	44.4%	55.6%
		28310	Photographic, optical, and ophthalmic equipment manufacturing	50.0%	55.0%	44.4%	55.6%	44.4%	55.6%
		28320	Medical and surgical equipment and prosthetics manufacturing	50.0%	55.0%	44.4%	55.6%	44.4%	55.6%
		28390	Professional and scientific equipment manufacturing (not elsewhere classified)	50.0%	55.0%	44.4%	55.6%	44.4%	55.6%
		28410	Computer and electronic office equipment manufacturing	50.0%	55.0%	44.4%	55.6%	44.4%	55.6%
		28420	Communications equipment manufacturing	50.0%	55.0%	44.4%	55.6%	44.4%	55.6%
		29410	Jewellery and silverware manufacturing	50.0%	55.0%	44.4%	55.6%	44.4%	55.6%
253	Furniture and Other Manufacturing	29210	Wooden furniture and upholstered seat manufacturing	50.7%	56.0%	52.4%	58.7%	52.4%	58.7%
		29230	Mattress manufacturing	50.7%	56.0%	52.4%	58.7%	52.4%	58.7%
		29290	Furniture manufacturing (not elsewhere classified)	50.7%	56.0%	52.4%	58.7%	52.4%	58.7%
		29420	Toy, sporting, and recreational product manufacturing	50.7%	56.0%	52.4%	58.7%	52.4%	58.7%
		29490	Manufacturing (not elsewhere classified)	50.7%	56.0%	52.4%	58.7%	52.4%	58.7%
261	Electricity Generation and Supply	36102	On-selling electricity and electricity market operation	50.0%	55.9%	50.0%	58.3%	55.6%	61.1%
		36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	50.0%	55.9%	50.0%	58.3%	55.6%	61.1%
		36110	Fossil fuel electricity generation	50.0%	55.9%	50.0%	58.3%	55.6%	61.1%
		36120	Hydroelectricity generation	50.0%	55.9%	50.0%	58.3%	55.6%	61.1%
		36130	Electricity generation (not elsewhere classified)	50.0%	55.9%	50.0%	58.3%	55.6%	61.1%
271	Non Electricity Utilities and Network Infrastructure	36101	Electricity line-system operation	51.5%	58.8%	50.0%	59.5%	50.0%	59.5%
		36200	Gas supply	51.5%	58.8%	50.0%	59.5%	50.0%	59.5%
		37010	Water supply	51.5%	58.8%	50.0%	59.5%	50.0%	59.5%
		37020	Sewerage and drainage services	51.5%	58.8%	50.0%	59.5%	50.0%	59.5%
		41221	Utility and communications network construction and maintenance services	51.5%	58.8%	50.0%	59.5%	50.0%	59.5%

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Levy Risk Group	Classification Unit			1 year	2 year	1 year	2 year	1 year	2 year
291	Waste Services	96340	Waste treatment and disposal services	49.0%	56.9%	50.0%	58.7%	50.0%	58.7%
		96350	Solid waste collection services	49.0%	56.9%	50.0%	58.7%	50.0%	58.7%
		96370	Waste remediation and materials recovery services	49.0%	56.9%	50.0%	58.7%	50.0%	58.7%
		96380	Waste collection services (not elsewhere classified)	49.0%	56.9%	50.0%	58.7%	50.0%	58.7%
301	Other Building Construction	41120	Residential building construction (not elsewhere classified)	51.2%	58.7%	50.9%	58.5%	50.9%	58.5%
		41130	Non-residential building construction	51.0%	59.0%	50.9%	58.5%	50.9%	58.5%
303	House Construction	41110	House construction	53.5%	61.0%	52.7%	61.4%	52.7%	61.4%
311	Road and Bridge Construction	41210	Road and bridge construction	51.3%	58.1%	49.6%	58.8%	49.6%	58.8%
313	Heavy and Civil Engineering Construction	41220	Heavy and civil engineering construction (not elsewhere classified)	51.0%	58.8%	52.3%	63.8%	52.3%	63.8%
315	Land Development Services	41222	Land development and subdivision	50.3%	57.9%	49.7%	57.5%	49.7%	57.5%
		42100	Site preparation services	50.3%	57.9%	49.7%	57.5%	49.7%	57.5%
320	Agricultural, Plumbing and Homeware Goods Wholesaling	45190	Agricultural product wholesaling (not elsewhere classified)	52.1%	58.3%	53.7%	61.0%	53.7%	61.0%
		45391	Plumbing goods wholesaling	52.1%	58.3%	53.7%	61.0%	53.7%	61.0%
		47320	Furniture and floor-coverings wholesaling	52.1%	58.3%	53.7%	61.0%	53.7%	61.0%
		47390	Kitchenware and diningware wholesaling	52.1%	58.3%	53.7%	61.0%	53.7%	61.0%
321	Electrical Services	42320	Electrical services (including telecommunication services within buildings)	52.3%	59.3%	51.2%	58.3%	51.2%	58.3%
322	Heating, Ventilation and Alarm Services	42330	Air conditioning and heating services	51.5%	59.2%	51.6%	58.1%	51.6%	58.1%
		42341	Fire and security alarm installation services	51.5%	59.2%	51.6%	58.1%	51.6%	58.1%
323	Plumbing and Building Completion Services	42310	Plumbing services	52.7%	59.6%	51.7%	58.7%	51.7%	58.7%
		42592	Building completion services—all trades subcontracted	52.7%	59.6%	51.7%	58.7%	51.7%	58.7%
324	Painting and Decorating Services	42440	Painting and decorating services	48.7%	56.1%	47.8%	56.7%	47.8%	56.7%

