

## Approved Work Account levy rates 2022 - 2025

### Classifications and Work Account levy rates from 1 April

These levy rates are GST exclusive

Classification unit number	Classification unit	2022/23 Levy rate per \$100 of earnings	2023/24 Levy rate per \$100 of earnings	2024/25 Levy rate per \$100 of earnings
57100	Accommodation	\$0.52	\$0.52	\$0.52
78420	Accounting services	\$0.03	\$0.03	\$0.02
25491	Adhesive manufacturing	\$0.30	\$0.30	\$0.30
78693	Administrative services (not elsewhere classified)	\$0.19	\$0.19	\$0.19
84400	Adult, community, and other education (not elsewhere classified)	\$0.24	\$0.24	\$0.24
78510	Advertising services	\$0.15	\$0.15	\$0.15
86130	Aged care residential services	\$1.06	\$1.06	\$1.06
46110	Agricultural and construction machinery wholesaling	\$0.60	\$0.60	\$0.60
28610	Agricultural machinery and equipment manufacturing	\$1.13	\$1.13	\$1.13
45190	Agricultural product wholesaling (not elsewhere classified)	\$0.46	\$0.46	\$0.46
02190	Agriculture and fishing support services (not elsewhere classified)	\$1.73	\$1.72	\$1.72
42330	Air conditioning and heating services	\$0.89	\$0.89	\$0.89
64040	Air operations under Civil Aviation Rules Part 133 or 135	\$1.62	\$1.61	\$1.61
02130	Air operations under Civil Aviation Rules Part 137	\$1.62	\$1.61	\$1.61
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	\$1.62	\$1.61	\$1.61
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.35	\$0.35	\$0.35
28240	Aircraft manufacturing and repair services	\$0.27	\$0.27	\$0.27
66300	Airport operations and air transport support services (not elsewhere classified)	\$0.35	\$0.35	\$0.35
86390	Allied health services (not elsewhere classified)	\$0.21	\$0.21	\$0.21
93410	Alpine and white water recreation activities	\$2.68	\$2.66	\$2.66
27210	Alumina production	\$0.79	\$0.79	\$0.79
27310	Aluminium rolling, drawing, and extruding	\$0.97	\$0.97	\$0.97
27220	Aluminium smelting	\$0.79	\$0.79	\$0.79
86330	Ambulance services	\$1.06	\$1.06	\$1.06
93400	Amusement and other recreation activities (not elsewhere classified)	\$0.54	\$0.54	\$0.54
93300	Amusement parks and centres operation	\$0.54	\$0.54	\$0.54
52520	Antique and used goods retailing	\$0.61	\$0.61	\$0.61
01150	Apple and pear growing	\$0.91	\$0.91	\$0.91
27420	Architectural aluminium product manufacturing	\$0.97	\$0.97	\$0.97
78210	Architectural services	\$0.11	\$0.11	\$0.11
84600	Arts education	\$0.24	\$0.24	\$0.24
53230	Automotive body, paint, and interior repair and maintenance	\$0.80	\$0.80	\$0.80
28130	Automotive electrical components manufacturing	\$0.27	\$0.27	\$0.27
53220	Automotive electrical services	\$0.80	\$0.80	\$0.80
53290	Automotive repair and maintenance (not elsewhere classified)	\$0.80	\$0.80	\$0.80
75190	Auxiliary finance and investment services (not elsewhere classified)	\$0.07	\$0.07	\$0.07
75200	Auxiliary insurance services	\$0.07	\$0.07	\$0.07
21640	Bakery product manufacturing (non-factory-based)	\$0.59	\$0.59	\$0.59
73210	Banking	\$0.07	\$0.07	\$0.07
25490	Basic chemical product manufacturing (not elsewhere classified)	\$0.30	\$0.30	\$0.30
25350	Basic inorganic chemical manufacturing	\$0.19	\$0.18	\$0.18
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	\$0.79	\$0.79	\$0.79
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.79	\$0.79	\$0.79
25340	Basic organic chemical manufacturing	\$0.30	\$0.30	\$0.30
25360	Basic polymer manufacturing (not elsewhere classified)	\$0.71	\$0.71	\$0.71
01250	Beef cattle farming	\$1.82	\$1.81	\$1.81
01593	Beekeeping	\$1.44	\$1.44	\$1.44
21820	Beer manufacturing	\$0.36	\$0.36	\$0.36
01192	Berry fruit growing	\$0.91	\$0.91	\$0.91
21630	Biscuit manufacturing (factory-based)	\$0.86	\$0.86	\$0.86
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$1.26	\$1.26	\$1.26
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	\$1.25	\$1.25	\$1.25
47940	Book and magazine wholesaling	\$0.23	\$0.23	\$0.23
24230	Book publishing	\$0.07	\$0.07	\$0.07
21610	Bread manufacturing (factory-based)	\$0.77	\$0.77	\$0.77
42220	Bricklaying services	\$2.17	\$2.16	\$2.16
95300	Brothel-keeping, massage parlour, and prostitution services	\$0.44	\$0.44	\$0.44
42342	Building installation services (not elsewhere classified)	\$1.93	\$1.92	\$1.92
73220	Building society operation	\$0.07	\$0.07	\$0.07
96210	Business and professional association services	\$0.13	\$0.12	\$0.12
91230	Cable and other subscription programming	\$0.11	\$0.11	\$0.11
57300	Cafes and restaurants	\$0.39	\$0.39	\$0.39
