

# Levy Consultation 2015/2016

*This is your Scheme – have a hand in shaping it*





# How ACC works

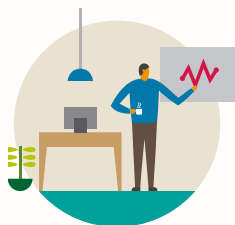
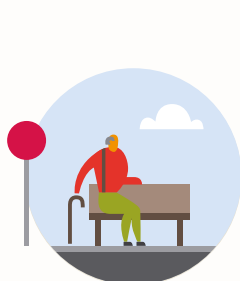
## We protect you with no-fault personal injury cover

All employers, self-employed and working people

Pay for injuries in and outside work

The Crown

Pays for injuries to kids, pensioners, beneficiaries and visitors



All drivers

Pay for injuries that happen on the road



In the last year New Zealanders contributed **\$2.6 billion** to help injured people return to everyday life

Investment in injury prevention

These programmes help kiwis reduce injuries, which helps bring down the cost of levies



Financial investment

We invest to look after New Zealanders in the future



Medical treatment

We paid for medical treatment for over

**1 million** injured people



Rehabilitation costs

We provided

**\$227 million**

in rehabilitation costs to help injured people back to work and independence



Financial support

We helped financially support

**76,000**

injured and recovering people



Long-term support

We provided long-term support for

**4,300** injured people

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# Introduction

## From the Board Chair

Each year levy consultation gives all New Zealanders the opportunity to offer feedback not only on our proposed levy rates for the coming year, but on any aspect of the Scheme.

We want all New Zealanders to get involved and help shape what the Scheme will look like for future generations.

### Our proposed levy reductions

I'm pleased that our strong financial performance and successful rehabilitation rates over the past few years have given us the opportunity to consider decreasing levies across all Accounts.

The 2015/16 levy rates we are proposing include:

- a 21% decrease in the average Work levy paid by employers and self-employed people
- a 5% decrease in the Earners' levy paid by everyone in the paid workforce
- a 40% decrease to the average Motor Vehicle levy paid by all motorists.

When calculating the proposals, we take into account a number of factors such as the cost of claims from each levy group, our performance, health care costs, wage inflation, long-term discount rates and investment returns.

We have been focused on making up the deficit resulting from the historic move from a 'Pay As You Go' system, which ended in 1999, to a full funding model.

All of the Accounts are now in a much better financial position than previously forecast. As a result, without moving any of the current levy rates, we would see overfunding across all of the Accounts. Even so we continue to take a long term view and we do not expect any significant deviations from the anticipated improvement in account performance.

Throughout the year we continue to monitor experience to understand the drivers of the business. Any assumptions ACC makes in its levy setting process are independently reviewed by the Ministry of Business, Innovation and Employment.

### One of our guiding principles when setting levies is to ensure all levy payers contribute their fair share to the Scheme.

We also want to make sure that the levies you pay are fair. To do this, where practical, we ensure that levy rates are aligned with risk.

This has worked well in the Work Account where levies are linked to the risks associated with a particular industry. Experience rating also rewards businesses with low claim rates. We support high risk industries with injury prevention and injury management programmes designed to make sure workers get home safe at the end of the working day.

Our Work and Earners' Accounts are now fully funded – that means that the levies we collect will cover the expected claims and compensation going out.



### **Making motor vehicle levies fairer**

This year we are focusing on ensuring that the Motor Vehicle Account levies are also fairer. One way we're doing this is by introducing a risk rating for cars (light passenger vehicles) based on crash data from Monash University.

Though we are reducing the Motor Vehicle levy this won't apply to the Motorcycle levy which we're proposing remains at the same rate. We believe that in order to be fair, motorcycle levies need to be better aligned with the risks associated with riding and the costs associated with these accidents.

Check out the consultation document for more information on these proposals.

### **Have your say during Levy Consultation – 20 May to 17 June**

Although these factors give us a clear indication of how to fairly calculate and set the levies, it's the feedback we receive from the New Zealand public which helps us shape the final recommendations we make to the Minister for ACC.

We want the Scheme to remain as relevant and vital as it's been over the past 40 years and to continue to evolve with New Zealanders over the next 40. However, we can't do this without you; we depend on your feedback to tell us about the changing nature of your business, if your activities are different and how the proposals may affect you.

We review and consider all submissions received during levy consultation. Your feedback can – and often does – influence the final recommendations we make to the Minister.

This is your opportunity to let us know what's most important to you – have a hand in shaping the future of your Scheme during this 40th anniversary year.

We look forward to reading your submissions.



Paula Rebstock

**ACC Board Chair.**

## About ACC

The Accident Compensation Corporation (ACC) is the Crown entity set up under the Accident Compensation Act 2001 (the AC Act) to deliver New Zealand's accident insurance scheme (the Scheme).

The purpose of our Scheme is to deliver no-fault personal injury cover for everyone in New Zealand, including overseas visitors. Under the Scheme individuals forego the right to sue for compensatory damages following injury, in return for receiving personal injury cover.



*“Injury arising from accident demands attack on three fronts. The most important is obviously prevention. Next in importance is the obligation to rehabilitate the injured. Thirdly there is the duty to compensate them for their losses.”*

Sir Owen Woodhouse  
1916–2014

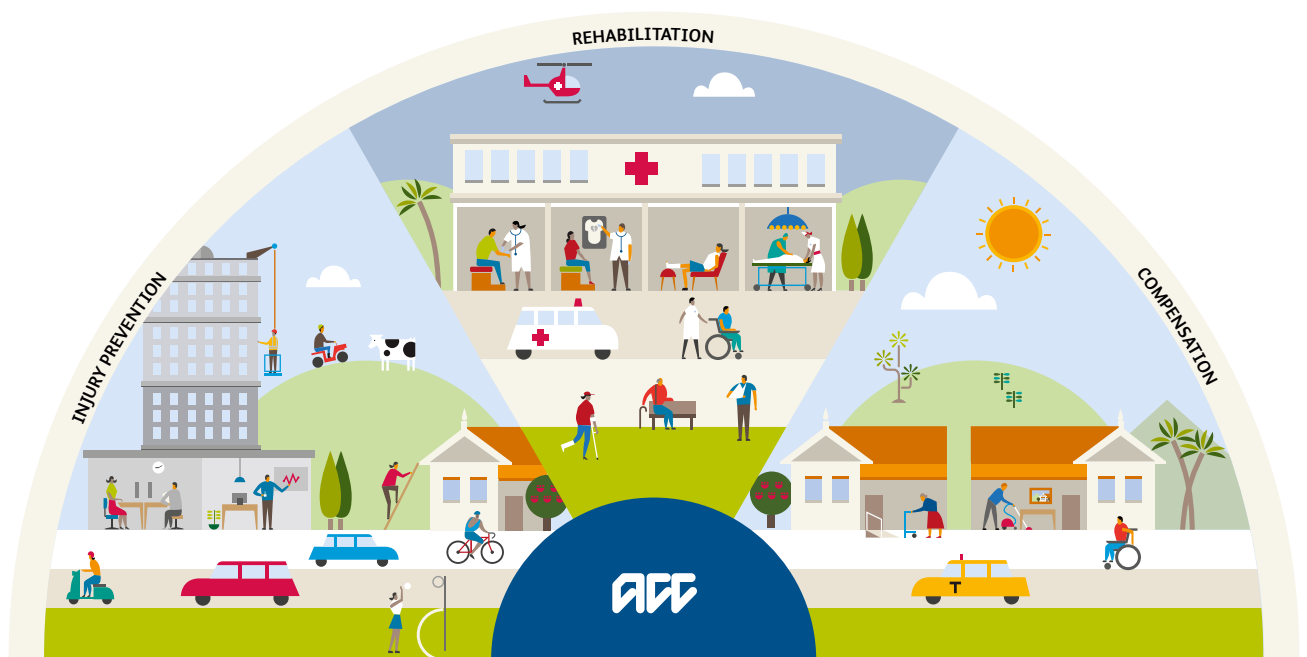
# Our key roles

## Our vision is to be leading the world in injury prevention, care and recovery.

Our Scheme touches the lives of all New Zealanders - the health and rehabilitation professionals who provide services to the injured, the businesses, vehicle owners and workers who contribute to our Scheme, and of course those who are injured and their friends and families.

Our role is to ensure that all these groups' needs are met, ultimately ensuring that our clients get the right care at the right time, while keeping levies fair and stable.

Our Statement of Intent sets out the outcomes and measures on which we must report at the end of each year.



# The levy-setting process

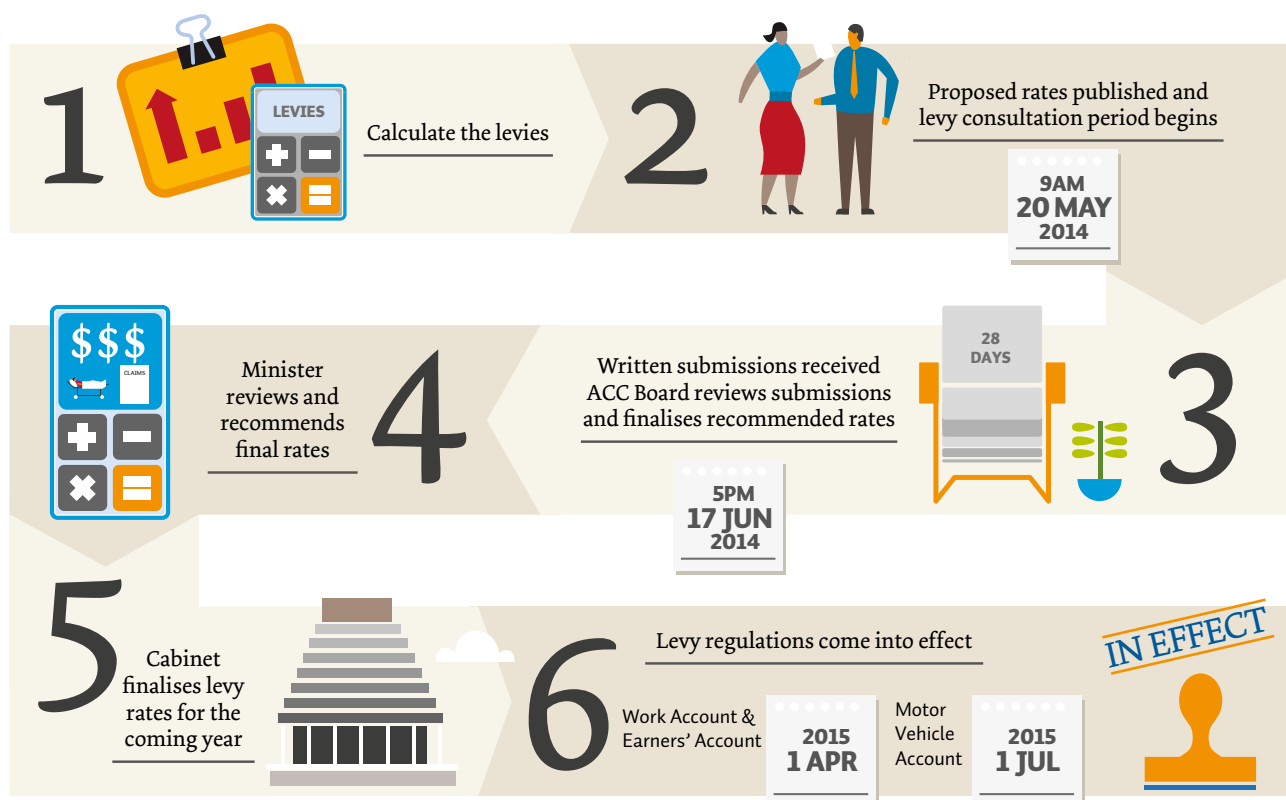
## Levies are reviewed and set each year through the levy-setting process.

ACC's levies are reviewed every year.

When calculating our proposed levies for the coming year we take into account a number of factors. Once we've finalised our proposals we hold a period of public consultation so that all New Zealanders can have their say. The ACC Board then reviews the feedback and makes final recommendations to the Minister for ACC.

The Minister may seek advice from the Ministry of Business, Innovation and Employment, Treasury and other agencies before making recommendations to Cabinet, which makes the final decision. The levies for the Work Account and Earners' Account come into effect each year from 1 April and the Motor Vehicle Account from 1 July.

### The levy-setting process has six key stages:

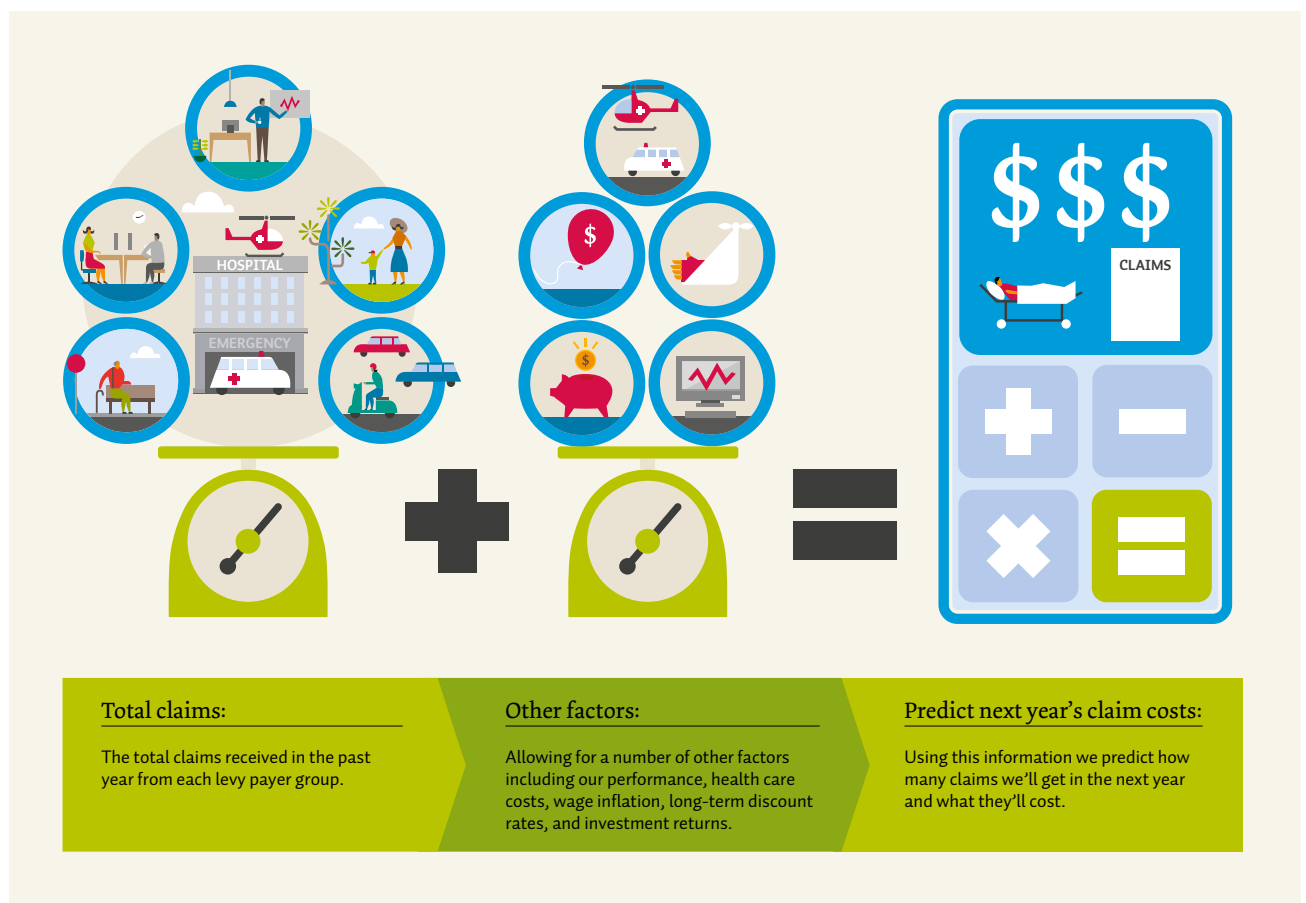


# How we calculate the levies

## We consider and balance a number of factors when calculating the levy rates for the coming year.

To work out what we need to collect to fully fund the ACC Scheme, we look back at the claims we've received in the past from each levy payer group. Using this information we predict how many claims we'll get in the next year and what they'll cost (not just in the next year but until each claim has been closed).

We allow for a number of other factors including our performance, health care costs, wage inflation, long-term discount rates, and investment returns. We also consider a 'funding adjustment' to allow for any surpluses or shortfalls in our previous estimates of the ongoing costs of claims for past injuries.



# How levy consultation works

## Feedback from all New Zealanders is welcome.

Before the levies are set each year, we give businesses, communities and individuals throughout New Zealand an opportunity to provide feedback. This is called levy consultation.

Once the proposed rates have been published and levy consultation has opened, you have at least 28 days to make a written submission. When the consultation period has ended, the submissions are presented to the ACC Board.

## Feedback we received during the 2014/15 levy consultation



# Why should I make a submission?

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

It's important to highlight that the ACC Board considers all submissions.

This means that whether you're a sole trader, an industry leader or a student - every submission goes through the same process.

Your feedback can influence the final recommendations we make to the Minister. It's your opportunity to let us know what's most important to you. This is your Scheme – have a hand in shaping it.

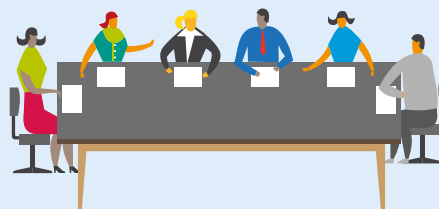
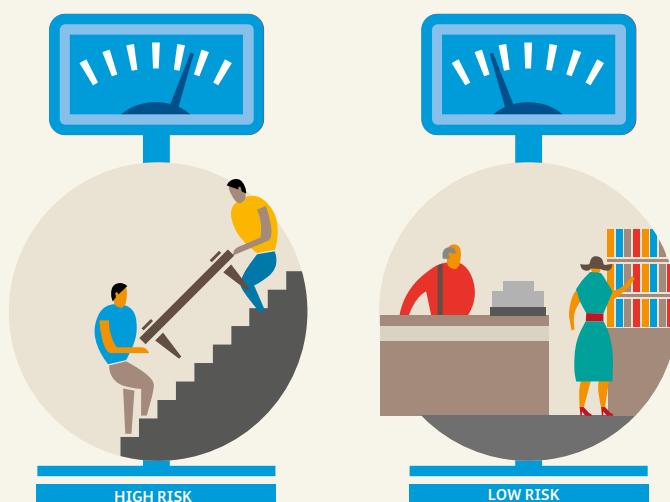
## Real life example #1

### Your feedback helps us understand your business

Your insight gives us a better understanding of how your business works.

In the 2014/15 levy consultation process, you brought to our attention that people who sell second-hand books are levied the same as antique dealers. You said this was unfair as antique dealers are often involved in moving heavy goods, such as furniture.

The ACC Board incorporated this feedback into their final recommendations and from 1 April 2014, dealers of second-hand books have been reclassified under newspaper and book retailing. This change better reflects their risk and cost of injury.



# Why should I make a submission?

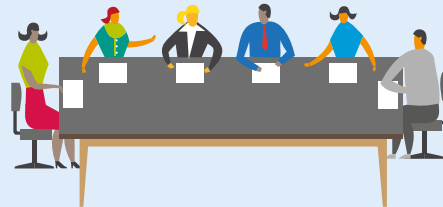
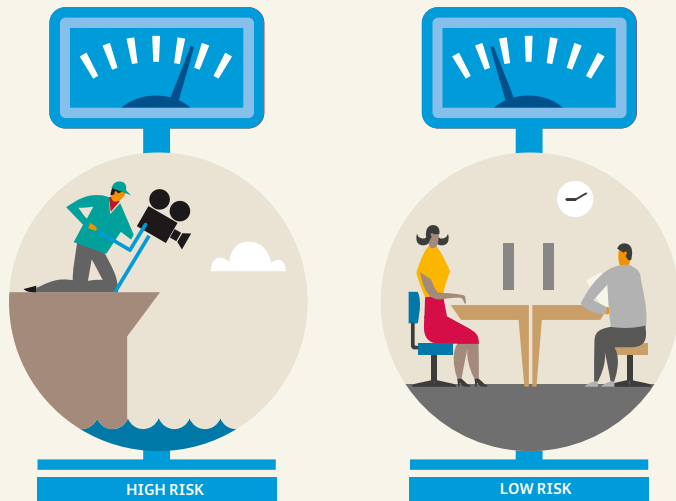
## Real life example #2

### Your feedback helps us understand how you work

Your submissions help us get a better understanding of how you work.

In the 2014/15 levy consultation process, you told us that people who work in the digital effects area of the film industry were being classified the same as those who may work in a more hazardous film production environment.

The ACC Board listened to these submissions and from 1 April 2014, we changed the way we classify people working in digital visual effects. This change more accurately reflects the activities, risk and the cost of injuries within the digital visual effects industry.



# How to make a submission

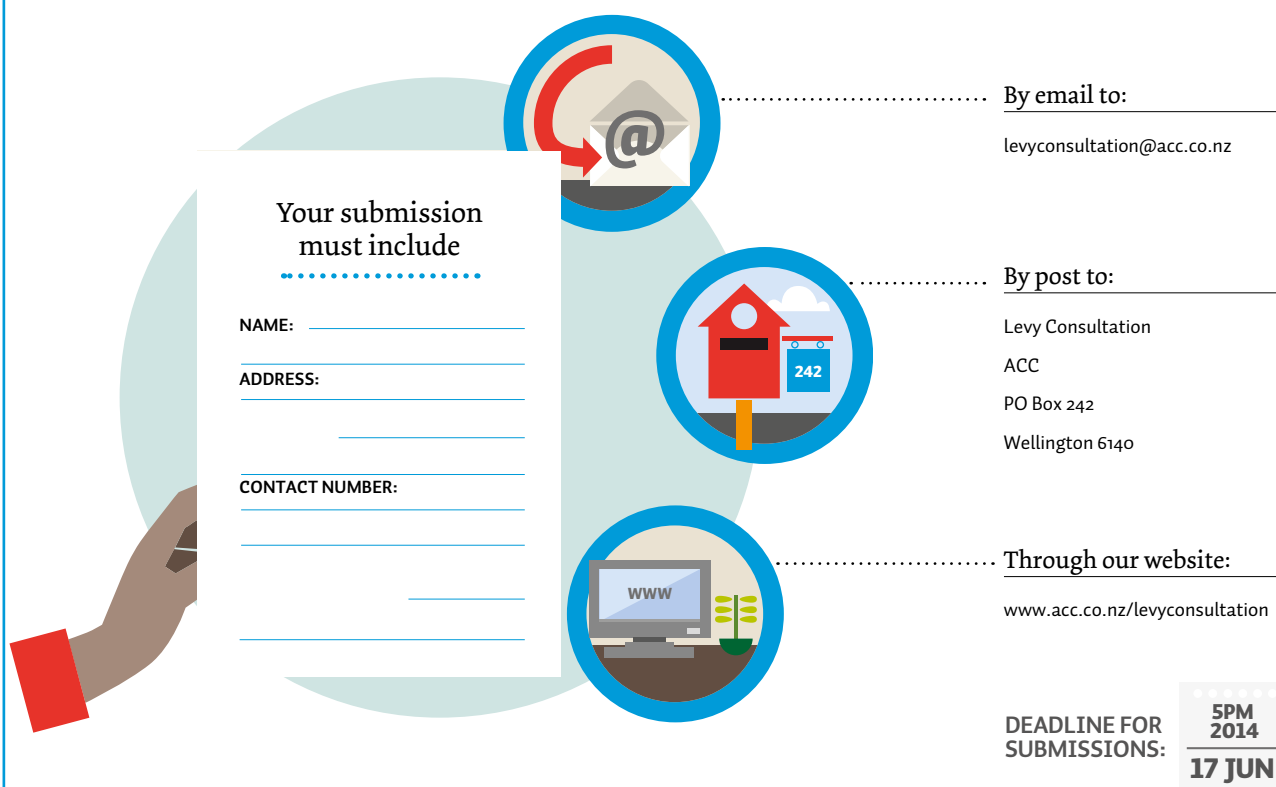
## There are a number of ways to make a submission.

Making a submission is simple. You can send your feedback with your contact details (including your name, address and contact number) in the following ways:

<b>By email to:</b>	levyconsultation@acc.co.nz
<b>By post to:</b>	Levy Consultation ACC PO Box 242 Wellington 6140
<b>Through our website:</b>	www.acc.co.nz/levyconsultation

The deadline for submissions is 5pm 17 June 2014.

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



**Your submission must include**

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CONTACT NUMBER: \_\_\_\_\_

**By email to:**

levyconsultation@acc.co.nz

**By post to:**

Levy Consultation  
ACC  
PO Box 242  
Wellington 6140

**Through our website:**

www.acc.co.nz/levyconsultation

**DEADLINE FOR SUBMISSIONS:**

5PM  
2014  
**17 JUN**






# How we're funded

## The Scheme is divided into five ACC Accounts.

The money we need to provide our services comes from levies on people's earnings, businesses' payrolls, petrol and fees from vehicle licensing, and Government funding. We distribute the money collected into five ACC Accounts, each Account covering a specific group of injuries. Each Account operates independently and cannot cross-subsidise each another.

### The account and who funds it

### What's covered

<b>Work Account</b> <b>Employers:</b> Based on wages paid to staff <b>Self-employed:</b> Based on income earned	WORK-RELATED INJURIES	
<b>Earners' Account</b> <b>Employees:</b> Based on income earned <b>Self-employed:</b> Based on income earned	NON-WORK INJURIES	
<b>Motor Vehicle Account</b> <b>Vehicle owners:</b> Funded through petrol use and the motor vehicle licensing fees	INJURIES THAT INVOLVE A MOVING MOTOR VEHICLE ON A PUBLIC ROAD	
<b>Non-Earners' Account</b> <b>The Government:</b> funded by general taxation	INJURIES THAT HAPPEN TO KIDS, SUPERANNUITANTS, BENEFICIARIES AND VISITORS	
<b>Treatment Injury Account</b> <b>All New Zealanders:</b> funded by Earners' and Non-Earners' Account	INJURIES CAUSED BY MEDICAL TREATMENT	

This example shows how each Account provides no-fault injury cover to an everyday New Zealander.

Meet  
Miranda



1

If Miranda has an accident at work her claim will be funded by the **Work Account**.



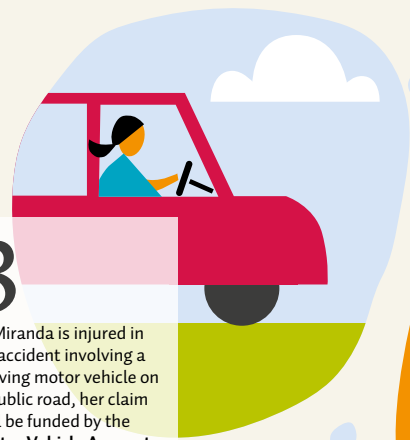
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If Miranda has an accident outside of work her claim will be funded by the **Earners' Account**.



3

If Miranda is injured in an accident involving a moving motor vehicle on a public road, her claim will be funded by the **Motor Vehicle Account**.



4

If Miranda's retired father, five year old daughter or brother at university is injured, their claims will be funded by the **Non-Earners' Account**.



5

If Miranda undergoes medical treatment and is injured, her claim will be funded by the **Treatment Injury Account**.



# What you get for your levies

## Your levies help prevent injuries

If you have an accident, your levies go towards getting you back to everyday life. They also go towards helping to keep those accidents from happening in the first place through our injury prevention programmes.

Injury Prevention is a legislative requirement for ACC, but it's also one of our top priorities because it's in New Zealand's best interest to keep people out of harm's way wherever we can.

Our programmes address everything from slips and falls in the home, to workplace accidents and injuries that happen on the sports field. We partner with community groups, as well as government and non-government agencies to deliver programmes that keep Kiwis educated, informed and empowered to keep themselves safe.

## Your levies help provide treatment and rehabilitation services

If you're injured at home, at work, or on the road, your levies go towards getting you the treatment and rehabilitation you need to get you back to work or help you regain your independence.

Your levies also go towards treatment for injuries that develop over time. For example, if you get a disease or infection from work, if you're injured during medical treatment or if you suffer mental injury as a result of sexual abuse.

The range of services you'll have access to includes everything from paying treatment costs, getting you help at home, compensation for loss of earnings, payments towards transport and modifications to your home. Various grants and payments are also available for your family if you were to die as a result of an injury.

# Our funding policy

## Funding history

On 1 July 1999, accident insurance for all workplace injuries was opened to competition and the ACC Scheme was changed from a 'pay-as-you-go' (PAYG) to a 'fully funded' scheme.

Under PAYG we only collected enough levy income to cover the costs of claims paid out each levy year. The future costs of any existing claims (which for serious injuries could last for 60 years or more) remained an 'unfunded liability' i.e. no financial reserves were held to meet the future costs of existing claims.

Becoming fully funded means we need to have enough funds (usually held as investments) to meet all our liabilities (the current and the future costs of existing claims).

According to the AC Act, 'fully funded':

*"in relation to claims, means that the amount of the outstanding claims liability in respect of the claims is offset by an adequate level of assets to fund the cost of those claims, having regard to — (a) uncertainty in forecasting; and (b) the objective of levy stability over time".*

## Legislative requirements

Our legislation requires us to have a full funding policy that ensures we have an adequate level of assets to fund the amount of the outstanding claims liability.

Section 169AA of the AC Act requires the Work Account levy rates to be calculated so that the costs of all claims are fully funded and the residual amount is completely paid off or funded no later than 31 March 2019.

Section 215 of the AC Act requires the Motor Vehicle Account levy rates to be calculated so that the costs of all claims are fully funded and the residual amount is completely paid off or funded no later than 30 June 2019.

Section 220A of the AC Act requires the Earners' Account levy rates to be calculated so that the costs of all claims are fully funded and the residual amount is completely paid off or funded no later than 31 March 2019.

## Funding policy details

Our funding policy is focused on achieving two objectives – ongoing levy stability and minimising the risk of over or underfunding each Account.

We have adopted the following funding policy in assessing the 2015/16 levy proposals.

- The full funding target is expressed as a ratio of assets to liabilities. The target will be a midpoint within a funding band considered sufficient to manage the volatility within the Scheme. Using a band allows us to absorb fluctuations in experience without having to react by changing levies.
- The target funding band for each Account has been selected so that the probability in any one year of moving from the selected midpoint of the band to outside the band over two years is less than 5%. The time horizon of two years accommodates the lengthy period of time it takes to recognise and respond to emerging experience.
- No additional risk margins (above that included in the assessment of the claims liability) will be included within the target funding bands, as the bands themselves are used to manage variations.
- An allowance is made for anticipated investment income when setting levy rates.
- Any corrective measures made to the levies should be small and aim to return the funding position to the midpoint of the target funding band in a three-to-five year period. The use of small corrective changes does not violate the levy stability objectives of the funding policy.

Account	Selected midpoint	Target funding band	
		Lower boundary	Upper boundary
Work	117.5%	100%	140%
Earners'	115.5%	100%	135%
Motor Vehicle	116.0%	100%	140%

## Levy-setting goals and principles

The levy-setting process for the ACC Scheme includes a focus on achieving five key goals:

1. **Each levy payer contributes their fair share to the Scheme costs**  
Where practical, levy rates should match different levels of risk so that levies paid by 'low-risk' people and businesses are lower than those paid by 'high-risk' people and businesses.
2. **Levy rates reward injury prevention**  
Levy rates should provide financial incentives for safe behaviour (which reduces the risks of injuries). This supports ACC's work in encouraging people to be aware of the risks associated with activities and to take action to prevent injuries.
3. **Levy rates reward good injury management**  
Levy rates should provide financial incentives for getting injured people back to work or living independent lives. By encouraging levy payers to get involved with injured people's rehabilitation, ACC is helping to reduce the social impacts of injuries for New Zealand.
4. **Levy payers are informed**  
Levy payers should understand the cover that ACC provides, the costs involved in providing that cover and any options that might be available.
5. **The Scheme is cost effective**  
ACC must ensure that the Scheme is financially strong and represents value for money for levy payers.

We've used two key levy-setting principles to guide the setting of levy rates and to make sure that each Account uses the 'best estimate' of what may happen in the future.

1. **Do not anticipate future improvements**  
ACC does not consider it financially sensible to include estimated impacts of any initiatives to improve future rehabilitation outcomes until they actually demonstrate consistent and sustainable performance.
2. **Do not overreact to short-term trends and outcomes**  
When rehabilitation performance changes, it's important to be financially responsible in the approach taken to including the impacts in levy-setting. As ACC gets more confidence in the durability and consistency of these trends, they'll be reflected in levy-setting.

# Work Account



## Explaining the Work Account

### The Work Account and Work levy

The Work Account covers claims for all work-related injuries. This Account is funded by the Work levy, which is paid by employers and self-employed people working in New Zealand.

The Work levy is based on:

- your payroll or liable earnings and is calculated for every \$100 up to a defined maximum
- the level of risk and cost of injuries associated with the particular industry you work in.

#### What are liable earnings?

Liable earnings is a term we use to describe the part of a business's payroll on which ACC levies are payable. For employees, liable earnings are wages or salaries paid in a financial year. For self-employed people, liable earnings is the income earned in a financial year as declared on their end-of-year tax returns.

#### What are maximum liable earnings?

The maximum liable earnings for the 2014/15 year are \$118,191. This figure is updated every year.

The Work levy has two parts:

- the 'current portion'
- the 'residual portion'.

The current portion of the Work levy funds the costs of work injuries that are expected to happen between 1 April 2015 and 31 March 2016 and any adjustment to funding requirements for claims that happened in previous years.

The residual portion of the Work levy covers the cost of claims for work injuries that happened before 1 July 1999, and non-work injuries that happened before 1 July 1992 that are still being managed by ACC.



### Adjusting the funding for previous years

Each year we review the injuries and costs from previous years against what we expected. Any differences may mean we've collected too much in levies due to lower than expected costs, or we may need to collect more in levies to cover higher than expected costs.

The residual portion exists because, under the original 'pay-as-you-go' way of funding used until July 1999, we collected only enough money to cover injury costs in each particular year. This didn't allow for the fact that some injured people need ACC support for many years. The residual portion uses historical risk rates and experience rating or other discounts are not applied.

### Reflecting the level of risk and cost of injuries in the Work levy

A feature of Work levies is that the levy each business pays is determined by:

- the claims experience of its classification unit (CU)
- the levy loadings or discounts on the current portion of the Work levy to which it's entitled based on its individual claims experience (experience rating).

We also have a range of safety incentive products and programmes such as the Accredited Employer Programme (AEP), the Workplace Safety Management Practices (WSMP) product and the Workplace Safety Discount (WSD) product. These programmes recognise businesses that have implemented effective health and safety systems and practices in their workplaces with discounts to the 'current portion' of their Work levy.



## Work Account proposals at a glance

For the 2015/16 levy year, we're proposing the following for the Work Account:

- reduce the 'combined average Work levy' from \$0.95 to \$0.75 per \$100 (a 21% reduction)
- maintain the current levy classification structure
- no change to capping rules for levy rate changes
- update the maximum liable earnings limit in line with the Labour Cost Index
- update the minimum liable earnings on which full-time self-employed people pay levies
- update the maximum liable earnings criteria for the Workplace Safety Discount (WSD) product
- update the discounts and costs associated with the Accredited Employer Programme (AEP)
- update the minimum liable earnings and experience period for the Experience Rating programme.

## The combined average Work levy

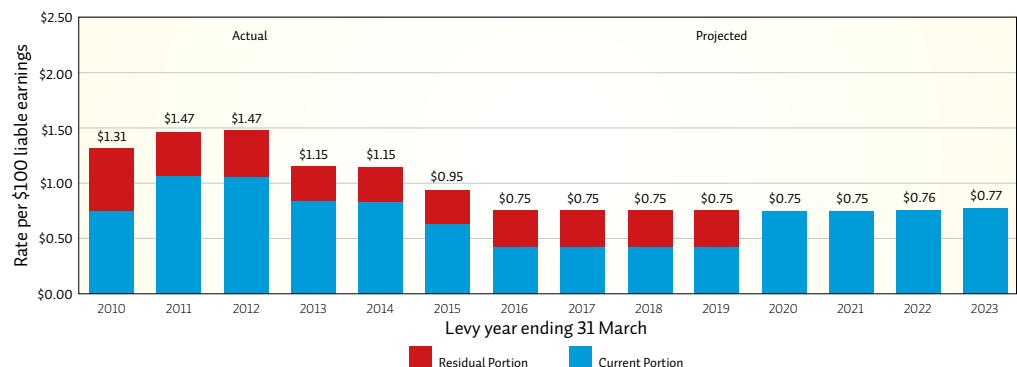
The combined average Work levy is the rate that every employer and self-employed person in New Zealand would pay if ACC charged a flat levy rate for all employers. We propose reducing the combined average Work levy by 21% from \$0.95 to \$0.75 for every \$100 of liable earnings.

### Please note that:

- all the levy rates in this document exclude GST unless stated otherwise
- the numbers presented may have been rounded up or down.

## Average Work levy rate for employers and self-employed people

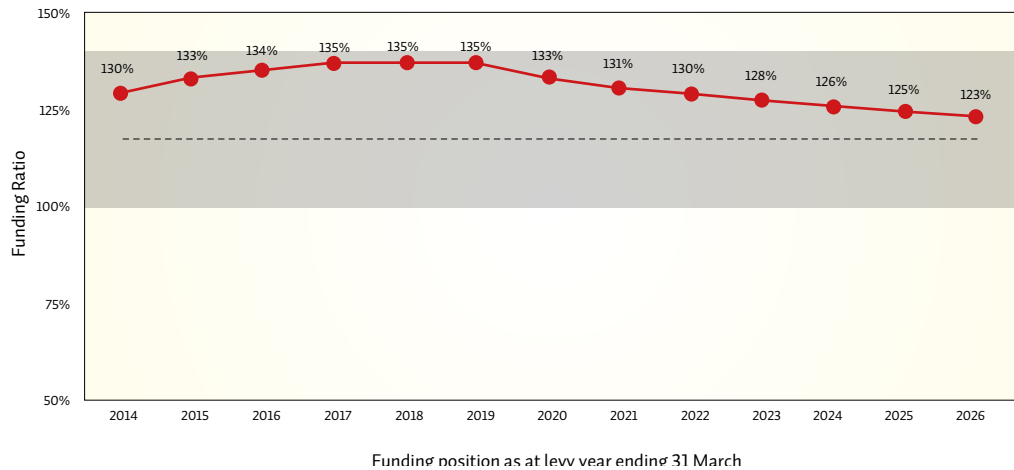
The graph below shows the proposed 2015/16 average levy rate and the projected average levy rates to 2022/23.



## Indicated Work Account funding path

The graph below shows that the Work Account is currently within the funding band but above the selected midpoint of 117.5%. The levy path shown allows the solvency position to move towards the selected midpoint by 2026.

Based on current projections, the Work levy can be reduced to \$0.75 for the 2015/16 year, then maintained until 2020/21. This levy path allows levies to stay lower for longer than consulted on last year.



### What is the funding band?

The target funding band for each Account has been selected so that the probability in any one year of moving from the selected midpoint of the band to outside the band over two years is less than 5%. The time horizon of two years accommodates the lengthy period of time it takes to recognise and respond to emerging experience.

## Average Work levy

The table below shows how the proposed average Work levy compares with the current levy per \$100 liable earnings.