#### Proposed rates

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Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year	1 year	2 year
326	Construction and Building Trade Services	42101 Hire of construction machinery and cranes with operator	49.1%	56.6%	49.3%	57.1%	49.3%	57.1%
		42210 Concreting services	49.3%	56.8%	49.3%	57.1%	49.3%	57.1%
		42342 Building installation services (not elsewhere classified)	49.1%	56.6%	49.3%	57.1%	49.3%	57.1%
		42410 Plastering and ceiling services	49.1%	56.6%	49.3%	57.1%	49.3%	57.1%
		42420 Carpentry services	49.3%	56.8%	49.3%	57.1%	49.3%	57.1%
		42430 Tiling and carpeting services	49.1%	56.6%	49.3%	57.1%	49.3%	57.1%
		42450 Glazing services	49.1%	56.6%	49.3%	57.1%	49.3%	57.1%
		42510 Landscape construction services	49.3%	56.8%	49.3%	57.1%	49.3%	57.1%
		42590 Construction services (not elsewhere classified)	49.1%	56.6%	49.3%	57.1%	49.3%	57.1%
		95250 Gardening and turf management services	49.1%	56.6%	49.3%	57.1%	49.3%	57.1%
328	Structural Trade Services	42220 Bricklaying services	50.0%	57.0%	49.8%	56.5%	49.8%	56.5%
		42230 Roofing services	50.0%	57.0%	49.8%	56.5%	49.8%	56.5%
		42240 Structural steel erection services	50.2%	57.2%	49.8%	56.5%	49.8%	56.5%
331	Commission-based Wholesaling	47991 Wholesaling—commission-based or excluding storage and handling of goods	50.0%	59.1%	52.4%	61.9%	52.4%	61.9%
333	Grocery and Produce Wholesaling	45120 Cereal grain wholesaling	49.3%	56.5%	52.5%	59.0%	52.5%	59.0%
		47150 Fruit and vegetable wholesaling	49.3%	56.5%	52.5%	59.0%	52.5%	59.0%
		47190 Grocery wholesaling (not elsewhere classified)	49.3%	56.5%	52.5%	59.0%	52.5%	59.0%
		47191 Grocery wholesaling—multiple product ranges	49.3%	56.5%	52.5%	59.0%	52.5%	59.0%
341	Electrical, Electronic and Specialty Goods Wholesaling	46120 Professional and scientific goods wholesaling	50.0%	57.1%	50.0%	64.3%	50.0%	64.3%
		46130 Computer and computer peripherals wholesaling	50.0%	57.1%	50.0%	64.3%	50.0%	64.3%
		46150 Electrical and electronic goods wholesaling (not elsewhere classified)	50.0%	57.1%	50.0%	64.3%	50.0%	64.3%
		46160 Telecommunication goods wholesaling	50.0%	57.1%	50.0%	64.3%	50.0%	64.3%
		47920 Jewellery and watch wholesaling	50.0%	57.1%	50.0%	64.3%	50.0%	64.3%
		47930 Toy and sporting goods wholesaling	50.0%	57.1%	50.0%	64.3%	50.0%	64.3%
343	Specialised Machinery and Equipment Wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling	52.4%	59.5%	51.2%	58.1%	51.2%	58.1%
345	Hardware Goods Wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)	48.4%	56.5%	50.9%	58.2%	50.9%	58.2%

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Levy Risk Group		Classification Unit		1 year	2 year	1 year	2 year	1 year	2 year
351	Vehicle and Machinery Wholesaling	46110	Agricultural and construction machinery wholesaling	51.8%	56.6%	51.3%	59.2%	51.3%	59.2%
		46220	Commercial vehicle wholesaling	51.8%	56.6%	51.3%	59.2%	51.3%	59.2%
361	Fish, Meats and Dairy Produce Wholesaling	47110	Meat, poultry, and smallgoods wholesaling	48.1%	54.7%	47.5%	56.6%	47.5%	56.6%
		47130	Dairy produce wholesaling	48.1%	54.7%	47.5%	56.6%	47.5%	56.6%
		47140	Fish and seafood wholesaling	48.1%	54.7%	47.5%	56.6%	47.5%	56.6%
371	Wholesale Trade (low-risk group)	45111	Wool wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		45230	Industrial and agricultural chemical product wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		46210	Car wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		47170	Liquor and tobacco product wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		47210	Textile product wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		47220	Clothing and footwear wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		47940	Book and magazine wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		47950	Paper product wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
		47960	Pharmaceutical and toiletry goods wholesaling	51.9%	59.3%	52.0%	60.0%	52.0%	60.0%
373	Other Wholesaling and Support Services	47990	Wholesaling (not elsewhere classified)	48.1%	53.8%	50.0%	57.1%	50.0%	57.1%
		51110	In-store retail support services	48.1%	53.8%	50.0%	57.1%	50.0%	57.1%
391	Car Retailing	53110	Car retailing (including associated vehicle servicing)	51.3%	56.4%	51.4%	59.5%	51.4%	59.5%
393	Motor Trade Wholesaling and Retailing	46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	49.0%	54.9%	51.1%	57.4%	51.1%	57.4%
		46230	Motor vehicle new-part wholesaling	49.0%	54.9%	51.1%	57.4%	51.1%	57.4%
		52450	Marine equipment retailing	49.0%	54.9%	51.1%	57.4%	51.1%	57.4%
		53120	Motor cycle retailing (including associated vehicle servicing)	49.0%	54.9%	51.1%	57.4%	51.1%	57.4%
		53130	Trailer and motor vehicle retailing (not elsewhere classified)	49.0%	54.9%	51.1%	57.4%	51.1%	57.4%
		53140	Motor vehicle parts retailing	49.0%	54.9%	51.1%	57.4%	51.1%	57.4%
		53210	Petroleum fuel retailing (including associated vehicle servicing)	49.0%	54.9%	51.1%	57.4%	51.1%	57.4%