21620	Cake and pastry manufacturing (factory-based)	\$0.86	\$0.86	\$0.86
78692	Call centre operation	\$0.13	\$0.13	\$0.13
53110	Car retailing (including associated vehicle servicing)	\$0.40	\$0.40	\$0.40
46210	Car wholesaling	\$0.23	\$0.23	\$0.23
42420	Carpentry services	\$1.93	\$1.92	\$1.92
93220	Casino operation	\$0.45	\$0.45	\$0.45
51270	Catering services (including on-hired hospitality staff)	\$0.39	\$0.39	\$0.39
26310	Cement and lime manufacturing	\$1.24	\$1.24	\$1.24
73100	Central banking	\$0.07	\$0.07	\$0.07
81110	Central government administration (not elsewhere classified)	\$0.07	\$0.07	\$0.07
26290	Ceramic product manufacturing (not elsewhere classified)	\$1.77	\$1.76	\$1.76
45120	Cereal grain wholesaling	\$0.60	\$0.60	\$0.60
21520	Cereal, pasta, and baking-mix manufacturing	\$0.77	\$0.77	\$0.77
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.70	\$0.70	\$0.70
87100	Childcare services	\$0.48	\$0.48	\$0.48
86360	Chiropractic and osteopathic services	\$0.21	\$0.21	\$0.21
21900	Cigarette and tobacco product manufacturing	\$0.36	\$0.36	\$0.36

01191	Citrus fruit growing	\$0.91	\$0.91	\$0.91
26210	Clay brick manufacturing	\$1.24	\$1.24	\$1.24
25450	Cleaning-compound manufacturing	\$0.36	\$0.36	\$0.36
78660	Cleaning services and facilities management (not elsewhere classified)	\$1.01	\$1.01	\$1.01
52620	Clothing and footwear repair	\$0.24	\$0.22	\$0.22
47220	Clothing and footwear wholesaling	\$0.23	\$0.23	\$0.23
22420	Clothing manufacturing	\$0.48	\$0.48	\$0.48
52210	Clothing retailing	\$0.29	\$0.29	\$0.29
57400	Clubs (hospitality)	\$0.52	\$0.52	\$0.52
11010	Coal mining	\$0.87	\$0.87	\$0.87
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.01	\$1.01	\$1.01
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	\$1.01	\$1.01	\$1.01
84230	Combined primary and secondary education	\$0.18	\$0.18	\$0.18
46220	Commercial vehicle wholesaling	\$0.60	\$0.60	\$0.60
28420	Communications equipment manufacturing	\$0.15	\$0.15	\$0.15
86340	Community health centre operation	\$0.21	\$0.21	\$0.21
96291	Community-based, multi-functional activities (not elsewhere classified)	\$0.44	\$0.44	\$0.44
52341	Computer and computer peripherals retailing	\$0.24	\$0.23	\$0.23
46130	Computer and computer peripherals wholesaling	\$0.16	\$0.16	\$0.16
28410	Computer and electronic office equipment manufacturing	\$0.15	\$0.15	\$0.15
78340	Computer systems design and related services	\$0.03	\$0.03	\$0.02
26350	Concrete product manufacturing	\$1.24	\$1.24	\$1.24
42210	Concreting services	\$1.93	\$1.92	\$1.92
21720	Confectionery manufacturing	\$0.70	\$0.70	\$0.70
14190	Construction material mining (not elsewhere classified)	\$0.87	\$0.87	\$0.87
42590	Construction services (not elsewhere classified)	\$1.93	\$1.92	\$1.92
42595	Construction services and property developers – all trades subcontracted	\$0.43	\$0.43	\$0.43
23390	Converted paper product manufacturing (not elsewhere classified)	\$0.92	\$0.95	\$0.95
27230	Copper, silver, lead, and zinc smelting and refining	\$0.79	\$0.79	\$0.79
78560	Corporate head office management services	\$0.11	\$0.11	\$0.11
96320	Correctional and detention services	\$1.29	\$1.48	\$1.56
23330	Corrugated paperboard and paperboard container manufacturing	\$0.36	\$0.35	\$0.35
25460	Cosmetic and toiletry preparation manufacturing	\$0.36	\$0.36	\$0.36
71120	Courier pick-up and delivery services	\$1.51	\$1.50	\$1.50
52591	Craft and gift retailing (not elsewhere classified)	\$0.23	\$0.23	\$0.23
92420	Creative artists, musicians, writers, and performers	\$0.45	\$0.45	\$0.45
78691	Credit reporting and debt collection services	\$0.13	\$0.13	\$0.13
73230	Credit union operation	\$0.07	\$0.07	\$0.07
01690	Crop growing (not elsewhere classified)	\$0.91	\$0.91	\$0.91
21130	Cured meat and smallgoods manufacturing	\$1.45	\$1.45	\$1.45
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	\$0.12	\$0.12	\$0.12
22210	Cut and sewn textile product manufacturing	\$0.48	\$0.48	\$0.48
01300	Dairy cattle farming	\$2.27	\$2.26	\$2.26
47130	Dairy produce wholesaling	\$0.90	\$0.90	\$0.90
78310	Data processing and web-hosting services	\$0.06	\$0.06	\$0.06
01530	Deer farming	\$1.44	\$1.44	\$1.44
82000	Defence	\$0.52	\$0.52	\$0.52
86230	Dental services	\$0.11	\$0.11	\$0.11
52100	Department stores	\$0.39	\$0.44	\$0.44
73290	Depository financial intermediation (not elsewhere classified)	\$0.07	\$0.07	\$0.07
95270	Diet and weight-reduction centre operation	\$0.44	\$0.44	\$0.44