	Current 2014/15 levy rate	Proposed 2015/16 levy rate	% change
Average levy for current year work claims	\$0.64	\$0.44	-31%
Average levy for the residual portion	\$0.31	\$0.31	0%
<b>Combined average Work levy</b>	<b>\$0.95</b>	<b>\$0.75</b>	<b>-21%</b>

# Current portion

## Current portion of the average Work levy

The table below shows a comparison between the current portion of the average Work levy and the 2015/16 proposed average Work levy.

	Current 2014/15 levy rate	Proposed 2015/16 levy rate	% change
To fund the cost of new claims during the levy year	\$0.56	\$0.57	2%
To fund Scheme costs	\$0.17	\$0.17	-2%
Funding adjustment	-\$0.10	-\$0.30	-200%
Incentive programme funding	\$0.06	\$0.04	-31%
Current year levy	\$0.64	\$0.44	-31.2%
<b>Residual portion</b>	<b>\$0.31</b>	<b>\$0.31</b>	<b>0%</b>
<b>Work levy for claims</b>	<b>\$0.95</b>	<b>\$0.75</b>	<b>-21%</b>

Each year we review the injuries and costs from previous years against what we expected. Any shortfall or surplus relative to our full funding requirements is shown in the 'funding adjustment' line. For the 2015/16 year the funding adjustment can be reduced and in turn reduce the funding position.

## Cost of new claims

The cost of new claims is how much ACC needs to collect now to cover the lifetime cost of all accidents resulting in claims occurring during 2015/16. Because some claims will require payments over many years, the amount required now is less than the total payments because ACC can invest the funds in the interim and earn investment income. The table below shows a more detailed breakdown of the estimated costs of the 2014/15 claims compared with those projected for 2015/16.

	Current 2014/15	Proposed 2015/16	% change (Current to Proposed)
A. Expected number of employees and self-employed	2,010,000	2,051,000	+2%
B. Entitlement claim frequency	0.94%	0.95%	0%
<b>C. Expected number of entitlement claims (= A x B)</b>	18,964	19,412	+2%
D. Estimated cost of claims discounted to the beginning of the year	\$497m	\$525m	+6%
E. Expected liable earnings of employees and self-employed people	\$88,138m	\$91,416m	+4%
<b>F. Work levy per \$100 of liable earnings to fund the cost of claims (= D / E)</b>	\$0.56	\$0.57	+2%

The cost of new claims increases each year due to underlying increases in claims costs. The costs for a number of entitlements, particularly medical treatment, increase at rates higher than standard inflation which requires an increase in the rate charged. Additionally, we have allowed for the volume of some entitlements to increase at a faster rate than the increase in the underlying number of employees and self-employed. This reflects current trends.

## Scheme costs

Scheme costs are the cost to ACC of administering the Scheme – they include the cost of registering and managing claims as well as calculating and collecting levies, and investment in injury prevention.

	Current 2014/15	Proposed 2015/16
Levy collection costs	\$30.0m	\$34.2m
Injury prevention costs	\$18.1m	\$20.6m
Operating costs	\$103.6m	\$99.7m
<b>G. Estimated scheme costs</b>	<b>\$151.6m</b>	<b>\$154.4m</b>
H. Expected employee and self-employed earnings	\$88,138.0m	\$91,416m
<b>I. Average claims levy to fund scheme costs (= G / H)</b>	<b>\$0.17</b>	<b>\$0.17</b>

Scheme costs are assumed to increase each year with the number of earners and inflation. ACC is committed to expanding its investment in injury prevention and this has resulted in an increase for this component.

## Residual portion

The residual portion of the Work levy funds the outstanding lifetime costs of work injuries that occurred before 1 July 1999 and non-work injuries that occurred before 1 July 1992. Before 1999, the levies collected each year only covered the expected costs for that year.

### What are outstanding lifetime costs?

People seriously injured in accidents might need treatment and support for several years. In some cases they never fully recover and need daily help for the rest of their lives. Outstanding lifetime claim costs are the remaining costs that are expected to be paid for these past claims. Depending on the injury severity, the life of a claim can range from one day to more than 60 years.

The Accident Compensation Amendment Act 2010 changed the way that the residual portion of the Work levy was calculated:

- it set 31 March 2019 as the final date for paying off the estimated 'unfunded outstanding claims liability' associated with the residual claims
- it calculated and 'locked in' the final amount to be funded by the residual portion as at 30 June 2009 – so the amount isn't recalculated each year as it was previously.

The residual portion for 2015/16 remained at \$0.31 per \$100 of liable earnings, as this is the rate which will collect the remaining residual amount by 2019.

# Levy classification units and levy risk groups

A feature of the Work Account that the levy each business pays is determined by:

- the claims experience of its classification unit (CU)
- the levy loadings or discounts to which it's entitled based on its individual claims experience (experience rating).

Employers and self-employed people allocate themselves to CUs that most accurately describe their activities, usually according to the services they provide or the goods they produce.

We combine CUs into larger levy risk groups (LRGs) to estimate accurately the costs and frequency of future injury claims. This ensures that the costs of claims are shared fairly among the industries responsible for those costs.

We're proposing no changes to the number or descriptions of CUs and LRG placements for the 2015/16 year.

You can find more information about the levy classification structure, including the proposed individual CU rates, in:

- the 'Work rates' section
- the 'Work Account - additional information' section from page 10
- the online ACC levy calculators
- the LRG document specific to your industry.

## Capping the changes to levy rates

To smooth the financial impacts of annual levy rate changes, we cap changes for each CU. The rules for the current (2014/15) year are:

- increases are capped at +25% or 4 cents, whichever is the greater
- decreases are capped at -25% in addition to the change in the average rate.

We're proposing no changes to the current capping rules.

## Updating the maximum liable earnings limit

Each year the maximum weekly compensation that an ACC customer can receive is updated in line with the Labour Cost Index. From 1 April 2014 (the start of the current levy year), the maximum weekly compensation payment is \$1,818.32 (or 80% of a salary of \$118,191 per year).

Levy contributions and entitlements should be based on the same maximum liable earnings so, to maintain this alignment, we're proposing the following updates.

- For employees and private domestic workers the maximum 2014/15 amount for the current portion of the Work levy of \$118,191 will be adjusted by indexation. The 2015/16 maximum is not available at this time, but early estimates indicate it will be \$119,064.
- For employees and private domestic workers, increase the maximum liable earnings amount for the residual portion of the Work Account levy, from \$116,089 in 2014/15 to \$118,191 in 2015/16
- For self-employed people under the Work levy, increase the maximum liable earnings amount from \$116,089 in 2014/15 to \$118,191 in 2015/16.

## Updating the minimum liable earnings for self-employed people

The levy regulations set a minimum amount of liable earnings on which a full-time self-employed person has to pay the Work levy. This applies when the self-employed person is working full-time (from all sources of employment) and is earning less than the minimum amount or doesn't have an earnings history.

We're proposing to increase the minimum earnings amount from \$28,600 in 2014/15 to \$29,640 in 2015/16. This increase is in line with the increase in the minimum wage.

## Workplace safety incentive products

We currently provide two optional incentive products that recognise and reward good health and safety systems and practices: Workplace Safety Management Practices (WSMP) and Workplace Safety Discount (WSD).

Through these products businesses receive levy discounts in return for putting in place ways to manage and improve workplace safety. More information about these products can be found in the For Business section of [www.acc.co.nz](http://www.acc.co.nz)

## Workplace safety incentive products proposed changes

We propose the following changes to WSMP and WSD from 1 April 2015:

- maintain the levy discount we currently offer to employers that participate in WSD and WSMP
- increase the maximum liable earnings criterion for entry to WSD from \$550,000 to \$564,000, to reflect the change in average earnings.

## Incentive product funding

We fund the costs of our incentive products by including a loading in the:

- current average Work levy for WSMP
- current portion of the Work levy for each individual CU for WSD.

### What is a loading?

A loading is an amount included in the levy to fund the discounts available through our workplace safety incentive products.

The proposed 2015/16 levy includes a reduction in the loading for incentive products from 6 cents per \$100 of liable earnings in 2014/15 to 4 cents per \$100 of liable earnings in 2015/16. This is driven by the proposed reduction in the current levy portion.

Incentive Product The proposed 2015/16 levy includes:	2014/15	2015/16
WSMP	\$0.03	\$0.02
No-Claims Discount	\$0.01	\$0.01
Experience Rating	\$0.02	\$0.01
<b>Total</b>	<b>\$0.06</b>	<b>\$0.04</b>

You can find more detail on the proposed changes to the workplace safety incentive products in the 'Work Account - additional information' section.

## Experience rating

Experience rating was introduced on 1 April 2011. It's a system for modifying the current portion of a business's Work levy based on its claims history. Through experience rating:

- employers with lower-than-average injury rates and better return-to-work rates receive discounts on the current portion of their Work levies
- employers with worse-than-average claims experiences receive loadings on the current portion of their Work levies.

Experience rating is applied to businesses through two programmes:

- the No-Claims Discount programme (for small businesses and self-employed people)
- the Experience Rating programme (for large businesses).

Each year we update the minimum liable earnings, CUs and LRGs, and the relevant experience periods for the two experience rating programmes.

### What is the No-Claims Discount programme?

This programme is for eligible businesses (including self-employed people) that have paid levies in each year of the experience period, and have levies of less than \$10,000 (for their current portion) in at least one of those years. They may receive a no-claims discount or high-claims loading of 10% on the current portion of their Work levy, or no change.

### What is the Experience Rating programme?

This programme is for businesses (and groups of businesses) that have paid levies of \$10,000 or more (for the current portion) in each year of the experience period. They may receive a levy discount of up to 50% or a high claims loading of up to 75% on the current portion of their Work levy.

### What is the experience period?

The experience period is the three-year period in which work-related injuries occurred. This is used for the calculation of experience rating loading and discounts. The experience period for the 2015/16 levy year will cover 1 April 2011 to 31 March 2014.

## Minimum liable earnings for tax years in the experience period

The Experience Rating Regulations include minimum liable earnings for tax years in the experience period. For the 2015/16 year we propose the following changes:

2014/15 levy year		2015/16 levy year	
Experience period	Min. liable earnings	Experience period	Min. liable earnings
1 April 2010 to 31 March 2011	\$26,000	1 April 2011 to 31 March 2012	\$26,520
1 April 2011 to 31 March 2012	\$26,520	1 April 2012 to 31 March 2013	\$27,040
1 April 2012 to 31 March 2013	\$27,040	1 April 2013 to 31 March 2014	\$28,080

You can find more detail on experience rating on our website at [www.acc.co.nz/er](http://www.acc.co.nz/er)

## Accredited Employer Programme

The Accredited Employer Programme (AEP) offers significant levy discounts to employers that are willing and able to take responsibility for their own workplace health and safety and the management of workplace injuries.

The levy discounts don't apply to the residual portion of the Work levy. This is because the residual portion covers claims for employee work injuries before 1 July 1999 and non-work injuries before 1 July 1992, and these claims were accepted before the programme began and are managed by ACC.

The AEP offers two plans:

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

More information about the AEP can be found in the For Business section of [www.acc.co.nz](http://www.acc.co.nz)

### Proposed changes to discounts, fees and costs

We propose the following changes to the AEP from 1 April 2015.

Partnership Programme (AEP)		
We propose the following changes:	2014/15	2015/16
PDP Discounts:		
1 year claim management period	54.8%	53.5%
2 year claim management period	61.3%	60.5%
Administration fee	3.8%	6.2%
Unallocated primary health costs	1.2%	1.2%
Bulk-funded health care costs (BHC)	4.0%	5.8%

The increase in the administration fee is driven by the reduction in the proposed current portion of the levy rate.

# Work Account – additional information

This section provides additional detail on some of the more complex proposals for the Work Account.

## Explaining classification units and levy risk groups

The purpose of our classification system is to classify employers and self-employed people into groups with the aim of:

- ensuring fair and equitable levies
- distributing the costs of claims fairly among the industries responsible for those costs.

We use an industry-based classification system based on the Australian and New Zealand Standard Industrial Classification 2006. Every business and self-employed person then allocates themselves a classification unit (CU) according to the goods, services or activities they provide.

These CUs are further grouped into insurance pools, or levy risk groups (LRGs), that are large enough to allow reasonable statistical credibility and stability in levy rates.

There are currently 143 LRGs covering 539 CUs.

These are grouped in the table below by industry classification categories. Further information about ACC classifications and business industry descriptions can be found in the For Business section of [www.acc.co.nz](http://www.acc.co.nz)

There are no changes proposed for 2015/16.

### LRG structure

Industry classification category	2015/16 LRGs – number and description	
Accommodation and Food Services	441	Hospitality Services
	451	Catering and Meal Services
Administrative and Design Services	724	Business Support Services
	726	Administrative Services
	945	Facilities Maintenance and Management
Agriculture, Forestry and Fishing	010	Fruit, Vegetable, Grain, Plant and Crop Growing
	012	Poultry Farming
	014	Other Livestock Farming
	016	Beef and Sheep Farming
	018	Dairy Cattle Farming
	021	Agriculture and Fishing Services and Aquaculture

Industry classification category			2015/16 LRGs – number and description	
Agriculture, Forestry and Fishing continued	025	Ocean and Coastal Fishing		
	041	Forestry, Hunting and Trapping		
	051	Shearing		
Arts and Recreation Services	903	Entertainment and Performing Arts		
	911	Sporting and Recreational Activities (lower-risk group)		
	913	Recreational Facilities Operation		
	915	Sporting and Recreational Activities (medium-risk group)		
	917	Equine and Sporting Activities (medium-high risk group)		
	919	Equine and Sporting Activities (high-risk group)		
	921	Museums and Gambling Activities		
Construction	301	Other Building Construction		
	303	House Construction		
	311	Road and Bridge Construction		
	313	Heavy and Civil Engineering Construction		
	315	Land Development Services		
	321	Electrical Services		
	322	Heating, Ventilation and Alarm Services		
	323	Plumbing and Building Completion Services		
	324	Painting and Decorating Services		
	326	Construction and Building Trade Services		
	328	Structural Trade Services		
Education and Training	801	Primary and Secondary Education		
	811	Tertiary Education		
	821	Community and Arts Education		
	861	Preschool Education and Child Care		
Electricity, Gas, Water and Waste Services	261	Electricity Generation and Supply		
	271	Non Electricity Utilities and Network Infrastructure		
	291	Waste Services		
Financial and Insurance Services	621	Finance, Insurance and Statistical Services		
Health Care and Social Assistance	841	Hospital and Midwifery Services		
	851	Medical and Optical Services		
	853	Dental Services		
	855	Health and Community Services		
	863	Medical and Social Support Services		
	865	Aged and Residential Care and Ambulance Services		
Information Media and Telecommunications	541	Publishing		
	581	Communications and Information Services		
	901	Entertainment Broadcasting and Distribution		

**Industry  
classification  
category**

**2015/16 LRGs – number and description**

Manufacturing	110	Sugar, Confectionary and Crisps Manufacturing, and Packaging
	112	Primary Produce Processing and Manufacturing
	113	Bread and Baking Ingredients Manufacturing
	114	Food and Animal Feeds Manufacturing
	116	Fruit, Vegetable, and Oil Processing
	117	Seafood, Poultry and Grain Product Manufacturing
	119	Meat Processing
	121	Beverage and Tobacco Product Manufacturing
	131	Textile and Rubber Product Manufacturing
	133	Textile and Textile Product Manufacturing
	135	Skin and Hide Processing
	141	Wood Products Manufacturing and Dealing
	143	Timber Processing
	151	Paper and Paper Product Manufacturing
	153	Paper Product and Wood Panel Manufacturing
	161	Printing and Associated Services
	171	Petroleum, Gas and Inorganic Chemical Products
	173	Petroleum and Chemical Products (medium-risk group)
	181	Organic Chemicals and Chemical Products
	183	Pharmaceutical and Chemical Product Manufacturing
	191	Plastic Products
	201	Ceramic, Glass and Non-metallic Products
	203	Mineral Products
	211	Non-Ferrous Metals and Products Manufacturing
	213	Iron and Steel Manufacturing
	220	Metal Product Manufacturing and Trade Training
	222	Aluminium and Metal Products
	224	Sheet Metal Products
	226	Metal Products (medium-risk group)
	228	Structural Metal Industries
	231	Aviation, Electronic and Electrical Manufacturing
	233	Automotive and Transport Manufacturing
	235	Shipbuilding
	237	Boatbuilding
	241	Machinery and Equipment Manufacturing (lower-medium risk group)
	243	Machinery and Equipment Manufacturing (medium-risk group)
	251	Manufacturing (low-risk group)
	253	Furniture and Other Manufacturing
	728	Labour Supply Services (medium-risk group)

Industry classification category		2015/16 LRGs – number and description
Mining	081	Exploration and Mining
Other Services	395	Motor Trade Services
	941	Repair and Maintenance (low-risk group)
	943	Repair and Maintenance (medium-risk group)
	951	Business and Community Organisations
	953	Personal and Community Activities
	955	Laundries and Dry-Cleaners
Professional, Scientific and Technical Services	691	Advertising and Photographic Services
	693	Design and Engineering Services
	695	Scientific Research Services
	697	Scientific and Veterinary Services
	701	Computer Services
	720	Legal Services
	721	Accounting Services
	723	Management and Consulting Services
Public Administration and Safety	751	Government Administration
	753	Local Government, Public Order and Regulatory Services
	755	Justice
	761	Defence
	771	Police Services
	773	Inspection, Investigation and Security Services
	775	Corrective Services
	777	Fire and Emergency Services
Rental, Hiring and Real Estate Services	521	Travel, Customs and Shipping Agency Services
	641	Financial and Rental Services
	661	Transport and Machinery Rental Services
	671	Real Estate Services
	673	Property Development and Operation
Retail Trade	391	Car Retailing
	393	Motor Trade Wholesaling and Retailing
	411	Food Retailing
	420	Pharmacies and Associated Retailing
	422	Clothing and Footwear Retailing
	424	Retail Trade (low-risk group)
	426	Retail Trade (low-medium risk group)
	428	Store and Non-store Retailing

**Industry  
classification  
category**
**2015/16 LRGs – number and description**

Transport, Postal and Warehousing	461	Road Passenger and Rail Transport
	463	Road Freight Transport
	491	Air Transport and Support Services
	493	Air Operations (higher-risk group)
	501	Water and Scenic Transport
	511	Postal and Courier Services
	523	Other Transport and Transport Services
	525	Stevedoring
	531	Warehousing and Storage
Wholesale Trade	320	Agricultural, Plumbing and Homeware Goods Wholesaling
	331	Petroleum Product and Specialty Wholesaling
	333	Grocery and Produce Wholesaling
	341	Electrical and Electronic Goods Wholesaling
	343	Specialised Machinery and Equipment Wholesaling
	345	Hardware Goods Wholesaling
	351	Vehicle and Machinery Wholesaling
	361	Fish, Meats and Dairy Produce Wholesaling
	371	Wholesale Trade (low-risk group)
	373	Other Wholesaling and Support Services

# Workplace Safety Discount product

We fund the costs of the Workplace Safety Discount (WSD) product by including a loading in the current portion of the Work levy for each industry sector expected to have participants in the product. Since expanding WSD to include all industries, we determine expected participation rates by reviewing the previous years' product membership.

The loading varies by CU because of the different expected participation rates and revenue bases.

The maximum loading for the WSD product in 2015/16 is 4 cents per \$100 of liable earnings, but the majority of the CU rates do not receive any loading due to low levels of participation.

## Summary of proposed loading levels

The following table shows only the CUs that are affected by the proposed loading levels for employers and self-employed people in WSD. The loadings are applied to the current portion of the Work levy for every \$100 of liable earnings.

These loadings are also included in the levy rate tables in the 'Work rates' section.

Industry	Classification unit name	Classification unit number	Work levy loading (dollars)
Shearing services	Agriculture, Forestry and Fishing	2120	0.01
Hunting and trapping	Agriculture, Forestry and Fishing	2200	0.01
Forestry	Agriculture, Forestry and Fishing	3010	0.01
Forestry support services (excluding tree cutting and felling)	Agriculture, Forestry and Fishing	3030	0.02
Rock lobster and crab fishing or potting	Agriculture, Forestry and Fishing	4110	0.04
Fish trawling, seining, and netting (including processing on board)	Agriculture, Forestry and Fishing	4130	0.02
Line fishing (including processing on board)	Agriculture, Forestry and Fishing	4150	0.02
Fishing (not elsewhere classified)	Agriculture, Forestry and Fishing	4190	0.02
House construction	Construction	41110	0.01
Bricklaying services	Construction	42220	0.01
Roofing services	Construction	42230	0.01

## The Accredited Employer Programme

This section provides more detail about the proposed changes to the Accredited Employer Programme (AEP) in 2015/16:

- decrease the average discount in the Partnership Discount Plan one-year claim management option to 53.5%
- decrease the average discount in the Partnership Discount Plan two-year claim management option to 60.5%
- increase the AEP administration fee to 6.2% of the standard Work levy
- maintain the unallocated primary health cost fee at 1.2% of the standard Work levy
- increase the bulk-funded public health care (BHC) costs fee to 5.8% of the standard Work levy (from 4.0% in 2014/15).

In relation to the AEP, the reference to 'Standard Work levy' is used to describe the current portion of the Working levy prior to any discounts or loadings applied. The Work levy is liable earnings multiplied by the CU rate.

## Partnership Discount Plan

Employers joining the Partnership Discount Plan accept injury management and financial responsibility for employees who suffer work-related personal injuries, for selected 'management periods' (a management period is the duration of the cover period and an additional one-year or two-year period). In return, they receive discounts on the standard Work levies they pay.

The total levies they pay depend on the industries in which they work and whether they choose one-year or two-year plans. Currently, the average levy discounts are:

- 54.9% of the current portion of the standard Work levy for the one-year plan
- 61.3% of the current portion of the standard Work levy for the two-year plan.

Each Partnership Discount Plan employer also pays:

- a fee to cover the AEP administrative costs
- an unallocated primary health cost fee, which covers the primary health costs the employer should pay but that are instead paid by ACC. This is because sometimes AEP clients fail to provide their full employment details (e.g. when getting treatment), so we're unable to allocate their costs directly to their employers
- a 'Stop Loss' protection levy, which sets a limit on the costs they have to pay for their employees' work injury cover. The levy is optional for Partnership Discount Plan employers.

## Full Self-Cover Plan

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

- work-related injuries for selected management periods
- the lifetime costs of all claims up to pre-selected financial limits. At the end of the management periods ACC resumes the claim management role, while any unpaid claim costs remain the employers' responsibility up to the pre-selected limits. The employers pay these amounts as one-off payments to ACC at the end of the management periods.

A Full Self-Cover Plan employer also pays:

- a fee to cover the AEP administrative costs
- the unallocated primary health cost fee
- a fee to cover their share of the BHC costs. These are the costs of acute health services provided to injured workers through a bulk payment from ACC to the Ministry of Health
- Stop Loss Cover and High Cost Claims Cover levies set a limit on the costs they have to pay for their employees' work-related injury cover. Stop Loss Cover is mandatory and High Cost Claims Cover is optional.

## Partnership Discount Plan – proposed discounts

Currently, the average levy discounts for the Partnership Discount Plan are:

- 54.8% of the current portion of the standard Work levy for the one-year plan
- 61.3% of the current portion of the standard Work levy for the two-year plan.

The table below shows what went into our calculations for the proposed average 2015/16 levy discounts, which work out to:

- 53.5% of the current portion of the standard Work levy for the one-year plan
- 60.5% of the current portion of the standard Work levy for the two-year plan.

Proposed 2015/16 Partnership Discount Plan Discounts <sup>1</sup>			
	Standard Employers	Claims management period subsequent to cover period	
		1yr	2yr
Direct Claim Costs <sup>2</sup>	0.53%	0.26%	0.21%
Bulk-Billed Claim Costs <sup>3</sup>	0.03%	0.03%	0.03%
Claims Handling Expense	0.07%	0.03%	0.02%
Administration Expense	0.03%	0.00%	0.00%
Levy Collection Costs	0.04%	0.00%	0.00%
Provision for Doubtful Debts	0.02%	0.02%	0.02%
Risk Margin on Claim Costs	0.00%	0.00%	0.00%
Funding Adjustment	-0.33%	-0.16%	-0.13%
Performance Pricing Discount Funding	0.02%	0.00%	0.00%
Net Average Employer work levy rate	0.41%	0.18%	0.15%
Workplace Safety Management Practices discount funding	0.02%	0.02%	0.02%
Total Average Employer work levy rate <sup>4</sup>	0.43%	0.20%	0.17%
<b>Partnership Discount Plan Discount <sup>5</sup></b>		53.5%	60.5%

<sup>1</sup> Figures expressed as a rate per \$100 of liable earnings

<sup>2</sup> Based on a 12-month accident period

<sup>3</sup> Acute BHC levy and ambulance

<sup>4</sup> Excludes self-employed people

<sup>5</sup> Discounts on standard Work levy

The key driver behind the Partnership Discount Plan's levy discounts is the proportion of direct claim costs expected to be paid during the selected claim management period.

Because claims differ widely across industries, this proportion depends on each employer's LRG. For example, an industry with a relatively high proportion of low-cost claims should receive a larger discount, as the employers will make a higher proportion of ultimate claim payments in the accreditation period.

You'll find the proposed 2015/16 Partnership Discount Plan discount rates in the 'Work rates' section.

## Proposed administration fee

The AEP's current administration fee is 3.8% of the current portion of the standard Work levy. We propose increasing it to 6.2% in 2015/16. This is because we expect the programme's administrative costs, particularly for investment in injury prevention, to increase in this period and, additionally, the proposed decrease in the standard levy means the cost as a percentage of the standard levy will be higher.

The table below shows the total expenses allocated in 2014/15 and proposed for 2015/16.

(\$000's)	2014/15 Levy	2015/16 Proposed
Levy Setting	519	633
Levy Collection	45	50
Injury Prevention	847	1,223
Health and Safety	462	400
PP support	3,688	3,902
Total Expenses	5,562	6,208
Standard Levy	144,500	99,800
<b>Admin Fee</b>	<b>3.8%</b>	<b>6.2%</b>

## Proposed unallocated primary health cost fee

Historically, about 4% to 5% of the costs paid each year in the ACC Work Account are short-term medical costs that can't be attributed to individual employers, due to employees not giving full employment details when they seek treatment or other support in relation to work-related injuries.

These non-attributed costs have stabilised following decreases in the past few years.

The unallocated primary health cost fee is currently 1.2% of the current portion of the standard Work levy, and we propose to maintain it at 1.2% in 2015/16.

## Proposed BHC costs fee

The current BHC costs fee is 4.0% of the current portion of the standard Work levy, including a provision for WSMP discounts. We propose to increase it to 5.8% in 2015/16. This increase is driven almost exclusively by the decrease in the current portion of the Work levy.

We've calculated the BHC costs fee for 2015/16 as:

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

Where:

$$\text{C} = \text{Estimated bulk health costs for the 2015/16 cover period} = \$24.82 \text{ million}$$

$$\text{LET} = \text{Estimated total liable earnings across all employers} = \$106,661 \text{ million}$$

$$\text{APR} = \text{Average Work levy rate for employers} = \$0.40 \text{ per } \$100 \text{ liable earnings}$$

Therefore:

$$\text{BHC} = (\$24.82 \text{ m} / \$106,661 \text{ m}) * (100 / 0.40)$$

$$= 5.8\% \text{ of the proposed standard Work levy}$$

## Stop Loss Cover

Employers in the AEP can choose to take out Stop Loss Cover, which protects them against unexpectedly high total injury costs during a cover period.

The Stop Loss amount they choose is between set minimum and maximum limits of the industry levy they would otherwise have had to pay. Stop Loss Cover is compulsory for participants in the Full Self-Cover Plan and optional for participants in the Partnership Discount Plan.

The risk levy for Stop Loss Cover is determined according to an employer's expected variability in claim experience. It will depend on:

- the business's size – smaller employers generally have more variable claims experience
- the average cost of the business's claims – employers with relatively low average claim costs tend to have less variable claims experience. 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.

## Changes to Stop Loss limits

An AEP employer can choose any dollar amount as its Stop Loss limit, as long as the amount is within specific maximum and minimum limits. We review these limits every year so that they reflect changes in any components of the standard Work levy.

The maximum Stop Loss limit is currently 250% of the employer's expected claim costs, while the minimum is currently 160% of the costs.

The table below shows the calculated maximum and minimum Stop Loss limits as percentages of the standard Work levy.

	Partnership Discount Plan 1 year (PDP1)		Partnership Discount Plan 2 years (PDP2)		Full Self-Cover Plan	
	2014/15	2015/16	2014/15	2015/16	2014/15	2015/16
160% of expected claim costs	64.0%	96.0%	75.2%	112.0%	123.2%	190.4%
250% of expected claim costs	100.0%	150.0%	117.5%	175.0%	192.5%	297.5%

Partnership Discount Plan employers (for whom Stop Loss Cover is optional) 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).

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 standard Work levy) for PDP1 employers should be lower than those for PDP2 employers, which in turn should be lower than those for Full Self-Cover Plan employers.

## High Cost Claims Cover

Under the Full Self-Cover Plan, employers can choose to take out High Cost Claims Cover, which limits their liability for claims arising from a single event. Excess levels are \$250,000, \$500,000, \$750,000, \$1 million, \$1.5 million, \$2 million or \$2.5 million per event.

If the accumulated claim payments resulting from a single event reach the nominated level, ACC will reimburse any further claim payments arising from the event. Meanwhile, the employer continues to manage all claims, including those with aggregate costs higher than the nominated High Cost Claims Cover excess level, until the end of the selected claim management period.

Stop Loss Cover and High Cost Claims Cover complement each other, because if an employer takes out High Cost Claims Cover, its Stop Loss Cover levy is lower. The overall cost of cover for both components will be at least as high as the Stop Loss levy would have been without the inclusion of High Cost Claims Cover. This is because High Cost Claims Cover provides more protection against adverse claim experiences.

## Classification units and levy risk groups

The purpose of our classification system is to classify employers and self-employed people into groups with the aim of:

- ensuring fair and equitable levies
- distributing the costs of claims fairly among the industries responsible for those costs.

We use an industry-based classification system based on the Australian and New Zealand Standard Industrial Classification 2006. Every business and self-employed person then allocates themselves a classification unit (CU) according to the goods, services or activities they provide.

These CUs are further grouped into insurance pools, or levy risk groups (LRGs), that are large enough to allow reasonable statistical credibility and stability in levy rates.

There are currently 143 LRGs covering 539 CUs.

These are grouped in the table below by industry classification categories. Further information about ACC classifications and business industry descriptions can be found in the For Business section of [www.acc.co.nz](http://www.acc.co.nz)

There are no changes proposed for 2015/16.

The following Work Rates include:

- ACC WorkPlace Cover (employers) and ACC CoverPlus (self-employed)
- ACC Accredited Employer Programme discount rates
- ACC CoverPlus Extra (self-employed optional cover)
- Residual portion of Work Account levy (employers and self-employed)

## ACC WorkPlace Cover (employers) and ACC CoverPlus (self-employed)

These levy rates are per \$100 of payroll (excluding GST)			Current 2014/15			Proposed 2015/16		
			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						
010	Fruit, Vegetable, Grain, Plant and Crop Growing	01110 Nursery production	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01111 Turf growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01120 Floriculture production	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01130 Vegetable growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01140 Grape growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01150 Apple and pear growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01160 Stone fruit growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01170 Kiwifruit growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01180 Olive growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01190 Fruit and tree nut growing (not elsewhere classified)	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01191 Citrus fruit growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01192 Berry fruit growing	\$1.00	\$0.01	\$1.01	\$0.69	\$0.00	\$0.69
		01210 Grain growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01690 Crop growing (not elsewhere classified)	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		01692 Mushroom growing	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
		02195 Horticultural contracting and labour supply services	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
012	Poultry Farming	01410 Poultry farming (meat)	\$1.03	\$0.00	\$1.03	\$0.71	\$0.00	\$0.71
		01420 Poultry farming (eggs)	\$1.03	\$0.00	\$1.03	\$0.71	\$0.00	\$0.71
014	Other Livestock Farming	01510 Pig farming	\$2.00	\$0.01	\$2.01	\$1.38	\$0.00	\$1.38
		01530 Deer farming	\$2.00	\$0.01	\$2.01	\$1.38	\$0.00	\$1.38
		01590 Livestock farming (not elsewhere classified)	\$2.00	\$0.02	\$2.02	\$1.38	\$0.00	\$1.38
		01593 Beekeeping	\$2.00	\$0.01	\$2.01	\$1.38	\$0.00	\$1.38
016	Beef and Sheep Farming	01220 Grain and sheep or grain and beef cattle farming	\$1.92	\$0.02	\$1.94	\$1.32	\$0.00	\$1.32
		01230 Sheep and beef cattle farming	\$1.92	\$0.01	\$1.93	\$1.32	\$0.00	\$1.32
		01240 Sheep farming	\$1.92	\$0.01	\$1.93	\$1.32	\$0.00	\$1.32
		01250 Beef cattle farming	\$1.92	\$0.01	\$1.93	\$1.32	\$0.00	\$1.32
018	Dairy Cattle Farming	01300 Dairy cattle farming	\$2.05	\$0.02	\$2.07	\$1.41	\$0.00	\$1.41
021	Agriculture and Fishing Services and Aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)	\$1.78	\$0.02	\$1.80	\$1.23	\$0.00	\$1.23
		03021 Forest product and moss gathering and processing	\$1.78	\$0.01	\$1.79	\$1.23	\$0.00	\$1.23
		04210 Offshore aquaculture	\$1.78	\$0.01	\$1.79	\$1.23	\$0.00	\$1.23
		04220 Onshore aquaculture	\$1.78	\$0.01	\$1.79	\$1.23	\$0.00	\$1.23
025	Ocean and Coastal Fishing	04110 Rock lobster and crab fishing or potting	\$2.78	\$0.09	\$2.87	\$1.91	\$0.04	\$1.95
		04120 Prawn fishing	\$2.78	\$0.01	\$2.79	\$1.91	\$0.00	\$1.91
		04130 Fish trawling, seining, and netting (including processing on board)	\$2.78	\$0.06	\$2.84	\$1.91	\$0.02	\$1.93
		04150 Line fishing (including processing on board)	\$2.78	\$0.06	\$2.84	\$1.91	\$0.02	\$1.93
		04190 Fishing (not elsewhere classified)	\$2.78	\$0.04	\$2.82	\$1.91	\$0.02	\$1.93
041	Forestry, Hunting and Trapping	02200 Hunting and trapping	\$3.24	\$0.04	\$3.28	\$2.23	\$0.01	\$2.24
		03010 Forestry	\$3.24	\$0.04	\$3.28	\$2.23	\$0.01	\$2.24
		03020 Logging	\$3.24	\$0.02	\$3.26	\$2.23	\$0.00	\$2.23
		03030 Forestry support services (excluding tree cutting and felling)	\$3.24	\$0.05	\$3.29	\$2.23	\$0.02	\$2.25
051	Shearing	02120 Shearing services	\$3.17	\$0.03	\$3.20	\$2.18	\$0.01	\$2.19

These levy rates are per \$100 of payroll (excluding GST)			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
081	Exploration and Mining	11010 Coal mining	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		13110 Iron ore mining	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		13140 Gold ore mining	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		13150 Mineral sand mining	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		13170 Silver, lead, and zinc ore mining	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		13190 Metal ore mining (not elsewhere classified)	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		14110 Gravel and sand quarrying	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		14190 Construction material mining (not elsewhere classified)	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		14200 Mining and quarrying (not elsewhere classified)	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		15110 Petroleum and natural gas exploration	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		15130 Mineral exploration	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
		15200 Mining support services (not elsewhere classified)	\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
110	Sugar, Confectionery and Crisps Manufacturing, and Packaging	21710 Sugar manufacturing	\$0.62	\$0.00	\$0.62	\$0.42	\$0.00	\$0.42
		21720 Confectionery manufacturing	\$0.62	\$0.00	\$0.62	\$0.42	\$0.00	\$0.42
		21795 Potato crisps and corn crisps manufacturing	\$0.62	\$0.00	\$0.62	\$0.42	\$0.00	\$0.42
		78670 Packaging services	\$0.62	\$0.00	\$0.62	\$0.42	\$0.00	\$0.42
112	Primary Produce Processing and Manufacturing	21130 Cured meat and smallgoods manufacturing	\$0.75	\$0.00	\$0.75	\$0.51	\$0.00	\$0.51
		21210 Milk and cream processing	\$0.75	\$0.00	\$0.75	\$0.51	\$0.00	\$0.51
		21220 Ice cream manufacturing	\$0.75	\$0.00	\$0.75	\$0.51	\$0.00	\$0.51
		21290 Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.75	\$0.00	\$0.75	\$0.51	\$0.00	\$0.51
113	Bread and Baking Ingredients Manufacturing	21520 Cereal, pasta, and baking-mix manufacturing	\$0.90	\$0.00	\$0.90	\$0.62	\$0.00	\$0.62
		21610 Bread manufacturing (factory-based)	\$0.90	\$0.00	\$0.90	\$0.62	\$0.00	\$0.62
114	Food and Animal Feeds Manufacturing	21620 Cake and pastry manufacturing (factory-based)	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		21630 Biscuit manufacturing (factory-based)	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		21740 Prepared animal and bird feed manufacturing	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		21790 Food product manufacturing (not elsewhere classified)	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
116	Fruit, Vegetable, and Oil Processing	21300 Fruit and vegetable processing	\$1.09	\$0.01	\$1.10	\$0.75	\$0.00	\$0.75
		21400 Oil and fat manufacturing	\$1.09	\$0.01	\$1.10	\$0.75	\$0.00	\$0.75
117	Seafood, Poultry and Grain Product Manufacturing	21120 Poultry processing	\$1.76	\$0.01	\$1.77	\$1.21	\$0.00	\$1.21
		21510 Grain mill product manufacturing	\$1.76	\$0.01	\$1.77	\$1.21	\$0.00	\$1.21
		21730 Seafood processing (other than on board vessels)	\$1.76	\$0.01	\$1.77	\$1.21	\$0.00	\$1.21
119	Meat Processing	21110 Meat processing	\$2.60	\$0.01	\$2.61	\$1.78	\$0.00	\$1.78