#### Proposed rates

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Levy Risk Group	Classification Unit			1 year	2 year	1 year	2 year	1 year	2 year
395	Motor Trade Services	46240	Motor vehicle dismantling and used-part wholesaling	50.0%	57.9%	52.0%	61.4%	52.0%	61.4%
		53240	Tyre retailing	50.0%	57.9%	52.0%	61.4%	52.0%	61.4%
411	Food Retailing	21640	Bakery product manufacturing (non-factory-based)	49.4%	56.8%	52.3%	60.0%	52.3%	60.0%
		51100	Supermarket and grocery stores	49.4%	56.8%	52.3%	60.0%	52.3%	60.0%
		51210	Fresh meat, fish, and poultry retailing	49.4%	56.8%	52.3%	60.0%	52.3%	60.0%
		51220	Fruit and vegetable retailing	49.4%	56.8%	52.3%	60.0%	52.3%	60.0%
		51230	Liquor retailing	49.4%	56.8%	52.3%	60.0%	52.3%	60.0%
		51290	Specialised food retailing (not elsewhere classified)	49.4%	56.8%	52.3%	60.0%	52.3%	60.0%
420	Pharmacies and Associated Retailing	52510	Pharmaceutical, cosmetic, and toiletry goods retailing	42.9%	50.0%	50.0%	58.3%	50.0%	58.3%
		95220	Photographic film processing	42.9%	50.0%	50.0%	58.3%	50.0%	58.3%
422	Clothing and Footwear Retailing	52210	Clothing retailing	48.5%	54.5%	53.3%	60.0%	53.3%	60.0%
		52220	Footwear retailing	48.5%	54.5%	53.3%	60.0%	53.3%	60.0%
424	Retail Trade (low-risk group)	52350	Entertainment media retailing	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		52410	Sport and camping equipment retailing	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		52430	Newspaper and new and used book retailing	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		52460	Stationery goods retailing	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		52540	Flower retailing	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		52550	Watch and jewellery retailing	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		52560	Personal accessories retailing (not elsewhere classified)	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		52591	Craft and gift retailing (not elsewhere classified)	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		71111	Retail postal services	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%
		95110	Video and other electronic media rental and hiring	47.1%	52.9%	55.2%	62.1%	55.2%	62.1%



Levy Risk Group	Classification Unit		Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
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426	Retail Trade (low-medium risk group)	52100 Department stores	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52331 Houseware retailing	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52340 Electrical, electronic, and gas appliance retailing	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52341 Computer and computer peripherals retailing	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52342 Electrical and electronic goods retailing (not elsewhere classified)	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52420 Toy and game retailing	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52590 Store-based retailing (not elsewhere classified)	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52595 Non-store retailing	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
		52597 Retail commission-based buying or selling (or both)	48.8%	56.1%	52.9%	58.8%	52.9%	58.8%
428	Store and Non-store Retailing	52230 Manchester and textile goods retailing (not elsewhere classified)	50.6%	55.7%	52.9%	58.8%	52.9%	58.8%
		52310 Furniture retailing	50.6%	55.7%	52.9%	58.8%	52.9%	58.8%
		52320 Floor-covering retailing	50.6%	55.7%	52.9%	58.8%	52.9%	58.8%
		52330 Hardware and building supplies retailing	50.6%	55.7%	52.9%	58.8%	52.9%	58.8%
		52520 Antique and used goods retailing	50.6%	55.7%	52.9%	58.8%	52.9%	58.8%
		52530 Garden supplies retailing	50.6%	55.7%	52.9%	58.8%	52.9%	58.8%
441	Hospitality Services	57100 Accommodation	47.1%	54.3%	51.7%	58.3%	51.7%	58.3%
		57200 Pubs, taverns, and bars	47.1%	54.3%	51.7%	58.3%	51.7%	58.3%
		57400 Clubs (hospitality)	47.1%	54.3%	51.7%	58.3%	51.7%	58.3%
451	Catering and Meal Services	51250 Takeaway food services	48.2%	55.4%	54.2%	60.4%	54.2%	60.4%
		51270 Catering services (including on-hired hospitality staff)	48.2%	55.4%	54.2%	60.4%	54.2%	60.4%
		57300 Cafes and restaurants	48.2%	55.4%	54.2%	60.4%	54.2%	60.4%
461	Road Passenger and Rail Transport	61210 Interurban and rural bus transport	50.5%	57.4%	50.0%	58.3%	50.0%	58.3%
		61220 Urban bus transport	50.5%	57.4%	50.0%	58.3%	50.0%	58.3%
		61230 Taxi and road transport (not elsewhere classified)	50.5%	57.4%	50.0%	58.3%	50.0%	58.3%
		62000 Rail freight transport	50.5%	57.4%	50.0%	58.3%	50.0%	58.3%
		62100 Rail passenger transport	50.5%	57.4%	50.0%	58.3%	50.0%	58.3%
463	Road Freight Transport	61100 Road freight transport	50.9%	58.1%	49.2%	57.3%	49.2%	57.3%
491	Air Transport and Support Services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129	50.0%	58.7%	50.0%	59.1%	50.0%	59.1%
		66300 Airport operations and air transport support services (not elsewhere classified)	50.0%	58.7%	50.0%	59.1%	50.0%	59.1%