24233	Directory and mailing-list publishing	\$0.07	\$0.07	\$0.07
78630	Document preparation services	\$0.13	\$0.13	\$0.13
93112	Dog racing activities	\$1.04	\$1.04	\$1.04
28510	Domestic appliance manufacturing (not elsewhere classified)	\$0.27	\$0.27	\$0.27
52610	Domestic appliance repair and maintenance	\$0.80	\$0.80	\$0.80
84700	Educational support services	\$0.13	\$0.13	\$0.13
28520	Electric cable and wire manufacturing	\$0.27	\$0.27	\$0.27
28540	Electric lighting equipment manufacturing	\$0.27	\$0.27	\$0.27
52342	Electrical and electronic goods retailing (not elsewhere classified)	\$0.24	\$0.23	\$0.23
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.16	\$0.16	\$0.16
28590	Electrical equipment manufacturing (not elsewhere classified)	\$0.27	\$0.27	\$0.27
42320	Electrical services (including telecommunication services within buildings)	\$0.66	\$0.66	\$0.66
52340	Electrical, electronic, and gas appliance retailing	\$0.39	\$0.44	\$0.44
36130	Electricity generation (not elsewhere classified)	\$0.13	\$0.10	\$0.09
36101	Electricity line-system operation	\$0.73	\$0.73	\$0.73
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.24	\$0.22	\$0.22
28490	Electronic equipment manufacturing (not elsewhere classified)	\$0.27	\$0.27	\$0.27
78320	Electronic information storage services	\$0.06	\$0.06	\$0.06
78610	Employment placement and recruitment services (no on-hired staff)	\$0.13	\$0.13	\$0.13
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	\$0.13	\$0.10	\$0.09
78230	Engineering design and engineering consulting services	\$0.11	\$0.11	\$0.11
52350	Entertainment media retailing	\$0.23	\$0.23	\$0.23
25410	Explosives manufacturing	\$0.30	\$0.30	\$0.30
27690	Fabricated metal product manufacturing (not elsewhere classified)	\$1.25	\$1.25	\$1.25
25310	Fertiliser manufacturing	\$0.71	\$0.71	\$0.71
75110	Financial asset broking services	\$0.07	\$0.07	\$0.07
73400	Financial asset investing	\$0.07	\$0.07	\$0.07
42341	Fire and security alarm installation services	\$0.89	\$0.89	\$0.89
96330	Fire protection and other emergency services (except police and ambulance services)	\$1.20	\$1.20	\$1.20
52592	Firewood, coal, and coke retailing	\$1.40	\$1.40	\$1.40
47140	Fish and seafood wholesaling	\$0.90	\$0.90	\$0.90
04130	Fish trawling, seining, and netting (including processing on board)	\$2.61	\$2.60	\$2.60
04190	Fishing (not elsewhere classified)	\$2.61	\$2.60	\$2.60
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.55	\$0.55	\$0.55
52320	Floor-covering retailing	\$0.61	\$0.61	\$0.61

01120	Floriculture production	\$0.91	\$0.91	\$0.91
52540	Flower retailing	\$0.23	\$0.23	\$0.23
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$0.55	\$0.55	\$0.55
46190	Food and other specialised industrial machinery and equipment wholesaling	\$0.49	\$0.56	\$0.60
21790	Food product manufacturing (not elsewhere classified)	\$0.86	\$0.86	\$0.86
22500	Footwear manufacturing	\$0.48	\$0.48	\$0.48
52220	Footwear retailing	\$0.29	\$0.29	\$0.29
81300	Foreign government representation	\$0.07	\$0.07	\$0.07
03021	Forest product and moss gathering and processing	\$1.73	\$1.72	\$1.72
03010	Forestry	\$2.58	\$2.57	\$2.57
03030	Forestry support services (excluding tree cutting and felling)	\$2.58	\$2.57	\$2.57
36110	Fossil fuel electricity generation	\$0.13	\$0.10	\$0.09
91220	Free-to-air television broadcasting	\$0.11	\$0.11	\$0.11
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	\$0.87	\$0.87	\$0.87
51210	Fresh meat, fish, and poultry retailing	\$0.59	\$0.59	\$0.59
01190	Fruit and tree nut growing (not elsewhere classified)	\$0.91	\$0.91	\$0.91
21300	Fruit and vegetable processing	\$0.88	\$0.88	\$0.88
51220	Fruit and vegetable retailing	\$0.59	\$0.59	\$0.59
47150	Fruit and vegetable wholesaling	\$0.60	\$0.60	\$0.60
95240	Funeral, crematorium, and cemetery services	\$0.44	\$0.44	\$0.44
47320	Furniture and floor-coverings wholesaling	\$0.46	\$0.46	\$0.46
29290	Furniture manufacturing (not elsewhere classified)	\$0.72	\$0.82	\$0.89
52310	Furniture retailing	\$0.61	\$0.61	\$0.61
93290	Gambling activities (not elsewhere classified)	\$0.20	\$0.20	\$0.20
52530	Garden supplies retailing	\$0.61	\$0.61	\$0.61
95250	Gardening and turf management services	\$1.93	\$1.92	\$1.92
36200	Gas supply	\$0.73	\$0.73	\$0.73
74220	General insurance	\$0.07	\$0.07	\$0.07
86210	General practice medical services	\$0.08	\$0.08	\$0.08
26100	Glass and glass product manufacturing	\$1.24	\$1.24	\$1.24
42450	Glazing services	\$1.93	\$1.92	\$1.92