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

			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
121	Beverage and Tobacco Product Manufacturing	21810 Soft drink, cordial, and syrup manufacturing	\$0.41	\$0.00	\$0.41	\$0.28	\$0.00	\$0.28
		21820 Beer manufacturing	\$0.41	\$0.00	\$0.41	\$0.28	\$0.00	\$0.28
		21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.41	\$0.00	\$0.41	\$0.28	\$0.00	\$0.28
		21840 Spirit manufacturing	\$0.41	\$0.00	\$0.41	\$0.28	\$0.00	\$0.28
		21900 Cigarette and tobacco product manufacturing	\$0.41	\$0.00	\$0.41	\$0.28	\$0.00	\$0.28
131	Textile and Rubber Product Manufacturing	22210 Cut and sewn textile product manufacturing	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
		22290 Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
		22390 Knitted product manufacturing	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
		22420 Clothing manufacturing	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
		22500 Footwear manufacturing	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
		22620 Leather and leather substitute goods manufacturing	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
		25510 Tyre manufacturing	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
		25590 Natural rubber product manufacturing	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
133	Textile and Textile Product Manufacturing	22120 Synthetic textile manufacturing	\$1.28	\$0.01	\$1.29	\$0.88	\$0.00	\$0.88
		22140 Natural textile manufacturing	\$1.28	\$0.01	\$1.29	\$0.88	\$0.00	\$0.88
		22220 Textile floor covering manufacturing	\$1.28	\$0.01	\$1.29	\$0.88	\$0.00	\$0.88
		22230 Rope, cordage, and twine manufacturing	\$1.28	\$0.01	\$1.29	\$0.88	\$0.00	\$0.88
135	Skin and Hide Processing	22110 Wool scouring	\$1.42	\$0.01	\$1.43	\$0.97	\$0.00	\$0.97
		22611 Leather tanning, fellmongery, and fur dressing	\$1.42	\$0.01	\$1.43	\$0.97	\$0.00	\$0.97
141	Wood Products Manufacturing and Dealing	23210 Veneer and plywood manufacturing	\$1.40	\$0.01	\$1.41	\$0.97	\$0.00	\$0.97
		23230 Wooden structural fittings and components manufacturing	\$1.40	\$0.01	\$1.41	\$0.97	\$0.00	\$0.97
		23290 Wood product manufacturing (not elsewhere classified)	\$1.40	\$0.01	\$1.41	\$0.97	\$0.00	\$0.97
		29190 Prefabricated wooden building manufacturing	\$1.40	\$0.01	\$1.41	\$0.97	\$0.00	\$0.97
		45310 Timber wholesaling	\$1.40	\$0.01	\$1.41	\$0.97	\$0.00	\$0.97
		52592 Firewood, coal, and coke retailing	\$1.40	\$0.01	\$1.41	\$0.97	\$0.00	\$0.97
143	Timber Processing	23110 Log sawmilling	\$1.57	\$0.01	\$1.58	\$1.08	\$0.00	\$1.08
		23120 Wood chipping	\$1.57	\$0.01	\$1.58	\$1.08	\$0.00	\$1.08
		23130 Timber resawing and dressing	\$1.57	\$0.01	\$1.58	\$1.08	\$0.00	\$1.08
151	Paper and Paper Product Manufacturing	23310 Pulp, paper, and paperboard manufacturing	\$0.54	\$0.00	\$0.54	\$0.37	\$0.00	\$0.37
		23330 Corrugated paperboard and paperboard container manufacturing	\$0.54	\$0.00	\$0.54	\$0.37	\$0.00	\$0.37
		23340 Paper bag and sack manufacturing	\$0.54	\$0.00	\$0.54	\$0.37	\$0.00	\$0.37
		24110 Paper stationery manufacturing	\$0.54	\$0.00	\$0.54	\$0.37	\$0.00	\$0.37
153	Paper Product and Wood Panel Manufacturing	23220 Reconstituted wood product manufacturing	\$0.68	\$0.00	\$0.68	\$0.47	\$0.00	\$0.47
		23390 Converted paper product manufacturing (not elsewhere classified)	\$0.68	\$0.00	\$0.68	\$0.47	\$0.00	\$0.47
		23391 Sanitary paper product manufacturing	\$0.68	\$0.00	\$0.68	\$0.47	\$0.00	\$0.47

These levy rates are per \$100 of payroll (excluding GST)			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
161	Printing and Associated Services	24120 Printing	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
		24130 Printing support services	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
171	Petroleum, Gas and Inorganic Chemical Products	12000 Oil and gas extraction	\$0.14	\$0.01	\$0.15	\$0.10	\$0.00	\$0.10
		25100 Petroleum refining and petroleum fuel manufacturing	\$0.14	\$0.01	\$0.15	\$0.10	\$0.00	\$0.10
		25320 Industrial gas manufacturing	\$0.14	\$0.01	\$0.15	\$0.10	\$0.00	\$0.10
		25350 Basic inorganic chemical manufacturing	\$0.14	\$0.01	\$0.15	\$0.10	\$0.00	\$0.10
		65010 Pipeline transport	\$0.14	\$0.01	\$0.15	\$0.10	\$0.00	\$0.10
173	Petroleum and Chemical Products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)	\$0.57	\$0.00	\$0.57	\$0.39	\$0.00	\$0.39
		25310 Fertiliser manufacturing	\$0.57	\$0.00	\$0.57	\$0.39	\$0.00	\$0.39
		25330 Synthetic resin and synthetic rubber manufacturing	\$0.57	\$0.00	\$0.57	\$0.39	\$0.00	\$0.39
		25360 Basic polymer manufacturing (not elsewhere classified)	\$0.57	\$0.00	\$0.57	\$0.39	\$0.00	\$0.39
181	Organic Chemicals and Chemical Products	25340 Basic organic chemical manufacturing	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
		25410 Explosives manufacturing	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
		25420 Paint and coatings manufacturing	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
		25490 Basic chemical product manufacturing (not elsewhere classified)	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
		25491 Adhesive manufacturing	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
183	Pharmaceutical and Chemical Product Manufacturing	25430 Human pharmaceutical and medicinal product manufacturing	\$0.38	\$0.00	\$0.38	\$0.26	\$0.00	\$0.26
		25431 Veterinary pharmaceutical and medicinal product manufacturing	\$0.38	\$0.00	\$0.38	\$0.26	\$0.00	\$0.26
		25440 Pesticide manufacturing	\$0.38	\$0.00	\$0.38	\$0.26	\$0.00	\$0.26
		25450 Cleaning compound manufacturing	\$0.38	\$0.00	\$0.38	\$0.26	\$0.00	\$0.26
		25460 Cosmetic and toiletry preparation manufacturing	\$0.38	\$0.00	\$0.38	\$0.26	\$0.00	\$0.26
191	Plastic Products	25610 Rigid and semi-rigid polymer product manufacturing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
		25630 Polymer film and sheet packaging material manufacturing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
		25650 Polymer foam product manufacturing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
		25661 Polymer product manufacturing (not elsewhere classified)	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
201	Ceramic, Glass and Non-metallic Products	26100 Glass and glass product manufacturing	\$1.15	\$0.01	\$1.16	\$0.79	\$0.00	\$0.79
		26210 Clay brick manufacturing	\$1.15	\$0.01	\$1.16	\$0.79	\$0.00	\$0.79
		26310 Cement and lime manufacturing	\$1.15	\$0.01	\$1.16	\$0.79	\$0.00	\$0.79
		26320 Plaster and gypsum product manufacturing	\$1.15	\$0.01	\$1.16	\$0.79	\$0.00	\$0.79
		26350 Concrete product manufacturing	\$1.15	\$0.01	\$1.16	\$0.79	\$0.00	\$0.79
		26400 Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.15	\$0.01	\$1.16	\$0.79	\$0.00	\$0.79
203	Mineral Products	26290 Ceramic product manufacturing (not elsewhere classified)	\$1.41	\$0.01	\$1.42	\$0.97	\$0.00	\$0.97
		26330 Ready-mixed concrete manufacturing	\$1.41	\$0.01	\$1.42	\$0.97	\$0.00	\$0.97

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			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
211	Non-Ferrous Metals and Products Manufacturing	27210 Alumina production	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		27220 Aluminium smelting	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		27230 Copper, silver, lead, and zinc smelting and refining	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		27330 Non-ferrous metal casting and forging	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		27630 Nut, bolt, screw, and rivet manufacturing	\$0.52	\$0.33	\$0.85	\$0.36	\$0.08	\$0.44
213	Iron and Steel Manufacturing	27110 Iron smelting and steel manufacturing	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		27120 Iron and steel casting	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		27121 Iron and steel forging	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		27130 Steel pipe and tube manufacturing	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
220	Metal Product Manufacturing and Trade Training	27510 Metal container manufacturing (not elsewhere classified)	\$0.95	\$0.00	\$0.95	\$0.65	\$0.00	\$0.65
		27620 Spring and wire product manufacturing	\$0.95	\$0.00	\$0.95	\$0.65	\$0.00	\$0.65
		84330 Modern Apprenticeship Coordinators employing apprentices	\$0.95	-\$0.43	\$0.52	\$0.65	\$0.00	\$0.65
222	Aluminium and Metal Products	27310 Aluminium rolling, drawing, and extruding	\$1.25	\$0.01	\$1.26	\$0.86	\$0.00	\$0.86
		27420 Architectural aluminium product manufacturing	\$1.25	\$0.01	\$1.26	\$0.86	\$0.00	\$0.86
		45220 Metal and mineral wholesaling	\$1.25	\$0.01	\$1.26	\$0.86	\$0.00	\$0.86
224	Sheet Metal Products	27430 Metal roof and guttering manufacturing (except aluminium)	\$1.06	\$0.01	\$1.07	\$0.73	\$0.00	\$0.73
		27590 Sheet metal product manufacturing (except metal structural and container products)	\$1.06	\$0.01	\$1.07	\$0.73	\$0.00	\$0.73
226	Metal Products (medium-risk group)	27640 Surface coating and finishing	\$1.25	\$0.01	\$1.26	\$0.86	\$0.00	\$0.86
		27690 Fabricated metal product manufacturing (not elsewhere classified)	\$1.25	\$0.01	\$1.26	\$0.86	\$0.00	\$0.86
		27692 Boiler, tank, and other heavy-gauge metal container manufacturing	\$1.25	\$0.01	\$1.26	\$0.86	\$0.00	\$0.86
		29110 Prefabricated metal building manufacturing	\$1.25	\$0.01	\$1.26	\$0.86	\$0.00	\$0.86
228	Structural Metal Industries	27410 Structural steel fabricating	\$1.82	\$0.01	\$1.83	\$1.25	\$0.00	\$1.25
		27490 Structural metal product manufacturing (not elsewhere classified)	\$1.82	\$0.01	\$1.83	\$1.25	\$0.00	\$1.25
231	Aviation, Electronic and Electrical Manufacturing	28240 Aircraft manufacturing and repair services	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22
		28490 Electronic equipment manufacturing (not elsewhere classified)	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22
		28510 Domestic appliance manufacturing (not elsewhere classified)	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22
		28511 Whiteware appliance manufacturing	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22
		28520 Electric cable and wire manufacturing	\$0.31	\$0.15	\$0.46	\$0.22	\$0.02	\$0.24
		28540 Electric lighting equipment manufacturing	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22
		28590 Electrical equipment manufacturing (not elsewhere classified)	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22

These levy rates are per \$100 of payroll (excluding GST)			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
233	Automotive and Transport Manufacturing	28110 Motor vehicle manufacturing	\$0.81	\$0.00	\$0.81	\$0.55	\$0.00	\$0.55
		28130 Automotive electrical components manufacturing	\$0.81	\$0.00	\$0.81	\$0.55	\$0.00	\$0.55
		28190 Motor vehicle parts manufacturing (not elsewhere classified)	\$0.81	\$0.00	\$0.81	\$0.55	\$0.00	\$0.55
		28290 Transport equipment manufacturing (not elsewhere classified)	\$0.81	\$0.00	\$0.81	\$0.55	\$0.00	\$0.55
235	Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$1.34	\$0.01	\$1.35	\$0.92	\$0.00	\$0.92
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$1.51	\$0.01	\$1.52	\$1.04	\$0.00	\$1.04
241	Machinery and Equipment manufacturing (lower-medium risk group)	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		28640 Machine tool and parts manufacturing	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		28650 Lifting and material-handling equipment manufacturing	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		28660 Pump and compressor manufacturing	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		29220 Metal furniture manufacturing	\$0.71	\$0.10	\$0.81	\$0.49	\$0.00	\$0.49
243	Machinery and Equipment Manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing	\$1.31	\$0.01	\$1.32	\$0.90	\$0.00	\$0.90
		28230 Railway rolling stock manufacturing and repair services	\$1.31	\$0.01	\$1.32	\$0.90	\$0.00	\$0.90
		28610 Agricultural machinery and equipment manufacturing	\$1.31	\$0.01	\$1.32	\$0.90	\$0.00	\$0.90
		28620 Mining and construction machinery manufacturing	\$1.31	\$0.01	\$1.32	\$0.90	\$0.00	\$0.90
		28690 Machinery and equipment manufacturing (not elsewhere classified)	\$1.31	\$0.01	\$1.32	\$0.90	\$0.00	\$0.90
		78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)	\$1.31	\$0.01	\$1.32	\$0.90	\$0.00	\$0.90
251	Manufacturing (low-risk group)	24300 Reproduction of recorded media	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		28310 Photographic, optical, and ophthalmic equipment manufacturing	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		28320 Medical and surgical equipment and prosthetics manufacturing	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		28390 Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		28410 Computer and electronic office equipment manufacturing	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		28420 Communications equipment manufacturing	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		29410 Jewellery and silverware manufacturing	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
253	Furniture and Other Manufacturing	29210 Wooden furniture and upholstered seat manufacturing	\$0.90	\$0.00	\$0.90	\$0.62	\$0.00	\$0.62
		29230 Mattress manufacturing	\$0.90	\$0.00	\$0.90	\$0.62	\$0.00	\$0.62
		29290 Furniture manufacturing (not elsewhere classified)	\$0.90	\$0.00	\$0.90	\$0.62	\$0.00	\$0.62
		29420 Toy, sporting, and recreational product manufacturing	\$0.90	\$0.00	\$0.90	\$0.62	\$0.00	\$0.62
		29490 Manufacturing (not elsewhere classified)	\$0.90	\$0.00	\$0.90	\$0.62	\$0.00	\$0.62

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

			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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	\$0.15	\$0.00	\$0.15	\$0.10	\$0.00	\$0.10
		36103 Energy and services utilities operation (excluding construction, maintenance and plant operation)	\$0.15	\$0.00	\$0.15	\$0.10	\$0.00	\$0.10
		36110 Fossil fuel electricity generation	\$0.15	\$0.00	\$0.15	\$0.10	\$0.00	\$0.10
		36120 Hydroelectricity generation	\$0.15	\$0.00	\$0.15	\$0.10	\$0.00	\$0.10
		36130 Electricity generation (not elsewhere classified)	\$0.15	\$0.00	\$0.15	\$0.10	\$0.00	\$0.10
271	Non Electricity Utilities and Network Infrastructure	36101 Electricity line-system operation	\$1.02	\$0.00	\$1.02	\$0.70	\$0.00	\$0.70
		36200 Gas supply	\$1.02	\$0.00	\$1.02	\$0.70	\$0.00	\$0.70
		37010 Water supply	\$1.02	\$0.00	\$1.02	\$0.70	\$0.00	\$0.70
		37020 Sewerage and drainage services	\$1.02	\$0.00	\$1.02	\$0.70	\$0.00	\$0.70
		41221 Utility and communications network construction and maintenance services	\$1.02	\$0.00	\$1.02	\$0.70	\$0.00	\$0.70
291	Waste Services	96340 Waste treatment and disposal services	\$1.34	\$0.01	\$1.35	\$0.92	\$0.00	\$0.92
		96350 Solid waste collection services	\$1.34	\$0.01	\$1.35	\$0.92	\$0.00	\$0.92
		96370 Waste remediation and materials recovery services	\$1.34	\$0.01	\$1.35	\$0.92	\$0.00	\$0.92
		96380 Waste collection services (not elsewhere classified)	\$1.34	\$0.02	\$1.36	\$0.92	\$0.00	\$0.92
301	Other Building Construction	41120 Residential building construction (not elsewhere classified)	\$2.00	\$0.02	\$2.02	\$1.38	\$0.00	\$1.38
		41130 Non-residential building construction	\$2.00	\$0.01	\$2.01	\$1.38	\$0.00	\$1.38
303	House Construction	41110 House construction	\$2.07	\$0.02	\$2.09	\$1.43	\$0.01	\$1.44
311	Road and Bridge Construction	41210 Road and bridge construction	\$1.30	\$0.01	\$1.31	\$0.89	\$0.00	\$0.89
313	Heavy and Civil Engineering Construction	41220 Heavy and civil engineering construction (not elsewhere classified)	\$1.64	\$0.01	\$1.65	\$1.13	\$0.00	\$1.13
315	Land Development Services	41222 Land development and subdivision	\$1.51	\$0.01	\$1.52	\$1.04	\$0.00	\$1.04
		42100 Site preparation services	\$1.51	\$0.01	\$1.52	\$1.04	\$0.00	\$1.04
320	Agricultural, Plumbing and Homeware Goods Wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)	\$0.53	\$0.00	\$0.53	\$0.37	\$0.00	\$0.37
		45391 Plumbing goods wholesaling	\$0.53	\$0.00	\$0.53	\$0.37	\$0.00	\$0.37
		47320 Furniture and floor coverings wholesaling	\$0.53	\$0.00	\$0.53	\$0.37	\$0.00	\$0.37
		47390 Kitchenware and diningware wholesaling	\$0.53	\$0.00	\$0.53	\$0.37	\$0.00	\$0.37
321	Electrical Services	42320 Electrical services (including telecommunication services within buildings)	\$0.78	\$0.00	\$0.78	\$0.54	\$0.00	\$0.54
322	Heating, Ventilation and Alarm Services	42330 Air conditioning and heating services	\$0.96	\$0.00	\$0.96	\$0.66	\$0.00	\$0.66
		42341 Fire and security alarm installation services	\$0.96	\$0.00	\$0.96	\$0.66	\$0.00	\$0.66
323	Plumbing and Building Completion Services	42310 Plumbing services	\$1.40	\$0.02	\$1.42	\$0.96	\$0.00	\$0.96
		42592 Building completion services—all trades subcontracted	\$1.40	-\$0.30	\$1.10	\$0.96	\$0.00	\$0.96
324	Painting and Decorating Services	42440 Painting and decorating services	\$1.99	\$0.01	\$2.00	\$1.37	\$0.00	\$1.37

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		Current 2014/15				Proposed 2015/16		
Levy Risk Group	Classification Unit	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	
326	Construction and Building Trade Services	42101 Hire of construction machinery and cranes with operator	\$2.16	\$0.01	\$2.17	\$1.48	\$0.00	\$1.48
		42210 Concreting services	\$2.16	\$0.02	\$2.18	\$1.48	\$0.00	\$1.48
		42342 Building installation services (not elsewhere classified)	\$2.16	\$0.01	\$2.17	\$1.48	\$0.00	\$1.48
		42410 Plastering and ceiling services	\$2.16	\$0.02	\$2.18	\$1.48	\$0.00	\$1.48
		42420 Carpentry services	\$2.16	\$0.02	\$2.18	\$1.48	\$0.00	\$1.48
		42430 Tiling and carpeting services	\$2.16	\$0.02	\$2.18	\$1.48	\$0.00	\$1.48
		42450 Glazing services	\$2.16	\$0.02	\$2.18	\$1.48	\$0.00	\$1.48
		42510 Landscape construction services	\$2.16	\$0.02	\$2.18	\$1.48	\$0.00	\$1.48
		42590 Construction services (not elsewhere classified)	\$2.16	\$0.02	\$2.18	\$1.48	\$0.00	\$1.48
		95250 Gardening and turf management services	\$2.16	\$0.01	\$2.17	\$1.48	\$0.00	\$1.48
328	Structural Trade Services	42220 Bricklaying services	\$2.64	\$0.02	\$2.66	\$1.81	\$0.01	\$1.82
		42230 Roofing services	\$2.64	\$0.03	\$2.67	\$1.81	\$0.01	\$1.82
		42240 Structural steel erection services	\$2.64	\$0.01	\$2.65	\$1.81	\$0.00	\$1.81
331	Petroleum Product and Specialty Wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		46120 Professional and scientific goods wholesaling	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		46130 Computer and computer peripherals wholesaling	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		46160 Telecommunication goods wholesaling	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		47920 Jewellery and watch wholesaling	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		47930 Toy and sporting goods wholesaling	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
		47991 Wholesaling—commission-based or excluding storage and handling of goods	\$0.13	\$0.00	\$0.13	\$0.09	\$0.00	\$0.09
333	Grocery and Produce Wholesaling	45120 Cereal grain wholesaling	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		47150 Fruit and vegetable wholesaling	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		47190 Grocery wholesaling (not elsewhere classified)	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
		47191 Grocery wholesaling—multiple product ranges	\$0.71	\$0.00	\$0.71	\$0.49	\$0.00	\$0.49
341	Electrical and Electronic Goods Wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.20	\$0.00	\$0.20	\$0.14	\$0.00	\$0.14
343	Specialised Machinery and Equipment Wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling	\$0.33	\$0.00	\$0.33	\$0.23	\$0.00	\$0.23
345	Hardware Goods Wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)	\$0.59	\$0.00	\$0.59	\$0.41	\$0.00	\$0.41
351	Vehicle and Machinery Wholesaling	46110 Agricultural and construction machinery wholesaling	\$0.73	\$0.00	\$0.73	\$0.50	\$0.00	\$0.50
		46220 Commercial vehicle wholesaling	\$0.73	\$0.00	\$0.73	\$0.50	\$0.00	\$0.50
361	Fish, Meats and Dairy Produce Wholesaling	47110 Meat, poultry, and smallgoods wholesaling	\$1.09	\$0.01	\$1.10	\$0.75	\$0.00	\$0.75
		47130 Dairy produce wholesaling	\$1.09	\$0.01	\$1.10	\$0.75	\$0.00	\$0.75
		47140 Fish and seafood wholesaling	\$1.09	\$0.01	\$1.10	\$0.75	\$0.00	\$0.75

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Levy Risk Group	Classification Unit		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	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		45230 Industrial and agricultural chemical product wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		46210 Car wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		47170 Liquor and tobacco product wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		47210 Textile product wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		47220 Clothing and footwear wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		47940 Book and magazine wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		47950 Paper product wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
		47960 Pharmaceutical and toiletry goods wholesaling	\$0.25	\$0.00	\$0.25	\$0.17	\$0.00	\$0.17
373	Other Wholesaling and Support Services	47990 Wholesaling (not elsewhere classified)	\$0.56	\$0.00	\$0.56	\$0.38	\$0.00	\$0.38
		51110 In-store retail support services	\$0.56	\$0.00	\$0.56	\$0.38	\$0.00	\$0.38
391	Car Retailing	53110 Car retailing (including associated vehicle servicing)	\$0.42	\$0.00	\$0.42	\$0.29	\$0.00	\$0.29
393	Motor Trade Wholesaling and Retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		46230 Motor vehicle new-part wholesaling	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		52450 Marine equipment retailing	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		53120 Motor cycle retailing (including associated vehicle servicing)	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		53130 Trailer and motor vehicle retailing (not elsewhere classified)	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		53140 Motor vehicle parts retailing	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
		53210 Petroleum fuel retailing (including associated vehicle servicing)	\$0.52	\$0.00	\$0.52	\$0.36	\$0.00	\$0.36
395	Motor Trade Services	46240 Motor vehicle dismantling and used-part wholesaling	\$1.07	\$0.01	\$1.08	\$0.74	\$0.00	\$0.74
		53240 Tyre retailing	\$1.07	\$0.01	\$1.08	\$0.74	\$0.00	\$0.74
411	Food Retailing	21640 Bakery product manufacturing (non-factory based)	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		51100 Supermarket and grocery stores	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		51210 Fresh meat, fish, and poultry retailing	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		51220 Fruit and vegetable retailing	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		51230 Liquor retailing	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
		51290 Specialised food retailing (not elsewhere classified)	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
420	Pharmacies and Associated Retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.11	\$0.00	\$0.11	\$0.07	\$0.00	\$0.07
		95220 Photographic film processing	\$0.11	\$0.00	\$0.11	\$0.07	\$0.00	\$0.07
422	Clothing and Footwear Retailing	52210 Clothing retailing	\$0.25	\$0.00	\$0.25	\$0.18	\$0.00	\$0.18
		52220 Footwear retailing	\$0.25	\$0.00	\$0.25	\$0.18	\$0.00	\$0.18

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424	Retail Trade (low-risk group)	52350 Entertainment media retailing	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		52410 Sport and camping equipment retailing	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		52430 Newspaper and new and used book retailing	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		52460 Stationery goods retailing	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		52540 Flower retailing	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		52550 Watch and jewellery retailing	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		52560 Personal accessories retailing (not elsewhere classified)	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		52591 Craft and gift retailing (not elsewhere classified)	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		71111 Retail postal services	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
		95110 Video and other electronic media rental and hiring	\$0.24	\$0.00	\$0.24	\$0.17	\$0.00	\$0.17
426	Retail Trade (low-medium risk group)	52100 Department stores	\$0.40	\$0.00	\$0.40	\$0.28	\$0.00	\$0.28
		52331 Houseware retailing	\$0.40	\$0.04	\$0.44	\$0.28	\$0.00	\$0.28
		52340 Electrical, electronic, and gas appliance retailing	\$0.40	\$0.00	\$0.40	\$0.28	\$0.00	\$0.28
		52341 Computer and computer peripherals retailing	\$0.40	\$0.00	\$0.40	\$0.28	\$0.00	\$0.28
		52342 Electrical and electronic goods retailing (not elsewhere classified)	\$0.40	\$0.00	\$0.40	\$0.28	\$0.00	\$0.28
		52420 Toy and game retailing	\$0.40	\$0.00	\$0.40	\$0.28	\$0.00	\$0.28
		52590 Store-based retailing (not elsewhere classified)	\$0.40	\$0.00	\$0.40	\$0.28	\$0.00	\$0.28
		52595 Non-store retailing	\$0.40	\$0.04	\$0.44	\$0.28	\$0.00	\$0.28
		52597 Retail commission-based buying and/or selling	\$0.40	\$0.04	\$0.44	\$0.28	\$0.00	\$0.28
428	Store and Non-store Retailing	52230 Manchester and textile goods retailing (not elsewhere classified)	\$0.75	-\$0.15	\$0.60	\$0.52	\$0.00	\$0.52
		52310 Furniture retailing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
		52320 Floor covering retailing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
		52330 Hardware and building supplies retailing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
		52520 Antique and used goods retailing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
		52530 Garden supplies retailing	\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
441	Hospitality Services	57100 Accommodation	\$0.63	\$0.00	\$0.63	\$0.43	\$0.00	\$0.43
		57200 Pubs, taverns, and bars	\$0.63	\$0.00	\$0.63	\$0.43	\$0.00	\$0.43
		57400 Clubs (hospitality)	\$0.63	\$0.00	\$0.63	\$0.43	\$0.00	\$0.43
451	Catering and Meal Services	51250 Takeaway food services	\$0.53	\$0.00	\$0.53	\$0.36	\$0.00	\$0.36
		51270 Catering services	\$0.53	\$0.00	\$0.53	\$0.36	\$0.00	\$0.36
		57300 Cafes and restaurants	\$0.53	\$0.00	\$0.53	\$0.36	\$0.00	\$0.36
461	Road Passenger and Rail Transport	61210 Interurban and rural bus transport	\$0.88	\$0.00	\$0.88	\$0.61	\$0.00	\$0.61
		61220 Urban bus transport	\$0.88	\$0.00	\$0.88	\$0.61	\$0.00	\$0.61
		61230 Taxi and road transport (not elsewhere classified)	\$0.88	\$0.00	\$0.88	\$0.61	\$0.00	\$0.61
		62000 Rail freight transport	\$0.88	\$0.00	\$0.88	\$0.61	\$0.00	\$0.61
		62100 Rail passenger transport	\$0.88	\$0.00	\$0.88	\$0.61	\$0.00	\$0.61
463	Road Freight Transport	61100 Road freight transport	\$2.06	\$0.01	\$2.07	\$1.42	\$0.00	\$1.42

These levy rates are per \$100 of payroll (excluding GST)			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22
		66300 Airport operations and air transport support services (not elsewhere classified)	\$0.31	\$0.00	\$0.31	\$0.22	\$0.00	\$0.22
493	Air Operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137	\$1.14	\$0.01	\$1.15	\$0.78	\$0.00	\$0.78
		64040 Air operations under Civil Aviation Rules Part 133 or 135	\$1.14	\$0.01	\$1.15	\$0.78	\$0.00	\$0.78
		64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, 106 or 115	\$1.14	\$0.01	\$1.15	\$0.78	\$0.00	\$0.78
501	Water and Scenic Transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		63030 Inland water transport (except passenger-only)	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		63031 Water passenger transport (river, lake, or harbour)	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		66230 Port and water transport terminal operations	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		66290 Water transport support services (not elsewhere classified)	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
		66500 Scenic and sightseeing transport (excluding aviation)	\$1.11	\$0.01	\$1.12	\$0.76	\$0.00	\$0.76
511	Postal and Courier Services	71110 Postal services	\$1.02	\$0.00	\$1.02	\$0.70	\$0.00	\$0.70
		71120 Courier pick-up and delivery services	\$1.02	\$0.00	\$1.02	\$0.70	\$0.00	\$0.70
521	Travel, Customs and Shipping Agency Services	66410 Travel agency and tour arrangement services	\$0.10	\$0.00	\$0.10	\$0.07	\$0.00	\$0.07
		66440 Customs and shipping agents, and freight forwarding services (no handling of goods)	\$0.10	\$0.00	\$0.10	\$0.07	\$0.00	\$0.07
523	Other Transport and Transport Services	65090 Transport (not elsewhere classified)	\$1.05	\$0.00	\$1.05	\$0.72	\$0.00	\$0.72
		66190 Transport support services (not elsewhere classified)	\$1.05	\$0.00	\$1.05	\$0.72	\$0.00	\$0.72
		66420 Freight forwarding services and customs and shipping agents (including handling of goods)	\$1.05	\$0.00	\$1.05	\$0.72	\$0.00	\$0.72
525	Stevedoring	66210 Stevedoring services	\$2.17	\$0.01	\$2.18	\$1.49	\$0.00	\$1.49
531	Warehousing and Storage	67010 Grain storage services	\$0.79	\$0.00	\$0.79	\$0.55	\$0.00	\$0.55
		67090 Warehousing and storage services (not elsewhere classified)	\$0.79	\$0.00	\$0.79	\$0.55	\$0.00	\$0.55

These levy rates are per \$100 of payroll (excluding GST)			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
541	Publishing	24211 Newspaper publishing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		24221 Magazine and other periodical publishing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		24230 Book publishing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		24232 Internet publishing and broadcasting	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		24233 Directory and mailing-list publishing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		24234 Music publishing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		24235 Software publishing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
581	Communications and Information Services	71200 Wired telecommunications network operation	\$0.06	\$0.01	\$0.07	\$0.04	\$0.00	\$0.04
		71210 Wireless telecommunications network operation (not elsewhere classified)	\$0.06	\$0.01	\$0.07	\$0.04	\$0.00	\$0.04
		71230 Telecommunications services (not elsewhere classified)	\$0.06	\$0.01	\$0.07	\$0.04	\$0.00	\$0.04
		71240 Internet service providers and web search portals	\$0.06	\$0.01	\$0.07	\$0.04	\$0.00	\$0.04
		78310 Data processing and web-hosting services	\$0.06	\$0.01	\$0.07	\$0.04	\$0.00	\$0.04
		78320 Electronic information storage services	\$0.06	\$0.01	\$0.07	\$0.04	\$0.00	\$0.04
		92110 Information services (not elsewhere classified)	\$0.06	\$0.01	\$0.07	\$0.04	\$0.00	\$0.04
621	Finance, Insurance and Statistical Services	73100 Central banking	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		73210 Banking	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		73220 Building society operation	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		73230 Credit union operation	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		73290 Depository financial intermediation (not elsewhere classified)	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		73300 Non-depository financing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		73400 Financial asset investing	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		74110 Life insurance	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		74120 Superannuation funds	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		74210 Health insurance	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		74220 General insurance	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		75110 Financial asset broking services	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		75190 Auxiliary finance and investment services (not elsewhere classified)	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		75200 Auxiliary insurance services	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
		78530 Market research and statistical services	\$0.06	\$0.00	\$0.06	\$0.04	\$0.00	\$0.04
641	Financial and Rental Services	77301 Holder investor farms and livestock	\$0.57	\$0.00	\$0.57	\$0.39	\$0.00	\$0.39
		77410 Passenger car and minibus rental and hiring	\$0.57	\$0.00	\$0.57	\$0.39	\$0.00	\$0.39
		95190 Goods and equipment rental and hiring (not elsewhere classified)	\$0.57	\$0.00	\$0.57	\$0.39	\$0.00	\$0.39
661	Transport and Machinery Rental Services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.01	\$0.00	\$1.01	\$0.69	\$0.00	\$0.69
		77430 Heavy machinery and scaffolding rental and hiring	\$1.01	\$0.00	\$1.01	\$0.69	\$0.00	\$0.69

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			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
671	Real Estate Services	77200 Real estate services	\$0.18	\$0.00	\$0.18	\$0.12	\$0.00	\$0.12
		77300 Non-financial assets leasing and investment (including franchisors)	\$0.18	\$0.25	\$0.43	\$0.12	\$0.11	\$0.23
673	Property Development and Operation	77110 Residential property operators and developers (excluding construction)	\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
		77120 Non-residential property operators and developers (excluding construction)	\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
691	Advertising and Photographic Services	78510 Advertising services	\$0.11	\$0.00	\$0.11	\$0.08	\$0.00	\$0.08
		95230 Professional photographic services	\$0.11	\$0.00	\$0.11	\$0.08	\$0.00	\$0.08
693	Design and Engineering Services	78210 Architectural services	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11
		78220 Surveying and mapping services	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11
		78230 Engineering design and engineering consulting services	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11
		78520 Specialised design services (not elsewhere classified)	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11
		91111 Post-production and digital visual effects services	\$0.16	\$0.07	\$0.23	\$0.11	\$0.01	\$0.12
695	Scientific Research Services	78100 Scientific research services	\$0.15	\$0.00	\$0.15	\$0.10	\$0.00	\$0.10
697	Scientific and Veterinary Services	78290 Scientific testing and analysis services	\$0.42	\$0.00	\$0.42	\$0.29	\$0.00	\$0.29
		78291 Professional, scientific, and technical services (not elsewhere classified)	\$0.42	\$0.00	\$0.42	\$0.29	\$0.00	\$0.29
		86400 Veterinary services	\$0.42	\$0.00	\$0.42	\$0.29	\$0.00	\$0.29
701	Computer Services	78340 Computer systems design and related services	\$0.02	\$0.00	\$0.02	\$0.01	\$0.01	\$0.02
720	Legal Services	78410 Legal services	\$0.04	\$0.00	\$0.04	\$0.03	\$0.00	\$0.03
721	Accounting Services	78420 Accounting services	\$0.04	\$0.00	\$0.04	\$0.03	\$0.00	\$0.03
723	Management and Consulting Services	78550 Management services and related consulting services	\$0.11	\$0.00	\$0.11	\$0.07	\$0.00	\$0.07
		78560 Corporate head office management services	\$0.11	\$0.00	\$0.11	\$0.07	\$0.00	\$0.07
724	Business Support Services	61231 Taxi and other vehicle scheduling operations	\$0.14	\$0.00	\$0.14	\$0.10	\$0.00	\$0.10
		78610 Employment placement and recruitment services (no on-hired staff)	\$0.14	\$0.00	\$0.14	\$0.10	\$0.00	\$0.10
		78620 Labour supply services (on-hired staff—office workers only)	\$0.14	\$0.00	\$0.14	\$0.10	\$0.00	\$0.10
		78630 Document preparation services	\$0.14	\$0.00	\$0.14	\$0.10	\$0.00	\$0.10
		78691 Credit reporting and debt collection services	\$0.14	\$0.00	\$0.14	\$0.10	\$0.00	\$0.10
		78692 Call centre operation	\$0.14	\$0.00	\$0.14	\$0.10	\$0.00	\$0.10
		84700 Educational support services	\$0.14	\$0.00	\$0.14	\$0.10	\$0.00	\$0.10
726	Administrative Services	78540 Office administrative services	\$0.23	\$0.00	\$0.23	\$0.16	\$0.00	\$0.16
		78693 Administrative services (not elsewhere classified)	\$0.23	\$0.00	\$0.23	\$0.16	\$0.00	\$0.16
728	Labour Supply Services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$0.96	\$0.00	\$0.96	\$0.66	\$0.00	\$0.66
751	Government Administration	81110 Central government administration (not elsewhere classified)	\$0.07	\$0.00	\$0.07	\$0.05	\$0.00	\$0.05
		81300 Foreign government representation	\$0.07	\$0.00	\$0.07	\$0.05	\$0.00	\$0.05

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753	Local Government, Public Order and Regulatory Services	81130 Local government administration (not elsewhere classified)	\$0.18	\$0.00	\$0.18	\$0.13	\$0.00	\$0.13
		96360 Public order and safety services (not elsewhere classified)	\$0.18	\$0.00	\$0.18	\$0.13	\$0.00	\$0.13
		96400 Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.18	\$0.06	\$0.24	\$0.13	\$0.00	\$0.13
755	Justice	81200 Justice	\$0.12	\$0.00	\$0.12	\$0.08	\$0.00	\$0.08
		87292 Parole or probationary services	\$0.12	\$0.00	\$0.12	\$0.08	\$0.00	\$0.08
761	Defence	82000 Defence	\$0.76	\$0.00	\$0.76	\$0.52	\$0.00	\$0.52
771	Police Services	96310 Police services	\$0.48	\$0.00	\$0.48	\$0.33	\$0.00	\$0.33
773	Inspection, Investigation and Security services	21111 Meat and food inspection services	\$0.69	\$0.00	\$0.69	\$0.47	\$0.00	\$0.47
		78640 Investigation and security services	\$0.69	\$0.00	\$0.69	\$0.47	\$0.00	\$0.47
775	Corrective Services	96320 Correctional and detention services	\$0.98	\$0.00	\$0.98	\$0.68	\$0.00	\$0.68
777	Fire and Emergency Services	96330 Fire protection and other emergency services (except police and ambulance services)	\$1.00	\$0.00	\$1.00	\$0.69	\$0.00	\$0.69
801	Primary and Secondary Education	84210 Primary education	\$0.20	\$0.00	\$0.20	\$0.13	\$0.00	\$0.13
		84220 Secondary education	\$0.20	\$0.00	\$0.20	\$0.13	\$0.00	\$0.13
		84230 Combined primary and secondary education	\$0.20	\$0.00	\$0.20	\$0.13	\$0.00	\$0.13
		84240 Special-school education	\$0.20	\$0.00	\$0.20	\$0.13	\$0.00	\$0.13
811	Tertiary Education	84310 Higher education (undergraduate and postgraduate courses)	\$0.10	\$0.00	\$0.10	\$0.07	\$0.00	\$0.07
		84320 Technical and vocational education and training	\$0.10	\$0.00	\$0.10	\$0.07	\$0.00	\$0.07
821	Community and Arts Education	84400 Adult, community, and other education (not elsewhere classified)	\$0.28	\$0.00	\$0.28	\$0.19	\$0.00	\$0.19
		84600 Arts education	\$0.28	\$0.00	\$0.28	\$0.19	\$0.00	\$0.19
841	Hospital and Midwifery Services	86110 Hospitals (except psychiatric hospitals)	\$0.43	\$0.00	\$0.43	\$0.29	\$0.00	\$0.29
		86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.43	\$0.00	\$0.43	\$0.29	\$0.00	\$0.29
		86132 Midwifery services	\$0.43	\$0.00	\$0.43	\$0.29	\$0.00	\$0.29
851	Medical and Optical Services	86210 General practice medical services	\$0.07	\$0.00	\$0.07	\$0.05	\$0.00	\$0.05
		86220 Specialist medical services	\$0.07	\$0.00	\$0.07	\$0.05	\$0.00	\$0.05
		86320 Optometry and optical dispensing	\$0.07	\$0.00	\$0.07	\$0.05	\$0.00	\$0.05
853	Dental Services	86230 Dental services	\$0.09	\$0.00	\$0.09	\$0.06	\$0.00	\$0.06
855	Health and Community Services	86310 Pathology and diagnostic imaging services	\$0.19	\$0.00	\$0.19	\$0.13	\$0.00	\$0.13
		86340 Community health centre operation	\$0.19	\$0.00	\$0.19	\$0.13	\$0.00	\$0.13
		86350 Physiotherapy services	\$0.19	\$0.00	\$0.19	\$0.13	\$0.00	\$0.13
		86360 Chiropractic and osteopathic services	\$0.19	\$0.00	\$0.19	\$0.13	\$0.00	\$0.13
		86390 Allied health services (not elsewhere classified)	\$0.19	\$0.00	\$0.19	\$0.13	\$0.00	\$0.13
		86391 Health care services (not elsewhere classified)	\$0.19	\$0.00	\$0.19	\$0.13	\$0.00	\$0.13
		87222 Residential refuge operation	\$0.19	\$0.00	\$0.19	\$0.13	\$0.00	\$0.13