#### Proposed rates

				Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
				Discount Plan management period		Discount Plan management period		Discount Plan management period	
Levy Risk Group		Classification Unit		1 year	2 year	1 year	2 year	1 year	2 year
493	Air Operations (higher-risk group)	02130	Air operations under Civil Aviation Rules Part 137	49.8%	58.5%	50.6%	60.8%	50.6%	60.8%
		64040	Air operations under Civil Aviation Rules Part 133 or 135	49.8%	58.5%	50.6%	60.8%	50.6%	60.8%
		64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	49.8%	58.5%	50.6%	60.8%	50.6%	60.8%
501	Water and Scenic Transport	63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	50.4%	57.7%	50.0%	59.6%	50.0%	59.6%
		63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	50.4%	57.7%	50.0%	59.6%	50.0%	59.6%
		63030	Inland water transport (except passenger-only)	50.4%	57.7%	50.0%	59.6%	50.0%	59.6%
		63031	Water passenger transport (river, lake, or harbour)	50.4%	57.7%	50.0%	59.6%	50.0%	59.6%
		66230	Port and water transport terminal operations	50.4%	57.7%	50.0%	59.6%	50.0%	59.6%
		66290	Water transport support services (not elsewhere classified)	50.4%	57.7%	50.0%	59.6%	50.0%	59.6%
		66500	Scenic and sightseeing transport (excluding aviation)	50.4%	57.7%	50.0%	59.6%	50.0%	59.6%
511	Postal and Courier Services	71110	Postal services	51.2%	58.7%	53.8%	60.8%	53.8%	60.8%
		71120	Courier pick-up and delivery services	51.2%	58.7%	53.8%	60.8%	53.8%	60.8%
521	Travel, Customs and Shipping Agency Services	66410	Travel agency and tour arrangement services	50.0%	57.1%	50.0%	57.1%	50.0%	57.1%
		66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	50.0%	57.1%	50.0%	57.1%	50.0%	57.1%
523	Other Transport and Transport Services	65090	Transport (not elsewhere classified)	49.5%	57.6%	49.5%	58.2%	49.5%	58.2%
		66190	Transport support services (not elsewhere classified)	49.5%	57.6%	49.5%	58.2%	49.5%	58.2%
		66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	49.5%	57.6%	49.5%	58.2%	49.5%	58.2%
525	Stevedoring	66210	Stevedoring services	50.8%	57.1%	49.6%	57.1%	49.6%	57.1%
531	Warehousing and Storage	67010	Grain storage services	48.7%	56.6%	50.0%	57.6%	50.0%	57.6%
		67090	Warehousing and storage services (not elsewhere classified)	48.7%	56.6%	50.0%	57.6%	50.0%	57.6%

Levy Risk Group	Classification Unit		Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
			Discount Plan management period		Discount Plan management period		Discount Plan management period	
			1 year	2 year	1 year	2 year	1 year	2 year
541	Publishing	24211 Newspaper publishing	42.9%	57.1%	33.3%	50.0%	33.3%	50.0%
		24221 Magazine and other periodical publishing	42.9%	57.1%	33.3%	50.0%	33.3%	50.0%
		24230 Book publishing	42.9%	57.1%	33.3%	50.0%	33.3%	50.0%
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)	42.9%	57.1%	33.3%	50.0%	33.3%	50.0%
		24232 Internet publishing and broadcasting	42.9%	57.1%	33.3%	50.0%	33.3%	50.0%
		24233 Directory and mailing-list publishing	42.9%	57.1%	33.3%	50.0%	33.3%	50.0%
		24234 Music publishing	42.9%	57.1%	33.3%	50.0%	33.3%	50.0%
		24235 Software publishing	44.4%	55.6%	42.9%	57.1%	33.3%	50.0%
581	Communications and Information Services	71200 Wired telecommunications network operation	42.1%	47.4%	42.9%	50.0%	45.5%	54.5%
		71210 Wireless telecommunications network operation (not elsewhere classified)	42.1%	47.4%	42.9%	50.0%	45.5%	54.5%
		71230 Telecommunications services (not elsewhere classified)	42.1%	47.4%	42.9%	50.0%	45.5%	54.5%
		71240 Internet service providers and web-search portals	42.1%	47.4%	42.9%	50.0%	45.5%	54.5%
		78310 Data processing and web-hosting services	37.5%	50.0%	33.3%	50.0%	33.3%	50.0%
		78320 Electronic information storage services	37.5%	50.0%	33.3%	50.0%	33.3%	50.0%
		92110 Information services (not elsewhere classified)	41.7%	50.0%	44.4%	55.6%	42.9%	57.1%
621	Finance, Insurance and Statistical Services	73100 Central banking	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		73210 Banking	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		73220 Building society operation	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		73230 Credit union operation	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		73290 Depository financial intermediation (not elsewhere classified)	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		73300 Non-depository financing	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		73400 Financial asset investing	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		74110 Life insurance	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		74120 Superannuation funds	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		74210 Health insurance	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		74220 General insurance	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		75110 Financial asset broking services	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		75190 Auxiliary finance and investment services (not elsewhere classified)	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		75200 Auxiliary insurance services	40.0%	50.0%	42.9%	57.1%	50.0%	66.7%
		78530 Market research and statistical services	50.0%	62.5%	50.0%	66.7%	50.0%	66.7%

Proposed rates

				Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
				Discount Plan management period		Discount Plan management period		Discount Plan management period	
Levy Risk Group	Classification Unit			1 year	2 year	1 year	2 year	1 year	2 year
641	Financial and Rental Services	77301	Holder investor farms and livestock	50.7%	56.0%	49.3%	56.5%	49.3%	56.5%
		77410	Passenger car and minibus rental and hiring	50.7%	56.0%	49.3%	56.5%	49.3%	56.5%
		95190	Goods and equipment rental and hiring (not elsewhere classified)	50.7%	56.0%	49.3%	56.5%	49.3%	56.5%
661	Transport and Machinery Rental Services	77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	49.6%	58.1%	50.0%	57.5%	50.0%	57.5%
		77430	Heavy machinery and scaffolding rental and hiring	49.6%	58.1%	50.0%	57.5%	50.0%	57.5%
671	Real Estate Services	77200	Real estate services	50.0%	58.3%	55.6%	61.1%	55.6%	61.1%
		77300	Non-financial assets leasing and investment (including franchisors)	50.0%	58.3%	55.6%	61.1%	55.6%	61.1%
673	Property Development and Operation	77110	Residential property operators and developers (excluding construction)	49.1%	56.6%	50.0%	56.8%	50.0%	56.8%
		77120	Non-residential property operators and developers (excluding construction)	49.1%	56.6%	50.0%	56.8%	50.0%	56.8%
691	Advertising and Photographic Services	78510	Advertising services	50.0%	57.1%	46.2%	53.8%	46.2%	53.8%
		95230	Professional photographic services	50.0%	57.1%	46.2%	53.8%	46.2%	53.8%
693	Design and Engineering Services	78210	Architectural services	52.9%	58.8%	50.0%	57.1%	50.0%	57.1%
		78220	Surveying and mapping services	52.9%	58.8%	50.0%	57.1%	50.0%	57.1%
		78230	Engineering design and engineering consulting services	52.9%	58.8%	50.0%	57.1%	50.0%	57.1%
		78520	Specialised design services (not elsewhere classified)	52.9%	58.8%	50.0%	57.1%	50.0%	57.1%
		91111	Post-production and digital visual effects services	52.9%	58.8%	50.0%	57.1%	50.0%	57.1%
695	Scientific Research Services	78100	Scientific research services	46.7%	53.3%	45.5%	54.5%	54.5%	63.6%
697	Scientific and Veterinary Services	78290	Scientific testing and analysis services	52.4%	59.5%	53.8%	59.0%	53.8%	59.0%
		78291	Professional, scientific, and technical services (not elsewhere classified)	52.4%	59.5%	53.8%	59.0%	53.8%	59.0%
		86400	Veterinary services	52.4%	59.5%	53.8%	59.0%	53.8%	59.0%
701	Computer Services	78340	Computer systems design and related services	33.3%	50.0%	40.0%	60.0%	50.0%	75.0%
720	Legal Services	78410	Legal services	42.9%	57.1%	40.0%	60.0%	25.0%	50.0%
		78411	Alternative dispute resolution services	42.9%	57.1%	40.0%	60.0%	25.0%	50.0%
721	Accounting Services	78420	Accounting services	42.9%	57.1%	40.0%	60.0%	25.0%	50.0%

				Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
				Discount Plan management period		Discount Plan management period		Discount Plan management period	
Levy Risk Group		Classification Unit		1 year	2 year	1 year	2 year	1 year	2 year
723	Management and Consulting Services	78550	Management services and related consulting services	50.0%	57.1%	50.0%	58.3%	50.0%	58.3%
		78560	Corporate head office management services	50.0%	57.1%	50.0%	58.3%	50.0%	58.3%
724	Business Support Services	61231	Taxi and Other Vehicle Scheduling Operations	41.2%	52.9%	50.0%	57.1%	50.0%	57.1%
		78610	Employment placement and recruitment services (no on-hired staff)	41.2%	47.1%	50.0%	57.1%	50.0%	57.1%
		78620	Labour supply services (on-hired staff—office workers only)	41.2%	52.9%	50.0%	57.1%	50.0%	57.1%
		78630	Document preparation services	41.2%	52.9%	50.0%	57.1%	50.0%	57.1%
		78691	Credit reporting and debt collection services	41.2%	52.9%	50.0%	57.1%	50.0%	57.1%
		78692	Call centre operation	41.2%	52.9%	50.0%	57.1%	50.0%	57.1%
		84700	Educational support services	41.2%	52.9%	50.0%	57.1%	50.0%	57.1%
726	Administrative Services	78540	Office administrative services	50.0%	57.1%	50.0%	58.3%	50.0%	58.3%
		78693	Administrative services (not elsewhere classified)	50.0%	57.1%	50.0%	58.3%	50.0%	58.3%
728	Labour Supply Services (medium-risk group)	78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	46.3%	53.8%	49.3%	56.7%	49.3%	56.7%
751	Government Administration	81110	Central government administration (not elsewhere classified)	41.7%	50.0%	44.4%	55.6%	42.9%	57.1%
		81300	Foreign government representation	41.7%	50.0%	44.4%	55.6%	42.9%	57.1%
753	Local Government, Public Order and Regulatory Services	81130	Local government administration (not elsewhere classified)	47.6%	57.1%	52.6%	57.9%	52.6%	57.9%
		96360	Public order and safety services (not elsewhere classified)	47.6%	57.1%	52.6%	57.9%	52.6%	57.9%
		96400	Regulatory services (licensing and inspection) (not elsewhere classified)	47.6%	57.1%	52.6%	57.9%	52.6%	57.9%
755	Justice	81200	Justice	50.0%	57.1%	50.0%	60.0%	44.4%	55.6%
		87292	Parole or probationary services	50.0%	57.1%	50.0%	60.0%	44.4%	55.6%
761	Defence	82000	Defence	43.3%	50.5%	44.1%	50.0%	52.4%	61.9%
771	Police Services	96310	Police services	46.7%	53.3%	51.9%	61.1%	51.9%	61.1%
773	Inspection, Investigation and Security services	21111	Meat and food inspection services	52.4%	58.7%	50.7%	58.2%	50.7%	58.2%
		78640	Investigation and security services	52.4%	58.7%	50.7%	58.2%	50.7%	58.2%
775	Corrective Services	96320	Correctional and detention services	51.3%	58.4%	46.9%	56.6%	46.9%	56.6%