13140	Gold ore mining	\$0.87	\$0.87	\$0.87
95190	Goods and equipment rental and hiring (not elsewhere classified)	\$0.68	\$0.68	\$0.68
01220	Grain and sheep or grain and beef cattle farming	\$1.82	\$1.81	\$1.81
01210	Grain growing	\$0.91	\$0.91	\$0.91
21510	Grain mill product manufacturing	\$1.45	\$1.45	\$1.45
67010	Grain storage services	\$0.82	\$0.82	\$0.82
01140	Grape growing	\$0.91	\$0.91	\$0.91
14110	Gravel and sand quarrying	\$0.87	\$0.87	\$0.87
47190	Grocery wholesaling (not elsewhere classified)	\$0.60	\$0.60	\$0.60
47191	Grocery wholesaling—multiple product ranges	\$0.60	\$0.60	\$0.60
95260	Hairdressing and beauty services	\$0.44	\$0.44	\$0.44
52330	Hardware and building supplies retailing	\$0.61	\$0.61	\$0.61
45390	Hardware goods wholesaling (not elsewhere classified)	\$0.48	\$0.48	\$0.48
93130	Health and fitness centres and gymnasias operation	\$0.54	\$0.54	\$0.54
86391	Health care services (not elsewhere classified)	\$0.21	\$0.21	\$0.21
74210	Health insurance	\$0.07	\$0.07	\$0.07
41220	Heavy and civil engineering construction (not elsewhere classified)	\$1.19	\$1.19	\$1.19
77430	Heavy machinery and scaffolding rental and hiring	\$1.38	\$1.40	\$1.40
84310	Higher education (undergraduate and postgraduate courses)	\$0.12	\$0.12	\$0.12
42101	Hire of construction machinery and cranes with operator	\$1.93	\$1.92	\$1.92
77301	Holder investor farms and livestock	\$0.68	\$0.68	\$0.68
93111	Horse and dog racing administration and track operation	\$0.54	\$0.54	\$0.54
01520	Horse farming and horse agistment	\$2.68	\$2.66	\$2.66
93113	Horse racing activities—harness racing	\$2.68	\$2.66	\$2.66
93115	Horse racing activities—harness racing—drivers	\$2.68	\$2.66	\$2.66
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	\$5.79	\$5.77	\$5.77
93114	Horse racing activities—thoroughbred racing—jockeys	\$5.79	\$5.77	\$5.77
02195	Horticultural contracting and labour supply services	\$0.91	\$0.91	\$0.91
86110	Hospitals (except psychiatric hospitals)	\$0.49	\$0.49	\$0.49
41110	House construction	\$1.68	\$1.67	\$1.67
52331	Houseware retailing	\$0.39	\$0.44	\$0.44
25430	Human pharmaceutical and medicinal product manufacturing	\$0.36	\$0.36	\$0.36
02200	Hunting and trapping	\$2.58	\$2.57	\$2.57
36120	Hydroelectricity generation	\$0.13	\$0.10	\$0.09
21220	Ice cream manufacturing	\$0.70	\$0.70	\$0.70
45230	Industrial and agricultural chemical product wholesaling	\$0.23	\$0.23	\$0.23
25320	Industrial gas manufacturing	\$0.19	\$0.18	\$0.18
92110	Information services (not elsewhere classified)	\$0.06	\$0.06	\$0.06
63030	Inland water transport (except passenger-only)	\$1.01	\$1.01	\$1.01
51110	In-store retail support services	\$0.42	\$0.42	\$0.42
96290	Interest group services (not elsewhere classified)	\$0.13	\$0.12	\$0.12
24232	Internet publishing and broadcasting	\$0.07	\$0.07	\$0.07
71240	Internet service providers and web-search portals	\$0.08	\$0.06	\$0.06
61210	Interurban and rural bus transport	\$0.88	\$0.88	\$0.88
78640	Investigation and security services	\$0.77	\$0.82	\$0.82
27120	Iron and steel casting	\$0.92	\$0.92	\$0.92
27121	Iron and steel forging	\$0.92	\$0.92	\$0.92
13110	Iron ore mining	\$0.87	\$0.87	\$0.87
27110	Iron smelting and steel manufacturing	\$0.92	\$0.92	\$0.92
29410	Jewellery and silverware manufacturing	\$0.15	\$0.15	\$0.15
47920	Jewellery and watch wholesaling	\$0.16	\$0.16	\$0.16
81200	Justice	\$0.12	\$0.12	\$0.12
47390	Kitchenware and diningware wholesaling	\$0.46	\$0.46	\$0.46
01170	Kiwifruit growing	\$0.91	\$0.91	\$0.91
22390	Knitted product manufacturing	\$0.48	\$0.48	\$0.48

96220	Labour association services	\$0.13	\$0.12	\$0.12
86131	Labour supply services (nursing, medical, and dental)	\$0.88	\$0.88	\$0.88
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$0.67	\$0.67	\$0.67
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	\$1.13	\$1.13	\$1.13
78620	Labour supply services (on-hired staff—office workers only)	\$0.13	\$0.13	\$0.13
41222	Land development and subdivision	\$1.60	\$1.59	\$1.59
42510	Landscape construction services	\$1.93	\$1.92	\$1.92
95210	Laundry and dry-cleaning services	\$0.78	\$0.78	\$0.78
22620	Leather and leather substitute goods manufacturing	\$0.48	\$0.48	\$0.48
22611	Leather tanning, fellmongery, and fur dressing	\$1.60	\$1.59	\$1.59
78410	Legal services	\$0.03	\$0.03	\$0.03
92100	Libraries and archives	\$0.11	\$0.11	\$0.11
74110	Life insurance	\$0.07	\$0.07	\$0.07
28650	Lifting and material-handling equipment manufacturing	\$0.55	\$0.55	\$0.55