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861	Preschool Education and Child Care	84100 Preschool education	\$0.42	\$0.00	\$0.42	\$0.29	\$0.00	\$0.29
		87100 Child care services	\$0.42	\$0.00	\$0.42	\$0.29	\$0.00	\$0.29
863	Medical and Social Support Services	86131 Labour supply services (nursing, medical, and dental)	\$0.91	\$0.00	\$0.91	\$0.62	\$0.00	\$0.62
		87290 Social assistance services (not elsewhere classified)	\$0.91	\$0.00	\$0.91	\$0.62	\$0.00	\$0.62
865	Aged and Residential Care and Ambulance Services	86130 Aged care residential services	\$1.08	\$0.01	\$1.09	\$0.74	\$0.00	\$0.74
		86330 Ambulance services	\$1.08	\$0.01	\$1.09	\$0.74	\$0.00	\$0.74
		87210 Retirement village operation (without rest home or hospital facilities)	\$1.08	\$0.01	\$1.09	\$0.74	\$0.00	\$0.74
		87211 Retirement village operation (with rest home or hospital facilities)	\$1.08	\$0.01	\$1.09	\$0.74	\$0.00	\$0.74
		87220 Residential care services (not elsewhere classified)	\$1.08	\$0.01	\$1.09	\$0.74	\$0.00	\$0.74
901	Entertainment Broadcasting and Distribution	91120 Motion picture and video distribution	\$0.09	\$0.00	\$0.09	\$0.06	\$0.00	\$0.06
		91210 Radio broadcasting	\$0.09	\$0.00	\$0.09	\$0.06	\$0.00	\$0.06
		91220 Free-to-air television broadcasting	\$0.09	\$0.00	\$0.09	\$0.06	\$0.00	\$0.06
		91230 Cable and other subscription programming	\$0.09	\$0.00	\$0.09	\$0.06	\$0.00	\$0.06
		92100 Libraries and archives	\$0.09	\$0.00	\$0.09	\$0.06	\$0.00	\$0.06
903	Entertainment and Performing Arts	91110 Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.35	\$0.00	\$0.35	\$0.24	\$0.00	\$0.24
		91130 Motion picture exhibition	\$0.35	\$0.00	\$0.35	\$0.24	\$0.00	\$0.24
		92410 Performing arts operation	\$0.35	\$0.00	\$0.35	\$0.24	\$0.00	\$0.24
		92420 Creative artists, musicians, writers, and performers	\$0.35	\$0.00	\$0.35	\$0.24	\$0.00	\$0.24
		92510 Music and other sound recording activities (not elsewhere classified)	\$0.35	\$0.00	\$0.35	\$0.24	\$0.00	\$0.24
		92520 Performing arts venue operation	\$0.35	\$0.00	\$0.35	\$0.24	\$0.00	\$0.24
		93220 Casino operation	\$0.35	\$0.00	\$0.35	\$0.24	\$0.00	\$0.24

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911 Sporting and Recreational Activities (lower-risk group)	93111 Horse and dog racing administration and track operation		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93120 Sports and physical recreation venues, grounds, and facilities operation		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93130 Health and fitness centres and gymnasias operation		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93171 Sport and physical recreation—community rugby league		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93184 Sport and physical recreation—softball or baseball		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93186 Sport and physical recreation—swimming		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93187 Sport and physical recreation—tennis		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93188 Sport and physical recreation—water skiing		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93190 Sport and physical recreation—community (not elsewhere classified)		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93192 Sport and physical recreation—boating or yachting		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93193 Sport and physical recreation—cycling		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93195 Sport and physical recreation—golf		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93300 Amusement parks and centres operation		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
	93400 Amusement and other recreation activities (not elsewhere classified)		\$0.75	\$0.00	\$0.75	\$0.52	\$0.00	\$0.52
913 Recreational Facilities Operation	92310 Zoological and botanic gardens operation		\$0.97	\$0.00	\$0.97	\$0.67	\$0.00	\$0.67
	92390 Nature reserve and conservation park operation		\$0.97	\$0.00	\$0.97	\$0.67	\$0.00	\$0.67
915 Sporting and Recreational Activities (medium-risk group)	84500 Sports and physical recreation instruction		\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
	93112 Dog racing activities		\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
	93170 Sport and physical recreation—community rugby		\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
	93182 Sport and physical recreation—snow skiing		\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
	93185 Sport and physical recreation—squash or badminton		\$1.48	\$0.01	\$1.49	\$1.02	\$0.00	\$1.02
	93199 Sport and physical recreation—netball		\$1.48	-\$0.43	\$1.05	\$1.02	\$0.00	\$1.02
917 Equine and Sporting Activities (medium-high risk group)	01520 Horse farming and horse agistment		\$2.30	\$0.01	\$2.31	\$1.58	\$0.00	\$1.58
	93113 Horse racing activities—harness racing		\$2.30	\$0.01	\$2.31	\$1.58	\$0.00	\$1.58
	93115 Horse racing activities—harness racing—drivers		\$2.30	\$0.01	\$2.31	\$1.58	\$0.00	\$1.58
	93174 Sport and physical recreation—community cricket		\$2.30	-\$0.20	\$2.10	\$1.58	\$0.00	\$1.58
	93194 Sport and physical recreation—professional cricket		\$2.30	\$0.01	\$2.31	\$1.58	\$0.00	\$1.58
	93198 Sport and physical recreation—motor racing		\$2.30	\$0.01	\$2.31	\$1.58	\$0.00	\$1.58
	93410 Alpine and white water recreation activities		\$2.30	\$0.01	\$2.31	\$1.58	\$0.00	\$1.58

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

			Current 2014/15			Proposed 2015/16		
Levy Risk Group	Classification Unit		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
919	Equine and Sporting Activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)	\$4.79	\$0.02	\$4.81	\$3.29	\$0.01	\$3.30
		93114 Horse racing activities—thoroughbred racing—jockeys	\$4.79	\$0.02	\$4.81	\$3.29	\$0.01	\$3.30
		93175 Sport and physical recreation—professional sport (not elsewhere classified)	\$4.79	\$0.02	\$4.81	\$3.29	\$0.01	\$3.30
		93180 Sport and physical recreation—professional rugby	\$4.79	\$0.02	\$4.81	\$3.29	\$0.01	\$3.30
		93181 Sport and physical recreation—professional rugby league	\$4.79	\$0.02	\$4.81	\$3.29	\$0.01	\$3.30
		93196 Sporting and recreational equine activities (not elsewhere classified)	\$4.79	\$0.02	\$4.81	\$3.29	\$0.01	\$3.30
		93197 Sport and physical recreation—motor cycling	\$4.79	\$0.02	\$4.81	\$3.29	\$0.01	\$3.30
921	Museums and Gambling Activities	92200 Museum operation	\$0.27	\$0.00	\$0.27	\$0.19	\$0.00	\$0.19
		93210 Lottery operation	\$0.27	\$0.00	\$0.27	\$0.19	\$0.00	\$0.19
		93290 Gambling activities (not elsewhere classified)	\$0.27	\$0.00	\$0.27	\$0.19	\$0.00	\$0.19
941	Repair and Maintenance (low-risk group)	52620 Clothing and footwear repair	\$0.36	\$0.00	\$0.36	\$0.25	\$0.00	\$0.25
		52690 Repair and maintenance (not elsewhere classified)	\$0.36	\$0.00	\$0.36	\$0.25	\$0.00	\$0.25
		78330 Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.36	-\$0.08	\$0.28	\$0.25	\$0.00	\$0.25
943	Repair and Maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)	\$0.82	\$0.00	\$0.82	\$0.56	\$0.00	\$0.56
		52610 Domestic appliance repair and maintenance	\$0.82	\$0.00	\$0.82	\$0.56	\$0.00	\$0.56
		53220 Automotive electrical services	\$0.82	\$0.00	\$0.82	\$0.56	\$0.00	\$0.56
		53230 Automotive body, paint, and interior repair and maintenance	\$0.82	\$0.00	\$0.82	\$0.56	\$0.00	\$0.56
		53290 Automotive repair and maintenance (not elsewhere classified)	\$0.82	\$0.00	\$0.82	\$0.56	\$0.00	\$0.56
945	Facilities Maintenance and Management	78650 Pest control services (except agricultural and forestry)	\$1.10	\$0.01	\$1.11	\$0.76	\$0.00	\$0.76
		78660 Cleaning services and facilities management (not elsewhere classified)	\$1.10	\$0.01	\$1.11	\$0.76	\$0.00	\$0.76
951	Business and Community Organisations	96100 Religious organisations and services	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11
		96210 Business and professional association services	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11
		96220 Labour association services	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11
		96290 Interest group services (not elsewhere classified)	\$0.16	\$0.00	\$0.16	\$0.11	\$0.00	\$0.11

These levy rates are per \$100 of payroll (excluding GST)			Current 2014/15				Proposed 2015/16	
Levy Risk Group	Classification Unit		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
953 Personal and Community Activities	66110 Parking services		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
	95240 Funeral, crematorium, and cemetery services		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
	95260 Hairdressing and beauty services		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
	95270 Diet and weight-reduction centre operation		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
	95290 Personal services (not elsewhere classified)		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
	95300 Brothel-keeping, massage parlour, and prostitution services		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
	96291 Community-based, multi-functional activities (not elsewhere classified)		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
	97000 Private households employing staff		\$0.44	\$0.00	\$0.44	\$0.30	\$0.00	\$0.30
955 Laundries and Dry Cleaners	95210 Laundry and dry-cleaning services		\$0.91	\$0.00	\$0.91	\$0.62	\$0.00	\$0.62

## ACC Accredited Employer Programme discount rates

ACC Accredited Employer Programme discount rates for 2015/16 work claims					
These discount rates are applied to the standard Work levy rates (current portion)					
Levy Risk Group	Classification Unit	Current Discount Rates for 2014/15		Proposed Discount Rates for 2015/16	
		Discount Plan management period	Discount Plan management period	Discount Plan management period	Discount Plan management period
		1 year	2 year	1 year	2 year
010 Fruit, Vegetable, Grain, Plant and Crop Growing	01110 Nursery production	56.0%	61.0%	55.1%	60.9%
	01111 Turf growing	56.0%	61.0%	55.1%	60.9%
	01120 Floriculture production	56.0%	61.0%	55.1%	60.9%
	01130 Vegetable growing	56.0%	61.0%	55.1%	60.9%
	01140 Grape growing	56.0%	61.0%	55.1%	60.9%
	01150 Apple and pear growing	56.0%	61.0%	55.1%	60.9%
	01160 Stone fruit growing	56.0%	61.0%	55.1%	60.9%
	01170 Kiwifruit growing	56.0%	61.0%	55.1%	60.9%
	01180 Olive growing	56.0%	61.0%	55.1%	60.9%
	01190 Fruit and tree nut growing (not elsewhere classified)	56.0%	61.0%	55.1%	60.9%
	01191 Citrus fruit growing	56.0%	61.0%	55.1%	60.9%
	01192 Berry fruit growing	55.4%	61.4%	55.1%	60.9%
	01210 Grain growing	56.0%	61.0%	55.1%	60.9%
	01690 Crop growing (not elsewhere classified)	56.0%	61.0%	55.1%	60.9%
	01692 Mushroom growing	56.0%	61.0%	55.1%	60.9%
012 Poultry Farming	02195 Horticultural contracting and labour supply services	56.0%	61.0%	55.1%	60.9%
	01410 Poultry farming (meat)	55.3%	62.1%	54.9%	62.0%
014 Other Livestock Farming	01420 Poultry farming (eggs)	55.3%	62.1%	54.9%	62.0%
	01510 Pig farming	55.7%	60.7%	55.1%	60.9%
016 Beef and Sheep Farming	01530 Deer farming	55.7%	60.7%	55.1%	60.9%
	01590 Livestock farming (not elsewhere classified)	55.4%	60.9%	55.1%	60.9%
	01593 Beekeeping	55.7%	60.7%	55.1%	60.9%
	01220 Grain and sheep or grain and beef cattle farming	55.2%	62.9%	54.5%	62.9%
018 Dairy Cattle Farming	01230 Sheep and beef cattle farming	55.4%	62.7%	54.5%	62.9%
	01240 Sheep farming	55.4%	62.7%	54.5%	62.9%
	01250 Beef cattle farming	55.4%	62.7%	54.5%	62.9%
	01300 Dairy cattle farming	54.6%	62.3%	54.6%	61.7%
021 Agriculture and Fishing Services and Aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)	55.0%	61.7%	54.5%	61.8%
	03021 Forest product and moss gathering and processing	54.7%	61.5%	54.5%	61.8%
	04210 Offshore aquaculture	54.7%	61.5%	54.5%	61.8%
	04220 Onshore aquaculture	54.7%	61.5%	54.5%	61.8%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
025	Ocean and Coastal Fishing	04110 Rock lobster and crab fishing or potting	55.1%	62.0%	54.4%	62.1%
		04120 Prawn fishing	55.2%	62.0%	54.5%	61.8%
		04130 Fish trawling, seining, and netting (including processing on board)	54.9%	62.0%	54.4%	62.2%
		04150 Line fishing (including processing on board)	54.9%	62.0%	54.4%	62.2%
		04190 Fishing (not elsewhere classified)	55.0%	62.1%	54.4%	62.2%
041	Forestry, Hunting and Trapping	02200 Hunting and trapping	55.8%	63.1%	54.9%	62.9%
		03010 Forestry	55.8%	63.1%	54.9%	62.9%
		03020 Logging	55.8%	63.2%	55.2%	62.8%
		03030 Forestry support services (excluding tree cutting and felling)	55.6%	63.2%	55.1%	62.7%
051	Shearing	02120 Shearing services	55.9%	62.5%	55.3%	62.1%
081	Exploration and Mining	11010 Coal mining	53.7%	63.1%	53.9%	62.7%
		13110 Iron ore mining	53.7%	63.1%	53.9%	62.7%
		13140 Gold ore mining	53.7%	63.1%	53.9%	62.7%
		13150 Mineral sand mining	53.7%	63.1%	53.9%	62.7%
		13170 Silver, lead, and zinc ore mining	53.7%	63.1%	53.9%	62.7%
		13190 Metal ore mining (not elsewhere classified)	53.7%	63.1%	53.9%	62.7%
		14110 Gravel and sand quarrying	53.7%	63.1%	53.9%	62.7%
		14190 Construction material mining (not elsewhere classified)	53.7%	63.1%	53.9%	62.7%
		14200 Mining and quarrying (not elsewhere classified)	53.7%	63.1%	53.9%	62.7%
		15110 Petroleum and natural gas exploration	53.7%	63.1%	53.9%	62.7%
		15130 Mineral exploration	53.7%	63.1%	53.9%	62.7%
110	Sugar, Confectionery and Crisps Manufacturing, and Packaging	21710 Sugar manufacturing	56.5%	62.9%	57.1%	61.9%
		21720 Confectionery manufacturing	56.5%	62.9%	57.1%	61.9%
		21795 Potato crisps and corn crisps manufacturing	56.5%	62.9%	57.1%	61.9%
		78670 Packaging services	56.5%	62.9%	57.1%	61.9%
112	Primary Produce Processing and Manufacturing	21130 Cured meat and smallgoods manufacturing	52.0%	58.7%	51.0%	58.8%
		21210 Milk and cream processing	52.0%	58.7%	51.0%	58.8%
		21220 Ice cream manufacturing	52.0%	58.7%	51.0%	58.8%
		21290 Cheese and other dairy product manufacturing (not elsewhere classified)	52.0%	58.7%	51.0%	58.8%
113	Bread and Baking Ingredients Manufacturing	21520 Cereal, pasta, and baking-mix manufacturing	55.6%	61.1%	54.8%	61.3%
		21610 Bread manufacturing (factory-based)	55.6%	61.1%	54.8%	61.3%
114	Food and Animal Feeds Manufacturing	21620 Cake and pastry manufacturing (factory-based)	53.9%	60.5%	53.8%	59.6%
		21630 Biscuit manufacturing (factory-based)	53.9%	60.5%	53.8%	59.6%
		21740 Prepared animal and bird feed manufacturing	53.9%	60.5%	53.8%	59.6%
		21790 Food product manufacturing (not elsewhere classified)	53.9%	60.5%	53.8%	59.6%
116	Fruit, Vegetable, and Oil Processing	21300 Fruit and vegetable processing	54.5%	60.0%	54.7%	60.0%
		21400 Oil and fat manufacturing	54.5%	60.0%	54.7%	60.0%
117	Seafood, Poultry and Grain Product Manufacturing	21120 Poultry processing	54.2%	60.5%	53.7%	60.3%
		21510 Grain mill product manufacturing	54.2%	60.5%	53.7%	60.3%
		21730 Seafood processing (other than on board vessels)	54.2%	60.5%	53.7%	60.3%
119	Meat Processing	21110 Meat processing	57.9%	65.5%	57.3%	65.2%
121	Beverage and Tobacco Product Manufacturing	21810 Soft drink, cordial, and syrup manufacturing	56.1%	61.0%	57.1%	60.7%
		21820 Beer manufacturing	56.1%	61.0%	57.1%	60.7%
		21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)	56.1%	61.0%	57.1%	60.7%
		21840 Spirit manufacturing	56.1%	61.0%	57.1%	60.7%
		21900 Cigarette and tobacco product manufacturing	56.1%	61.0%	57.1%	60.7%
		22210 Cut and sewn textile product manufacturing	56.3%	60.4%	54.5%	60.6%
131	Textile and Rubber Product Manufacturing	22290 Textile finishing and textile product manufacturing (not elsewhere classified)	56.3%	60.4%	54.5%	60.6%
		22390 Knitted product manufacturing	56.3%	60.4%	54.5%	60.6%
		22420 Clothing manufacturing	56.3%	60.4%	54.5%	60.6%
		22500 Footwear manufacturing	56.3%	60.4%	54.5%	60.6%
		22620 Leather and leather substitute goods manufacturing	56.3%	60.4%	54.5%	60.6%
		25510 Tyre manufacturing	56.3%	60.4%	54.5%	60.6%
		25590 Natural rubber product manufacturing	56.3%	60.4%	54.5%	60.6%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
133	Textile and Textile Product Manufacturing	22120 Synthetic textile manufacturing	55.8%	62.0%	55.7%	62.5%
		22140 Natural textile manufacturing	55.8%	62.0%	55.7%	62.5%
		22220 Textile floor covering manufacturing	55.8%	62.0%	55.7%	62.5%
		22230 Rope, cordage, and twine manufacturing	55.8%	62.0%	55.7%	62.5%
135	Skin and Hide Processing	22110 Wool scouring	56.6%	62.9%	55.7%	62.9%
		22611 Leather tanning, fellmongery, and fur dressing	56.6%	62.9%	55.7%	62.9%
141	Wood Products Manufacturing and Dealing	23210 Veneer and plywood manufacturing	55.3%	60.3%	54.6%	60.8%
		23230 Wooden structural fittings and components manufacturing	55.3%	60.3%	54.6%	60.8%
		23290 Wood product manufacturing (not elsewhere classified)	55.3%	60.3%	54.6%	60.8%
		29190 Prefabricated wooden building manufacturing	55.3%	60.3%	54.6%	60.8%
		45310 Timber wholesaling	55.3%	60.3%	54.6%	60.8%
		52592 Firewood, coal, and coke retailing	55.3%	60.3%	54.6%	60.8%
143	Timber Processing	23110 Log sawmilling	56.3%	62.0%	55.6%	62.0%
		23120 Wood chipping	56.3%	62.0%	55.6%	62.0%
		23130 Timber resawing and dressing	56.3%	62.0%	55.6%	62.0%
151	Paper and Paper Product Manufacturing	23310 Pulp, paper, and paperboard manufacturing	55.6%	59.3%	54.1%	59.5%
		23330 Corrugated paperboard and paperboard container manufacturing	55.6%	59.3%	54.1%	59.5%
		23340 Paper bag and sack manufacturing	55.6%	59.3%	54.1%	59.5%
		24110 Paper stationery manufacturing	55.6%	59.3%	54.1%	59.5%
153	Paper Product and Wood Panel Manufacturing	23220 Reconstituted wood product manufacturing	57.4%	63.2%	57.4%	61.7%
		23390 Converted paper product manufacturing (not elsewhere classified)	57.4%	63.2%	57.4%	61.7%
		23391 Sanitary paper product manufacturing	57.4%	63.2%	57.4%	61.7%
161	Printing and Associated Services	24120 Printing	57.6%	63.6%	56.5%	60.9%
		24130 Printing support services	57.6%	63.6%	56.5%	60.9%
171	Petroleum, Gas and Inorganic Chemical Products	12000 Oil and gas extraction	53.3%	60.0%	50.0%	60.0%
		25100 Petroleum refining and petroleum fuel manufacturing	53.3%	60.0%	50.0%	60.0%
		25320 Industrial gas manufacturing	53.3%	60.0%	50.0%	60.0%
		25350 Basic inorganic chemical manufacturing	53.3%	60.0%	50.0%	60.0%
		65010 Pipeline transport	53.3%	60.0%	50.0%	60.0%
173	Petroleum and Chemical Products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)	50.9%	59.6%	56.4%	64.1%
		25310 Fertiliser manufacturing	50.9%	59.6%	56.4%	64.1%
		25330 Synthetic resin and synthetic rubber manufacturing	50.9%	59.6%	56.4%	64.1%
		25360 Basic polymer manufacturing (not elsewhere classified)	50.9%	59.6%	56.4%	64.1%
181	Organic Chemicals and Chemical Products	25340 Basic organic chemical manufacturing	54.5%	60.6%	52.2%	60.9%
		25410 Explosives manufacturing	54.5%	60.6%	52.2%	60.9%
		25420 Paint and coatings manufacturing	54.5%	60.6%	52.2%	60.9%
		25490 Basic chemical product manufacturing (not elsewhere classified)	54.5%	60.6%	52.2%	60.9%
		25491 Adhesive manufacturing	54.5%	60.6%	52.2%	60.9%
183	Pharmaceutical and Chemical Product Manufacturing	25430 Human pharmaceutical and medicinal product manufacturing	57.9%	63.2%	57.7%	61.5%
		25431 Veterinary pharmaceutical and medicinal product manufacturing	57.9%	63.2%	57.7%	61.5%
		25440 Pesticide manufacturing	57.9%	63.2%	57.7%	61.5%
		25450 Cleaning compound manufacturing	57.9%	63.2%	57.7%	61.5%
		25460 Cosmetic and toiletry preparation manufacturing	57.9%	63.2%	57.7%	61.5%
191	Plastic Products	25610 Rigid and semi-rigid polymer product manufacturing	54.7%	60.0%	53.8%	59.6%
		25630 Polymer film and sheet packaging material manufacturing	54.7%	60.0%	53.8%	59.6%
		25650 Polymer foam product manufacturing	54.7%	60.0%	53.8%	59.6%
		25661 Polymer product manufacturing (not elsewhere classified)	54.7%	60.0%	53.8%	59.6%
201	Ceramic, Glass and Non-metallic Products	26100 Glass and glass product manufacturing	56.9%	62.9%	55.7%	63.3%
		26210 Clay brick manufacturing	56.9%	62.9%	55.7%	63.3%
		26310 Cement and lime manufacturing	56.9%	62.9%	55.7%	63.3%
		26320 Plaster and gypsum product manufacturing	56.9%	62.9%	55.7%	63.3%
		26350 Concrete product manufacturing	56.9%	62.9%	55.7%	63.3%
		26400 Non-metallic mineral product manufacturing (not elsewhere classified)	56.9%	62.9%	55.7%	63.3%
203	Mineral Products	26290 Ceramic product manufacturing (not elsewhere classified)	56.3%	62.7%	55.7%	62.9%
		26330 Ready-mixed concrete manufacturing	56.3%	62.7%	55.7%	62.9%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
211	Non-Ferrous Metals and Products Manufacturing	27210 Alumina production	57.7%	65.4%	55.6%	63.9%
		27220 Aluminium smelting	57.7%	65.4%	55.6%	63.9%
		27230 Copper, silver, lead, and zinc smelting and refining	57.7%	65.4%	55.6%	63.9%
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)	57.7%	65.4%	55.6%	63.9%
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)	57.7%	65.4%	55.6%	63.9%
		27330 Non-ferrous metal casting and forging	57.7%	65.4%	55.6%	63.9%
		27630 Nut, bolt, screw, and rivet manufacturing	54.1%	60.0%	52.3%	59.1%
213	Iron and Steel Manufacturing	27110 Iron smelting and steel manufacturing	55.4%	63.4%	53.9%	63.2%
		27120 Iron and steel casting	55.4%	63.4%	53.9%	63.2%
		27121 Iron and steel forging	55.4%	63.4%	53.9%	63.2%
		27130 Steel pipe and tube manufacturing	55.4%	63.4%	53.9%	63.2%
220	Metal Product Manufacturing and Trade Training	27510 Metal container manufacturing (not elsewhere classified)	54.7%	62.1%	53.8%	61.5%
		27620 Spring and wire product manufacturing	54.7%	62.1%	53.8%	61.5%
		84330 Modern Apprenticeship Coordinators employing apprentices	55.8%	61.5%	56.9%	61.5%
222	Aluminium and Metal Products	27310 Aluminium rolling, drawing, and extruding	56.3%	62.7%	55.8%	61.6%
		27420 Architectural aluminium product manufacturing	56.3%	62.7%	55.8%	61.6%
		45220 Metal and mineral wholesaling	56.3%	62.7%	55.8%	61.6%
224	Sheet Metal Products	27430 Metal roof and guttering manufacturing (except aluminium)	55.1%	60.7%	54.8%	60.3%
		27590 Sheet metal product manufacturing (except metal structural and container products)	55.1%	60.7%	54.8%	60.3%
226	Metal Products (medium-risk group)	27640 Surface coating and finishing	56.3%	61.9%	55.8%	61.6%
		27690 Fabricated metal product manufacturing (not elsewhere classified)	56.3%	61.9%	55.8%	61.6%
		27692 Boiler, tank, and other heavy-gauge metal container manufacturing	56.3%	61.9%	55.8%	61.6%
		29110 Prefabricated metal building manufacturing	56.3%	61.9%	55.8%	61.6%
228	Structural Metal Industries	27410 Structural steel fabricating	56.8%	62.8%	56.0%	63.2%
		27490 Structural metal product manufacturing (not elsewhere classified)	56.8%	62.8%	56.0%	63.2%
231	Aviation, Electronic and Electrical Manufacturing	28240 Aircraft manufacturing and repair services	58.1%	64.5%	59.1%	63.6%
		28490 Electronic equipment manufacturing (not elsewhere classified)	58.1%	64.5%	59.1%	63.6%
		28510 Domestic appliance manufacturing (not elsewhere classified)	58.1%	64.5%	59.1%	63.6%
		28511 Whiteware appliance manufacturing	58.1%	64.5%	59.1%	63.6%
		28520 Electric cable and wire manufacturing	50.0%	58.7%	50.0%	58.3%
		28540 Electric lighting equipment manufacturing	58.1%	64.5%	59.1%	63.6%
		28590 Electrical equipment manufacturing (not elsewhere classified)	58.1%	64.5%	59.1%	63.6%
233	Automotive and Transport Manufacturing	28110 Motor vehicle manufacturing	55.6%	61.7%	54.5%	61.8%
		28130 Automotive electrical components manufacturing	55.6%	61.7%	54.5%	61.8%
		28190 Motor vehicle parts manufacturing (not elsewhere classified)	55.6%	61.7%	54.5%	61.8%
		28290 Transport equipment manufacturing (not elsewhere classified)	55.6%	61.7%	54.5%	61.8%
235	Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	56.3%	61.5%	55.4%	60.9%
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	54.6%	61.8%	53.8%	61.5%
241	Machinery and Equipment manufacturing (lower-medium risk group)	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	56.3%	62.0%	55.1%	61.2%
		28640 Machine tool and parts manufacturing	56.3%	62.0%	55.1%	61.2%
		28650 Lifting and material-handling equipment manufacturing	56.3%	62.0%	55.1%	61.2%
		28660 Pump and compressor manufacturing	56.3%	62.0%	55.1%	61.2%
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing	56.3%	62.0%	55.1%	61.2%
		29220 Metal furniture manufacturing	48.1%	56.8%	55.1%	61.2%
243	Machinery and Equipment Manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing	53.8%	61.4%	53.3%	61.1%
		28230 Railway rolling stock manufacturing and repair services	53.8%	61.4%	53.3%	61.1%
		28610 Agricultural machinery and equipment manufacturing	53.8%	61.4%	53.3%	61.1%
		28620 Mining and construction machinery manufacturing	53.8%	61.4%	53.3%	61.1%
		28690 Machinery and equipment manufacturing (not elsewhere classified)	53.8%	61.4%	53.3%	61.1%
		78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)	53.8%	61.4%	53.3%	61.1%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
251	Manufacturing (low-risk group)	24300 Reproduction of recorded media	53.8%	61.5%	55.6%	66.7%
		28310 Photographic, optical, and ophthalmic equipment manufacturing	53.8%	61.5%	55.6%	66.7%
		28320 Medical and surgical equipment and prosthetics manufacturing	53.8%	61.5%	55.6%	66.7%
		28390 Professional and scientific equipment manufacturing (not elsewhere classified)	53.8%	61.5%	55.6%	66.7%
		28410 Computer and electronic office equipment manufacturing	53.8%	61.5%	55.6%	66.7%
		28420 Communications equipment manufacturing	53.8%	61.5%	55.6%	66.7%
253	Furniture and Other Manufacturing	29410 Jewellery and silverware manufacturing	53.8%	61.5%	55.6%	66.7%
		29210 Wooden furniture and upholstered seat manufacturing	54.4%	61.1%	54.8%	61.3%
		29230 Mattress manufacturing	54.4%	61.1%	54.8%	61.3%
		29290 Furniture manufacturing (not elsewhere classified)	54.4%	61.1%	54.8%	61.3%
		29420 Toy, sporting, and recreational product manufacturing	54.4%	61.1%	54.8%	61.3%
261	Electricity Generation and Supply	29490 Manufacturing (not elsewhere classified)	54.4%	61.1%	54.8%	61.3%
		36102 On-selling electricity and electricity market operation	53.3%	60.0%	50.0%	60.0%
		36103 Energy and services utilities operation (excluding construction, maintenance and plant operation)	53.3%	60.0%	50.0%	60.0%
		36110 Fossil fuel electricity generation	53.3%	60.0%	50.0%	60.0%
		36120 Hydroelectricity generation	53.3%	60.0%	50.0%	60.0%
271	Non Electricity Utilities and Network Infrastructure	36130 Electricity generation (not elsewhere classified)	53.3%	60.0%	50.0%	60.0%
		36101 Electricity line-system operation	59.8%	66.7%	58.6%	65.7%
		36200 Gas supply	59.8%	66.7%	58.6%	65.7%
		37010 Water supply	59.8%	66.7%	58.6%	65.7%
		37020 Sewerage and drainage services	59.8%	66.7%	58.6%	65.7%
291	Waste Services	41221 Utility and communications network construction and maintenance services	59.8%	66.7%	58.6%	65.7%
		96340 Waste treatment and disposal services	55.6%	61.5%	55.4%	60.9%
		96350 Solid waste collection services	55.6%	61.5%	55.4%	60.9%
		96370 Waste remediation and materials recovery services	55.6%	61.5%	55.4%	60.9%
301	Other Building Construction	96380 Waste collection services (not elsewhere classified)	55.9%	61.8%	55.4%	60.9%
		41120 Residential building construction (not elsewhere classified)	57.4%	63.4%	56.5%	63.0%
303	House Construction	41130 Non-residential building construction	57.2%	63.2%	56.5%	63.0%
311	Road and Bridge Construction	41110 House construction	57.4%	63.6%	56.3%	63.2%
313	Heavy and Civil Engineering Construction	41210 Road and bridge construction	53.4%	60.3%	52.8%	59.6%
315	Land Development Services	41220 Heavy and civil engineering construction (not elsewhere classified)	53.9%	62.4%	53.1%	61.9%
320	Agricultural, Plumbing and Homeware Goods Wholesaling	41222 Land development and subdivision	55.3%	62.5%	54.8%	62.5%
		42100 Site preparation services	55.3%	62.5%	54.8%	62.5%
321	Electrical Services	45190 Agricultural product wholesaling (not elsewhere classified)	54.7%	60.4%	54.1%	59.5%
		45391 Plumbing goods wholesaling	54.7%	60.4%	54.1%	59.5%
322	Heating, Ventilation and Alarm Services	47320 Furniture and floor coverings wholesaling	54.7%	60.4%	54.1%	59.5%
		47390 Kitchenware and diningware wholesaling	54.7%	60.4%	54.1%	59.5%
323	Plumbing and Building Completion Services	42320 Electrical services (including telecommunication services within buildings)	57.7%	62.8%	55.6%	63.0%
324	Painting and Decorating Services	42330 Air conditioning and heating services	55.2%	62.5%	54.5%	62.1%
		42341 Fire and security alarm installation services	55.2%	62.5%	54.5%	62.1%
325	Plumbing and Building Completion Services	42310 Plumbing services	57.0%	62.7%	56.3%	62.5%
		42592 Building completion services—all trades subcontracted	57.3%	62.7%	56.3%	62.5%
326	Painting and Decorating Services	42440 Painting and decorating services	55.5%	61.0%	54.7%	60.6%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15		Proposed Discount Rates for 2015/16	
			Discount Plan management period		Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
326	Construction and Building Trade Services	42101 Hire of construction machinery and cranes with operator	55.3%	61.8%	54.7%	61.5%
		42210 Concreting services	55.5%	61.9%	54.7%	61.5%
		42342 Building installation services (not elsewhere classified)	55.3%	61.8%	54.7%	61.5%
		42410 Plastering and ceiling services	55.5%	61.9%	54.7%	61.5%
		42420 Carpentry services	55.5%	61.9%	54.7%	61.5%
		42430 Tiling and carpeting services	55.5%	61.9%	54.7%	61.5%
		42450 Glazing services	55.5%	61.9%	54.7%	61.5%
		42510 Landscape construction services	55.5%	61.9%	54.7%	61.5%
		42590 Construction services (not elsewhere classified)	55.5%	61.9%	54.7%	61.5%
328	Structural Trade Services	95250 Gardening and turf management services	55.3%	61.8%	54.7%	61.5%
		42220 Bricklaying services	54.5%	61.3%	53.8%	61.5%
		42230 Roofing services	54.3%	61.4%	53.8%	61.5%
331	Petroleum Product and Specialty Wholesaling	42240 Structural steel erection services	54.3%	61.5%	54.1%	61.3%
		45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)	53.8%	61.5%	55.6%	66.7%
		46120 Professional and scientific goods wholesaling	53.8%	61.5%	55.6%	66.7%
		46130 Computer and computer peripherals wholesaling	53.8%	61.5%	55.6%	66.7%
		46160 Telecommunication goods wholesaling	53.8%	61.5%	55.6%	66.7%
		47920 Jewellery and watch wholesaling	53.8%	61.5%	55.6%	66.7%
		47930 Toy and sporting goods wholesaling	53.8%	61.5%	55.6%	66.7%
333	Grocery and Produce Wholesaling	47991 Wholesaling—commission-based or excluding storage and handling of goods	53.8%	61.5%	55.6%	66.7%
		45120 Cereal grain wholesaling	54.9%	62.0%	55.1%	61.2%
		47150 Fruit and vegetable wholesaling	54.9%	62.0%	55.1%	61.2%
		47190 Grocery wholesaling (not elsewhere classified)	54.9%	62.0%	55.1%	61.2%
341	Electrical and Electronic Goods Wholesaling	47191 Grocery wholesaling—multiple product ranges	54.9%	62.0%	55.1%	61.2%
		46150 Electrical and electronic goods wholesaling (not elsewhere classified)	55.0%	60.0%	50.0%	64.3%
343	Specialised Machinery and Equipment Wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling	57.6%	66.7%	56.5%	65.2%
345	Hardware Goods Wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)	54.2%	61.0%	53.7%	61.0%
351	Vehicle and Machinery Wholesaling	46110 Agricultural and construction machinery wholesaling	56.2%	61.6%	56.0%	62.0%
		46220 Commercial vehicle wholesaling	56.2%	61.6%	56.0%	62.0%
361	Fish, Meats and Dairy Produce Wholesaling	47110 Meat, poultry, and smallgoods wholesaling	54.5%	60.0%	53.3%	60.0%
		47130 Dairy produce wholesaling	54.5%	60.0%	53.3%	60.0%
		47140 Fish and seafood wholesaling	54.5%	60.0%	53.3%	60.0%
371	Wholesale Trade (low-risk group)	45111 Wool wholesaling	56.0%	64.0%	52.9%	64.7%
		45230 Industrial and agricultural chemical product wholesaling	56.0%	64.0%	52.9%	64.7%
		46210 Car wholesaling	56.0%	64.0%	52.9%	64.7%
		47170 Liquor and tobacco product wholesaling	56.0%	64.0%	52.9%	64.7%
		47210 Textile product wholesaling	56.0%	64.0%	52.9%	64.7%
		47220 Clothing and footwear wholesaling	56.0%	64.0%	52.9%	64.7%
		47940 Book and magazine wholesaling	56.0%	64.0%	52.9%	64.7%
		47950 Paper product wholesaling	56.0%	64.0%	52.9%	64.7%
		47960 Pharmaceutical and toiletry goods wholesaling	56.0%	64.0%	52.9%	64.7%
		47990 Wholesaling (not elsewhere classified)	56.0%	64.0%	52.9%	64.7%
373	Other Wholesaling and Support Services	51110 In-store retail support services	53.6%	60.7%	52.6%	60.5%
		51110 In-store retail support services	46.4%	57.1%	52.6%	60.5%
391	Car Retailing	53110 Car retailing (including associated vehicle servicing)	57.1%	64.3%	55.2%	62.1%
393	Motor Trade Wholesaling and Retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)	51.9%	59.6%	52.8%	58.3%
		46230 Motor vehicle new-part wholesaling	51.9%	59.6%	52.8%	58.3%
		52450 Marine equipment retailing	51.9%	59.6%	52.8%	58.3%
		53120 Motor cycle retailing (including associated vehicle servicing)	51.9%	59.6%	52.8%	58.3%
		53130 Trailer and motor vehicle retailing (not elsewhere classified)	51.9%	59.6%	52.8%	58.3%
		53140 Motor vehicle parts retailing	51.9%	59.6%	52.8%	58.3%
		53210 Petroleum fuel retailing (including associated vehicle servicing)	51.9%	59.6%	52.8%	58.3%
395	Motor Trade Services	46240 Motor vehicle dismantling and used-part wholesaling	55.6%	60.2%	54.1%	60.8%
		53240 Tyre retailing	55.6%	60.2%	54.1%	60.8%