#### Proposed rates

			Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
			Discount Plan management period		Discount Plan management period		Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year	1 year	2 year
777	Fire and Emergency Services	96330 Fire protection and other emergency services (except police and ambulance services)	55.3%	60.2%	54.7%	60.2%	53.0%	59.7%
801	Primary and Secondary Education	84210 Primary education	52.0%	56.0%	54.2%	62.5%	54.2%	62.5%
		84220 Secondary education	52.0%	56.0%	54.2%	62.5%	54.2%	62.5%
		84230 Combined primary and secondary education	52.0%	56.0%	54.2%	62.5%	54.2%	62.5%
		84240 Special-school education	52.0%	56.0%	54.2%	62.5%	54.2%	62.5%
811	Tertiary Education	84310 Higher education (undergraduate and postgraduate courses)	50.0%	58.3%	50.0%	58.3%	50.0%	58.3%
		84320 Technical and vocational education and training	50.0%	58.3%	50.0%	58.3%	50.0%	58.3%
821	Community and Arts Education	84400 Adult, community, and other education (not elsewhere classified)	50.0%	57.1%	60.0%	64.0%	60.0%	64.0%
		84600 Arts education	50.0%	57.1%	60.0%	64.0%	60.0%	64.0%
841	Hospital and Midwifery Services	86110 Hospitals (except psychiatric hospitals)	51.9%	59.6%	51.0%	59.2%	51.0%	59.2%
		86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)	51.9%	59.6%	51.0%	59.2%	51.0%	59.2%
		86132 Midwifery services	51.9%	59.6%	51.0%	59.2%	51.0%	59.2%
851	Medical and Optical Services	86210 General practice medical services	50.0%	62.5%	57.1%	71.4%	57.1%	71.4%
		86220 Specialist medical services	50.0%	62.5%	57.1%	71.4%	57.1%	71.4%
		86320 Optometry and optical dispensing	50.0%	62.5%	57.1%	71.4%	57.1%	71.4%
853	Dental Services	86230 Dental services	44.4%	55.6%	42.9%	57.1%	42.9%	57.1%
855	Health and Community Services	86310 Pathology and diagnostic imaging services	52.2%	56.5%	50.0%	59.1%	50.0%	59.1%
		86340 Community health centre operation	52.2%	56.5%	50.0%	59.1%	50.0%	59.1%
		86350 Physiotherapy services	52.2%	56.5%	50.0%	59.1%	50.0%	59.1%
		86360 Chiropractic and osteopathic services	52.2%	56.5%	50.0%	59.1%	50.0%	59.1%
		86390 Allied health services (not elsewhere classified)	52.2%	56.5%	50.0%	59.1%	50.0%	59.1%
		86391 Health care services (not elsewhere classified)	52.2%	56.5%	50.0%	59.1%	50.0%	59.1%
		87222 Residential refuge operation	52.2%	56.5%	50.0%	59.1%	50.0%	59.1%
861	Preschool Education and Child Care	84100 Preschool education	49.1%	56.6%	53.8%	59.6%	53.8%	59.6%
		87100 Childcare services	49.1%	56.6%	53.8%	59.6%	53.8%	59.6%
863	Medical and Social Support Services	86131 Labour supply services (nursing, medical, and dental)	47.0%	54.0%	49.5%	58.2%	49.5%	58.2%
		87290 Social assistance services (not elsewhere classified)	47.0%	54.0%	49.5%	58.2%	49.5%	58.2%



Levy Risk Group	Classification Unit		Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
			Discount Plan management period		Discount Plan management period		Discount Plan management period	
			1 year	2 year	1 year	2 year	1 year	2 year
865	Aged and Residential Care and Ambulance Services	86130 Aged care residential services	49.6%	56.2%	50.0%	57.6%	50.0%	57.6%
		86330 Ambulance services	49.6%	56.2%	50.0%	57.6%	50.0%	57.6%
		87210 Retirement village operation (without rest home or hospital facilities)	49.6%	56.2%	50.0%	57.6%	50.0%	57.6%
		87211 Retirement village operation (with rest home or hospital facilities)	49.6%	56.2%	50.0%	57.6%	50.0%	57.6%
		87220 Residential care services (not elsewhere classified)	49.6%	56.2%	50.0%	57.6%	50.0%	57.6%
901	Entertainment Broadcasting and Distribution	91120 Motion picture and video distribution	53.8%	61.5%	58.3%	66.7%	58.3%	66.7%
		91210 Radio broadcasting	53.8%	61.5%	58.3%	66.7%	58.3%	66.7%
		91220 Free-to-air television broadcasting	53.8%	61.5%	58.3%	66.7%	58.3%	66.7%
		91230 Cable and other subscription programming	53.8%	61.5%	58.3%	66.7%	58.3%	66.7%
		92100 Libraries and archives	53.8%	61.5%	58.3%	66.7%	58.3%	66.7%
903	Entertainment and Performing Arts	91110 Motion picture and video production and other motion picture and video activities (not elsewhere classified)	49.0%	56.9%	53.1%	61.2%	53.1%	61.2%
		91130 Motion picture exhibition	49.0%	56.9%	53.1%	61.2%	53.1%	61.2%
		92410 Performing arts operation	49.0%	56.9%	53.1%	61.2%	53.1%	61.2%
		92420 Creative artists, musicians, writers, and performers	49.0%	56.9%	53.1%	61.2%	53.1%	61.2%
		92510 Music and other sound recording activities (not elsewhere classified)	49.0%	56.9%	53.1%	61.2%	53.1%	61.2%
		92520 Performing arts venue operation	49.0%	56.9%	53.1%	61.2%	53.1%	61.2%
		93220 Casino operation	49.0%	56.9%	53.1%	61.2%	53.1%	61.2%

## Proposed rates

Levy Risk Group	Classification Unit		Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
			Discount Plan management period		Discount Plan management period		Discount Plan management period	
			1 year	2 year	1 year	2 year	1 year	2 year
911 Sporting and Recreational Activities (lower-risk group)	84500 Sports and physical recreation instruction		50.5%	56.7%	50.0%	57.4%	55.9%	62.7%
	93111 Horse and dog racing administration and track operation		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93120 Sports and physical recreation venues, grounds, and facilities operation		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93130 Health and fitness centres and gymnasias operation		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93171 Sport and physical recreation—community rugby league		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93184 Sport and physical recreation—softball or baseball		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93185 Sport and physical recreation—squash or badminton		51.3%	57.9%	55.9%	62.7%	55.9%	62.7%
	93186 Sport and physical recreation—swimming		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93187 Sport and physical recreation—tennis		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93188 Sport and physical recreation—water skiing		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93190 Sport and physical recreation—community (not elsewhere classified)		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93192 Sport and physical recreation—boating or yachting		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93193 Sport and physical recreation—cycling		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93195 Sport and physical recreation—golf		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93300 Amusement parks and centres operation		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
	93400 Amusement and other recreation activities (not elsewhere classified)		51.3%	56.6%	55.9%	61.0%	55.9%	62.7%
913 Recreational Facilities Operation	92310 Zoological and botanic gardens operation		52.7%	57.1%	57.3%	64.6%	57.3%	66.7%
	92390 Nature reserve and conservation park operation		52.7%	57.1%	57.3%	64.6%	57.3%	66.7%
915 Sporting and Recreational Activities (medium-risk group)	93112 Dog racing activities		50.5%	56.9%	52.1%	58.9%	52.1%	58.9%
	93170 Sport and physical recreation—community rugby		50.5%	56.9%	52.1%	58.9%	52.1%	58.9%
	93182 Sport and physical recreation—snow skiing		50.5%	56.9%	52.1%	58.9%	52.1%	58.9%
	93199 Sport and physical recreation—netball		50.5%	56.9%	52.1%	58.9%	52.1%	58.9%