04150	Line fishing (including processing on board)	\$2.61	\$2.60	\$2.60
47170	Liquor and tobacco product wholesaling	\$0.23	\$0.23	\$0.23
51230	Liquor retailing	\$0.59	\$0.59	\$0.59
01590	Livestock farming (not elsewhere classified)	\$1.44	\$1.44	\$1.44
81130	Local government administration (not elsewhere classified)	\$0.18	\$0.18	\$0.18
23110	Log sawmilling	\$1.58	\$1.57	\$1.57
03020	Logging	\$2.58	\$2.57	\$2.57
93210	Lottery operation	\$0.20	\$0.20	\$0.20
28640	Machine tool and parts manufacturing	\$0.55	\$0.55	\$0.55
28690	Machinery and equipment manufacturing (not elsewhere classified)	\$1.13	\$1.13	\$1.13
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	\$0.80	\$0.80	\$0.80
24221	Magazine and other periodical publishing	\$0.07	\$0.07	\$0.07
78550	Management services and related consulting services	\$0.11	\$0.11	\$0.11
52230	Manchester and textile goods retailing (not elsewhere classified)	\$0.61	\$0.61	\$0.61
29490	Manufacturing (not elsewhere classified)	\$0.72	\$0.82	\$0.89
52450	Marine equipment retailing	\$0.37	\$0.37	\$0.37
78530	Market research and statistical services	\$0.07	\$0.07	\$0.07
29230	Mattress manufacturing	\$0.72	\$0.82	\$0.89
21111	Meat and food inspection services	\$0.77	\$0.82	\$0.82
21110	Meat processing	\$2.39	\$2.38	\$2.38
47110	Meat, poultry, and smallgoods wholesaling	\$0.90	\$0.90	\$0.90
28320	Medical and surgical equipment and prosthetics manufacturing	\$0.15	\$0.15	\$0.15
45220	Metal and mineral wholesaling	\$0.97	\$0.97	\$0.97
27510	Metal container manufacturing (not elsewhere classified)	\$0.61	\$0.61	\$0.61
29220	Metal furniture manufacturing	\$0.55	\$0.55	\$0.55
13190	Metal ore mining (not elsewhere classified)	\$0.87	\$0.87	\$0.87
27430	Metal roof and guttering manufacturing (except aluminium)	\$1.03	\$1.03	\$1.03
86132	Midwifery services	\$0.49	\$0.49	\$0.49
21210	Milk and cream processing	\$0.70	\$0.70	\$0.70
15130	Mineral exploration	\$0.87	\$0.87	\$0.87
13150	Mineral sand mining	\$0.87	\$0.87	\$0.87
28620	Mining and construction machinery manufacturing	\$1.13	\$1.13	\$1.13
14200	Mining and quarrying (not elsewhere classified)	\$0.87	\$0.87	\$0.87
15200	Mining support services (not elsewhere classified)	\$0.87	\$0.87	\$0.87
84330	Apprenticeship Co-ordinators employing apprentices	\$0.61	\$0.61	\$0.61
91120	Motion picture and video distribution	\$0.11	\$0.11	\$0.11
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.45	\$0.45	\$0.45
91130	Motion picture exhibition	\$0.45	\$0.45	\$0.45
53120	Motor cycle retailing (including associated vehicle servicing)	\$0.37	\$0.37	\$0.37
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.38	\$1.40	\$1.40
28120	Motor vehicle body and trailer manufacturing	\$1.13	\$1.13	\$1.13
46240	Motor vehicle dismantling and used-part wholesaling	\$1.27	\$1.27	\$1.27
28110	Motor vehicle manufacturing	\$0.94	\$0.94	\$0.94
46230	Motor vehicle new-part wholesaling	\$0.37	\$0.37	\$0.37
28190	Motor vehicle parts manufacturing (not elsewhere classified)	\$0.94	\$0.94	\$0.94
53140	Motor vehicle parts retailing	\$0.37	\$0.37	\$0.37
92200	Museum operation	\$0.20	\$0.20	\$0.20
01692	Mushroom growing	\$0.91	\$0.91	\$0.91
92510	Music and other sound recording activities (not elsewhere classified)	\$0.45	\$0.45	\$0.45
24234	Music publishing	\$0.07	\$0.07	\$0.07
25590	Natural rubber product manufacturing	\$0.48	\$0.48	\$0.48
22140	Natural textile manufacturing	\$0.69	\$0.69	\$0.69
92390	Nature reserve and conservation park operation	\$0.91	\$0.91	\$0.91
52430	Newspaper and new and used book retailing	\$0.23	\$0.23	\$0.23
24211	Newspaper publishing	\$0.07	\$0.07	\$0.07
73300	Non-depository financing	\$0.07	\$0.07	\$0.07
27330	Non-ferrous metal casting and forging	\$0.79	\$0.79	\$0.79
77300	Non-financial assets leasing and investment (including franchisors)	\$0.16	\$0.16	\$0.16
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.24	\$1.24	\$1.24
41130	Non-residential building construction	\$1.46	\$1.46	\$1.46
77120	Non-residential property operators	\$0.43	\$0.43	\$0.43
01110	Nursery production	\$0.91	\$0.91	\$0.91
27630	Nut, bolt, screw, and rivet manufacturing	\$0.79	\$0.79	\$0.79
78540	Office administrative services	\$0.19	\$0.19	\$0.19
04210	Offshore aquaculture	\$1.73	\$1.72	\$1.72
21400	Oil and fat manufacturing	\$0.88	\$0.88	\$0.88
12000	Oil and gas extraction	\$0.19	\$0.18	\$0.18
01180	Olive growing	\$0.91	\$0.91	\$0.91
36102	On-selling electricity and electricity market operation	\$0.13	\$0.10	\$0.09