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			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
411	Food Retailing	21640 Bakery product manufacturing (non-factory based)	55.3%	61.8%	53.8%	61.5%
		51100 Supermarket and grocery stores	55.3%	61.8%	53.8%	61.5%
		51210 Fresh meat, fish, and poultry retailing	55.3%	61.8%	53.8%	61.5%
		51220 Fruit and vegetable retailing	55.3%	61.8%	53.8%	61.5%
		51230 Liquor retailing	55.3%	61.8%	53.8%	61.5%
		51290 Specialised food retailing (not elsewhere classified)	55.3%	61.8%	53.8%	61.5%
420	Pharmacies and Associated Retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing	54.5%	63.6%	42.9%	57.1%
		95220 Photographic film processing	54.5%	63.6%	42.9%	57.1%
422	Clothing and Footwear Retailing	52210 Clothing retailing	52.0%	56.0%	50.0%	55.6%
		52220 Footwear retailing	52.0%	56.0%	50.0%	55.6%
424	Retail Trade (low-risk group)	52350 Entertainment media retailing	54.2%	58.3%	52.9%	58.8%
		52410 Sport and camping equipment retailing	54.2%	58.3%	52.9%	58.8%
		52430 Newspaper and new and used book retailing	54.2%	58.3%	52.9%	58.8%
		52460 Stationery goods retailing	54.2%	58.3%	52.9%	58.8%
		52540 Flower retailing	54.2%	58.3%	52.9%	58.8%
		52550 Watch and jewellery retailing	54.2%	58.3%	52.9%	58.8%
		52560 Personal accessories retailing (not elsewhere classified)	41.7%	54.2%	52.9%	58.8%
		52591 Craft and gift retailing (not elsewhere classified)	54.2%	58.3%	52.9%	58.8%
		71111 Retail postal services	54.2%	58.3%	52.9%	58.8%
		95110 Video and other electronic media rental and hiring	54.2%	58.3%	52.9%	58.8%
426	Retail Trade (low-medium risk group)	52100 Department stores	52.5%	60.0%	53.6%	60.7%
		52331 Houseware retailing	47.7%	56.8%	53.6%	60.7%
		52340 Electrical, electronic, and gas appliance retailing	52.5%	60.0%	53.6%	60.7%
		52341 Computer and computer peripherals retailing	52.5%	60.0%	53.6%	60.7%
		52342 Electrical and electronic goods retailing (not elsewhere classified)	52.5%	60.0%	53.6%	60.7%
		52420 Toy and game retailing	52.5%	60.0%	53.6%	60.7%
		52590 Store-based retailing (not elsewhere classified)	52.5%	60.0%	53.6%	60.7%
		52595 Non-store retailing	47.7%	56.8%	53.6%	60.7%
		52597 Retail commission-based buying and/or selling	47.7%	56.8%	53.6%	60.7%
		52230 Manchester and textile goods retailing (not elsewhere classified)	55.0%	61.7%	53.8%	61.5%
428	Store and Non-store Retailing	52310 Furniture retailing	54.7%	61.3%	53.8%	61.5%
		52320 Floor covering retailing	54.7%	61.3%	53.8%	61.5%
		52330 Hardware and building supplies retailing	54.7%	61.3%	53.8%	61.5%
		52520 Antique and used goods retailing	54.7%	61.3%	53.8%	61.5%
		52530 Garden supplies retailing	54.7%	61.3%	53.8%	61.5%
441	Hospitality Services	57100 Accommodation	54.0%	60.3%	53.5%	60.5%
		57200 Pubs, taverns, and bars	54.0%	60.3%	53.5%	60.5%
		57400 Clubs (hospitality)	54.0%	60.3%	53.5%	60.5%
451	Catering and Meal Services	51250 Takeaway food services	54.7%	60.4%	55.6%	61.1%
		51270 Catering services	54.7%	60.4%	55.6%	61.1%
		57300 Cafes and restaurants	54.7%	60.4%	55.6%	61.1%
461	Road Passenger and Rail Transport	61210 Interurban and rural bus transport	59.1%	63.6%	57.4%	63.9%
		61220 Urban bus transport	59.1%	63.6%	57.4%	63.9%
		61230 Taxi and road transport (not elsewhere classified)	59.1%	63.6%	57.4%	63.9%
		62000 Rail freight transport	59.1%	63.6%	57.4%	63.9%
		62100 Rail passenger transport	59.1%	63.6%	57.4%	63.9%
463	Road Freight Transport	61100 Road freight transport	56.0%	62.3%	55.6%	62.0%
491	Air Transport and Support Services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129	58.1%	64.5%	59.1%	63.6%
		66300 Airport operations and air transport support services (not elsewhere classified)	58.1%	64.5%	59.1%	63.6%
493	Air Operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137	53.9%	61.7%	53.8%	61.5%
		64040 Air operations under Civil Aviation Rules Part 133 or 135	53.9%	61.7%	53.8%	61.5%
		64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, 106 or 115	53.9%	61.7%	53.8%	61.5%

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			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
501	Water and Scenic Transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	58.9%	64.3%	57.9%	63.2%
		63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	58.9%	64.3%	57.9%	63.2%
		63030 Inland water transport (except passenger-only)	58.9%	64.3%	57.9%	63.2%
		63031 Water passenger transport (river, lake, or harbour)	58.9%	64.3%	57.9%	63.2%
		66230 Port and water transport terminal operations	58.9%	64.3%	57.9%	63.2%
		66290 Water transport support services (not elsewhere classified)	58.9%	64.3%	57.9%	63.2%
		66500 Scenic and sightseeing transport (excluding aviation)	58.9%	64.3%	57.9%	63.2%
511	Postal and Courier Services	71110 Postal services	54.9%	61.8%	54.3%	61.4%
		71120 Courier pick-up and delivery services	54.9%	61.8%	54.3%	61.4%
521	Travel, Customs and Shipping Agency Services	66410 Travel agency and tour arrangement services	50.0%	60.0%	42.9%	57.1%
		66440 Customs and shipping agents, and freight forwarding services (no handling of goods)	50.0%	60.0%	42.9%	57.1%
523	Other Transport and Transport Services	65090 Transport (not elsewhere classified)	54.3%	61.0%	54.2%	61.1%
		66190 Transport support services (not elsewhere classified)	54.3%	61.0%	54.2%	61.1%
		66420 Freight forwarding services and customs and shipping agents (including handling of goods)	54.3%	61.0%	54.2%	61.1%
525	Stevedoring	66210 Stevedoring services	56.4%	62.4%	55.7%	62.4%
531	Warehousing and Storage	67010 Grain storage services	58.2%	68.4%	58.2%	67.3%
		67090 Warehousing and storage services (not elsewhere classified)	58.2%	68.4%	58.2%	67.3%
541	Publishing	24211 Newspaper publishing	33.3%	50.0%	25.0%	50.0%
		24221 Magazine and other periodical publishing	33.3%	50.0%	25.0%	50.0%
		24230 Book publishing	33.3%	50.0%	25.0%	50.0%
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)	33.3%	50.0%	25.0%	50.0%
		24232 Internet publishing and broadcasting	33.3%	50.0%	25.0%	50.0%
		24233 Directory and mailing-list publishing	33.3%	50.0%	25.0%	50.0%
		24234 Music publishing	33.3%	50.0%	25.0%	50.0%
		24235 Software publishing	33.3%	50.0%	25.0%	50.0%
581	Communications and Information Services	71200 Wired telecommunications network operation	42.9%	57.1%	25.0%	50.0%
		71210 Wireless telecommunications network operation (not elsewhere classified)	42.9%	57.1%	25.0%	50.0%
		71230 Telecommunications services (not elsewhere classified)	42.9%	57.1%	25.0%	50.0%
		71240 Internet service providers and web search portals	42.9%	57.1%	25.0%	50.0%
		78310 Data processing and web-hosting services	42.9%	57.1%	25.0%	50.0%
		78320 Electronic information storage services	42.9%	57.1%	25.0%	50.0%
		92110 Information services (not elsewhere classified)	28.6%	42.9%	0.0%	25.0%
621	Finance, Insurance and Statistical Services	73100 Central banking	33.3%	50.0%	25.0%	50.0%
		73210 Banking	33.3%	50.0%	25.0%	50.0%
		73220 Building society operation	33.3%	50.0%	25.0%	50.0%
		73230 Credit union operation	33.3%	50.0%	25.0%	50.0%
		73290 Depository financial intermediation (not elsewhere classified)	33.3%	50.0%	25.0%	50.0%
		73300 Non-depository financing	33.3%	50.0%	25.0%	50.0%
		73400 Financial asset investing	33.3%	50.0%	25.0%	50.0%
		74110 Life insurance	33.3%	50.0%	25.0%	50.0%
		74120 Superannuation funds	33.3%	50.0%	25.0%	50.0%
		74210 Health insurance	33.3%	50.0%	25.0%	50.0%
		74220 General insurance	33.3%	50.0%	25.0%	50.0%
		75110 Financial asset broking services	33.3%	50.0%	25.0%	50.0%
		75190 Auxiliary finance and investment services (not elsewhere classified)	33.3%	50.0%	25.0%	50.0%
		75200 Auxiliary insurance services	33.3%	50.0%	25.0%	50.0%
		78530 Market research and statistical services	33.3%	50.0%	25.0%	50.0%
641	Financial and Rental Services	77301 Holder investor farms and livestock	56.1%	61.4%	53.8%	61.5%
		77410 Passenger car and minibus rental and hiring	56.1%	61.4%	53.8%	61.5%
		95190 Goods and equipment rental and hiring (not elsewhere classified)	56.1%	61.4%	53.8%	61.5%
661	Transport and Machinery Rental Services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	54.5%	61.4%	53.6%	60.9%
		77430 Heavy machinery and scaffolding rental and hiring	54.5%	61.4%	53.6%	60.9%
671	Real Estate Services	77200 Real estate services	55.6%	61.1%	50.0%	58.3%
		77300 Non-financial assets leasing and investment (including franchisors)	51.2%	58.1%	52.2%	56.5%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
673	Property Development and Operation	77110 Residential property operators and developers (excluding construction)	54.5%	63.6%	56.7%	63.3%
		77120 Non-residential property operators and developers (excluding construction)	54.5%	63.6%	56.7%	63.3%
691	Advertising and Photographic Services	78510 Advertising services	54.5%	63.6%	50.0%	62.5%
		95230 Professional photographic services	54.5%	63.6%	50.0%	62.5%
693	Design and Engineering Services	78210 Architectural services	56.3%	62.5%	54.5%	63.6%
		78220 Surveying and mapping services	56.3%	62.5%	54.5%	63.6%
		78230 Engineering design and engineering consulting services	56.3%	62.5%	54.5%	63.6%
		78520 Specialised design services (not elsewhere classified)	56.3%	62.5%	54.5%	63.6%
		91111 Post-production and digital visual effects services	56.3%	62.5%	50.0%	58.3%
695	Scientific Research Services	78100 Scientific research services	53.3%	60.0%	50.0%	60.0%
697	Scientific and Veterinary Services	78290 Scientific testing and analysis services	57.1%	61.9%	55.2%	62.1%
		78291 Professional, scientific, and technical services (not elsewhere classified)	57.1%	61.9%	55.2%	62.1%
		86400 Veterinary services	57.1%	61.9%	55.2%	62.1%
701	Computer Services	78340 Computer systems design and related services	0.0%	50.0%	0.0%	50.0%
720	Legal Services	78410 Legal services	25.0%	50.0%	0.0%	33.3%
721	Accounting Services	78420 Accounting services	25.0%	50.0%	0.0%	33.3%
723	Management and Consulting Services	78550 Management services and related consulting services	45.5%	54.5%	42.9%	57.1%
		78560 Corporate head office management services	45.5%	54.5%	42.9%	57.1%
724	Business Support Services	61231 Taxi and other vehicle scheduling operations	50.0%	57.1%	50.0%	60.0%
		78610 Employment placement and recruitment services (no on-hired staff)	50.0%	57.1%	50.0%	60.0%
		78620 Labour supply services (on-hired staff—office workers only)	50.0%	57.1%	50.0%	60.0%
		78630 Document preparation services	50.0%	57.1%	50.0%	60.0%
		78691 Credit reporting and debt collection services	50.0%	57.1%	50.0%	60.0%
		78692 Call centre operation	50.0%	57.1%	50.0%	60.0%
		84700 Educational support services	50.0%	57.1%	50.0%	60.0%
726	Administrative Services	78540 Office administrative services	56.5%	60.9%	56.3%	62.5%
		78693 Administrative services (not elsewhere classified)	56.5%	60.9%	56.3%	62.5%
728	Labour Supply Services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	55.2%	61.5%	54.5%	60.6%
751	Government Administration	81110 Central government administration (not elsewhere classified)	42.9%	57.1%	40.0%	60.0%
		81300 Foreign government representation	42.9%	57.1%	40.0%	60.0%
753	Local Government, Public Order and Regulatory Services	81130 Local government administration (not elsewhere classified)	55.6%	61.1%	53.8%	61.5%
		96360 Public order and safety services (not elsewhere classified)	55.6%	61.1%	53.8%	61.5%
		96400 Regulatory services (licensing and inspection) (not elsewhere classified)	50.0%	54.2%	46.2%	53.8%
755	Justice	81200 Justice	50.0%	58.3%	50.0%	62.5%
		87292 Parole or probationary services	50.0%	58.3%	50.0%	62.5%
761	Defence	82000 Defence	48.7%	55.3%	48.1%	55.8%
771	Police Services	96310 Police services	52.1%	60.4%	51.5%	60.6%
773	Inspection, Investigation and Security services	21111 Meat and food inspection services	56.5%	63.8%	55.3%	63.8%
		78640 Investigation and security services	56.5%	63.8%	55.3%	63.8%
775	Corrective Services	96320 Correctional and detention services	55.1%	62.2%	54.4%	61.8%
777	Fire and Emergency Services	96330 Fire protection and other emergency services (except police and ambulance services)	58.0%	65.0%	56.5%	63.8%
801	Primary and Secondary Education	84210 Primary education	55.0%	60.0%	53.8%	61.5%
		84220 Secondary education	55.0%	60.0%	53.8%	61.5%
		84230 Combined primary and secondary education	55.0%	60.0%	53.8%	61.5%
		84240 Special-school education	55.0%	60.0%	53.8%	61.5%
811	Tertiary Education	84310 Higher education (undergraduate and postgraduate courses)	50.0%	60.0%	42.9%	57.1%
		84320 Technical and vocational education and training	50.0%	60.0%	42.9%	57.1%
821	Community and Arts Education	84400 Adult, community, and other education (not elsewhere classified)	50.0%	57.1%	47.4%	57.9%
		84600 Arts education	50.0%	57.1%	47.4%	57.9%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
841	Hospital and Midwifery Services	86110 Hospitals (except psychiatric hospitals)	55.8%	62.8%	55.2%	62.1%
		86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)	55.8%	62.8%	55.2%	62.1%
		86132 Midwifery services	51.2%	58.1%	55.2%	62.1%
851	Medical and Optical Services	86210 General practice medical services	42.9%	57.1%	40.0%	60.0%
		86220 Specialist medical services	42.9%	57.1%	40.0%	60.0%
		86320 Optometry and optical dispensing	42.9%	57.1%	40.0%	60.0%
853	Dental Services	86230 Dental services	44.4%	55.6%	33.3%	50.0%
855	Health and Community Services	86310 Pathology and diagnostic imaging services	57.9%	63.2%	53.8%	61.5%
		86340 Community health centre operation	57.9%	63.2%	53.8%	61.5%
		86350 Physiotherapy services	57.9%	63.2%	53.8%	61.5%
		86360 Chiropractic and osteopathic services	57.9%	63.2%	53.8%	61.5%
		86390 Allied health services (not elsewhere classified)	57.9%	63.2%	53.8%	61.5%
		86391 Health care services (not elsewhere classified)	57.9%	63.2%	53.8%	61.5%
		87222 Residential refuge operation	57.9%	63.2%	53.8%	61.5%
861	Preschool Education and Child Care	84100 Preschool education	54.8%	59.5%	51.7%	62.1%
		87100 Child care services	54.8%	59.5%	51.7%	62.1%
863	Medical and Social Support Services	86131 Labour supply services (nursing, medical, and dental)	52.7%	59.3%	53.2%	59.7%
		87290 Social assistance services (not elsewhere classified)	52.7%	59.3%	53.2%	59.7%
865	Aged and Residential Care and Ambulance Services	86130 Aged care residential services	54.1%	60.6%	54.1%	60.8%
		86330 Ambulance services	54.1%	60.6%	54.1%	60.8%
		87210 Retirement village operation (without rest home or hospital facilities)	54.1%	60.6%	54.1%	60.8%
		87211 Retirement village operation (with rest home or hospital facilities)	54.1%	60.6%	54.1%	60.8%
		87220 Residential care services (not elsewhere classified)	54.1%	60.6%	54.1%	60.8%
901	Entertainment Broadcasting and Distribution	91120 Motion picture and video distribution	55.6%	66.7%	50.0%	66.7%
		91210 Radio broadcasting	55.6%	66.7%	50.0%	66.7%
		91220 Free-to-air television broadcasting	55.6%	66.7%	50.0%	66.7%
		91230 Cable and other subscription programming	55.6%	66.7%	50.0%	66.7%
		92100 Libraries and archives	55.6%	66.7%	50.0%	66.7%
903	Entertainment and Performing Arts	91110 Motion picture and video production and other motion picture and video activities (not elsewhere classified)	57.1%	60.0%	54.2%	58.3%
		91130 Motion picture exhibition	57.1%	60.0%	54.2%	58.3%
		92410 Performing arts operation	57.1%	60.0%	54.2%	58.3%
		92420 Creative artists, musicians, writers, and performers	57.1%	60.0%	54.2%	58.3%
		92510 Music and other sound recording activities (not elsewhere classified)	57.1%	60.0%	54.2%	58.3%
		92520 Performing arts venue operation	57.1%	60.0%	54.2%	58.3%
		93220 Casino operation	57.1%	60.0%	54.2%	58.3%
911	Sporting and Recreational Activities (lower-risk group)	93111 Horse and dog racing administration and track operation	53.3%	60.0%	51.9%	59.6%
		93120 Sports and physical recreation venues, grounds, and facilities operation	53.3%	60.0%	51.9%	59.6%
		93130 Health and fitness centres and gymnasias operation	53.3%	60.0%	51.9%	59.6%
		93171 Sport and physical recreation—community rugby league	53.3%	60.0%	51.9%	59.6%
		93184 Sport and physical recreation—softball or baseball	53.3%	60.0%	51.9%	59.6%
		93186 Sport and physical recreation—swimming	53.3%	60.0%	51.9%	59.6%
		93187 Sport and physical recreation—tennis	53.3%	60.0%	51.9%	59.6%
		93188 Sport and physical recreation—water skiing	53.3%	60.0%	51.9%	59.6%
		93190 Sport and physical recreation—community (not elsewhere classified)	53.3%	60.0%	51.9%	59.6%
		93192 Sport and physical recreation—boating or yachting	53.3%	60.0%	51.9%	59.6%
		93193 Sport and physical recreation—cycling	53.3%	60.0%	51.9%	59.6%
		93195 Sport and physical recreation—golf	53.3%	60.0%	51.9%	59.6%
		93300 Amusement parks and centres operation	53.3%	60.0%	51.9%	59.6%
		93400 Amusement and other recreation activities (not elsewhere classified)	53.3%	60.0%	51.9%	59.6%
913	Recreational Facilities Operation	92310 Zoological and botanic gardens operation	53.6%	59.8%	53.7%	59.7%
		92390 Nature reserve and conservation park operation	53.6%	59.8%	53.7%	59.7%

**ACC Accredited Employer Programme discount rates for 2015/16 work claims**  
**These discount rates are applied to the standard Work levy rates (current portion)**

			Current Discount Rates for 2014/15 Discount Plan management period		Proposed Discount Rates for 2015/16 Discount Plan management period	
Levy Risk Group		Classification Unit	1 year	2 year	1 year	2 year
915	Sporting and Recreational Activities (medium-risk group)	84500 Sports and physical recreation instruction	56.4%	61.7%	55.9%	61.8%
		93112 Dog racing activities	56.4%	61.7%	55.9%	61.8%
		93170 Sport and physical recreation—community rugby	56.4%	61.7%	55.9%	61.8%
		93182 Sport and physical recreation—snow skiing	56.4%	61.7%	55.9%	61.8%
		93185 Sport and physical recreation—squash or badminton	56.4%	61.7%	55.9%	61.8%
		93199 Sport and physical recreation—netball	56.2%	61.9%	52.9%	59.8%
917	Equine and Sporting Activities (medium-high risk group)	01520 Horse farming and horse agistment	54.5%	60.6%	53.8%	60.8%
		93113 Horse racing activities—harness racing	54.5%	60.6%	53.8%	60.8%
		93115 Horse racing activities—harness racing—drivers	54.5%	60.6%	53.8%	60.8%
		93174 Sport and physical recreation—community cricket	54.3%	61.9%	53.8%	60.8%
		93194 Sport and physical recreation—professional cricket	47.2%	54.5%	53.8%	60.8%
		93198 Sport and physical recreation—motor racing	54.5%	60.6%	53.8%	60.8%
919	Equine and Sporting Activities (high-risk group)	93410 Alpine and white water recreation activities	54.5%	60.6%	53.8%	60.8%
		93110 Horse racing activities—thoroughbred and other (not elsewhere classified)	56.1%	62.2%	55.5%	61.8%
		93114 Horse racing activities—thoroughbred racing—jockeys	56.1%	62.2%	55.5%	61.8%
		93175 Sport and physical recreation—professional sport (not elsewhere classified)	56.1%	62.2%	55.5%	61.8%
		93180 Sport and physical recreation—professional rugby	56.1%	62.2%	55.5%	61.8%
		93181 Sport and physical recreation—professional rugby league	56.1%	62.2%	55.5%	61.8%
921	Museums and Gambling Activities	93196 Sporting and recreational equine activities (not elsewhere classified)	56.1%	62.2%	55.5%	61.8%
		93197 Sport and physical recreation—motor cycling	56.1%	62.2%	55.5%	61.8%
		92200 Museum operation	55.6%	63.0%	52.6%	63.2%
941	Repair and Maintenance (low-risk group)	93210 Lottery operation	55.6%	63.0%	52.6%	63.2%
		93290 Gambling activities (not elsewhere classified)	55.6%	63.0%	52.6%	63.2%
		52620 Clothing and footwear repair	52.8%	61.1%	52.0%	60.0%
943	Repair and Maintenance (medium-risk group)	52690 Repair and maintenance (not elsewhere classified)	52.8%	61.1%	52.0%	60.0%
		78330 Electronic (except domestic appliance) and precision equipment repair and maintenance	53.6%	60.7%	52.0%	60.0%
		28680 Machinery and equipment repair and maintenance (not elsewhere classified)	53.7%	61.0%	53.6%	60.7%
		52610 Domestic appliance repair and maintenance	53.7%	61.0%	53.6%	60.7%
		53220 Automotive electrical services	53.7%	61.0%	53.6%	60.7%
945	Facilities Maintenance and Management	53230 Automotive body, paint, and interior repair and maintenance	53.7%	61.0%	53.6%	60.7%
		53290 Automotive repair and maintenance (not elsewhere classified)	53.7%	61.0%	53.6%	60.7%
		78650 Pest control services (except agricultural and forestry)	57.7%	63.1%	56.6%	63.2%
951	Business and Community Organisations	78660 Cleaning services and facilities management (not elsewhere classified)	57.7%	63.1%	56.6%	63.2%
		96100 Religious organisations and services	50.0%	62.5%	54.5%	63.6%
		96210 Business and professional association services	50.0%	62.5%	54.5%	63.6%
		96220 Labour association services	50.0%	62.5%	54.5%	63.6%
953	Personal and Community Activities	96290 Interest group services (not elsewhere classified)	50.0%	62.5%	54.5%	63.6%
		66110 Parking services	52.3%	59.1%	53.3%	60.0%
		95240 Funeral, crematorium, and cemetery services	52.3%	59.1%	53.3%	60.0%
		95260 Hairdressing and beauty services	52.3%	59.1%	53.3%	60.0%
		95270 Diet and weight-reduction centre operation	52.3%	59.1%	53.3%	60.0%
		95290 Personal services (not elsewhere classified)	52.3%	59.1%	53.3%	60.0%
		95300 Brothel-keeping, massage parlour, and prostitution services	52.3%	59.1%	53.3%	60.0%
		96291 Community-based, multi-functional activities (not elsewhere classified)	52.3%	59.1%	53.3%	60.0%
955	Laundries and Dry Cleaners	97000 Private households employing staff	52.3%	59.1%	53.3%	60.0%
		95210 Laundry and dry-cleaning services	57.1%	62.6%	56.5%	62.9%

## ACC CoverPlus Extra (self-employed optional cover)

Self-employed classification groupings and proposed levy discount rates for 2015/16 work claims - ACC CoverPlus Extra			Current Levy Rates for 2014/15		Proposed Levy Rates for 2015/16	
These levy rates are per \$100 of agreed weekly compensation (excluding GST)			Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
Levy Risk Group	Classification Unit					
010	Fruit, Vegetable, Grain, Plant and Crop Growing	01110 Nursery production	\$1.26	\$1.33	\$0.87	\$0.93
		01111 Turf growing	\$1.26	\$1.33	\$0.87	\$0.93
		01120 Floriculture production	\$1.26	\$1.33	\$0.87	\$0.93
		01130 Vegetable growing	\$1.26	\$1.33	\$0.87	\$0.93
		01140 Grape growing	\$1.26	\$1.33	\$0.87	\$0.93
		01150 Apple and pear growing	\$1.26	\$1.33	\$0.87	\$0.93
		01160 Stone fruit growing	\$1.26	\$1.33	\$0.87	\$0.93
		01170 Kiwifruit growing	\$1.26	\$1.33	\$0.87	\$0.93
		01180 Olive growing	\$1.26	\$1.33	\$0.87	\$0.93
		01190 Fruit and tree nut growing (not elsewhere classified)	\$1.26	\$1.33	\$0.87	\$0.93
		01191 Citrus fruit growing	\$1.26	\$1.33	\$0.87	\$0.93
		01192 Berry fruit growing	\$1.27	\$1.34	\$0.87	\$0.93
		01210 Grain growing	\$1.26	\$1.33	\$0.87	\$0.93
		01690 Crop growing (not elsewhere classified)	\$1.26	\$1.33	\$0.87	\$0.93
		01692 Mushroom growing	\$1.26	\$1.33	\$0.87	\$0.93
		02195 Horticultural contracting and labour supply services	\$1.26	\$1.33	\$0.87	\$0.93
012	Poultry Farming	01410 Poultry farming (meat)	\$1.30	\$1.37	\$0.90	\$0.96
		01420 Poultry farming (eggs)	\$1.30	\$1.37	\$0.90	\$0.96
014	Other Livestock Farming	01510 Pig farming	\$2.54	\$2.65	\$1.74	\$1.83
		01530 Deer farming	\$2.54	\$2.65	\$1.74	\$1.83
		01590 Livestock farming (not elsewhere classified)	\$2.55	\$2.66	\$1.74	\$1.83
		01593 Beekeeping	\$2.54	\$2.65	\$1.74	\$1.83
016	Beef and Sheep Farming	01220 Grain and sheep or grain and beef cattle farming	\$2.45	\$2.56	\$1.66	\$1.75
		01230 Sheep and beef cattle farming	\$2.43	\$2.54	\$1.66	\$1.75
		01240 Sheep farming	\$2.43	\$2.54	\$1.66	\$1.75
		01250 Beef cattle farming	\$2.43	\$2.54	\$1.66	\$1.75
018	Dairy Cattle Farming	01300 Dairy cattle farming	\$2.61	\$2.73	\$1.78	\$1.87
021	Agriculture and Fishing Services and Aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)	\$2.27	\$2.38	\$1.55	\$1.64
		03021 Forest product and moss gathering and processing	\$2.26	\$2.37	\$1.55	\$1.64
		04210 Offshore aquaculture	\$2.26	\$2.37	\$1.55	\$1.64
		04220 Onshore aquaculture	\$2.26	\$2.37	\$1.55	\$1.64
025	Ocean and Coastal Fishing	04110 Rock lobster and crab fishing or potting	\$3.62	\$3.77	\$2.46	\$2.58
		04120 Prawn fishing	\$3.52	\$3.67	\$2.41	\$2.53
		04130 Fish trawling, seining, and netting (including processing on board)	\$3.58	\$3.73	\$2.43	\$2.55
		04150 Line fishing (including processing on board)	\$3.58	\$3.73	\$2.43	\$2.55
		04190 Fishing (not elsewhere classified)	\$3.56	\$3.71	\$2.43	\$2.55
041	Forestry, Hunting and Trapping	02200 Hunting and trapping	\$4.14	\$4.31	\$2.83	\$2.96
		03010 Forestry	\$4.14	\$4.31	\$2.83	\$2.96
		03020 Logging	\$4.11	\$4.27	\$2.81	\$2.94
		03030 Forestry support services (excluding tree cutting and felling)	\$4.15	\$4.32	\$2.84	\$2.97
051	Shearing	02120 Shearing services	\$4.04	\$4.20	\$2.76	\$2.89
081	Exploration and Mining	11010 Coal mining	\$1.88	\$1.97	\$1.29	\$1.37
		13110 Iron ore mining	\$1.88	\$1.97	\$1.29	\$1.37
		13140 Gold ore mining	\$1.88	\$1.97	\$1.29	\$1.37
		13150 Mineral sand mining	\$1.88	\$1.97	\$1.29	\$1.37
		13170 Silver, lead, and zinc ore mining	\$1.88	\$1.97	\$1.29	\$1.37
		13190 Metal ore mining (not elsewhere classified)	\$1.88	\$1.97	\$1.29	\$1.37
		14110 Gravel and sand quarrying	\$1.88	\$1.97	\$1.29	\$1.37
		14190 Construction material mining (not elsewhere classified)	\$1.88	\$1.97	\$1.29	\$1.37
		14200 Mining and quarrying (not elsewhere classified)	\$1.88	\$1.97	\$1.29	\$1.37
		15110 Petroleum and natural gas exploration	\$1.88	\$1.97	\$1.29	\$1.37
		15130 Mineral exploration	\$1.88	\$1.97	\$1.29	\$1.37
		15200 Mining support services (not elsewhere classified)	\$1.88	\$1.97	\$1.29	\$1.37

**Self-employed classification groupings and proposed levy discount rates for 2015/16 work claims - ACC CoverPlus Extra**

These levy rates are per \$100 of agreed weekly compensation (excluding GST)			Current Levy Rates for 2014/15		Proposed Levy Rates for 2015/16	
Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
110	Sugar, Confectionery and Crisps Manufacturing, and Packaging	21710 Sugar manufacturing	\$0.78	\$0.84	\$0.53	\$0.58
		21720 Confectionery manufacturing	\$0.78	\$0.84	\$0.53	\$0.58
		21795 Potato crisps and corn crisps manufacturing	\$0.78	\$0.84	\$0.53	\$0.58
		78670 Packaging services	\$0.78	\$0.84	\$0.53	\$0.58
112	Primary Produce Processing and Manufacturing	21130 Cured meat and smallgoods manufacturing	\$0.95	\$1.01	\$0.64	\$0.69
		21210 Milk and cream processing	\$0.95	\$1.01	\$0.64	\$0.69
		21220 Ice cream manufacturing	\$0.95	\$1.01	\$0.64	\$0.69
		21290 Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.95	\$1.01	\$0.64	\$0.69
113	Bread and Baking Ingredients Manufacturing	21520 Cereal, pasta, and baking-mix manufacturing	\$1.14	\$1.21	\$0.78	\$0.84
		21610 Bread manufacturing (factory-based)	\$1.14	\$1.21	\$0.78	\$0.84
114	Food and Animal Feeds Manufacturing	21620 Cake and pastry manufacturing (factory-based)	\$0.96	\$1.02	\$0.66	\$0.72
		21630 Biscuit manufacturing (factory-based)	\$0.96	\$1.02	\$0.66	\$0.72
		21740 Prepared animal and bird feed manufacturing	\$0.96	\$1.02	\$0.66	\$0.72
		21790 Food product manufacturing (not elsewhere classified)	\$0.96	\$1.02	\$0.66	\$0.72
116	Fruit, Vegetable, and Oil Processing	21300 Fruit and vegetable processing	\$1.39	\$1.47	\$0.95	\$1.02
		21400 Oil and fat manufacturing	\$1.39	\$1.47	\$0.95	\$1.02
117	Seafood, Poultry and Grain Product Manufacturing	21120 Poultry processing	\$2.23	\$2.33	\$1.53	\$1.62
		21510 Grain mill product manufacturing	\$2.23	\$2.33	\$1.53	\$1.62
		21730 Seafood processing (other than on board vessels)	\$2.23	\$2.33	\$1.53	\$1.62
119	Meat Processing	21110 Meat processing	\$3.29	\$3.43	\$2.25	\$2.36
121	Beverage and Tobacco Product Manufacturing	21810 Soft drink, cordial, and syrup manufacturing	\$0.52	\$0.57	\$0.35	\$0.39
		21820 Beer manufacturing	\$0.52	\$0.57	\$0.35	\$0.39
		21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.52	\$0.57	\$0.35	\$0.39
		21840 Spirit manufacturing	\$0.52	\$0.57	\$0.35	\$0.39
		21900 Cigarette and tobacco product manufacturing	\$0.52	\$0.57	\$0.35	\$0.39
131	Textile and Rubber Product Manufacturing	22210 Cut and sewn textile product manufacturing	\$0.61	\$0.66	\$0.42	\$0.47
		22290 Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.61	\$0.66	\$0.42	\$0.47
		22390 Knitted product manufacturing	\$0.61	\$0.66	\$0.42	\$0.47
		22420 Clothing manufacturing	\$0.61	\$0.66	\$0.42	\$0.47
		22500 Footwear manufacturing	\$0.61	\$0.66	\$0.42	\$0.47
		22620 Leather and leather substitute goods manufacturing	\$0.61	\$0.66	\$0.42	\$0.47
		25510 Tyre manufacturing	\$0.61	\$0.66	\$0.42	\$0.47
133	Textile and Textile Product Manufacturing	25590 Natural rubber product manufacturing	\$0.61	\$0.66	\$0.42	\$0.47
		22120 Synthetic textile manufacturing	\$1.63	\$1.72	\$1.11	\$1.18
		22140 Natural textile manufacturing	\$1.63	\$1.72	\$1.11	\$1.18
		22220 Textile floor covering manufacturing	\$1.63	\$1.72	\$1.11	\$1.18
		22230 Rope, cordage, and twine manufacturing	\$1.63	\$1.72	\$1.11	\$1.18
135	Skin and Hide Processing	22110 Wool scouring	\$1.80	\$1.89	\$1.22	\$1.29
		22611 Leather tanning, fellmongery, and fur dressing	\$1.80	\$1.89	\$1.22	\$1.29
141	Wood Products Manufacturing and Dealing	23210 Veneer and plywood manufacturing	\$1.78	\$1.87	\$1.22	\$1.29
		23230 Wooden structural fittings and components manufacturing	\$1.78	\$1.87	\$1.22	\$1.29
		23290 Wood product manufacturing (not elsewhere classified)	\$1.78	\$1.87	\$1.22	\$1.29
		29190 Prefabricated wooden building manufacturing	\$1.78	\$1.87	\$1.22	\$1.29
		45310 Timber wholesaling	\$1.78	\$1.87	\$1.22	\$1.29
		52592 Firewood, coal, and coke retailing	\$1.78	\$1.87	\$1.22	\$1.29
143	Timber Processing	23110 Log sawmilling	\$1.99	\$2.09	\$1.36	\$1.44
		23120 Wood chipping	\$1.99	\$2.09	\$1.36	\$1.44
		23130 Timber resawing and dressing	\$1.99	\$2.09	\$1.36	\$1.44
151	Paper and Paper Product Manufacturing	23310 Pulp, paper, and paperboard manufacturing	\$0.68	\$0.74	\$0.47	\$0.52
		23330 Corrugated paperboard and paperboard container manufacturing	\$0.68	\$0.74	\$0.47	\$0.52
		23340 Paper bag and sack manufacturing	\$0.68	\$0.74	\$0.47	\$0.52
		24110 Paper stationery manufacturing	\$0.68	\$0.74	\$0.47	\$0.52

Self-employed classification groupings and proposed levy discount rates for 2015/16 work claims - ACC CoverPlus Extra

These levy rates are per \$100 of agreed weekly compensation (excluding GST)			Current Levy Rates for 2014/15		Proposed Levy Rates for 2015/16	
Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
153	Paper Product and Wood Panel Manufacturing	23220 Reconstituted wood product manufacturing	\$0.86	\$0.92	\$0.59	\$0.64
		23390 Converted paper product manufacturing (not elsewhere classified)	\$0.86	\$0.92	\$0.59	\$0.64
		23391 Sanitary paper product manufacturing	\$0.86	\$0.92	\$0.59	\$0.64
161	Printing and Associated Services	24120 Printing	\$0.42	\$0.47	\$0.29	\$0.33
		24130 Printing support services	\$0.42	\$0.47	\$0.29	\$0.33
171	Petroleum, Gas and Inorganic Chemical Products	12000 Oil and gas extraction	\$0.19	\$0.23	\$0.13	\$0.17
		25100 Petroleum refining and petroleum fuel manufacturing	\$0.19	\$0.23	\$0.13	\$0.17
		25320 Industrial gas manufacturing	\$0.19	\$0.23	\$0.13	\$0.17
		25350 Basic inorganic chemical manufacturing	\$0.19	\$0.23	\$0.13	\$0.17
		65010 Pipeline transport	\$0.19	\$0.23	\$0.13	\$0.17
173	Petroleum and Chemical Products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)	\$0.73	\$0.78	\$0.49	\$0.54
		25310 Fertiliser manufacturing	\$0.73	\$0.78	\$0.49	\$0.54
		25330 Synthetic resin and synthetic rubber manufacturing	\$0.73	\$0.78	\$0.49	\$0.54
		25360 Basic polymer manufacturing (not elsewhere classified)	\$0.73	\$0.78	\$0.49	\$0.54
181	Organic Chemicals and Chemical Products	25340 Basic organic chemical manufacturing	\$0.42	\$0.47	\$0.29	\$0.33
		25410 Explosives manufacturing	\$0.42	\$0.47	\$0.29	\$0.33
		25420 Paint and coatings manufacturing	\$0.42	\$0.47	\$0.29	\$0.33
		25490 Basic chemical product manufacturing (not elsewhere classified)	\$0.42	\$0.47	\$0.29	\$0.33
		25491 Adhesive manufacturing	\$0.42	\$0.47	\$0.29	\$0.33
183	Pharmaceutical and Chemical Product Manufacturing	25430 Human pharmaceutical and medicinal product manufacturing	\$0.48	\$0.53	\$0.33	\$0.37
		25431 Veterinary pharmaceutical and medicinal product manufacturing	\$0.48	\$0.53	\$0.33	\$0.37
		25440 Pesticide manufacturing	\$0.48	\$0.53	\$0.33	\$0.37
		25450 Cleaning compound manufacturing	\$0.48	\$0.53	\$0.33	\$0.37
		25460 Cosmetic and toiletry preparation manufacturing	\$0.48	\$0.53	\$0.33	\$0.37
191	Plastic Products	25610 Rigid and semi-rigid polymer product manufacturing	\$0.95	\$1.01	\$0.66	\$0.72
		25630 Polymer film and sheet packaging material manufacturing	\$0.95	\$1.01	\$0.66	\$0.72
		25650 Polymer foam product manufacturing	\$0.95	\$1.01	\$0.66	\$0.72
		25661 Polymer product manufacturing (not elsewhere classified)	\$0.95	\$1.01	\$0.66	\$0.72
201	Ceramic, Glass and Non-metallic Products	26100 Glass and glass product manufacturing	\$1.46	\$1.54	\$1.00	\$1.07
		26210 Clay brick manufacturing	\$1.46	\$1.54	\$1.00	\$1.07
		26310 Cement and lime manufacturing	\$1.46	\$1.54	\$1.00	\$1.07
		26320 Plaster and gypsum product manufacturing	\$1.46	\$1.54	\$1.00	\$1.07
		26350 Concrete product manufacturing	\$1.46	\$1.54	\$1.00	\$1.07
		26400 Non-metallic mineral product manufacturing (not elsewhere classified)	\$1.46	\$1.54	\$1.00	\$1.07
203	Mineral Products	26290 Ceramic product manufacturing (not elsewhere classified)	\$1.79	\$1.88	\$1.22	\$1.29
		26330 Ready-mixed concrete manufacturing	\$1.79	\$1.88	\$1.22	\$1.29
211	Non-Ferrous Metals and Products Manufacturing	27210 Alumina production	\$0.66	\$0.71	\$0.45	\$0.50
		27220 Aluminium smelting	\$0.66	\$0.71	\$0.45	\$0.50
		27230 Copper, silver, lead, and zinc smelting and refining	\$0.66	\$0.71	\$0.45	\$0.50
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)	\$0.66	\$0.71	\$0.45	\$0.50
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.66	\$0.71	\$0.45	\$0.50
		27330 Non-ferrous metal casting and forging	\$0.66	\$0.71	\$0.45	\$0.50
		27630 Nut, bolt, screw, and rivet manufacturing	\$1.09	\$1.15	\$0.56	\$0.60
213	Iron and Steel Manufacturing	27110 Iron smelting and steel manufacturing	\$1.41	\$1.49	\$0.96	\$1.03
		27120 Iron and steel casting	\$1.41	\$1.49	\$0.96	\$1.03
		27121 Iron and steel forging	\$1.41	\$1.49	\$0.96	\$1.03
		27130 Steel pipe and tube manufacturing	\$1.41	\$1.49	\$0.96	\$1.03
220	Metal Product Manufacturing and Trade Training	27510 Metal container manufacturing (not elsewhere classified)	\$1.20	\$1.27	\$0.82	\$0.88
		27620 Spring and wire product manufacturing	\$1.20	\$1.27	\$0.82	\$0.88
		84330 Modern Apprenticeship Coordinators employing apprentices	\$0.66	\$0.71	\$0.82	\$0.88
222	Aluminium and Metal Products	27310 Aluminium rolling, drawing, and extruding	\$1.59	\$1.67	\$1.08	\$1.15
		27420 Architectural aluminium product manufacturing	\$1.59	\$1.67	\$1.08	\$1.15
		45220 Metal and mineral wholesaling	\$1.59	\$1.67	\$1.08	\$1.15