Levy Risk Group	Classification Unit		Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
			Discount Plan management period		Discount Plan management period		Discount Plan management period	
			1 year	2 year	1 year	2 year	1 year	2 year
917	Equine and Sporting Activities (medium-high risk group)	01520 Horse farming and horse agistment	50.2%	56.8%	50.6%	58.1%	50.6%	58.1%
		93113 Horse racing activities—harness racing	50.0%	56.6%	50.6%	58.1%	50.6%	58.1%
		93115 Horse racing activities—harness racing—drivers	50.0%	56.6%	50.6%	58.1%	50.6%	58.1%
		93174 Sport and physical recreation—community cricket	50.0%	56.6%	50.6%	58.1%	50.6%	58.1%
		93194 Sport and physical recreation—professional cricket	50.0%	56.6%	50.6%	58.1%	50.6%	58.1%
		93198 Sport and physical recreation—motor racing	50.0%	56.6%	50.6%	58.1%	50.6%	58.1%
		93410 Alpine and white water recreation activities	50.0%	56.6%	50.6%	58.1%	50.6%	58.1%
919	Equine and Sporting Activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)	53.0%	59.5%	53.8%	60.7%	53.8%	60.7%
		93114 Horse racing activities—thoroughbred racing—jockeys	53.0%	59.5%	53.8%	60.7%	53.8%	60.7%
		93175 Sport and physical recreation—professional sport (not elsewhere classified)	53.0%	59.5%	53.8%	60.7%	53.8%	60.7%
		93180 Sport and physical recreation—professional rugby	53.0%	59.5%	53.8%	60.7%	53.8%	60.7%
		93181 Sport and physical recreation—professional rugby league	53.0%	59.5%	53.8%	60.7%	53.8%	60.7%
		93196 Sporting and recreational equine activities (not elsewhere classified)	53.0%	59.5%	53.8%	60.7%	53.8%	60.7%
		93197 Sport and physical recreation—motor cycling	53.0%	59.5%	53.8%	60.7%	53.8%	60.7%
921	Museums and Gambling Activities	92200 Museum operation	50.0%	56.7%	54.2%	62.5%	54.2%	62.5%
		93210 Lottery operation	50.0%	56.7%	54.2%	62.5%	54.2%	62.5%
		93290 Gambling activities (not elsewhere classified)	50.0%	56.7%	54.2%	62.5%	54.2%	62.5%
941	Repair and Maintenance (low-risk group)	52620 Clothing and footwear repair	48.8%	56.1%	51.5%	60.6%	51.5%	60.6%
		52690 Repair and maintenance (not elsewhere classified)	48.8%	56.1%	51.5%	60.6%	51.5%	60.6%
		78330 Electronic (except domestic appliance) and precision equipment repair and maintenance	48.8%	56.1%	51.5%	60.6%	51.5%	60.6%

**Proposed rates**

			Current Discount Rates for 2018/19		Proposed Discount Rates for 2019/20		Proposed Discount Rates for 2020/21	
			Discount Plan management period		Discount Plan management period		Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year	1 year	2 year
943	Repair and Maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)	49.0%	56.3%	49.4%	58.4%	49.4%	58.4%
		52610 Domestic appliance repair and maintenance	49.0%	56.3%	49.4%	58.4%	49.4%	58.4%
		53220 Automotive electrical services	49.0%	56.3%	49.4%	58.4%	49.4%	58.4%
		53230 Automotive body, paint, and interior repair and maintenance	49.0%	56.3%	49.4%	58.4%	49.4%	58.4%
		53290 Automotive repair and maintenance (not elsewhere classified)	49.0%	56.3%	49.4%	58.4%	49.4%	58.4%
945	Facilities Maintenance and Management	78650 Pest control services (except agricultural and forestry)	50.8%	57.6%	50.5%	58.9%	50.5%	58.9%
		78660 Cleaning services and facilities management (not elsewhere classified)	50.8%	57.6%	50.5%	58.9%	50.5%	58.9%
951	Business and Community Organisations	96100 Religious organisations and services	47.4%	52.6%	50.0%	61.1%	50.0%	61.1%
		96210 Business and professional association services	47.4%	52.6%	50.0%	61.1%	50.0%	61.1%
		96220 Labour association services	47.4%	52.6%	50.0%	61.1%	50.0%	61.1%
		96290 Interest group services (not elsewhere classified)	47.4%	52.6%	50.0%	61.1%	50.0%	61.1%
953	Personal and Community Activities	66110 Parking services	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
		95240 Funeral, crematorium, and cemetery services	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
		95260 Hairdressing and beauty services	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
		95270 Diet and weight-reduction centre operation	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
		95290 Personal services (not elsewhere classified)	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
		95300 Brothel-keeping, massage parlour, and prostitution services	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
		96291 Community-based, multi-functional activities (not elsewhere classified)	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
		97000 Private households employing staff	46.8%	55.3%	51.2%	58.5%	51.2%	58.5%
955	Laundries and Dry Cleaners	95210 Laundry and dry-cleaning services	50.4%	57.1%	51.2%	57.1%	52.4%	60.7%









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## Glossary of terms

# Glossary of terms

## ACC Scheme

New Zealand's no-fault accident insurance scheme that provides cover to all New Zealanders and visitors to our country.