04220	Onshore aquaculture	\$1.73	\$1.72	\$1.72
86320	Optometry and optical dispensing	\$0.08	\$0.08	\$0.08
78670	Packaging services	\$0.70	\$0.70	\$0.70

25420	Paint and coatings manufacturing	\$0.30	\$0.30	\$0.30
42440	Painting and decorating services	\$1.81	\$1.80	\$1.80
23340	Paper bag and sack manufacturing	\$0.36	\$0.35	\$0.35
47950	Paper product wholesaling	\$0.23	\$0.23	\$0.23
24110	Paper stationery manufacturing	\$0.36	\$0.35	\$0.35
66110	Parking services	\$0.44	\$0.44	\$0.44
87292	Parole or probationary services	\$0.12	\$0.12	\$0.12
77410	Passenger car and minibus rental and hiring	\$0.68	\$0.68	\$0.68
86310	Pathology and diagnostic imaging services	\$0.21	\$0.21	\$0.21
92410	Performing arts operation	\$0.45	\$0.45	\$0.45
92520	Performing arts venue operation	\$0.45	\$0.45	\$0.45
52560	Personal accessories retailing (not elsewhere classified)	\$0.23	\$0.23	\$0.23
95290	Personal services (not elsewhere classified)	\$0.44	\$0.44	\$0.44
78650	Pest control services (except agricultural and forestry)	\$1.01	\$1.01	\$1.01
25440	Pesticide manufacturing	\$0.36	\$0.36	\$0.36
25200	Petroleum and coal product manufacturing (not elsewhere classified)	\$0.71	\$0.71	\$0.71
15110	Petroleum and natural gas exploration	\$0.87	\$0.87	\$0.87
53210	Petroleum fuel retailing (including associated vehicle servicing)	\$0.37	\$0.37	\$0.37
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.23	\$0.23	\$0.23
25100	Petroleum refining and petroleum fuel manufacturing	\$0.19	\$0.18	\$0.18
47960	Pharmaceutical and toiletry goods wholesaling	\$0.23	\$0.23	\$0.23
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.12	\$0.12	\$0.12
95220	Photographic film processing	\$0.12	\$0.12	\$0.12
28310	Photographic, optical, and ophthalmic equipment manufacturing	\$0.15	\$0.15	\$0.15
86350	Physiotherapy services	\$0.21	\$0.21	\$0.21
01510	Pig farming	\$1.44	\$1.44	\$1.44
65010	Pipeline transport	\$0.19	\$0.18	\$0.18
26320	Plaster and gypsum product manufacturing	\$1.24	\$1.24	\$1.24
42410	Plastering and ceiling services	\$1.93	\$1.92	\$1.92
45391	Plumbing goods wholesaling	\$0.46	\$0.46	\$0.46
42310	Plumbing services	\$1.40	\$1.40	\$1.40
96310	Police services	\$0.49	\$0.49	\$0.49
25630	Polymer film and sheet packaging material manufacturing	\$0.72	\$0.72	\$0.72
25650	Polymer foam product manufacturing	\$0.72	\$0.72	\$0.72
25661	Polymer product manufacturing (not elsewhere classified)	\$0.72	\$0.72	\$0.72
66230	Port and water transport terminal operations	\$1.01	\$1.01	\$1.01
71110	Postal services	\$1.51	\$1.50	\$1.50
91111	Post-production and digital visual effects services	\$0.11	\$0.11	\$0.11
21795	Potato crisps and corn crisps manufacturing	\$0.36	\$0.36	\$0.36
01420	Poultry farming (eggs)	\$1.57	\$1.56	\$1.56
01410	Poultry farming (meat)	\$1.57	\$1.56	\$1.56
21120	Poultry processing	\$1.45	\$1.45	\$1.45
04120	Prawn fishing	\$2.61	\$2.60	\$2.60
29110	Prefabricated metal building manufacturing	\$1.25	\$1.25	\$1.25
29190	Prefabricated wooden building manufacturing	\$1.40	\$1.40	\$1.40
21740	Prepared animal and bird feed manufacturing	\$0.86	\$0.86	\$0.86
84100	Preschool education	\$0.48	\$0.48	\$0.48
84210	Primary education	\$0.18	\$0.18	\$0.18
24120	Printing	\$0.37	\$0.38	\$0.38
24130	Printing support services	\$0.37	\$0.38	\$0.38
97000	Private households employing staff	\$0.44	\$0.44	\$0.44
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.15	\$0.15	\$0.15
46120	Professional and scientific goods wholesaling	\$0.16	\$0.16	\$0.16
95230	Professional photographic services	\$0.15	\$0.15	\$0.15
78291	Professional, scientific, and technical services (not elsewhere classified)	\$0.40	\$0.40	\$0.40
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.49	\$0.49	\$0.49
96360	Public order and safety services (not elsewhere classified)	\$0.18	\$0.18	\$0.18
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.07	\$0.07	\$0.07
57200	Pubs, taverns, and bars	\$0.52	\$0.52	\$0.52
23310	Pulp, paper, and paperboard manufacturing	\$0.36	\$0.35	\$0.35
28660	Pump and compressor manufacturing	\$0.55	\$0.55	\$0.55
91210	Radio broadcasting	\$0.11	\$0.11	\$0.11
62000	Rail freight transport	\$0.88	\$0.88	\$0.88
62100	Rail passenger transport	\$0.88	\$0.88	\$0.88
28230	Railway rolling stock manufacturing and repair services	\$1.13	\$1.13	\$1.13
26330	Ready-mixed concrete manufacturing	\$1.77	\$1.76	\$1.76
77200	Real estate services	\$0.16	\$0.16	\$0.16
23220	Reconstituted wood product manufacturing	\$0.92	\$0.95	\$0.95