**Self-employed classification groupings and proposed levy discount rates for 2015/16 work claims - ACC CoverPlus Extra**

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Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
224	Sheet Metal Products	27430 Metal roof and guttering manufacturing (except aluminium)	\$1.35	\$1.43	\$0.92	\$0.98
		27590 Sheet metal product manufacturing (except metal structural and container products)	\$1.35	\$1.43	\$0.92	\$0.98
226	Metal Products (medium-risk group)	27640 Surface coating and finishing	\$1.59	\$1.67	\$1.08	\$1.15
		27690 Fabricated metal product manufacturing (not elsewhere classified)	\$1.59	\$1.67	\$1.08	\$1.15
		27692 Boiler, tank, and other heavy-gauge metal container manufacturing	\$1.59	\$1.67	\$1.08	\$1.15
		29110 Prefabricated metal building manufacturing	\$1.59	\$1.67	\$1.08	\$1.15
228	Structural Metal Industries	27410 Structural steel fabricating	\$2.31	\$2.42	\$1.58	\$1.67
		27490 Structural metal product manufacturing (not elsewhere classified)	\$2.31	\$2.42	\$1.58	\$1.67
231	Aviation, Electronic and Electrical Manufacturing	28240 Aircraft manufacturing and repair services	\$0.39	\$0.44	\$0.28	\$0.32
		28490 Electronic equipment manufacturing (not elsewhere classified)	\$0.39	\$0.44	\$0.28	\$0.32
		28510 Domestic appliance manufacturing (not elsewhere classified)	\$0.39	\$0.44	\$0.28	\$0.32
		28511 Whiteware appliance manufacturing	\$0.39	\$0.44	\$0.28	\$0.32
		28520 Electric cable and wire manufacturing	\$0.59	\$0.64	\$0.30	\$0.34
		28540 Electric lighting equipment manufacturing	\$0.39	\$0.44	\$0.28	\$0.32
233	Automotive and Transport Manufacturing	28590 Electrical equipment manufacturing (not elsewhere classified)	\$0.39	\$0.44	\$0.28	\$0.32
		28110 Motor vehicle manufacturing	\$1.02	\$1.09	\$0.69	\$0.75
		28130 Automotive electrical components manufacturing	\$1.02	\$1.09	\$0.69	\$0.75
		28190 Motor vehicle parts manufacturing (not elsewhere classified)	\$1.02	\$1.09	\$0.69	\$0.75
235	Shipbuilding	28290 Transport equipment manufacturing (not elsewhere classified)	\$1.02	\$1.09	\$0.69	\$0.75
		28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$1.70	\$1.79	\$1.16	\$1.23
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$1.92	\$2.01	\$1.31	\$1.39
241	Machinery and Equipment manufacturing (lower-medium risk group)	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$0.90	\$0.96	\$0.62	\$0.67
		28640 Machine tool and parts manufacturing	\$0.90	\$0.96	\$0.62	\$0.67
		28650 Lifting and material-handling equipment manufacturing	\$0.90	\$0.96	\$0.62	\$0.67
		28660 Pump and compressor manufacturing	\$0.90	\$0.96	\$0.62	\$0.67
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.90	\$0.96	\$0.62	\$0.67
243	Machinery and Equipment Manufacturing (medium-risk group)	29220 Metal furniture manufacturing	\$1.04	\$1.10	\$0.62	\$0.67
		28120 Motor vehicle body and trailer manufacturing	\$1.66	\$1.75	\$1.14	\$1.21
		28230 Railway rolling stock manufacturing and repair services	\$1.66	\$1.75	\$1.14	\$1.21
		28610 Agricultural machinery and equipment manufacturing	\$1.66	\$1.75	\$1.14	\$1.21
		28620 Mining and construction machinery manufacturing	\$1.66	\$1.75	\$1.14	\$1.21
		28690 Machinery and equipment manufacturing (not elsewhere classified)	\$1.66	\$1.75	\$1.14	\$1.21
251	Manufacturing (low-risk group)	78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)	\$1.66	\$1.75	\$1.14	\$1.21
		24300 Reproduction of recorded media	\$0.16	\$0.20	\$0.11	\$0.15
		28310 Photographic, optical, and ophthalmic equipment manufacturing	\$0.16	\$0.20	\$0.11	\$0.15
		28320 Medical and surgical equipment and prosthetics manufacturing	\$0.16	\$0.20	\$0.11	\$0.15
		28390 Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.16	\$0.20	\$0.11	\$0.15
		28410 Computer and electronic office equipment manufacturing	\$0.16	\$0.20	\$0.11	\$0.15
253	Furniture and Other Manufacturing	28420 Communications equipment manufacturing	\$0.16	\$0.20	\$0.11	\$0.15
		29410 Jewellery and silverware manufacturing	\$0.16	\$0.20	\$0.11	\$0.15
		29210 Wooden furniture and upholstered seat manufacturing	\$1.14	\$1.21	\$0.78	\$0.84
		29230 Mattress manufacturing	\$1.14	\$1.21	\$0.78	\$0.84
		29290 Furniture manufacturing (not elsewhere classified)	\$1.14	\$1.21	\$0.78	\$0.84
		29420 Toy, sporting, and recreational product manufacturing	\$1.14	\$1.21	\$0.78	\$0.84
261	Electricity Generation and Supply	29490 Manufacturing (not elsewhere classified)	\$1.14	\$1.21	\$0.78	\$0.84
		36102 On-selling electricity and electricity market operation	\$0.19	\$0.23	\$0.13	\$0.17
		36103 Energy and services utilities operation (excluding construction, maintenance and plant operation)	\$0.19	\$0.23	\$0.13	\$0.17
		36110 Fossil fuel electricity generation	\$0.19	\$0.23	\$0.13	\$0.17
		36120 Hydroelectricity generation	\$0.19	\$0.23	\$0.13	\$0.17
		36130 Electricity generation (not elsewhere classified)	\$0.19	\$0.23	\$0.13	\$0.17

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Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
271	Non Electricity Utilities and Network Infrastructure	36101 Electricity line-system operation	\$1.29	\$1.36	\$0.88	\$0.94
		36200 Gas supply	\$1.29	\$1.36	\$0.88	\$0.94
		37010 Water supply	\$1.29	\$1.36	\$0.88	\$0.94
		37020 Sewerage and drainage services	\$1.29	\$1.36	\$0.88	\$0.94
		41221 Utility and communications network construction and maintenance services	\$1.29	\$1.36	\$0.88	\$0.94
291	Waste Services	96340 Waste treatment and disposal services	\$1.70	\$1.79	\$1.16	\$1.23
		96350 Solid waste collection services	\$1.70	\$1.79	\$1.16	\$1.23
		96370 Waste remediation and materials recovery services	\$1.70	\$1.79	\$1.16	\$1.23
		96380 Waste collection services (not elsewhere classified)	\$1.72	\$1.81	\$1.16	\$1.23
301	Other Building Construction	41120 Residential building construction (not elsewhere classified)	\$2.55	\$2.66	\$1.74	\$1.83
		41130 Non-residential building construction	\$2.54	\$2.65	\$1.74	\$1.83
303	House Construction	41110 House construction	\$2.64	\$2.76	\$1.82	\$1.92
311	Road and Bridge Construction	41210 Road and bridge construction	\$1.65	\$1.74	\$1.12	\$1.19
313	Heavy and Civil Engineering Construction	41220 Heavy and civil engineering construction (not elsewhere classified)	\$2.08	\$2.18	\$1.43	\$1.51
315	Land Development Services	41222 Land development and subdivision	\$1.92	\$2.01	\$1.31	\$1.39
		42100 Site preparation services	\$1.92	\$2.01	\$1.31	\$1.39
320	Agricultural, Plumbing and Homeware Goods Wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)	\$0.67	\$0.72	\$0.47	\$0.52
		45391 Plumbing goods wholesaling	\$0.67	\$0.72	\$0.47	\$0.52
		47320 Furniture and floor coverings wholesaling	\$0.67	\$0.72	\$0.47	\$0.52
		47390 Kitchenware and diningware wholesaling	\$0.67	\$0.72	\$0.47	\$0.52
321	Electrical Services	42320 Electrical services (including telecommunication services within buildings)	\$0.98	\$1.04	\$0.68	\$0.74
322	Heating, Ventilation and Alarm Services	42330 Air conditioning and heating services	\$1.21	\$1.28	\$0.83	\$0.89
		42341 Fire and security alarm installation services	\$1.21	\$1.28	\$0.83	\$0.89
323	Plumbing and Building Completion Services	42310 Plumbing services	\$1.79	\$1.88	\$1.21	\$1.28
		42592 Building completion services—all trades subcontracted	\$1.39	\$1.47	\$1.21	\$1.28
324	Painting and Decorating Services	42440 Painting and decorating services	\$2.52	\$2.63	\$1.73	\$1.82
326	Construction and Building Trade Services	42101 Hire of construction machinery and cranes with operator	\$2.74	\$2.86	\$1.87	\$1.97
		42210 Concreting services	\$2.75	\$2.87	\$1.87	\$1.97
		42342 Building installation services (not elsewhere classified)	\$2.74	\$2.86	\$1.87	\$1.97
		42410 Plastering and ceiling services	\$2.75	\$2.87	\$1.87	\$1.97
		42420 Carpentry services	\$2.75	\$2.87	\$1.87	\$1.97
		42430 Tiling and carpeting services	\$2.75	\$2.87	\$1.87	\$1.97
		42450 Glazing services	\$2.75	\$2.87	\$1.87	\$1.97
		42510 Landscape construction services	\$2.75	\$2.87	\$1.87	\$1.97
		42590 Construction services (not elsewhere classified)	\$2.75	\$2.87	\$1.87	\$1.97
		95250 Gardening and turf management services	\$2.74	\$2.86	\$1.87	\$1.97
328	Structural Trade Services	42220 Bricklaying services	\$3.35	\$3.49	\$2.30	\$2.41
		42230 Roofing services	\$3.37	\$3.51	\$2.30	\$2.41
		42240 Structural steel erection services	\$3.34	\$3.48	\$2.28	\$2.39
331	Petroleum Product and Specialty Wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.16	\$0.20	\$0.11	\$0.15
		46120 Professional and scientific goods wholesaling	\$0.16	\$0.20	\$0.11	\$0.15
		46130 Computer and computer peripherals wholesaling	\$0.16	\$0.20	\$0.11	\$0.15
		46160 Telecommunication goods wholesaling	\$0.16	\$0.20	\$0.11	\$0.15
		47920 Jewellery and watch wholesaling	\$0.16	\$0.20	\$0.11	\$0.15
		47930 Toy and sporting goods wholesaling	\$0.16	\$0.20	\$0.11	\$0.15
		47991 Wholesaling—commission-based or excluding storage and handling of goods	\$0.16	\$0.20	\$0.11	\$0.15

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Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
333 Grocery and Produce Wholesaling	45120 Cereal grain wholesaling		\$0.90	\$0.96	\$0.62	\$0.67
	47150 Fruit and vegetable wholesaling		\$0.90	\$0.96	\$0.62	\$0.67
	47190 Grocery wholesaling (not elsewhere classified)		\$0.90	\$0.96	\$0.62	\$0.67
	47191 Grocery wholesaling—multiple product ranges		\$0.90	\$0.96	\$0.62	\$0.67
341 Electrical and Electronic Goods Wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)		\$0.25	\$0.29	\$0.18	\$0.22
343 Specialised Machinery and Equipment Wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling		\$0.42	\$0.47	\$0.29	\$0.33
345 Hardware Goods Wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)		\$0.74	\$0.80	\$0.52	\$0.57
351 Vehicle and Machinery Wholesaling	46110 Agricultural and construction machinery wholesaling		\$0.92	\$0.98	\$0.63	\$0.68
	46220 Commercial vehicle wholesaling		\$0.92	\$0.98	\$0.63	\$0.68
361 Fish, Meats and Dairy Produce Wholesaling	47110 Meat, poultry, and smallgoods wholesaling		\$1.39	\$1.47	\$0.95	\$1.02
	47130 Dairy produce wholesaling		\$1.39	\$1.47	\$0.95	\$1.02
	47140 Fish and seafood wholesaling		\$1.39	\$1.47	\$0.95	\$1.02
371 Wholesale Trade (low-risk group)	45111 Wool wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	45230 Industrial and agricultural chemical product wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	46210 Car wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	47170 Liquor and tobacco product wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	47210 Textile product wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	47220 Clothing and footwear wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	47940 Book and magazine wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	47950 Paper product wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	47960 Pharmaceutical and toiletry goods wholesaling		\$0.32	\$0.36	\$0.21	\$0.25
	47990 Wholesaling (not elsewhere classified)		\$0.71	\$0.77	\$0.48	\$0.53
373 Other Wholesaling and Support Services	51110 In-store retail support services		\$0.71	\$0.77	\$0.48	\$0.53
391 Car Retailing	53110 Car retailing (including associated vehicle servicing)		\$0.53	\$0.58	\$0.37	\$0.42
393 Motor Trade Wholesaling and Retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)		\$0.66	\$0.71	\$0.45	\$0.50
	46230 Motor vehicle new-part wholesaling		\$0.66	\$0.71	\$0.45	\$0.50
	52450 Marine equipment retailing		\$0.66	\$0.71	\$0.45	\$0.50
	53120 Motor cycle retailing (including associated vehicle servicing)		\$0.66	\$0.71	\$0.45	\$0.50
	53130 Trailer and motor vehicle retailing (not elsewhere classified)		\$0.66	\$0.71	\$0.45	\$0.50
	53140 Motor vehicle parts retailing		\$0.66	\$0.71	\$0.45	\$0.50
	53210 Petroleum fuel retailing (including associated vehicle servicing)		\$0.66	\$0.71	\$0.45	\$0.50
395 Motor Trade Services	46240 Motor vehicle dismantling and used-part wholesaling		\$1.36	\$1.44	\$0.93	\$0.99
	53240 Tyre retailing		\$1.36	\$1.44	\$0.93	\$0.99
411 Food Retailing	21640 Bakery product manufacturing (non-factory based)		\$0.96	\$1.02	\$0.66	\$0.72
	51100 Supermarket and grocery stores		\$0.96	\$1.02	\$0.66	\$0.72
	51210 Fresh meat, fish, and poultry retailing		\$0.96	\$1.02	\$0.66	\$0.72
	51220 Fruit and vegetable retailing		\$0.96	\$1.02	\$0.66	\$0.72
	51230 Liquor retailing		\$0.96	\$1.02	\$0.66	\$0.72
	51290 Specialised food retailing (not elsewhere classified)		\$0.96	\$1.02	\$0.66	\$0.72
420 Pharmacies and Associated Retailing	52510 Pharmaceutical, cosmetic, and toiletry goods retailing		\$0.14	\$0.18	\$0.09	\$0.13
	95220 Photographic film processing		\$0.14	\$0.18	\$0.09	\$0.13
422 Clothing and Footwear Retailing	52210 Clothing retailing		\$0.32	\$0.36	\$0.23	\$0.27
	52220 Footwear retailing		\$0.32	\$0.36	\$0.23	\$0.27
424 Retail Trade (low-risk group)	52350 Entertainment media retailing		\$0.30	\$0.34	\$0.21	\$0.25
	52410 Sport and camping equipment retailing		\$0.30	\$0.34	\$0.21	\$0.25
	52430 Newspaper and new and used book retailing		\$0.30	\$0.34	\$0.21	\$0.25
	52460 Stationery goods retailing		\$0.30	\$0.34	\$0.21	\$0.25
	52540 Flower retailing		\$0.30	\$0.34	\$0.21	\$0.25
	52550 Watch and jewellery retailing		\$0.30	\$0.34	\$0.21	\$0.25
	52560 Personal accessories retailing (not elsewhere classified)		\$0.31	\$0.35	\$0.21	\$0.25
	52591 Craft and gift retailing (not elsewhere classified)		\$0.30	\$0.34	\$0.21	\$0.25
	71111 Retail postal services		\$0.30	\$0.34	\$0.21	\$0.25
	95110 Video and other electronic media rental and hiring		\$0.30	\$0.34	\$0.21	\$0.25

Self-employed classification groupings and proposed levy discount rates for 2015/16 work claims - ACC CoverPlus Extra

These levy rates are per \$100 of agreed weekly compensation (excluding GST)			Current Levy Rates for 2014/15		Proposed Levy Rates for 2015/16	
Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
426 Retail Trade (low-medium risk group)	52100 Department stores		\$0.50	\$0.55	\$0.35	\$0.39
	52331 Houseware retailing		\$0.57	\$0.61	\$0.35	\$0.39
	52340 Electrical, electronic, and gas appliance retailing		\$0.50	\$0.55	\$0.35	\$0.39
	52341 Computer and computer peripherals retailing		\$0.50	\$0.55	\$0.35	\$0.39
	52342 Electrical and electronic goods retailing (not elsewhere classified)		\$0.50	\$0.55	\$0.35	\$0.39
	52420 Toy and game retailing		\$0.50	\$0.55	\$0.35	\$0.39
	52590 Store-based retailing (not elsewhere classified)		\$0.50	\$0.55	\$0.35	\$0.39
	52595 Non-store retailing		\$0.57	\$0.61	\$0.35	\$0.39
	52597 Retail commission-based buying and/or selling		\$0.57	\$0.61	\$0.35	\$0.39
428 Store and Non-store Retailing	52230 Manchester and textile goods retailing (not elsewhere classified)		\$0.76	\$0.82	\$0.66	\$0.72
	52310 Furniture retailing		\$0.95	\$1.01	\$0.66	\$0.72
	52320 Floor covering retailing		\$0.95	\$1.01	\$0.66	\$0.72
	52330 Hardware and building supplies retailing		\$0.95	\$1.01	\$0.66	\$0.72
	52520 Antique and used goods retailing		\$0.95	\$1.01	\$0.66	\$0.72
	52530 Garden supplies retailing		\$0.95	\$1.01	\$0.66	\$0.72
441 Hospitality Services	57100 Accommodation		\$0.79	\$0.85	\$0.54	\$0.59
	57200 Pubs, taverns, and bars		\$0.79	\$0.85	\$0.54	\$0.59
	57400 Clubs (hospitality)		\$0.79	\$0.85	\$0.54	\$0.59
451 Catering and Meal Services	51250 Takeaway food services		\$0.67	\$0.72	\$0.45	\$0.50
	51270 Catering services		\$0.67	\$0.72	\$0.45	\$0.50
	57300 Cafes and restaurants		\$0.67	\$0.72	\$0.45	\$0.50
461 Road Passenger and Rail Transport	61210 Interurban and rural bus transport		\$1.11	\$1.18	\$0.77	\$0.83
	61220 Urban bus transport		\$1.11	\$1.18	\$0.77	\$0.83
	61230 Taxi and road transport (not elsewhere classified)		\$1.11	\$1.18	\$0.77	\$0.83
	62000 Rail freight transport		\$1.11	\$1.18	\$0.77	\$0.83
	62100 Rail passenger transport		\$1.11	\$1.18	\$0.77	\$0.83
463 Road Freight Transport	61100 Road freight transport		\$2.61	\$2.73	\$1.79	\$1.88
491 Air Transport and Support Services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129		\$0.39	\$0.44	\$0.28	\$0.32
	66300 Airport operations and air transport support services (not elsewhere classified)		\$0.39	\$0.44	\$0.28	\$0.32
493 Air Operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137		\$1.45	\$1.53	\$0.98	\$1.05
	64040 Air operations under Civil Aviation Rules Part 133 or 135		\$1.45	\$1.53	\$0.98	\$1.05
	64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, 106 or 115		\$1.45	\$1.53	\$0.98	\$1.05
501 Water and Scenic Transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)		\$1.41	\$1.49	\$0.96	\$1.03
	63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)		\$1.41	\$1.49	\$0.96	\$1.03
	63030 Inland water transport (except passenger-only)		\$1.41	\$1.49	\$0.96	\$1.03
	63031 Water passenger transport (river, lake, or harbour)		\$1.41	\$1.49	\$0.96	\$1.03
	66230 Port and water transport terminal operations		\$1.41	\$1.49	\$0.96	\$1.03
	66290 Water transport support services (not elsewhere classified)		\$1.41	\$1.49	\$0.96	\$1.03
	66500 Scenic and sightseeing transport (excluding aviation)		\$1.41	\$1.49	\$0.96	\$1.03
511 Postal and Courier Services	71110 Postal services		\$1.29	\$1.36	\$0.88	\$0.94
	71120 Courier pick-up and delivery services		\$1.29	\$1.36	\$0.88	\$0.94
521 Travel, Customs and Shipping Agency Services	66410 Travel agency and tour arrangement services		\$0.13	\$0.17	\$0.09	\$0.13
	66440 Customs and shipping agents, and freight forwarding services (no handling of goods)		\$0.13	\$0.17	\$0.09	\$0.13
523 Other Transport and Transport Services	65090 Transport (not elsewhere classified)		\$1.32	\$1.40	\$0.91	\$0.97
	66190 Transport support services (not elsewhere classified)		\$1.32	\$1.40	\$0.91	\$0.97
	66420 Freight forwarding services and customs and shipping agents (including handling of goods)		\$1.32	\$1.40	\$0.91	\$0.97
525 Stevedoring	66210 Stevedoring services		\$2.75	\$2.87	\$1.88	\$1.98
531 Warehousing and Storage	67010 Grain storage services		\$1.00	\$1.07	\$0.69	\$0.75
	67090 Warehousing and storage services (not elsewhere classified)		\$1.00	\$1.07	\$0.69	\$0.75

**Self-employed classification groupings and proposed levy discount rates for 2015/16 work claims - ACC CoverPlus Extra**

These levy rates are per \$100 of agreed weekly compensation (excluding GST)			Current Levy Rates for 2014/15		Proposed Levy Rates for 2015/16	
Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
541	Publishing	24211 Newspaper publishing	\$0.08	\$0.12	\$0.05	\$0.08
		24221 Magazine and other periodical publishing	\$0.08	\$0.12	\$0.05	\$0.08
		24230 Book publishing	\$0.08	\$0.12	\$0.05	\$0.08
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.08	\$0.12	\$0.05	\$0.08
		24232 Internet publishing and broadcasting	\$0.08	\$0.12	\$0.05	\$0.08
		24233 Directory and mailing-list publishing	\$0.08	\$0.12	\$0.05	\$0.08
		24234 Music publishing	\$0.08	\$0.12	\$0.05	\$0.08
		24235 Software publishing	\$0.08	\$0.12	\$0.05	\$0.08
581	Communications and Information Services	71200 Wired telecommunications network operation	\$0.09	\$0.13	\$0.05	\$0.08
		71210 Wireless telecommunications network operation (not elsewhere classified)	\$0.09	\$0.13	\$0.05	\$0.08
		71230 Telecommunications services (not elsewhere classified)	\$0.09	\$0.13	\$0.05	\$0.08
		71240 Internet service providers and web search portals	\$0.09	\$0.13	\$0.05	\$0.08
		78310 Data processing and web-hosting services	\$0.09	\$0.13	\$0.05	\$0.08
		78320 Electronic information storage services	\$0.09	\$0.13	\$0.05	\$0.08
		92110 Information services (not elsewhere classified)	\$0.09	\$0.13	\$0.05	\$0.08
621	Finance, Insurance and Statistical Services	73100 Central banking	\$0.08	\$0.12	\$0.05	\$0.08
		73210 Banking	\$0.08	\$0.12	\$0.05	\$0.08
		73220 Building society operation	\$0.08	\$0.12	\$0.05	\$0.08
		73230 Credit union operation	\$0.08	\$0.12	\$0.05	\$0.08
		73290 Depository financial intermediation (not elsewhere classified)	\$0.08	\$0.12	\$0.05	\$0.08
		73300 Non-depository financing	\$0.08	\$0.12	\$0.05	\$0.08
		73400 Financial asset investing	\$0.08	\$0.12	\$0.05	\$0.08
		74110 Life insurance	\$0.08	\$0.12	\$0.05	\$0.08
		74120 Superannuation funds	\$0.08	\$0.12	\$0.05	\$0.08
		74210 Health insurance	\$0.08	\$0.12	\$0.05	\$0.08
		74220 General insurance	\$0.08	\$0.12	\$0.05	\$0.08
		75110 Financial asset broking services	\$0.08	\$0.12	\$0.05	\$0.08
		75190 Auxiliary finance and investment services (not elsewhere classified)	\$0.08	\$0.12	\$0.05	\$0.08
		75200 Auxiliary insurance services	\$0.08	\$0.12	\$0.05	\$0.08
		78530 Market research and statistical services	\$0.08	\$0.12	\$0.05	\$0.08
641	Financial and Rental Services	77301 Holder investor farms and livestock	\$0.72	\$0.78	\$0.49	\$0.54
		77410 Passenger car and minibus rental and hiring	\$0.72	\$0.78	\$0.49	\$0.54
		95190 Goods and equipment rental and hiring (not elsewhere classified)	\$0.72	\$0.78	\$0.49	\$0.54
661	Transport and Machinery Rental Services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$1.27	\$1.34	\$0.87	\$0.93
		77430 Heavy machinery and scaffolding rental and hiring	\$1.27	\$1.34	\$0.87	\$0.93
671	Real Estate Services	77200 Real estate services	\$0.23	\$0.27	\$0.15	\$0.19
		77300 Non-financial assets leasing and investment (including franchisors)	\$0.55	\$0.59	\$0.29	\$0.33
673	Property Development and Operation	77110 Residential property operators and developers (excluding construction)	\$0.55	\$0.60	\$0.38	\$0.43
		77120 Non-residential property operators and developers (excluding construction)	\$0.55	\$0.60	\$0.38	\$0.43
691	Advertising and Photographic Services	78510 Advertising services	\$0.14	\$0.18	\$0.10	\$0.14
		95230 Professional photographic services	\$0.14	\$0.18	\$0.10	\$0.14
693	Design and Engineering Services	78210 Architectural services	\$0.20	\$0.24	\$0.14	\$0.18
		78220 Surveying and mapping services	\$0.20	\$0.24	\$0.14	\$0.18
		78230 Engineering design and engineering consulting services	\$0.20	\$0.24	\$0.14	\$0.18
		78520 Specialised design services (not elsewhere classified)	\$0.20	\$0.24	\$0.14	\$0.18
		91111 Post-production and digital visual effects services	\$0.30	\$0.33	\$0.15	\$0.19
695	Scientific Research Services	78100 Scientific research services	\$0.19	\$0.23	\$0.13	\$0.17
697	Scientific and Veterinary Services	78290 Scientific testing and analysis services	\$0.53	\$0.58	\$0.37	\$0.42
		78291 Professional, scientific, and technical services (not elsewhere classified)	\$0.53	\$0.58	\$0.37	\$0.42
		86400 Veterinary services	\$0.53	\$0.58	\$0.37	\$0.42

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Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
701	Computer Services	78340 Computer systems design and related services	\$0.03	\$0.06	\$0.03	\$0.06
720	Legal Services	78410 Legal services	\$0.05	\$0.08	\$0.04	\$0.07
721	Accounting Services	78420 Accounting services	\$0.05	\$0.08	\$0.04	\$0.07
723	Management and Consulting Services	78550 Management services and related consulting services	\$0.14	\$0.18	\$0.09	\$0.13
		78560 Corporate head office management services	\$0.14	\$0.18	\$0.09	\$0.13
724	Business Support Services	61231 Taxi and other vehicle scheduling operations	\$0.18	\$0.22	\$0.13	\$0.17
		78610 Employment placement and recruitment services (no on-hired staff)	\$0.18	\$0.22	\$0.13	\$0.17
		78620 Labour supply services (on-hired staff—office workers only)	\$0.18	\$0.22	\$0.13	\$0.17
		78630 Document preparation services	\$0.18	\$0.22	\$0.13	\$0.17
		78691 Credit reporting and debt collection services	\$0.18	\$0.22	\$0.13	\$0.17
		78692 Call centre operation	\$0.18	\$0.22	\$0.13	\$0.17
		84700 Educational support services	\$0.18	\$0.22	\$0.13	\$0.17
726	Administrative Services	78540 Office administrative services	\$0.29	\$0.33	\$0.20	\$0.24
		78693 Administrative services (not elsewhere classified)	\$0.29	\$0.33	\$0.20	\$0.24
728	Labour Supply Services (medium-risk group)	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$1.21	\$1.28	\$0.83	\$0.89
751	Government Administration	81110 Central government administration (not elsewhere classified)	\$0.09	\$0.13	\$0.06	\$0.09
		81300 Foreign government representation	\$0.09	\$0.13	\$0.06	\$0.09
753	Local Government, Public Order and Regulatory Services	81130 Local government administration (not elsewhere classified)	\$0.23	\$0.27	\$0.16	\$0.20
		96360 Public order and safety services (not elsewhere classified)	\$0.23	\$0.27	\$0.16	\$0.20
		96400 Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.31	\$0.35	\$0.16	\$0.20
755	Justice	81200 Justice	\$0.15	\$0.19	\$0.10	\$0.14
		87292 Parole or probationary services	\$0.15	\$0.19	\$0.10	\$0.14
761	Defence	82000 Defence	\$0.96	\$1.02	\$0.66	\$0.72
771	Police Services	96310 Police services	\$0.61	\$0.66	\$0.42	\$0.47
773	Inspection, Investigation and Security services	21111 Meat and food inspection services	\$0.87	\$0.93	\$0.59	\$0.64
		78640 Investigation and security services	\$0.87	\$0.93	\$0.59	\$0.64
775	Corrective Services	96320 Correctional and detention services	\$1.24	\$1.31	\$0.86	\$0.92
777	Fire and Emergency Services	96330 Fire protection and other emergency services (except police and ambulance services)	\$1.26	\$1.33	\$0.87	\$0.93
801	Primary and Secondary Education	84210 Primary education	\$0.25	\$0.29	\$0.16	\$0.20
		84220 Secondary education	\$0.25	\$0.29	\$0.16	\$0.20
		84230 Combined primary and secondary education	\$0.25	\$0.29	\$0.16	\$0.20
		84240 Special-school education	\$0.25	\$0.29	\$0.16	\$0.20
811	Tertiary Education	84310 Higher education (undergraduate and postgraduate courses)	\$0.13	\$0.17	\$0.09	\$0.13
		84320 Technical and vocational education and training	\$0.13	\$0.17	\$0.09	\$0.13
821	Community and Arts Education	84400 Adult, community, and other education (not elsewhere classified)	\$0.35	\$0.39	\$0.24	\$0.28
		84600 Arts education	\$0.35	\$0.39	\$0.24	\$0.28
841	Hospital and Midwifery Services	86110 Hospitals (except psychiatric hospitals)	\$0.54	\$0.59	\$0.37	\$0.42
		86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.54	\$0.59	\$0.37	\$0.42
		86132 Midwifery services	\$0.54	\$0.59	\$0.37	\$0.42
851	Medical and Optical Services	86210 General practice medical services	\$0.09	\$0.13	\$0.06	\$0.09
		86220 Specialist medical services	\$0.09	\$0.13	\$0.06	\$0.09
		86320 Optometry and optical dispensing	\$0.09	\$0.13	\$0.06	\$0.09
853	Dental Services	86230 Dental services	\$0.11	\$0.15	\$0.08	\$0.12
855	Health and Community Services	86310 Pathology and diagnostic imaging services	\$0.24	\$0.28	\$0.16	\$0.20
		86340 Community health centre operation	\$0.24	\$0.28	\$0.16	\$0.20
		86350 Physiotherapy services	\$0.24	\$0.28	\$0.16	\$0.20
		86360 Chiropractic and osteopathic services	\$0.24	\$0.28	\$0.16	\$0.20
		86390 Allied health services (not elsewhere classified)	\$0.24	\$0.28	\$0.16	\$0.20
		86391 Health care services (not elsewhere classified)	\$0.24	\$0.28	\$0.16	\$0.20
		87222 Residential refuge operation	\$0.24	\$0.28	\$0.16	\$0.20

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These levy rates are per \$100 of agreed weekly compensation (excluding GST)			Current Levy Rates for 2014/15		Proposed Levy Rates for 2015/16	
Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
861	Preschool Education and Child Care	84100 Preschool education	\$0.53	\$0.58	\$0.37	\$0.42
		87100 Child care services	\$0.53	\$0.58	\$0.37	\$0.42
863	Medical and Social Support Services	86131 Labour supply services (nursing, medical, and dental)	\$1.15	\$1.22	\$0.78	\$0.84
		87290 Social assistance services (not elsewhere classified)	\$1.15	\$1.22	\$0.78	\$0.84
865	Aged and Residential Care and Ambulance Services	86130 Aged care residential services	\$1.37	\$1.45	\$0.93	\$0.99
		86330 Ambulance services	\$1.37	\$1.45	\$0.93	\$0.99
		87210 Retirement village operation (without rest home or hospital facilities)	\$1.37	\$1.45	\$0.93	\$0.99
		87211 Retirement village operation (with rest home or hospital facilities)	\$1.37	\$1.45	\$0.93	\$0.99
		87220 Residential care services (not elsewhere classified)	\$1.37	\$1.45	\$0.93	\$0.99
901	Entertainment Broadcasting and Distribution	91120 Motion picture and video distribution	\$0.11	\$0.15	\$0.08	\$0.12
		91210 Radio broadcasting	\$0.11	\$0.15	\$0.08	\$0.12
		91220 Free-to-air television broadcasting	\$0.11	\$0.15	\$0.08	\$0.12
		91230 Cable and other subscription programming	\$0.11	\$0.15	\$0.08	\$0.12
		92100 Libraries and archives	\$0.11	\$0.15	\$0.08	\$0.12
903	Entertainment and Performing Arts	91110 Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.44	\$0.49	\$0.30	\$0.34
		91130 Motion picture exhibition	\$0.44	\$0.49	\$0.30	\$0.34
		92410 Performing arts operation	\$0.44	\$0.49	\$0.30	\$0.34
		92420 Creative artists, musicians, writers, and performers	\$0.44	\$0.49	\$0.30	\$0.34
		92510 Music and other sound recording activities (not elsewhere classified)	\$0.44	\$0.49	\$0.30	\$0.34
		92520 Performing arts venue operation	\$0.44	\$0.49	\$0.30	\$0.34
		93220 Casino operation	\$0.44	\$0.49	\$0.30	\$0.34
911	Sporting and Recreational Activities (lower-risk group)	93111 Horse and dog racing administration and track operation	\$0.95	\$1.01	\$0.66	\$0.72
		93120 Sports and physical recreation venues, grounds, and facilities operation	\$0.95	\$1.01	\$0.66	\$0.72
		93130 Health and fitness centres and gymnasias operation	\$0.95	\$1.01	\$0.66	\$0.72
		93171 Sport and physical recreation—community rugby league	\$0.95	\$1.01	\$0.66	\$0.72
		93184 Sport and physical recreation—softball or baseball	\$0.95	\$1.01	\$0.66	\$0.72
		93186 Sport and physical recreation—swimming	\$0.95	\$1.01	\$0.66	\$0.72
		93187 Sport and physical recreation—tennis	\$0.95	\$1.01	\$0.66	\$0.72
		93188 Sport and physical recreation—water skiing	\$0.95	\$1.01	\$0.66	\$0.72
		93190 Sport and physical recreation—community (not elsewhere classified)	\$0.95	\$1.01	\$0.66	\$0.72
		93192 Sport and physical recreation—boating or yachting	\$0.95	\$1.01	\$0.66	\$0.72
		93193 Sport and physical recreation—cycling	\$0.95	\$1.01	\$0.66	\$0.72
		93195 Sport and physical recreation—golf	\$0.95	\$1.01	\$0.66	\$0.72
		93300 Amusement parks and centres operation	\$0.95	\$1.01	\$0.66	\$0.72
		93400 Amusement and other recreation activities (not elsewhere classified)	\$0.95	\$1.01	\$0.66	\$0.72
913	Recreational Facilities Operation	92310 Zoological and botanic gardens operation	\$1.22	\$1.29	\$0.85	\$0.91
		92390 Nature reserve and conservation park operation	\$1.22	\$1.29	\$0.85	\$0.91
915	Sporting and Recreational Activities (medium-risk group)	84500 Sports and physical recreation instruction	\$1.88	\$1.97	\$1.29	\$1.37
		93112 Dog racing activities	\$1.88	\$1.97	\$1.29	\$1.37
		93170 Sport and physical recreation—community rugby	\$1.88	\$1.97	\$1.29	\$1.37
		93182 Sport and physical recreation—snow skiing	\$1.88	\$1.97	\$1.29	\$1.37
		93185 Sport and physical recreation—squash or badminton	\$1.88	\$1.97	\$1.29	\$1.37
		93199 Sport and physical recreation—netball	\$1.32	\$1.40	\$1.29	\$1.37
917	Equine and Sporting Activities (medium-high risk group)	01520 Horse farming and horse agistment	\$2.91	\$3.04	\$1.99	\$2.09
		93113 Horse racing activities—harness racing	\$2.91	\$3.04	\$1.99	\$2.09
		93115 Horse racing activities—harness racing—drivers	\$2.91	\$3.04	\$1.99	\$2.09
		93174 Sport and physical recreation—community cricket	\$2.65	\$2.77	\$1.99	\$2.09
		93194 Sport and physical recreation—professional cricket	\$2.96	\$3.08	\$1.99	\$2.09
		93198 Sport and physical recreation—motor racing	\$2.91	\$3.04	\$1.99	\$2.09
		93410 Alpine and white water recreation activities	\$2.91	\$3.04	\$1.99	\$2.09