## Accident Compensation Act 2001

The major piece of legislation under which ACC is governed.

## Business customer

A business that pays a levy under the Scheme.

## Case manager

An ACC employee assigned to manage an injured person's treatment and recovery needs.

## Client

A person who makes a claim under the Scheme.

## Compensatory damages

The ability to sue following personal injury. Under the ACC Scheme, individuals forego the right to sue for compensatory damages.

## Crown entity

An organisation in which the Government has a controlling interest.

## Customer

A client, provider or business customer.

## Full-time equivalent

The hours worked by one employee on a full-time basis, generally considered to be 35–40 hours per week.

## He Moemoeā

Our vision and aspirations for our Māori customers.

## Levies

Amounts charged, separate from general taxation, and used to cover the cost of injuries caused by an accident within the Motor Vehicle, Earners' and Work Accounts.

## Net promoter score

A measure of how likely our employees are to recommend ACC as a place to work. Respondents rate themselves on an 11 point scale, with 0 being 'not at all likely' and 10 being 'very likely'. The net promoter score is the proportion of 'promoter' respondents (score 9–10) less the proportion of 'detractor' respondents (score of 0–6). Scores range from –100 to +100.

## Net trust score

A measure of the extent to which respondents have trust and confidence in ACC on a 0–10 scale grouped into four categories (low trust and confidence, medium trust and confidence, high trust and confidence, and don't know/refused). The net trust score is the proportion of respondents with high trust and confidence (score 9–10) less the proportion of respondents with low trust and confidence (score 0–6). Scores range from –100 to +100.

## Ngā Tohutohunga

The principles that underpin our Whāia Te Tika strategy.

## Outstanding claims liability

An estimate of the present value of expected future payments on all existing ACC claims.

## Provider

A person or organisation providing a treatment or rehabilitation service to a client (eg a GP or physiotherapist).

## Rate of serious injury

The number of new serious injury and fatal claims per 100,000 new registered claims.

## Return on investment

The return or benefit obtained from an investment over and above the original investment, commonly expressed as a percentage or ratio.

### Service Agreement

The annual agreement with the Minister for ACC setting out the services we will deliver and the expected performance standards.

### Shaping Our Future

Our overarching strategy that looks at how we operate, from our technology to how we train our people, while putting the customer at the centre of everything we do.

### Statement of Intent

A statutory document that covers a four-year period and outlines our medium-term strategic intentions.

### Strategic intentions

The areas that ACC has identified as needing the most focus during the period of the Statement of Intent (2018–2022).

### Transformation Programme

A series of projects that were focused on improving our systems, processes and employee capability.

### Weekly compensation

Payments to clients who cannot work because of injury, based on 80% of their weekly income (capped) before the injury occurred.

### Whaia Te Tika

Our strategy to pursue what is right for Māori and deliver on our aspirations.









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# Directory

# Directory

## Corporate office

**[information@acc.co.nz](mailto:information@acc.co.nz)** +64 4 816 7400 PO Box 242, Te Whanga-nui-a-Tara/Wellington 6140  
Accident Compensation Corporation  
Level 2, Justice Centre  
19 Aitken Street  
Te Whanga-nui-a-Tara/Wellington 6011

## Claims

**[claims@acc.co.nz](mailto:claims@acc.co.nz)** PO Box 242, Te Whanga-nui-a-Tara/Wellington 6140  
Claims helpline 0800 101 996  
Treatment Injury Centre 0800 735 566 PO Box 430, Ōtepoti/Dunedin 9054  
Sensitive claims 0800 735 566 **[sensitiveclaims@acc.co.nz](mailto:sensitiveclaims@acc.co.nz)**  
PO Box 1426, Te Whanga-nui-a-Tara/Wellington 6140  
  
Accidental death 0800 222 075  
Deaf community fax 0800 332 354 **[deaf@acc.co.nz](mailto:deaf@acc.co.nz)**  
Overseas callers +64 7 848 7400

## Business and levies

**[business@acc.co.nz](mailto:business@acc.co.nz)** PO Box 795, Te Whanga-nui-a-Tara/Wellington 6140  
Business Service Centre 0800 222 776  
Employers 0800 222 776  
Self-employed 0508 426 837  
Agents and advisors 0800 222 991  
Overseas callers +64 4 816 7880  
Debt management 0800 729 538 PO Box 3248, Te Whanga-nui-a-Tara/Wellington 6140

## Providers

**[providerhelp@acc.co.nz](mailto:providerhelp@acc.co.nz)** PO Box 90341, Tāmaki-makau-rau/Auckland 1142  
Provider helpline 0800 222 070

## Injury prevention

**[information@acc.co.nz](mailto:information@acc.co.nz)** PO Box 242, Te Whanga-nui-a-Tara/Wellington 6140  
Publications 0800 844 657  
ACC injury prevention unit +64 4 816 7400

## Injury management (for employers)

**[returntowork@acc.co.nz](mailto:returntowork@acc.co.nz)** Private Bag 9000, Heretaunga/Hastings 4156  
Injury management team 0800 101 996

## Concerns and complaints

**[customerfeedback@acc.co.nz](mailto:customerfeedback@acc.co.nz)** Freepost 264, PO Box 892, Kirikiriroa/Hamilton 3240  
Customer resolution 0800 650 222  
Overseas callers +64 7 848 7403

## Preventing fraud

**[collection.collation@acc.co.nz](mailto:collection.collation@acc.co.nz)**  
Preventing fraud 0508 2223 7283

## Media

**[media@acc.co.nz](mailto:media@acc.co.nz)** PO Box 242, Te Whanga-nui-a-Tara/Wellington 6140  
Media enquiries +64 27 493 6858

More contact information, including branch details, Official Information Act requests and reviews, is available at **[www.acc.co.nz/contact/](http://www.acc.co.nz/contact/)**







Te Kaporeihana Āwhina Hunga Whara

[www.acc.co.nz](http://www.acc.co.nz)  
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