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.18	\$0.18	\$0.18
96100	Religious organisations and services	\$0.13	\$0.12	\$0.12
52690	Repair and maintenance (not elsewhere classified)	\$0.24	\$0.22	\$0.22
24300	Reproduction of recorded media	\$0.15	\$0.15	\$0.15
41120	Residential building construction (not elsewhere classified)	\$1.46	\$1.46	\$1.46
87220	Residential care services (not elsewhere classified)	\$1.06	\$1.06	\$1.06
77110	Residential property operators	\$0.43	\$0.43	\$0.43
87222	Residential refuge operation	\$0.21	\$0.21	\$0.21
71111	Retail postal services	\$0.23	\$0.23	\$0.23
52590	Retailing (not elsewhere classified)	\$0.39	\$0.44	\$0.44
87211	Retirement village operation (with rest home or hospital facilities)	\$1.06	\$1.06	\$1.06
87210	Retirement village operation (without rest home or hospital facilities)	\$1.06	\$1.06	\$1.06
25610	Rigid and semi-rigid polymer product manufacturing	\$0.72	\$0.72	\$0.72
41210	Road and bridge construction	\$1.22	\$1.22	\$1.21
61100	Road freight transport	\$2.15	\$2.14	\$2.14
04110	Rock lobster and crab fishing or potting	\$2.61	\$2.60	\$2.60
42230	Roofing services	\$2.17	\$2.16	\$2.16
22230	Rope, cordage, and twine manufacturing	\$0.69	\$0.69	\$0.69

23391	Sanitary paper product manufacturing	\$0.92	\$0.95	\$0.95
66500	Scenic and sightseeing transport (excluding aviation)	\$1.01	\$1.01	\$1.01
78100	Scientific research services	\$0.08	\$0.06	\$0.06
78290	Scientific testing and analysis services	\$0.40	\$0.40	\$0.40
21730	Seafood processing (other than on board vessels)	\$1.45	\$1.45	\$1.45
84220	Secondary education	\$0.18	\$0.18	\$0.18
37020	Sewerage and drainage services	\$0.73	\$0.73	\$0.73
02120	Shearing services	\$2.39	\$2.38	\$2.38
01230	Sheep and beef cattle farming	\$1.82	\$1.81	\$1.81
01240	Sheep farming	\$1.82	\$1.81	\$1.81
27590	Sheet metal product manufacturing (except metal structural and container products)	\$1.03	\$1.03	\$1.03
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$1.06	\$1.13	\$1.13
13170	Silver, lead, and zinc ore mining	\$0.87	\$0.87	\$0.87
42100	Site preparation services	\$1.60	\$1.59	\$1.59
87290	Social assistance services (not elsewhere classified)	\$0.88	\$0.88	\$0.88
21810	Soft drink, cordial, and syrup manufacturing	\$0.36	\$0.36	\$0.36
24235	Software publishing	\$0.07	\$0.07	\$0.07
96350	Solid waste collection services	\$1.83	\$1.82	\$1.82
78520	Specialised design services (not elsewhere classified)	\$0.11	\$0.11	\$0.11
51290	Specialised food retailing (not elsewhere classified)	\$0.59	\$0.59	\$0.59
86220	Specialist medical services	\$0.08	\$0.08	\$0.08
84240	Specialist school education	\$0.18	\$0.18	\$0.18
21840	Spirit manufacturing	\$0.36	\$0.36	\$0.36
52410	Sport and camping equipment retailing	\$0.23	\$0.23	\$0.23
93192	Sport and physical recreation—boating or yachting	\$0.67	\$0.77	\$0.88
93190	Sport and physical recreation—community (not elsewhere classified)	\$0.54	\$0.54	\$0.54
93174	Sport and physical recreation—community cricket	\$1.96	\$1.25	\$0.54
93170	Sport and physical recreation—community rugby	\$1.04	\$1.04	\$1.04
93171	Sport and physical recreation—community rugby league	\$0.54	\$0.54	\$0.54
93193	Sport and physical recreation—cycling	\$0.54	\$0.54	\$0.54
93195	Sport and physical recreation—golf	\$0.54	\$0.54	\$0.54
93197	Sport and physical recreation—motor cycling	\$5.79	\$5.77	\$5.77
93198	Sport and physical recreation—motor racing	\$2.13	\$1.58	\$1.04
93199	Sport and physical recreation—netball	\$1.04	\$1.04	\$1.04
93194	Sport and physical recreation—professional cricket	\$2.68	\$2.66	\$2.66
93180	Sport and physical recreation—professional rugby	\$5.79	\$5.77	\$5.77
93181	Sport and physical recreation—professional rugby league	\$5.79	\$5.77	\$5.77
93175	Sport and physical recreation—professional sport (not elsewhere classified)	\$5.79	\$5.77	\$5.77
93182	Sport and physical recreation—snow skiing	\$1.04	\$1.04	\$1.04
93184	Sport and physical recreation—softball or baseball	\$0.54	\$0.54	\$0.54
93185	Sport and physical recreation—squash or badminton	\$0.54	\$0.54	\$0.54
93186	Sport and physical recreation—swimming	\$0.54	\$0.54	\$0.54
93187	Sport and physical recreation—tennis	\$0.54	\$0.54	\$0.54
93188	Sport and physical recreation—water skiing	\$0.54	\$0.54	\$0.54
93196	Sporting and recreational equine activities (not elsewhere classified)	\$4.54	\$3.41	\$2.66
84500	Sports and physical recreation instruction	\$0.54	\$0.54	\$0.54