Self-employed classification groupings and proposed levy discount rates for 2015/16 work claims - ACC CoverPlus Extra

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

			Current Levy Rates for 2014/15		Proposed Levy Rates for 2015/16	
Levy Risk Group	Classification Unit		Lower levels of weekly comp. option	Standard option	Lower levels of weekly comp. option	Standard option
919	Equine and Sporting Activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)	\$6.07	\$6.30	\$4.16	\$4.34
		93114 Horse racing activities—thoroughbred racing—jockeys	\$6.07	\$6.30	\$4.16	\$4.34
		93175 Sport and physical recreation—professional sport (not elsewhere classified)	\$6.07	\$6.30	\$4.16	\$4.34
		93180 Sport and physical recreation—professional rugby	\$6.07	\$6.30	\$4.16	\$4.34
		93181 Sport and physical recreation—professional rugby league	\$6.07	\$6.30	\$4.16	\$4.34
		93196 Sporting and recreational equine activities (not elsewhere classified)	\$6.07	\$6.30	\$4.16	\$4.34
		93197 Sport and physical recreation—motor cycling	\$6.07	\$6.30	\$4.16	\$4.34
921	Museums and Gambling Activities	92200 Museum operation	\$0.34	\$0.38	\$0.24	\$0.28
		93210 Lottery operation	\$0.34	\$0.38	\$0.24	\$0.28
		93290 Gambling activities (not elsewhere classified)	\$0.34	\$0.38	\$0.24	\$0.28
941	Repair and Maintenance (low-risk group)	52620 Clothing and footwear repair	\$0.45	\$0.50	\$0.32	\$0.36
		52690 Repair and maintenance (not elsewhere classified)	\$0.45	\$0.50	\$0.32	\$0.36
		78330 Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.35	\$0.39	\$0.32	\$0.36
943	Repair and Maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)	\$1.03	\$1.10	\$0.71	\$0.77
		52610 Domestic appliance repair and maintenance	\$1.03	\$1.10	\$0.71	\$0.77
		53220 Automotive electrical services	\$1.03	\$1.10	\$0.71	\$0.77
		53230 Automotive body, paint, and interior repair and maintenance	\$1.03	\$1.10	\$0.71	\$0.77
		53290 Automotive repair and maintenance (not elsewhere classified)	\$1.03	\$1.10	\$0.71	\$0.77
945	Facilities Maintenance and Management	78650 Pest control services (except agricultural and forestry)	\$1.40	\$1.48	\$0.96	\$1.03
		78660 Cleaning services and facilities management (not elsewhere classified)	\$1.40	\$1.48	\$0.96	\$1.03
951	Business and Community Organisations	96100 Religious organisations and services	\$0.20	\$0.24	\$0.14	\$0.18
		96210 Business and professional association services	\$0.20	\$0.24	\$0.14	\$0.18
		96220 Labour association services	\$0.20	\$0.24	\$0.14	\$0.18
		96290 Interest group services (not elsewhere classified)	\$0.20	\$0.24	\$0.14	\$0.18
953	Personal and Community Activities	66110 Parking services	\$0.55	\$0.60	\$0.38	\$0.43
		95240 Funeral, crematorium, and cemetery services	\$0.55	\$0.60	\$0.38	\$0.43
		95260 Hairdressing and beauty services	\$0.55	\$0.60	\$0.38	\$0.43
		95270 Diet and weight-reduction centre operation	\$0.55	\$0.60	\$0.38	\$0.43
		95290 Personal services (not elsewhere classified)	\$0.55	\$0.60	\$0.38	\$0.43
		95300 Brothel-keeping, massage parlour, and prostitution services	\$0.55	\$0.60	\$0.38	\$0.43
		96291 Community-based, multi-functional activities (not elsewhere classified)	\$0.55	\$0.60	\$0.38	\$0.43
		97000 Private households employing staff	\$0.55	\$0.60	\$0.38	\$0.43
955	Laundries and Dry Cleaners	95210 Laundry and dry-cleaning services	\$1.15	\$1.22	\$0.78	\$0.84

## Residual portion of Work Account levy (employers and self-employed)

2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)

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

Levy Risk Group	Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
010	Fruit, Vegetable, Grain, Plant and Crop Growing	01110 Nursery production	\$0.38
		01111 Turf growing	\$0.38
		01120 Floriculture production	\$0.38
		01130 Vegetable growing	\$0.38
		01140 Grape growing	\$0.38
		01150 Apple and pear growing	\$0.38
		01160 Stone fruit growing	\$0.38
		01170 Kiwifruit growing	\$0.38
		01180 Olive growing	\$0.38
		01190 Fruit and tree nut growing (not elsewhere classified)	\$0.38
		01191 Citrus fruit growing	\$0.38
		01192 Berry fruit growing	\$0.38
		01210 Grain growing	\$0.38
		01690 Crop growing (not elsewhere classified)	\$0.38
		01692 Mushroom growing	\$0.38
		02195 Horticultural contracting and labour supply services	\$0.38
012	Poultry Farming	01410 Poultry farming (meat)	\$0.38
		01420 Poultry farming (eggs)	\$0.38
014	Other Livestock Farming	01510 Pig farming	\$0.38
		01530 Deer farming	\$0.38
		01590 Livestock farming (not elsewhere classified)	\$0.38
		01593 Beekeeping	\$0.38
016	Beef and Sheep Farming	01220 Grain and sheep or grain and beef cattle farming	\$0.38
		01230 Sheep and beef cattle farming	\$0.38
		01240 Sheep farming	\$0.38
		01250 Beef cattle farming	\$0.38
018	Dairy Cattle Farming	01300 Dairy cattle farming	\$0.38
021	Agriculture and Fishing Services and Aquaculture	02190 Agriculture and fishing support services (not elsewhere classified)	\$0.38
		03021 Forest product and moss gathering and processing	\$0.38
		04210 Offshore aquaculture	\$0.38
		04220 Onshore aquaculture	\$0.38
025	Ocean and Coastal Fishing	04110 Rock lobster and crab fishing or potting	\$1.48
		04120 Prawn fishing	\$1.48
		04130 Fish trawling, seining, and netting (including processing on board)	\$1.48
		04150 Line fishing (including processing on board)	\$1.48
		04190 Fishing (not elsewhere classified)	\$1.48
041	Forestry, Hunting and Trapping	02200 Hunting and trapping	\$1.48
		03010 Forestry	\$2.05
		03020 Logging	\$2.05
		03030 Forestry support services (excluding tree cutting and felling)	\$1.48
051	Shearing	02120 Shearing services	\$0.38
081	Exploration and Mining	11010 Coal mining	\$0.84
		13110 Iron ore mining	\$0.84
		13140 Gold ore mining	\$0.84
		13150 Mineral sand mining	\$0.84
		13170 Silver, lead, and zinc ore mining	\$0.84
		13190 Metal ore mining (not elsewhere classified)	\$0.84
		14110 Gravel and sand quarrying	\$0.84
		14190 Construction material mining (not elsewhere classified)	\$0.84
		14200 Mining and quarrying (not elsewhere classified)	\$0.84
		15110 Petroleum and natural gas exploration	\$0.49
		15130 Mineral exploration	\$0.84
		15200 Mining support services (not elsewhere classified)	\$0.43

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

Levy Risk Group		Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
110	Sugar, Confectionery and Crisps Manufacturing, and Packaging	21710 Sugar manufacturing	\$0.33	\$0.33
		21720 Confectionery manufacturing	\$0.49	\$0.49
		21795 Potato crisps and corn crisps manufacturing	\$0.33	\$0.33
		78670 Packaging services	\$0.22	\$0.22
112	Primary Produce Processing and Manufacturing	21130 Cured meat and smallgoods manufacturing	\$0.71	\$0.71
		21210 Milk and cream processing	\$0.33	\$0.33
		21220 Ice cream manufacturing	\$0.33	\$0.33
		21290 Cheese and other dairy product manufacturing (not elsewhere classified)	\$0.33	\$0.33
113	Bread and Baking Ingredients Manufacturing	21520 Cereal, pasta, and baking-mix manufacturing	\$0.49	\$0.49
		21610 Bread manufacturing (factory-based)	\$0.33	\$0.33
114	Food and Animal Feeds Manufacturing	21620 Cake and pastry manufacturing (factory-based)	\$0.49	\$0.49
		21630 Biscuit manufacturing (factory-based)	\$0.33	\$0.33
		21740 Prepared animal and bird feed manufacturing	\$0.33	\$0.33
		21790 Food product manufacturing (not elsewhere classified)	\$0.33	\$0.33
116	Fruit, Vegetable, and Oil Processing	21300 Fruit and vegetable processing	\$0.49	\$0.49
		21400 Oil and fat manufacturing	\$0.33	\$0.33
117	Seafood, Poultry and Grain Product Manufacturing	21120 Poultry processing	\$0.71	\$0.71
		21510 Grain mill product manufacturing	\$0.49	\$0.49
		21730 Seafood processing (other than on board vessels)	\$0.49	\$0.49
119	Meat Processing	21110 Meat processing	\$0.71	\$0.71
121	Beverage and Tobacco Product Manufacturing	21810 Soft drink, cordial, and syrup manufacturing	\$0.19	\$0.19
		21820 Beer manufacturing	\$0.19	\$0.19
		21830 Wine and alcoholic beverage manufacturing (not elsewhere classified)	\$0.19	\$0.19
		21840 Spirit manufacturing	\$0.19	\$0.19
		21900 Cigarette and tobacco product manufacturing	\$0.19	\$0.19
131	Textile and Rubber Product Manufacturing	22210 Cut and sewn textile product manufacturing	\$0.49	\$0.49
		22290 Textile finishing and textile product manufacturing (not elsewhere classified)	\$0.94	\$0.94
		22390 Knitted product manufacturing	\$0.49	\$0.49
		22420 Clothing manufacturing	\$0.49	\$0.49
		22500 Footwear manufacturing	\$0.49	\$0.49
		22620 Leather and leather substitute goods manufacturing	\$0.49	\$0.49
		25510 Tyre manufacturing	\$0.94	\$0.94
		25590 Natural rubber product manufacturing	\$0.33	\$0.33
133	Textile and Textile Product Manufacturing	22120 Synthetic textile manufacturing	\$0.94	\$0.94
		22140 Natural textile manufacturing	\$0.94	\$0.94
		22220 Textile floor covering manufacturing	\$0.94	\$0.94
		22230 Rope, cordage, and twine manufacturing	\$0.71	\$0.71
135	Skin and Hide Processing	22110 Wool scouring	\$0.71	\$0.71
		22611 Leather tanning, fellmongery, and fur dressing	\$0.71	\$0.71
141	Wood Products Manufacturing and Dealing	23210 Veneer and plywood manufacturing	\$0.49	\$0.49
		23230 Wooden structural fittings and components manufacturing	\$0.49	\$0.49
		23290 Wood product manufacturing (not elsewhere classified)	\$0.49	\$0.49
		29190 Prefabricated wooden building manufacturing	\$0.49	\$0.49
		45310 Timber wholesaling	\$0.33	\$0.33
		52592 Firewood, coal, and coke retailing	\$0.32	\$0.32
143	Timber Processing	23110 Log sawmilling	\$0.49	\$0.49
		23120 Wood chipping	\$0.49	\$0.49
		23130 Timber resawing and dressing	\$0.49	\$0.49
151	Paper and Paper Product Manufacturing	23310 Pulp, paper, and paperboard manufacturing	\$0.49	\$0.49
		23330 Corrugated paperboard and paperboard container manufacturing	\$0.19	\$0.19
		23340 Paper bag and sack manufacturing	\$0.19	\$0.19
		24110 Paper stationery manufacturing	\$0.19	\$0.19
153	Paper Product and Wood Panel Manufacturing	23220 Reconstituted wood product manufacturing	\$0.49	\$0.49
		23390 Converted paper product manufacturing (not elsewhere classified)	\$0.19	\$0.19
		23391 Sanitary paper product manufacturing	\$0.19	\$0.19

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

Levy Risk Group		Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
161	Printing and Associated Services	24120 Printing	\$0.33	\$0.33
		24130 Printing support services	\$0.33	\$0.33
171	Petroleum, Gas and Inorganic Chemical Products	12000 Oil and gas extraction	\$0.19	\$0.19
		25100 Petroleum refining and petroleum fuel manufacturing	\$0.19	\$0.19
		25320 Industrial gas manufacturing	\$0.19	\$0.19
		25350 Basic inorganic chemical manufacturing	\$0.19	\$0.19
		65010 Pipeline transport	\$0.19	\$0.19
173	Petroleum and Chemical Products (medium-risk group)	25200 Petroleum and coal product manufacturing (not elsewhere classified)	\$0.49	\$0.49
		25310 Fertiliser manufacturing	\$0.49	\$0.49
		25330 Synthetic resin and synthetic rubber manufacturing	\$0.49	\$0.49
		25360 Basic polymer manufacturing (not elsewhere classified)	\$0.49	\$0.49
181	Organic Chemicals and Chemical Products	25340 Basic organic chemical manufacturing	\$0.49	\$0.49
		25410 Explosives manufacturing	\$0.33	\$0.33
		25420 Paint and coatings manufacturing	\$0.33	\$0.33
		25490 Basic chemical product manufacturing (not elsewhere classified)	\$0.33	\$0.33
		25491 Adhesive manufacturing	\$0.33	\$0.33
183	Pharmaceutical and Chemical Product Manufacturing	25430 Human pharmaceutical and medicinal product manufacturing	\$0.33	\$0.33
		25431 Veterinary pharmaceutical and medicinal product manufacturing	\$0.33	\$0.33
		25440 Pesticide manufacturing	\$0.33	\$0.33
		25450 Cleaning compound manufacturing	\$0.33	\$0.33
		25460 Cosmetic and toiletry preparation manufacturing	\$0.33	\$0.33
191	Plastic Products	25610 Rigid and semi-rigid polymer product manufacturing	\$0.33	\$0.33
		25630 Polymer film and sheet packaging material manufacturing	\$0.33	\$0.33
		25650 Polymer foam product manufacturing	\$0.33	\$0.33
		25661 Polymer product manufacturing (not elsewhere classified)	\$0.33	\$0.33
201	Ceramic, Glass and Non-metallic Products	26100 Glass and glass product manufacturing	\$0.33	\$0.33
		26210 Clay brick manufacturing	\$0.33	\$0.33
		26310 Cement and lime manufacturing	\$0.49	\$0.49
		26320 Plaster and gypsum product manufacturing	\$0.49	\$0.49
		26350 Concrete product manufacturing	\$0.49	\$0.49
		26400 Non-metallic mineral product manufacturing (not elsewhere classified)	\$0.49	\$0.49
203	Mineral Products	26290 Ceramic product manufacturing (not elsewhere classified)	\$0.33	\$0.33
		26330 Ready-mixed concrete manufacturing	\$0.49	\$0.49
211	Non-Ferrous Metals and Products Manufacturing	27210 Alumina production	\$3.41	\$3.41
		27220 Aluminium smelting	\$3.41	\$3.41
		27230 Copper, silver, lead, and zinc smelting and refining	\$3.41	\$3.41
		27290 Basic non-ferrous metal manufacturing (not elsewhere classified)	\$3.41	\$3.41
		27320 Basic non-ferrous metal product manufacturing (not elsewhere classified)	\$0.33	\$0.33
		27330 Non-ferrous metal casting and forging	\$0.33	\$0.33
		27630 Nut, bolt, screw, and rivet manufacturing	\$0.49	\$0.49
213	Iron and Steel Manufacturing	27110 Iron smelting and steel manufacturing	\$0.33	\$0.33
		27120 Iron and steel casting	\$0.94	\$0.94
		27121 Iron and steel forging	\$0.94	\$0.94
		27130 Steel pipe and tube manufacturing	\$0.33	\$0.33
220	Metal Product Manufacturing and Trade Training	27510 Metal container manufacturing (not elsewhere classified)	\$0.33	\$0.33
		27620 Spring and wire product manufacturing	\$0.49	\$0.49
		84330 Modern Apprenticeship Coordinators employing apprentices	\$0.14	\$0.14
222	Aluminium and Metal Products	27310 Aluminium rolling, drawing, and extruding	\$0.33	\$0.33
		27420 Architectural aluminium product manufacturing	\$0.33	\$0.33
		45220 Metal and mineral wholesaling	\$0.49	\$0.49
224	Sheet Metal Products	27430 Metal roof and guttering manufacturing (except aluminium)	\$0.33	\$0.33
		27590 Sheet metal product manufacturing (except metal structural and container products)	\$0.33	\$0.33

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

Levy Risk Group		Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
226	Metal Products (medium-risk group)	27640 Surface coating and finishing	\$0.49	\$0.49
		27690 Fabricated metal product manufacturing (not elsewhere classified)	\$0.49	\$0.49
		27692 Boiler, tank, and other heavy-gauge metal container manufacturing	\$0.49	\$0.49
		29110 Prefabricated metal building manufacturing	\$0.49	\$0.49
228	Structural Metal Industries	27410 Structural steel fabricating	\$0.94	\$0.94
		27490 Structural metal product manufacturing (not elsewhere classified)	\$0.94	\$0.94
231	Aviation, Electronic and Electrical Manufacturing	28240 Aircraft manufacturing and repair services	\$0.19	\$0.19
		28490 Electronic equipment manufacturing (not elsewhere classified)	\$0.19	\$0.19
		28510 Domestic appliance manufacturing (not elsewhere classified)	\$0.19	\$0.19
		28511 Whiteware appliance manufacturing	\$0.19	\$0.19
		28520 Electric cable and wire manufacturing	\$0.19	\$0.19
		28540 Electric lighting equipment manufacturing	\$0.19	\$0.19
		28590 Electrical equipment manufacturing (not elsewhere classified)	\$0.19	\$0.19
233	Automotive and Transport Manufacturing	28110 Motor vehicle manufacturing	\$0.71	\$0.71
		28130 Automotive electrical components manufacturing	\$0.71	\$0.71
		28190 Motor vehicle parts manufacturing (not elsewhere classified)	\$0.71	\$0.71
		28290 Transport equipment manufacturing (not elsewhere classified)	\$0.71	\$0.71
235	Shipbuilding	28210 Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	\$0.71	\$0.71
237	Boatbuilding	28220 Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	\$0.71	\$0.71
241	Machinery and Equipment manufacturing (lower-medium risk group)	28630 Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	\$0.19	\$0.19
		28640 Machine tool and parts manufacturing	\$0.19	\$0.19
		28650 Lifting and material-handling equipment manufacturing	\$0.19	\$0.19
		28660 Pump and compressor manufacturing	\$0.19	\$0.19
		28670 Fixed space heating, cooling, and ventilation equipment manufacturing	\$0.19	\$0.19
		29220 Metal furniture manufacturing	\$0.49	\$0.49
243	Machinery and Equipment Manufacturing (medium-risk group)	28120 Motor vehicle body and trailer manufacturing	\$0.49	\$0.49
		28230 Railway rolling stock manufacturing and repair services	\$0.49	\$0.49
		28610 Agricultural machinery and equipment manufacturing	\$0.49	\$0.49
		28620 Mining and construction machinery manufacturing	\$0.49	\$0.49
		28690 Machinery and equipment manufacturing (not elsewhere classified)	\$0.49	\$0.49
		78621 Labour supply services (on-hired staff—non-office work—including up to 30% office work)	\$0.63	\$0.63
251	Manufacturing (low-risk group)	24300 Reproduction of recorded media	\$0.19	\$0.19
		28310 Photographic, optical, and ophthalmic equipment manufacturing	\$0.19	\$0.19
		28320 Medical and surgical equipment and prosthetics manufacturing	\$0.19	\$0.19
		28390 Professional and scientific equipment manufacturing (not elsewhere classified)	\$0.19	\$0.19
		28410 Computer and electronic office equipment manufacturing	\$0.19	\$0.19
		28420 Communications equipment manufacturing	\$0.19	\$0.19
		29410 Jewellery and silverware manufacturing	\$0.19	\$0.19
253	Furniture and Other Manufacturing	29210 Wooden furniture and upholstered seat manufacturing	\$0.33	\$0.33
		29230 Mattress manufacturing	\$0.33	\$0.33
		29290 Furniture manufacturing (not elsewhere classified)	\$0.33	\$0.33
		29420 Toy, sporting, and recreational product manufacturing	\$0.33	\$0.33
		29490 Manufacturing (not elsewhere classified)	\$0.33	\$0.33
261	Electricity Generation and Supply	36102 On-selling electricity and electricity market operation	\$0.85	\$0.85
		36103 Energy and services utilities operation (excluding construction, maintenance and plant operation)	\$0.85	\$0.85
		36110 Fossil fuel electricity generation	\$0.85	\$0.85
		36120 Hydroelectricity generation	\$0.85	\$0.85
		36130 Electricity generation (not elsewhere classified)	\$0.85	\$0.85

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

Levy Risk Group		Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
271	Non Electricity Utilities and Network Infrastructure	36101 Electricity line-system operation	\$0.85	\$0.85
		36200 Gas supply	\$0.25	\$0.25
		37010 Water supply	\$0.25	\$0.25
		37020 Sewerage and drainage services	\$0.25	\$0.25
		41221 Utility and communications network construction and maintenance services	\$0.43	\$0.43
291	Waste Services	96340 Waste treatment and disposal services	\$0.22	\$0.22
		96350 Solid waste collection services	\$0.22	\$0.22
		96370 Waste remediation and materials recovery services	\$0.63	\$0.63
		96380 Waste collection services (not elsewhere classified)	\$0.22	\$0.22
301	Other Building Construction	41120 Residential building construction (not elsewhere classified)	\$0.63	\$0.63
		41130 Non-residential building construction	\$0.63	\$0.63
303	House Construction	41110 House construction	\$0.63	\$0.63
311	Road and Bridge Construction	41210 Road and bridge construction	\$0.43	\$0.43
313	Heavy and Civil Engineering Construction	41220 Heavy and civil engineering construction (not elsewhere classified)	\$0.43	\$0.43
315	Land Development Services	41222 Land development and subdivision	\$0.43	\$0.43
		42100 Site preparation services	\$0.43	\$0.43
320	Agricultural, Plumbing and Homeware Goods Wholesaling	45190 Agricultural product wholesaling (not elsewhere classified)	\$0.19	\$0.19
		45391 Plumbing goods wholesaling	\$0.19	\$0.19
		47320 Furniture and floor coverings wholesaling	\$0.19	\$0.19
		47390 Kitchenware and diningware wholesaling	\$0.19	\$0.19
321	Electrical Services	42320 Electrical services (including telecommunication services within buildings)	\$0.23	\$0.23
322	Heating, Ventilation and Alarm Services	42330 Air conditioning and heating services	\$0.23	\$0.23
		42341 Fire and security alarm installation services	\$0.23	\$0.23
323	Plumbing and Building Completion Services	42310 Plumbing services	\$0.43	\$0.43
		42592 Building completion services—all trades subcontracted	\$0.28	\$0.28
324	Painting and Decorating Services	42440 Painting and decorating services	\$0.63	\$0.63
326	Construction and Building Trade Services	42101 Hire of construction machinery and cranes with operator	\$0.52	\$0.52
		42210 Concreting services	\$0.63	\$0.63
		42342 Building installation services (not elsewhere classified)	\$0.19	\$0.19
		42410 Plastering and ceiling services	\$0.63	\$0.63
		42420 Carpentry services	\$0.63	\$0.63
		42430 Tiling and carpeting services	\$0.63	\$0.63
		42450 Glazing services	\$0.63	\$0.63
		42510 Landscape construction services	\$0.43	\$0.43
		42590 Construction services (not elsewhere classified)	\$0.63	\$0.63
		95250 Gardening and turf management services	\$0.43	\$0.43
328	Structural Trade Services	42220 Bricklaying services	\$0.63	\$0.63
		42230 Roofing services	\$0.63	\$0.63
		42240 Structural steel erection services	\$0.63	\$0.63
331	Petroleum Product and Specialty Wholesaling	45210 Petroleum product wholesaling (including product ownership to retail point-of-sale)	\$0.33	\$0.33
		46120 Professional and scientific goods wholesaling	\$0.19	\$0.19
		46130 Computer and computer peripherals wholesaling	\$0.19	\$0.19
		46160 Telecommunication goods wholesaling	\$0.19	\$0.19
		47920 Jewellery and watch wholesaling	\$0.19	\$0.19
		47930 Toy and sporting goods wholesaling	\$0.19	\$0.19
		47991 Wholesaling—commission-based or excluding storage and handling of goods	\$0.14	\$0.14
333	Grocery and Produce Wholesaling	45120 Cereal grain wholesaling	\$0.19	\$0.19
		47150 Fruit and vegetable wholesaling	\$0.19	\$0.19
		47190 Grocery wholesaling (not elsewhere classified)	\$0.19	\$0.19
		47191 Grocery wholesaling—multiple product ranges	\$0.19	\$0.19
341	Electrical and Electronic Goods Wholesaling	46150 Electrical and electronic goods wholesaling (not elsewhere classified)	\$0.19	\$0.19
343	Specialised Machinery and Equipment Wholesaling	46190 Food and other specialised industrial machinery and equipment wholesaling	\$0.19	\$0.19

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

			Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
Levy Risk Group	Classification Unit			
345	Hardware Goods Wholesaling	45390 Hardware goods wholesaling (not elsewhere classified)	\$0.19	\$0.19
351	Vehicle and Machinery Wholesaling	46110 Agricultural and construction machinery wholesaling	\$0.25	\$0.25
		46220 Commercial vehicle wholesaling	\$0.25	\$0.25
361	Fish, Meats and Dairy Produce Wholesaling	47110 Meat, poultry, and smallgoods wholesaling	\$0.52	\$0.52
		47130 Dairy produce wholesaling	\$0.19	\$0.19
		47140 Fish and seafood wholesaling	\$0.52	\$0.52
371	Wholesale Trade (low-risk group)	45111 Wool wholesaling	\$0.19	\$0.19
		45230 Industrial and agricultural chemical product wholesaling	\$0.19	\$0.19
		46210 Car wholesaling	\$0.25	\$0.25
		47170 Liquor and tobacco product wholesaling	\$0.19	\$0.19
		47210 Textile product wholesaling	\$0.19	\$0.19
		47220 Clothing and footwear wholesaling	\$0.19	\$0.19
		47940 Book and magazine wholesaling	\$0.19	\$0.19
		47950 Paper product wholesaling	\$0.19	\$0.19
		47960 Pharmaceutical and toiletry goods wholesaling	\$0.19	\$0.19
373	Other Wholesaling and Support Services	47990 Wholesaling (not elsewhere classified)	\$0.19	\$0.19
		51110 In-store retail support services	\$0.32	\$0.32
391	Car Retailing	53110 Car retailing (including associated vehicle servicing)	\$0.25	\$0.25
393	Motor Trade Wholesaling and Retailing	46221 Trailer and motor vehicle wholesaling (not elsewhere classified)	\$0.25	\$0.25
		46230 Motor vehicle new-part wholesaling	\$0.25	\$0.25
		52450 Marine equipment retailing	\$0.25	\$0.25
		53120 Motor cycle retailing (including associated vehicle servicing)	\$0.25	\$0.25
		53130 Trailer and motor vehicle retailing (not elsewhere classified)	\$0.25	\$0.25
		53140 Motor vehicle parts retailing	\$0.25	\$0.25
395	Motor Trade Services	53210 Petroleum fuel retailing (including associated vehicle servicing)	\$0.25	\$0.25
		46240 Motor vehicle dismantling and used-part wholesaling	\$0.52	\$0.52
		53240 Tyre retailing	\$0.52	\$0.52
411	Food Retailing	21640 Bakery product manufacturing (non-factory based)	\$0.32	\$0.32
		51100 Supermarket and grocery stores	\$0.32	\$0.32
		51210 Fresh meat, fish, and poultry retailing	\$0.52	\$0.52
		51220 Fruit and vegetable retailing	\$0.32	\$0.32
		51230 Liquor retailing	\$0.32	\$0.32
420	Pharmacies and Associated Retailing	51290 Specialised food retailing (not elsewhere classified)	\$0.32	\$0.32
		52510 Pharmaceutical, cosmetic, and toiletry goods retailing	\$0.17	\$0.17
422	Clothing and Footwear Retailing	95220 Photographic film processing	\$0.17	\$0.17
		52210 Clothing retailing	\$0.17	\$0.17
424	Retail Trade (low-risk group)	52220 Footwear retailing	\$0.17	\$0.17
		52350 Entertainment media retailing	\$0.17	\$0.17
		52410 Sport and camping equipment retailing	\$0.17	\$0.17
		52430 Newspaper and new and used book retailing	\$0.17	\$0.17
		52460 Stationery goods retailing	\$0.17	\$0.17
		52540 Flower retailing	\$0.32	\$0.32
		52550 Watch and jewellery retailing	\$0.17	\$0.17
		52560 Personal accessories retailing (not elsewhere classified)	\$0.32	\$0.32
		52591 Craft and gift retailing (not elsewhere classified)	\$0.17	\$0.17
		71111 Retail postal services	\$0.17	\$0.17
		95110 Video and other electronic media rental and hiring	\$0.22	\$0.22
426	Retail Trade (low-medium risk group)	52100 Department stores	\$0.17	\$0.17
		52331 Houseware retailing	\$0.32	\$0.32
		52340 Electrical, electronic, and gas appliance retailing	\$0.17	\$0.17
		52341 Computer and computer peripherals retailing	\$0.17	\$0.17
		52342 Electrical and electronic goods retailing (not elsewhere classified)	\$0.17	\$0.17
		52420 Toy and game retailing	\$0.17	\$0.17
		52590 Store-based retailing (not elsewhere classified)	\$0.32	\$0.32
		52595 Non-store retailing	\$0.17	\$0.17
		52597 Retail commission-based buying and/or selling	\$0.28	\$0.28

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

Levy Risk Group	Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
428	Store and Non-store Retailing	52230 Manchester and textile goods retailing (not elsewhere classified)	\$0.17
		52310 Furniture retailing	\$0.32
		52320 Floor covering retailing	\$0.32
		52330 Hardware and building supplies retailing	\$0.32
		52520 Antique and used goods retailing	\$0.32
		52530 Garden supplies retailing	\$0.32
441	Hospitality Services	57100 Accommodation	\$0.26
		57200 Pubs, taverns, and bars	\$0.26
		57400 Clubs (hospitality)	\$0.26
451	Catering and Meal Services	51250 Takeaway food services	\$0.26
		51270 Catering services	\$0.26
		57300 Cafes and restaurants	\$0.26
461	Road Passenger and Rail Transport	61210 Interurban and rural bus transport	\$0.37
		61220 Urban bus transport	\$0.37
		61230 Taxi and road transport (not elsewhere classified)	\$0.37
		62000 Rail freight transport	\$1.26
		62100 Rail passenger transport	\$1.26
463	Road Freight Transport	61100 Road freight transport	\$0.40
491	Air Transport and Support Services	64010 Air transport under Civil Aviation Rules Part 121, 125, or 129	\$0.37
		66300 Airport operations and air transport support services (not elsewhere classified)	\$0.37
493	Air Operations (higher-risk group)	02130 Air operations under Civil Aviation Rules Part 137	\$1.48
		64040 Air operations under Civil Aviation Rules Part 133 or 135	\$0.37
		64050 Air operations under Civil Aviation Rules Parts 101, 103, 104, 105, 106 or 115	\$0.37
501	Water and Scenic Transport	63010 Coastal or international water transport (vessels over 45 metres length and 500 tonnes displacement)	\$1.26
		63020 Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	\$1.26
		63030 Inland water transport (except passenger-only)	\$1.26
		63031 Water passenger transport (river, lake, or harbour)	\$1.26
		66230 Port and water transport terminal operations	\$1.26
		66290 Water transport support services (not elsewhere classified)	\$1.26
		66500 Scenic and sightseeing transport (excluding aviation)	\$1.26
511	Postal and Courier Services	71110 Postal services	\$0.57
		71120 Courier pick-up and delivery services	\$0.57
521	Travel, Customs and Shipping Agency Services	66410 Travel agency and tour arrangement services	\$0.14
		66440 Customs and shipping agents, and freight forwarding services (no handling of goods)	\$0.14
523	Other Transport and Transport Services	65090 Transport (not elsewhere classified)	\$0.40
		66190 Transport support services (not elsewhere classified)	\$0.40
		66420 Freight forwarding services and customs and shipping agents (including handling of goods)	\$0.40
525	Stevedoring	66210 Stevedoring services	\$1.26
531	Warehousing and Storage	67010 Grain storage services	\$0.37
		67090 Warehousing and storage services (not elsewhere classified)	\$0.37
541	Publishing	24211 Newspaper publishing	\$0.14
		24221 Magazine and other periodical publishing	\$0.14
		24230 Book publishing	\$0.14
		24231 Publishing (not elsewhere classified) (except software, music, and Internet)	\$0.14
		24232 Internet publishing and broadcasting	\$0.14
		24233 Directory and mailing-list publishing	\$0.14
		24234 Music publishing	\$0.14
		24235 Software publishing	\$0.19
581	Communications and Information Services	71200 Wired telecommunications network operation	\$0.47
		71210 Wireless telecommunications network operation (not elsewhere classified)	\$0.47
		71230 Telecommunications services (not elsewhere classified)	\$0.47
		71240 Internet service providers and web search portals	\$0.47
		78310 Data processing and web-hosting services	\$0.14
		78320 Electronic information storage services	\$0.14
		92110 Information services (not elsewhere classified)	\$0.28

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

Levy Risk Group	Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
621 Finance, Insurance and Statistical Services	73100 Central banking	\$0.20	\$0.20
	73210 Banking	\$0.20	\$0.20
	73220 Building society operation	\$0.20	\$0.20
	73230 Credit union operation	\$0.20	\$0.20
	73290 Depository financial intermediation (not elsewhere classified)	\$0.20	\$0.20
	73300 Non-depository financing	\$0.20	\$0.20
	73400 Financial asset investing	\$0.20	\$0.20
	74110 Life insurance	\$0.20	\$0.20
	74120 Superannuation funds	\$0.20	\$0.20
	74210 Health insurance	\$0.20	\$0.20
	74220 General insurance	\$0.20	\$0.20
	75110 Financial asset broking services	\$0.20	\$0.20
	75190 Auxiliary finance and investment services (not elsewhere classified)	\$0.20	\$0.20
	75200 Auxiliary insurance services	\$0.20	\$0.20
	78530 Market research and statistical services	\$0.14	\$0.14
641 Financial and Rental Services	77301 Holder investor farms and livestock	\$0.28	\$0.28
	77410 Passenger car and minibus rental and hiring	\$0.22	\$0.22
	95190 Goods and equipment rental and hiring (not elsewhere classified)	\$0.22	\$0.22
661 Transport and Machinery Rental Services	77420 Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	\$0.22	\$0.22
	77430 Heavy machinery and scaffolding rental and hiring	\$0.52	\$0.52
671 Real Estate Services	77200 Real estate services	\$0.14	\$0.14
	77300 Non-financial assets leasing and investment (including franchisors)	\$0.28	\$0.28
673 Property Development and Operation	77110 Residential property operators and developers (excluding construction)	\$0.28	\$0.28
	77120 Non-residential property operators and developers (excluding construction)	\$0.28	\$0.28
691 Advertising and Photographic Services	78510 Advertising services	\$0.14	\$0.14
	95230 Professional photographic services	\$0.14	\$0.14
693 Design and Engineering Services	78210 Architectural services	\$0.14	\$0.14
	78220 Surveying and mapping services	\$0.28	\$0.28
	78230 Engineering design and engineering consulting services	\$0.14	\$0.14
	78520 Specialised design services (not elsewhere classified)	\$0.14	\$0.14
	91111 Post-production and digital visual effects services	\$0.14	\$0.14
695 Scientific Research Services	78100 Scientific research services	\$0.28	\$0.28
697 Scientific and Veterinary Services	78290 Scientific testing and analysis services	\$0.28	\$0.28
	78291 Professional, scientific, and technical services (not elsewhere classified)	\$0.28	\$0.28
	86400 Veterinary services	\$0.28	\$0.28
701 Computer Services	78340 Computer systems design and related services	\$0.14	\$0.14
720 Legal Services	78410 Legal services	\$0.14	\$0.14
721 Accounting Services	78420 Accounting services	\$0.14	\$0.14
723 Management and Consulting Services	78550 Management services and related consulting services	\$0.14	\$0.14
	78560 Corporate head office management services	\$0.14	\$0.14
724 Business Support Services	61231 Taxi and other vehicle scheduling operations	\$0.28	\$0.28
	78610 Employment placement and recruitment services (no on-hired staff)	\$0.32	\$0.32
	78620 Labour supply services (on-hired staff—office workers only)	\$0.14	\$0.14
	78630 Document preparation services	\$0.14	\$0.14
	78691 Credit reporting and debt collection services	\$0.28	\$0.28
	78692 Call centre operation	\$0.28	\$0.28
	84700 Educational support services	\$0.14	\$0.14
	78540 Office administrative services	\$0.14	\$0.14
726 Administrative Services	78693 Administrative services (not elsewhere classified)	\$0.28	\$0.28
	78622 Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	\$0.32	\$0.32
751 Government Administration	81110 Central government administration (not elsewhere classified)	\$0.28	\$0.28
	81300 Foreign government representation	\$0.28	\$0.28
753 Local Government, Public Order and Regulatory Services	81130 Local government administration (not elsewhere classified)	\$0.42	\$0.42
	96360 Public order and safety services (not elsewhere classified)	\$0.28	\$0.28
	96400 Regulatory services (licensing and inspection) (not elsewhere classified)	\$0.28	\$0.28
755 Justice	81200 Justice	\$0.28	\$0.28
	87292 Parole or probationary services	\$0.28	\$0.28
761 Defence	82000 Defence	\$0.44	\$0.44