93120	Sports and physical recreation venues, grounds, and facilities operation	\$0.54	\$0.54	\$0.54
27620	Spring and wire product manufacturing	\$0.61	\$0.61	\$0.61
52460	Stationery goods retailing	\$0.23	\$0.23	\$0.23
27130	Steel pipe and tube manufacturing	\$0.92	\$0.92	\$0.92
66210	Stevedoring services	\$2.03	\$2.02	\$2.02
01160	Stone fruit growing	\$0.91	\$0.91	\$0.91
27490	Structural metal product manufacturing (not elsewhere classified)	\$1.77	\$1.76	\$1.76
42240	Structural steel erection services	\$2.17	\$2.16	\$2.16
27410	Structural steel fabricating	\$1.77	\$1.76	\$1.76
21710	Sugar manufacturing	\$0.70	\$0.70	\$0.70
74120	Superannuation funds	\$0.07	\$0.07	\$0.07
51100	Supermarket and grocery stores	\$0.59	\$0.59	\$0.59
27640	Surface coating and finishing	\$1.25	\$1.25	\$1.25
78220	Surveying and mapping services	\$0.11	\$0.11	\$0.11
25330	Synthetic resin and synthetic rubber manufacturing	\$0.71	\$0.71	\$0.71
22120	Synthetic textile manufacturing	\$0.69	\$0.69	\$0.69
51250	Takeaway food services	\$0.39	\$0.39	\$0.39
61231	Taxi and Other Vehicle Scheduling Operations	\$0.13	\$0.13	\$0.13
61230	Taxi and road transport (not elsewhere classified)	\$0.88	\$0.88	\$0.88
84320	Technical and vocational education and training	\$0.12	\$0.12	\$0.12
46160	Telecommunication goods wholesaling	\$0.16	\$0.16	\$0.16
71230	Telecommunications services (not elsewhere classified)	\$0.08	\$0.06	\$0.06
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.48	\$0.48	\$0.48
22220	Textile floor-covering manufacturing	\$0.69	\$0.69	\$0.69
47210	Textile product wholesaling	\$0.23	\$0.23	\$0.23
42430	Tiling and carpeting services	\$1.93	\$1.92	\$1.92
23130	Timber resawing and dressing	\$1.58	\$1.57	\$1.57
45310	Timber wholesaling	\$1.40	\$1.40	\$1.40
52420	Toy and game retailing	\$0.39	\$0.44	\$0.44
47930	Toy and sporting goods wholesaling	\$0.16	\$0.16	\$0.16
29420	Toy, sporting, and recreational product manufacturing	\$0.72	\$0.82	\$0.89
47991	Trading – commission-based or excluding storage and handling of goods	\$0.17	\$0.17	\$0.17
53130	Trailer and motor vehicle retailing (not elsewhere classified)	\$0.37	\$0.37	\$0.37
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.37	\$0.37	\$0.37
65090	Transport (not elsewhere classified)	\$0.87	\$0.87	\$0.87
28290	Transport equipment manufacturing (not elsewhere classified)	\$0.94	\$0.94	\$0.94
66190	Transport support services (not elsewhere classified)	\$0.87	\$0.87	\$0.87
66410	Travel agency and tour arrangement services	\$0.12	\$0.12	\$0.12
01111	Turf growing	\$0.91	\$0.91	\$0.91
25510	Tyre manufacturing	\$0.48	\$0.48	\$0.48

53240	Tyre retailing	\$1.27	\$1.27	\$1.27
61220	Urban bus transport	\$0.88	\$0.88	\$0.88
41221	Utility and communications network construction and maintenance services	\$0.73	\$0.73	\$0.73
01130	Vegetable growing	\$0.91	\$0.91	\$0.91
23210	Veneer and plywood manufacturing	\$1.40	\$1.40	\$1.40
25431	Veterinary pharmaceutical and medicinal product manufacturing	\$0.36	\$0.36	\$0.36
86400	Veterinary services	\$0.40	\$0.40	\$0.40
95110	Video and other electronic media rental and hiring	\$0.23	\$0.23	\$0.23
67090	Warehousing and storage services (not elsewhere classified)	\$0.82	\$0.82	\$0.82
96380	Waste collection services (not elsewhere classified)	\$1.83	\$1.82	\$1.82
96370	Waste remediation and materials recovery services	\$1.83	\$1.82	\$1.82
96340	Waste treatment and disposal services	\$1.83	\$1.82	\$1.82
52550	Watch and jewellery retailing	\$0.23	\$0.23	\$0.23
63031	Water passenger transport (river, lake, or harbour)	\$1.01	\$1.01	\$1.01
37010	Water supply	\$0.73	\$0.73	\$0.73
66290	Water transport support services (not elsewhere classified)	\$1.01	\$1.01	\$1.01
28511	Whiteware appliance manufacturing	\$0.27	\$0.27	\$0.27
47990	Wholesaling (not elsewhere classified)	\$0.42	\$0.42	\$0.42
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.36	\$0.36	\$0.36
71200	Wired telecommunications network operation	\$0.08	\$0.06	\$0.06
71210	Wireless telecommunications network operation (not elsewhere classified)	\$0.08	\$0.06	\$0.06
23120	Wood chipping	\$1.58	\$1.57	\$1.57
23290	Wood product manufacturing (not elsewhere classified)	\$1.40	\$1.40	\$1.40
29210	Wooden furniture and upholstered seat manufacturing	\$0.72	\$0.82	\$0.89
23230	Wooden structural fittings and components manufacturing	\$1.40	\$1.40	\$1.40
22110	Wool scouring	\$1.60	\$1.59	\$1.59
45111	Wool wholesaling	\$0.23	\$0.23	\$0.23
92310	Zoological and botanic gardens operation	\$0.91	\$0.91	\$0.91