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

These levy rates are per \$100 of payroll (excluding GST)			Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
Levy Risk Group		Classification Unit		
771	Police Services	96310 Police services	\$0.54	\$0.54
773	Inspection, Investigation and Security services	21111 Meat and food inspection services	\$0.28	\$0.28
		78640 Investigation and security services	\$0.28	\$0.28
775	Corrective Services	96320 Correctional and detention services	\$0.54	\$0.54
777	Fire and Emergency Services	96330 Fire protection and other emergency services (except police and ambulance services)	\$0.86	\$0.86
801	Primary and Secondary Education	84210 Primary education	\$0.14	\$0.14
		84220 Secondary education	\$0.14	\$0.14
		84230 Combined primary and secondary education	\$0.14	\$0.14
		84240 Special-school education	\$0.14	\$0.14
811	Tertiary Education	84310 Higher education (undergraduate and postgraduate courses)	\$0.14	\$0.14
		84320 Technical and vocational education and training	\$0.14	\$0.14
821	Community and Arts Education	84400 Adult, community, and other education (not elsewhere classified)	\$0.14	\$0.14
		84600 Arts education	\$0.14	\$0.14
841	Hospital and Midwifery Services	86110 Hospitals (except psychiatric hospitals)	\$0.37	\$0.37
		86120 Psychiatric hospitals and psychiatric services (not elsewhere classified)	\$0.37	\$0.37
		86132 Midwifery services	\$0.12	\$0.12
851	Medical and Optical Services	86210 General practice medical services	\$0.12	\$0.12
		86220 Specialist medical services	\$0.12	\$0.12
		86320 Optometry and optical dispensing	\$0.12	\$0.12
853	Dental Services	86230 Dental services	\$0.12	\$0.12
855	Health and Community Services	86310 Pathology and diagnostic imaging services	\$0.12	\$0.12
		86340 Community health centre operation	\$0.12	\$0.12
		86350 Physiotherapy services	\$0.12	\$0.12
		86360 Chiropractic and osteopathic services	\$0.12	\$0.12
		86390 Allied health services (not elsewhere classified)	\$0.12	\$0.12
		86391 Health care services (not elsewhere classified)	\$0.12	\$0.12
		87222 Residential refuge operation	\$0.12	\$0.12
861	Preschool Education and Child Care	84100 Preschool education	\$0.19	\$0.19
		87100 Child care services	\$0.19	\$0.19
863	Medical and Social Support Services	86131 Labour supply services (nursing, medical, and dental)	\$0.12	\$0.12
		87290 Social assistance services (not elsewhere classified)	\$0.12	\$0.12
865	Aged and Residential Care and Ambulance Services	86130 Aged care residential services	\$0.39	\$0.39
		86330 Ambulance services	\$0.12	\$0.12
		87210 Retirement village operation (without rest home or hospital facilities)	\$0.39	\$0.39
		87211 Retirement village operation (with rest home or hospital facilities)	\$0.39	\$0.39
		87220 Residential care services (not elsewhere classified)	\$0.39	\$0.39
901	Entertainment Broadcasting and Distribution	91120 Motion picture and video distribution	\$0.14	\$0.14
		91210 Radio broadcasting	\$0.14	\$0.14
		91220 Free-to-air television broadcasting	\$0.14	\$0.14
		91230 Cable and other subscription programming	\$0.14	\$0.14
		92100 Libraries and archives	\$0.14	\$0.14
903	Entertainment and Performing Arts	91110 Motion picture and video production and other motion picture and video activities (not elsewhere classified)	\$0.14	\$0.14
		91130 Motion picture exhibition	\$0.14	\$0.14
		92410 Performing arts operation	\$0.14	\$0.14
		92420 Creative artists, musicians, writers, and performers	\$0.14	\$0.14
		92510 Music and other sound recording activities (not elsewhere classified)	\$0.14	\$0.14
		92520 Performing arts venue operation	\$0.14	\$0.14
		93220 Casino operation	\$0.26	\$0.26
911	Sporting and Recreational Activities (lower-risk group)	93111 Horse and dog racing administration and track operation	\$0.45	\$0.45
		93120 Sports and physical recreation venues, grounds, and facilities operation	\$0.45	\$0.45
		93130 Health and fitness centres and gymnasias operation	\$0.45	\$0.45
		93171 Sport and physical recreation—community rugby league	\$0.45	\$0.45
		93184 Sport and physical recreation—softball or baseball	\$0.45	\$0.45
		93186 Sport and physical recreation—swimming	\$0.45	\$0.45
		93187 Sport and physical recreation—tennis	\$0.45	\$0.45
		93188 Sport and physical recreation—water skiing	\$0.45	\$0.45
		93190 Sport and physical recreation—community (not elsewhere classified)	\$0.45	\$0.45
		93192 Sport and physical recreation—boating or yachting	\$0.45	\$0.45
		93193 Sport and physical recreation—cycling	\$0.45	\$0.45
		93195 Sport and physical recreation—golf	\$0.45	\$0.45
		93300 Amusement parks and centres operation	\$0.45	\$0.45
		93400 Amusement and other recreation activities (not elsewhere classified)	\$0.28	\$0.28

**2015/16 Levy classification groupings and rates for pre-1999 work claims (residual portion of Work Account Levy for employers and self-employed)**

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

Levy Risk Group		Classification Unit	Current rate applied to 2013/14 earnings	Proposed rate applied to 2014/15 earnings
913	Recreational Facilities Operation	92310 Zoological and botanic gardens operation	\$0.28	\$0.28
		92390 Nature reserve and conservation park operation	\$0.28	\$0.28
915	Sporting and Recreational Activities (medium-risk group)	84500 Sports and physical recreation instruction	\$0.45	\$0.45
		93112 Dog racing activities	\$0.45	\$0.45
		93170 Sport and physical recreation—community rugby	\$0.45	\$0.45
		93182 Sport and physical recreation—snow skiing	\$0.45	\$0.45
		93185 Sport and physical recreation—squash or badminton	\$0.45	\$0.45
		93199 Sport and physical recreation—netball	\$0.45	\$0.45
917	Equine and Sporting Activities (medium-high risk group)	01520 Horse farming and horse agistment	\$0.45	\$0.45
		93113 Horse racing activities—harness racing	\$0.45	\$0.45
		93115 Horse racing activities—harness racing—drivers	\$0.45	\$0.45
		93174 Sport and physical recreation—community cricket	\$0.45	\$0.45
		93194 Sport and physical recreation—professional cricket	\$0.45	\$0.45
		93198 Sport and physical recreation—motor racing	\$0.45	\$0.45
		93410 Alpine and white water recreation activities	\$0.28	\$0.28
919	Equine and Sporting Activities (high-risk group)	93110 Horse racing activities—thoroughbred and other (not elsewhere classified)	\$0.45	\$0.45
		93114 Horse racing activities—thoroughbred racing—jockeys	\$0.45	\$0.45
		93175 Sport and physical recreation—professional sport (not elsewhere classified)	\$0.45	\$0.45
		93180 Sport and physical recreation—professional rugby	\$0.45	\$0.45
		93181 Sport and physical recreation—professional rugby league	\$0.45	\$0.45
		93196 Sporting and recreational equine activities (not elsewhere classified)	\$0.45	\$0.45
921	Museums and Gambling Activities	92200 Museum operation	\$0.14	\$0.14
		93210 Lottery operation	\$0.14	\$0.14
		93290 Gambling activities (not elsewhere classified)	\$0.14	\$0.14
941	Repair and Maintenance (low-risk group)	52620 Clothing and footwear repair	\$0.32	\$0.32
		52690 Repair and maintenance (not elsewhere classified)	\$0.32	\$0.32
		78330 Electronic (except domestic appliance) and precision equipment repair and maintenance	\$0.14	\$0.14
943	Repair and Maintenance (medium-risk group)	28680 Machinery and equipment repair and maintenance (not elsewhere classified)	\$0.49	\$0.49
		52610 Domestic appliance repair and maintenance	\$0.32	\$0.32
		53220 Automotive electrical services	\$0.25	\$0.25
		53230 Automotive body, paint, and interior repair and maintenance	\$0.52	\$0.52
		53290 Automotive repair and maintenance (not elsewhere classified)	\$0.25	\$0.25
945	Facilities Maintenance and Management	78650 Pest control services (except agricultural and forestry)	\$0.38	\$0.38
		78660 Cleaning services and facilities management (not elsewhere classified)	\$0.42	\$0.42
951	Business and Community Organisations	96100 Religious organisations and services	\$0.22	\$0.22
		96210 Business and professional association services	\$0.14	\$0.14
		96220 Labour association services	\$0.14	\$0.14
		96290 Interest group services (not elsewhere classified)	\$0.14	\$0.14
953	Personal and Community Activities	66110 Parking services	\$0.22	\$0.22
		95240 Funeral, crematorium, and cemetery services	\$0.22	\$0.22
		95260 Hairdressing and beauty services	\$0.22	\$0.22
		95270 Diet and weight-reduction centre operation	\$0.22	\$0.22
		95290 Personal services (not elsewhere classified)	\$0.22	\$0.22
		95300 Brothel-keeping, massage parlour, and prostitution services	\$0.22	\$0.22
		96291 Community-based, multi-functional activities (not elsewhere classified)	\$0.33	\$0.33
		97000 Private households employing staff	\$0.22	\$0.22
955	Laundries and Dry Cleaners	95210 Laundry and dry-cleaning services	\$0.54	\$0.54

# Motor Vehicle Account



## Explaining the Motor Vehicle Account

### The Motor Vehicle Account and Motor Vehicle levy

For injuries that occur on public roads and involve moving vehicles, cover for the cost of treatment, hospital care, weekly compensation and rehabilitation comes from the Motor Vehicle Account.

The Motor Vehicle Account is funded by a levy included in the price of petrol (the petrol levy) and the motor vehicle licensing fee (the licence levy).

The Motor Vehicle levy has two parts:

- the 'current portion'
- the 'residual portion'.

The current portion of the levy funds:

- the costs of motor vehicle injuries that are expected to happen between 1 July 2015 and 30 June 2016
- any adjustments to the funding requirements for claims in relation to injuries that happened in previous years.

### Adjusting funding for previous years

Each year we review the injuries and costs from previous years against what we expected. Any differences may mean we've collected too much in levies due to lower than expected costs, or we may need to collect more in levies to cover higher than expected costs.

The residual portion of the Motor Vehicle levy covers injuries to road users that happened before 1 July 1999. It exists because before 1 July 1999 we operated a 'pay-as-you-go' scheme, which only collected enough money to cover injury costs in each particular year, which didn't allow for the fact that some injured people need ACC support for many years. This left us with a 'residual amount' (or deficit) that wasn't funded. The residual portion of the levy contributes to this residual amount, and we'll have collected enough to cover the cost of these old injuries by 30 June 2019.

The nature of motor vehicle accidents means they can result in severe injuries – in fact 43% of the severe injury claims that ACC supports are covered by the Motor Vehicle Account. Motorcyclists account for 20% of the Motor Vehicle Account's severe injuries. A significant number of these injuries are so severe that the costs of providing rehabilitation and compensation for just one claim (which can last for the injured person's lifetime) can be more than \$20 million.

### What is a severe injury?

A severe injury involves significant spinal damage and/or moderate to severe brain injury. The injured person requires a high level of support to perform the daily activities that uninjured people take for granted. Often this support is required for the rest of the injured person's life.



## The Motor Vehicle Account proposals at a glance

For the 2015/16 levy year, we're proposing the following for the Motor Vehicle Account:

- reduce the combined average Motor Vehicle levy from \$330.68 to \$200 (a 40% reduction)
- reduce the petrol levy from 9.9 cents per litre to 5.9 cents per litre (a 40% reduction)
- maintain the current licence levies charged to motorcycle and moped owners
- introduce risk rating for light passenger vehicles (cars and light vans designed to carry people) based on crash safety ratings
- maintain the Motorcycle Safety Levy (MSL) at \$30 per year per licensed motorcycle, scooter and moped.

## The combined average Motor Vehicle levy

The combined average Motor Vehicle levy is the amount required to cover the expected costs of injuries for the year, plus any funding adjustment and the residual claim contribution averaged across every licensed vehicle in New Zealand. If a vehicle is licensed for only six months, it's counted as half a vehicle for the purposes of setting levies.

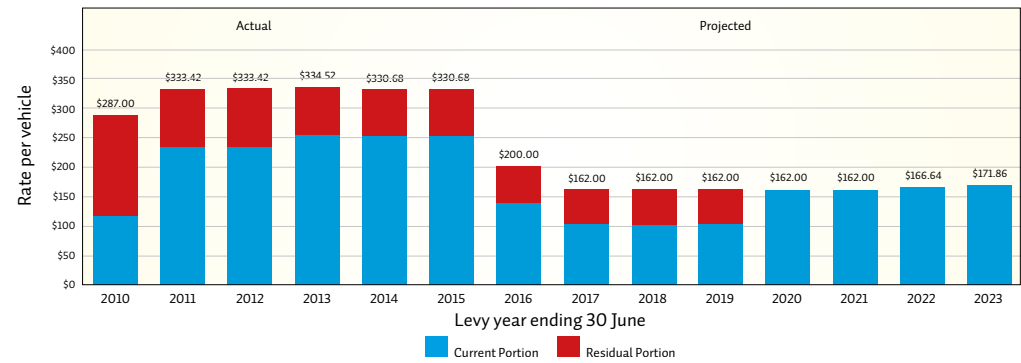
### Please note that:

- all the levy rates in this document exclude GST unless stated otherwise
- the numbers presented may have been rounded up or down.

### Average Motor Vehicle levy for motorists

As the Motor Vehicle Account continues to improve financially we're able to propose a reduction in the combined average levy from \$330.68 to \$200.

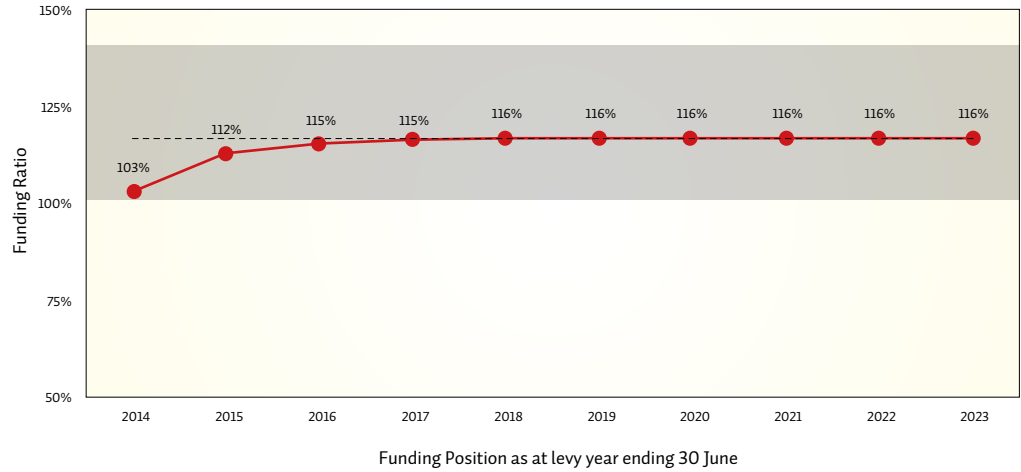
The graph below shows the proposed 2015/16 combined average Motor Vehicle levy rate and the projected combined average levy rates to 2022/23.



The graph shows how we expect the levies to change over time. The initial two decreases (from \$331 to \$200 and then to \$162) will enable the Motor Vehicle Account to reach its funding target by 30 June 2019. From then on the levy will slowly grow, because the cost of providing health services is expected to increase each year with health inflation. This means that each vehicle’s owner will have to contribute a little more each year.

Indicated Motor Vehicle Account funding path

The graph below shows how the Motor Vehicle Account’s financial position (the proportion of assets to liabilities) is forecast to change in the future. Our target is to have 16% more money in the bank or being invested (assets) than we need to pay for the costs of care for people injured in road crashes (liabilities). This will ensure that we can absorb financial shocks such as stock market changes without having to pass them along to levy payers.



Average Motor Vehicle levy

The following table shows how the proposed changes to the current and residual portions have resulted in a change in the combined average Motor Vehicle levy.

The residual portion has reduced for the 2015/16 year as we have corrected a drafting error in previous regulations where current and residual levies were transposed. The adjusted levy has taken into account the previous over-collection of levy but this has no impact on the total levy paid.

	Current 2014/15 levy rate	Proposed 2015/16 levy rate	% change
Levy for current year motor vehicle claims	\$253.61	\$141.70	-44%
Levy for residual portion	\$77.07	\$58.30	-24%
<b>Combined average Motor Vehicle levy</b>	<b>\$330.68</b>	<b>\$200.00</b>	<b>-40%</b>

## Current portion

### Current portion of the average Motor Vehicle levy

The table below shows a comparison (per vehicle) between the current average Motor Vehicle levy and the 2015/16 proposed average Motor Vehicle levy.

	Current 2014/15 levies (per vehicle)	Proposed 2015/16 levies (per vehicle)	% change (current to proposed)
To fund the cost of new claims during the levy year	\$116.35	\$120.02	3%
To fund Scheme costs	\$21.87	\$19.52	-11%
Funding adjustment	\$114.64	\$1.41	-99%
Motorcycle Safety Levy	\$0.75	\$0.75	0%
<b>Average current year levy</b>	<b>\$253.61</b>	<b>\$141.70</b>	<b>-44.1%</b>
<b>Residual portion</b>	<b>\$77.07</b>	<b>\$58.30</b>	<b>-24%</b>
<b>Total Motor Vehicle levy (GST excl)</b>	<b>\$330.68</b>	<b>\$200.00</b>	<b>-40%</b>

Each year we review the injuries and costs from previous years against what we expected. Any shortfall or surplus relative to our full funding requirements is shown in the 'funding adjustment' line. For the 2015/16 year the funding adjustment can be reduced significantly to slow the growth of the projected funding position and avoid exceeding the target.

### Cost of new claims

The cost of new claims is how much ACC needs to collect now to cover the lifetime cost of all accidents resulting in claims occurring during 2015/16. Because some claims will require payments over many years, the amount required now is less than the total payments because ACC can invest the funds in the interim and earn investment income.

	Current 2014/15	Proposed 2015/16	% change (Current to Proposed)
A. Expected number of full-year equivalent licensed vehicles <sup>1</sup>	3,229,000	3,268,000	+1%
B. Entitlement claim frequency	0.18%	0.18%	0%
<b>C. Expected number of entitlement claims (= A x B)</b>	<b>5,722</b>	<b>5,793</b>	<b>+1%</b>
D. Estimated cost of claims discounted to the beginning of the year	\$376m	\$392m	+4%
<b>E. Levy rate per vehicle to fund the cost of claims (= D / A)</b>	<b>\$116.35</b>	<b>\$120.02</b>	<b>+3%</b>

The cost of new claims increases each year due to underlying increases in claims costs. The costs for a number of entitlements, particularly medical treatment, increase at rates higher than standard inflation which requires an increase in the rate charged.

## Scheme costs

Scheme costs are the cost to ACC of administering the Scheme – they include the cost of registering and managing claims as well as calculating and collecting levies, and investment in injury prevention.

	Current 2014/15	Proposed 2015/16
Levy collection costs	\$1.5m	\$1.6m
Injury prevention costs	\$20.1m	\$21.7m
Operating costs	\$49.1m	\$40.5m
<b>F. Estimated scheme costs</b>	<b>\$70.6m</b>	<b>\$63.8m</b>
G. Number of full-year equivalent licensed vehicles	\$3,229,000	\$3,268,000
<b>H. Average claims levy to fund scheme costs (= F / G)</b>	<b>\$21.87</b>	<b>\$19.52</b>

Scheme costs are assumed to increase each year aligned with wage and cost inflation resulting in an overall decrease in operating costs. ACC is committed to expanding its investment in injury prevention and this has resulted in an increase for this component. Operating costs include an allowance for the delay in collecting levies (not all levies are paid on 1 July) and this has decreased because of the decrease in the total levy.

## Collecting Motor Vehicle levies

### The petrol levy

We collect the Motor Vehicle levy from owners of petrol driven vehicles when they fill up their tanks, as well as when their vehicles are licensed each year. They pay a lower licence levy than the owners of non-petrol driven vehicles, who pay the full levy when they license their vehicles each year.

An individual's exposure to the risk of being involved in a road crash is a complex matter, as the calculation depends on factors such as vehicle type, vehicle safety features, the weather, the road type, the road conditions, the distance travelled, the driver or the vehicle and the time of day. However, accident prediction modelling shows that incorporating the distance travelled (instead of considering just driver and vehicle-related factors) may account for between 14-30% of the risk of a crash.

Currently, around 33% of the levy for petrol driven vehicles is collected from the petrol levy. This is close to the range suggested above. To maintain this proportion we're proposing a reduction in the petrol levy from 9.90 cents per litre to 5.90 cents per litre. While the proportion of levy collected through the petrol levy is higher than the risk contributed by travel alone, we believe that it balances levy payers' desire for higher levels of user-pays with the theoretical risk contribution.

## The licence levy

We don't charge a standard or flat levy for each vehicle on the road. This is because it's fairer to ensure that the vehicle groups that have been shown to pose a greater risk of injury pay a larger share of the total levy.

We assess Motor Vehicle levies according to 'classes' of vehicle that are set in regulation, from everyday motorcars to vintage vehicles, caravans, tractors, motorcycles, ambulances, fire engines, trucks, trailers and more. You can find detailed information on how the classification system works in the 'Motor Vehicle Account – additional information' section of this document.

Until recently, we've sought to ensure that our vehicle classes align with the information available in the Motor Vehicle Register, which is administered by the NZ Transport Agency. This is because the Motor Vehicle Register is used to determine the correct levy to charge and significant changes to the Register are expensive.

The recent ACC Fleet Saver programme, which was implemented on 2 December 2013 and the current proposal to risk rate light passenger vehicles make use of new sources of information on which to base our levy rates. As a result, we've been working closely with the NZ Transport Agency to develop solutions that enable the new levy rates to be collected.

This year we're proposing to:

- leave the motorcycle licence levies unchanged
- introduce risk rating for light passenger vehicles
- implement the lower combined average levy by reducing licence levies in all other vehicle classes.

## Motorcycle levies (vehicle classes 4 and 8)

Motorcycles (including mopeds) account for a disproportionately high percentage of the cost and severity of motor vehicle injuries in New Zealand each year. Although motorcycles only make up 3% of the total number of motor vehicles on the road, crash statistics from the Ministry of Transport show that motorcyclists are 22 times more likely to be killed or severely injured in a crash than a person driving a car. Motorcyclists account for 20% of the Motor Vehicle Account's severe injuries.

Funding motorcyclists' accidents is extremely expensive due to the severity of the injuries sustained. Cross-subsidisation within the Motor Vehicle Account means that other vehicle owners' levies make a significant contribution to funding motorcyclists' injuries.



We do this because if the true cost of motorcycle injuries was reflected in motorcycle levies then owning a motorcycle may become prohibitively expensive. The table below shows the expected true cost of motorcycles based on past claims experience and the recommended licence fee. The licence fee for each registered motorcycle would be an average of \$1,267 per year. This true cost covers the expected costs of all motorcycle accidents and includes accidents involving other vehicle types.

Based on past claims experience, 42% of the cost of motorcycle accidents do not involve any other types of vehicles. As a comparison, we have also shown in the table below the amount that motorcycles would need to pay if they were not contributing to any of the other accidents involving other types of vehicles. This amount is lower than the cost of all motorcycle accidents but still significantly higher than the rate proposed by ACC.

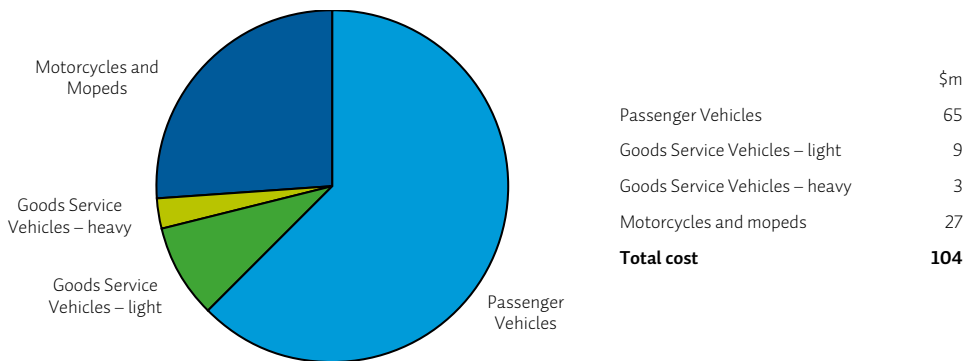
The no-fault nature of the Scheme means that motorcycle owners should also contribute to those motorcycle accidents involving other vehicle types.

	Proposed licence fee (unchanged from the 2014/15 year)	Licence fee based on past claims experience	Licence fee if only considering motorcycle claims that did not involve other vehicles
Average motorcycle (including moped)	\$331	\$1267	\$534
Motorcycles (600cc or less)	\$328	\$1025	\$464
Motorcycles (over 600cc)	\$427	\$1881	\$837

These rates include the annual Motorcycle Safety Levy of \$30.

To ensure that we collect enough money (without asking other vehicle owners to pay more) to cover the costs of injuries to motorcyclists between 1 July 2015 and 30 June 2016, we’re proposing to retain the current licence levies for motorcycles and mopeds for the 2015/16 levy year. Non-petrol driven mopeds and motorcycles will however, decrease slightly to maintain the same total levy as petrol driven mopeds and motorcycles under the proposed petrol levy reduction.

By maintaining the motorcycle levies at 2014/15 levels, it is estimated that \$24.36 of each vehicle registration levy for non-motorcycles will contribute to funding the cost of motorcycle injuries. In total we expect that we will need to collect \$104 million in levies to pay for the claim costs of motorcyclists injured between 1 July 2015 and 30 June 2016. Under the proposed levy rates motorcycle owners will contribute \$27 million and owners of other vehicles will contribute about \$77 million.



## Proposed motorcycle and moped licence levy rates

The table below shows the proposed licence levy rates. These rates include the annual Motorcycle Safety Levy of \$30.

	2014/15 licence levy rate Petrol levy is 9.90c/L	2015/16 proposed licence levy excluding petrol levy	
		If petrol levy = 9.90c/L	If petrol levy = 5.90c/L
<b>Petrol driven vehicles</b>			
Class 4a (moped)	\$129.33	\$129.33	\$129.33
Class 4b (motorcycles 600cc or less)	\$327.91	\$327.91	\$327.91
Class 4c (motorcycles over 600cc)	\$427.18	\$427.18	\$427.18
<b>Non-petrol driven vehicles</b>			
Class 8a (moped)	\$177.88	\$175.10	\$156.61
Class 8b (motorcycles 600cc or less)	\$376.46	\$373.67	\$355.18
Class 8c (motorcycles over 600cc)	\$475.73	\$472.94	\$454.45

## Motorcycle Safety Levy

The Motorcycle Safety Levy (MSL) funds road safety initiatives designed specifically for motorcycle, scooter and moped riders with the aim of reducing the number and severity of injuries and fatalities on New Zealand's roads.

The Government established the MSL in 2010 in response to concerns among owners of large bikes that not enough was being done to improve their safety on the road in the wake of a 69% increase in the motorcycle licence levies.

In 2011 the Minister for ACC established the Motorcycle Safety Advisory Council to guide the investment of the MSL. The Council's terms of reference can be found at [www.msac.org.nz](http://www.msac.org.nz). The table below shows the current state of the MSL fund.

Motorcycle Safety Levy fund	\$000s
<b>Income since inception</b>	
Motorcycle safety levy received	7,543
Investment income	1,095
	<b>8,638</b>
<b>Expenditure since inception</b>	
Completed or in-flight projects	2,500
Projects proceeding to business case (forecast investment)	3,000
Projects under investigation (funding provision)	2,000
	<b>7,500</b>
<b>Unallocated</b>	<b>1,138</b>

For more information on the Council and how you can contribute ideas for motorcyclist safety initiatives, visit [www.msac.org.nz](http://www.msac.org.nz)

We're proposing no change to the current annual MSL of \$30.

## Risk rating based on crash data

We are proposing to create bands in the following subclasses:

- Classes 2a and 6a containing passenger vehicles 3,500kg or less
- Classes 2b and 6b containing passenger vehicles over 3,500kg and all vehicles not elsewhere classified, including self-propelled caravans, mobile cranes, passenger service vehicles and hearses.

Monash University has developed the Total Secondary Safety Index (TSSI) system which provides a credible and sustainable basis for dividing vehicles in classes 2a and 6a into safety groupings.

The index draws on real crash data from Australia and New Zealand and identifies makes and models that have superior or inferior design or manufacturing features. It is not the age or value of vehicles, but their design and manufacture that influence the injury outcomes.

## Light passenger vehicles levies (vehicle classes 2 and 6)

These vehicle classes are what we most commonly refer to as 'cars' and form the largest portion of New Zealand's road fleet.

Vehicle classes 2 and 6 contain the petrol (class 2) and non-petrol (class 6) driven vehicles that are not elsewhere classified. They include passenger vehicles, self-propelled caravans (for example campervans), mobile cranes, passenger service vehicles (for example buses) and hearses. Vehicles that are over 40 years old are termed veteran or vintage and are put into classes 3 and 7. They are not affected by this proposal.

For more information about the vehicle classes please see the tables in 'additional information' at the end of this section.

## Passenger vehicles 3,500kg or less (vehicle classes 2a and 6a)

Last year we proposed introducing risk rating based on how vehicle design affects crash outcomes in the light passenger fleet of vehicles. Since then we have done more work to finalise the proposal and to show in detail how the proposal will impact each light passenger vehicle.

There are around 2.6 million light passenger vehicles, contributing approximately 85% of the Motor Vehicle Account levy. For these 2.6 million vehicles there is currently no differentiation even though different vehicles pose different levels of risk on the road. Risk rating the levies across the light passenger vehicle fleet will improve how the levy system reflects actual risk and cost of injuries.

We propose creating four bands for light passenger vehicles based on how vehicle design affects crash outcomes. The owners of the vehicles allocated to each band will pay different levy rates based on the combined risk of injury to the vehicle occupants and other road users in the event of an accident.

The cost of road injuries is covered by both the motor vehicle and petrol levies. Any change to one levy will be reflected in a change to the other levy. The current petrol levy is 9.90c per litre. The table below sets out the proposed motor vehicle levy if the petrol levy is reduced to our recommended rate of 5.90 cents per litre compared with maintaining the current rate of 9.90c per litre.

## Proposed rates for the four risk rating bands

This table shows the four bands and proposed licence levy for 2015/16.

	2014/15 rate Petrol levy is 9.90c/L	2015/16 proposed licence levy (excludes petrol levy)		2015/16 average levy charged including average petrol levy	
		If petrol levy is 9.90c/L	If petrol levy is 5.90c/L	If petrol levy is 9.90c/L	If petrol levy is 5.90c/L
Petrol driven passenger vehicles 3,500kg or less (class 2a)					
Band 1	\$198.65	\$125.45	\$173.83	\$244.52	\$244.52
Band 2	\$198.65	\$90.45	\$138.83	\$209.52	\$209.52
Band 3	\$198.65	\$70.45	\$118.83	\$189.52	\$189.52
Band 4	\$198.65	\$35.45	\$83.83	\$154.52	\$154.52

	2014/15 rate Petrol levy is 9.90c/L	2015/16 proposed licence levy (excludes petrol levy)	
		If petrol levy is 9.90c/L	If petrol levy is 5.90c/L
Non-petrol driven passenger vehicles 3,500kg or less (class 6a)			
Band 1	\$321.59	\$244.52	\$244.52
Band 2	\$321.59	\$209.52	\$209.52
Band 3	\$321.59	\$189.52	\$189.52
Band 4	\$321.59	\$154.52	\$154.52

In situations where insufficient crash data is available for a Total Secondary Safety Index to be developed, we are proposing to default those vehicles to bands which best reflect the crash data for the year of manufacture. The default rules will apply to cars which have had a small manufacturing run including rare or exotic cars and new cars.

Proposed rules for vehicles are as follows.

Where there is no Total Secondary Safety Index available:

1. and the year of manufacture is before 2003, then the vehicle defaults to band 3
2. and the year of manufacture is 2003 or later then the vehicle defaults to band 4

We recommend using only one year of manufacture for vehicles to default to. This will help keep the number of rules to a minimum.

If you would like see the proposed levy rates for each band, there is a resource available – the ‘Light passenger vehicles resource’ – on our website at [www.acc.co.nz/levyconsultation](http://www.acc.co.nz/levyconsultation). We recommend you review this document as part of your consideration of this proposal as it provides more detail.

## Passenger vehicles over 3,500kg and vehicles not elsewhere classified (vehicle classes 2b and 6b)

We have very little data available for these vehicles. We do know that, in general, these vehicles are larger, such as campervans and buses. Because of their size and weight these vehicles can cause significant damage to the other parties in a crash. These other parties could include the passengers of other vehicles, pedestrians, cyclists or motorcyclists. In vehicle design terms this is referred to as the vehicle having a high aggressivity.

In the past the levy charged for these vehicles has benefited from the large number of well designed vehicles that provide good protection to their occupants and other parties involved in the crash. We are proposing to reflect the higher aggressivity of this group of vehicles in the levy rate by setting the levy to the same rate as band 1 for passenger vehicles 3,500kg or less.

The proposed levy rates for these vehicles are set out in the table below.

	2014/15 rate Petrol levy is 9.90 c/L	2015/16 proposed licence levy (excludes petrol levy)		2015/16 average levy charged including average petrol levy	
		If petrol levy is 9.90c/L	If petrol levy is 5.90c/L	If petrol levy is 9.90c/L	If petrol levy is 5.90c/L
Petrol driven (class 2b)	198.65	\$121.45	\$173.83	\$244.52	\$244.52
Non-petrol driven (class 6b)	321.59	\$244.52	\$244.52	\$244.52	\$244.52

## Trade Plates

While all vehicles that use New Zealand roads have to be registered, businesses involved in the sale, manufacturing, repair and maintenance of vehicles often need to move vehicles when they are unregistered. These businesses can apply to use trade plates on the vehicles to show they may lawfully drive them on the road while unregistered.

We are proposing the following levies for holders of trade plates.

	2014/15 rate Petrol levy is 9.90 c/L	2015/16 proposed licence levy (excludes petrol levy)	
		If petrol levy is 9.90c/L	If petrol levy is 5.90c/L
Holders of trade plates for trailers/caravans	Nil	Nil	Nil
Holders of trade plates for vehicles not elsewhere classified	\$198.65	\$35.45	\$173.83
Holders of trade plates for mopeds and motorcycles 60 cc or less	\$129.33	\$129.33	\$129.33
Holders of trade plates for motorcycles over 60 cc	\$427.18	\$427.18	\$427.18

# Motor Vehicle Account

## – additional information

This section provides additional detail on the more complex proposals for the Motor Vehicle Account.

### Explaining the vehicle classification system

We use an approach called ‘class rating’ to set motor vehicle levies. This involves grouping vehicles into classes then assessing the risks of each class to determine the levy.

To reduce levy complexity and keep the cost of collecting them low, we align as much as possible the classes with the types of vehicles defined in New Zealand legislation. This matching with the legislation is done by the NZ Transport Agency when a vehicle is first registered in New Zealand.

The following tables show how vehicles are currently classified. As discussed earlier we are proposing to create a number of bands in classes 2 and 6.

### Motor vehicle licensed vehicles

Class of vehicle	Classification description
1	Ambulances, fire brigade vehicles, exempted vehicles, trailers
2	All petrol driven vehicles not elsewhere classified including passenger vehicles, self-propelled caravans, mobile cranes, passenger service vehicles, hearses
3	Petrol driven tractors, veteran vehicles, vintage vehicles, specified vehicles
4a	Petrol driven mopeds
4b	Petrol driven motorcycles 600cc or less
4c	Petrol driven motorcycles over 600cc
5L	Petrol driven goods service vehicles 3,500kg or less
5Ha	Petrol driven goods service vehicles over 3,500kg
6	All non-petrol driven vehicles not elsewhere classified including passenger vehicles, self-propelled caravans, mobile cranes, passenger service vehicles, hearses
7	Non-petrol driven tractors, veteran vehicles, vintage vehicles, specified vehicles
8a	Non-petrol driven mopeds
8b	Non-petrol driven motorcycles 600cc or less
8c	Non-petrol driven motorcycles over 600cc
9L	Non-petrol driven goods service vehicles 3,500kg or less
9Ha	Non-petrol driven goods service vehicles over 3,501kg

## Holders of trade plates

Holders of trade plates for trailers/caravans
Holders of trade plates for vehicles not elsewhere classified
Holders of trade plates for mopeds and motorcycles 60 cc or less
Holders of trade plates for motorcycles over 60 cc

## ACC Fleet Saver (ACC Fleet Safety Incentive programme)

ACC Fleet Saver (ACC Fleet Safety Incentive programme) is a safety programme for companies with fleets of five or more heavy goods service vehicles. The programme offers reduced motor vehicle levies as a reward for good safety practices. For more information about the ACC Fleet Saver programme and to find out how to apply visit [www.acc.co.nz/fleetsaver](http://www.acc.co.nz/fleetsaver)

## Groupings for registered owners participating in the Fleet Safety Incentive Programme

Class of vehicle	Classification description
5H	<p>Petrol driven goods service vehicle over 3 500 kg -</p> <p>vehicle in the Fleet Safety Incentive Programme and relevant safety management practices meet the prescribed standards to a bronze level</p> <p>vehicle in the Fleet Safety Incentive Programme and relevant safety management practices meet the prescribed standards to a silver level</p> <p>vehicle in the Fleet Safety Incentive Programme and relevant safety management practices meet the prescribed standards to a gold level</p>
9H	<p>Non-petrol driven goods service vehicle over 3 500 kg -</p> <p>vehicle in the Fleet Safety Incentive Programme and relevant safety management practices meet the prescribed standards to a bronze level</p> <p>vehicle in the Fleet Safety Incentive Programme and relevant safety management practices meet the prescribed standards to a silver level</p> <p>vehicle in the Fleet Safety Incentive Programme and relevant safety management practices meet the prescribed standards to a gold level</p>

# How the Motor Vehicle levies are calculated

Levy setting is a two-stage process. We work out:

- how much money is required
- how to ensure that each vehicle class pays a fair share.

## Stage one

First we work out the total levy amount we need to collect to pay for the total lifetime claim costs of injuries. This is simple for injuries that require only a short period of treatment. However, it's much more difficult for injuries from which people might never fully recover, so we use forecasting specialists to predict these future costs.

The total estimated lifetime claim costs are added to the amount required to manage these claims as well as injury prevention and general overhead expenses.

### What are lifetime claim costs?

People seriously injured in accidents may need treatment and support for several years. In some cases they never fully recover and need daily help for the rest of their lives. Lifetime claim costs are the costs spent on a claim over its life or total duration. Depending on the injury severity, the life of a claim can range from one day to more than 60 years.

## Stage two

In this stage we set a 'relativity' for each class of vehicle using:

- information about road crashes attended by the New Zealand Police
- our own claim information
- information on the number of registered vehicles from the Ministry of Transport.

The relativity for each vehicle is the cost of injury per vehicle relative to a standard passenger vehicle. For example:

Vehicle	Cost of injury per vehicle	
Standard passenger vehicle	\$1,500	
Class 'A' vehicle	\$2,500	
Relativity calculation for Class 'A' vehicle	$\$2,500 / \$1,500$	= 167%

In this example class 'A' vehicles are expected to cost 67% more than the standard passenger vehicle and consequently should contribute 67% extra in levies. For some classes of vehicle to ensure that registration remains affordable we cap the level of this relativity.

# Earners' Account



## Explaining the Earners' Account

### The Earners' Account and Earners' levy

Levies are paid to the Earners' Account by everyone in the paid workforce. If you're an employee, your Earner's levy is deducted from your gross pay along with your PAYE tax. If you're self-employed or a non-PAYE shareholder employee, we send you an invoice.

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

#### What are liable earnings?

Liable earnings is a term we use to describe the part of a business's payroll on which ACC levies are payable. For employees, liable earnings are wages or salaries paid in a financial year.

For self-employed people, liable earnings is the income earned in a financial year as declared on their end-of-year tax returns.

#### What are maximum liable earnings?

The maximum liable earnings for the current 2014/15 year are \$118,191. This figure is updated every year.

This Account covers claims for people in paid employment who are injured outside work e.g. on the sports field or at home, unless the injury is related to a motor vehicle accident on a public road (these injuries are covered by the Motor Vehicle Account).

The Earners' levy has two parts:

- the 'current portion'
- the 'residual portion'.

The current portion of the Earners' levy funds:

- the costs of non-work injuries that are expected to happen between 1 April 2015 and 31 March 2016
- any adjustments to the funding requirements for claims relating to injuries that happened in previous years.

The residual portion of the Earners' levy covers the ongoing costs of non-work-related injuries to earners that happened between 1 July 1992 and 30 June 1999.

### Adjusting funding for previous years

Each year we review the injuries and costs from previous years against what we expected. Any differences may mean we've collected too much in levies due to lower than expected costs, or we may need to collect more in levies to cover higher than expected costs.



## Earners' Account proposals at a glance

For the 2015/16 levy year we've made the following proposals in relation to the Earners' Account:

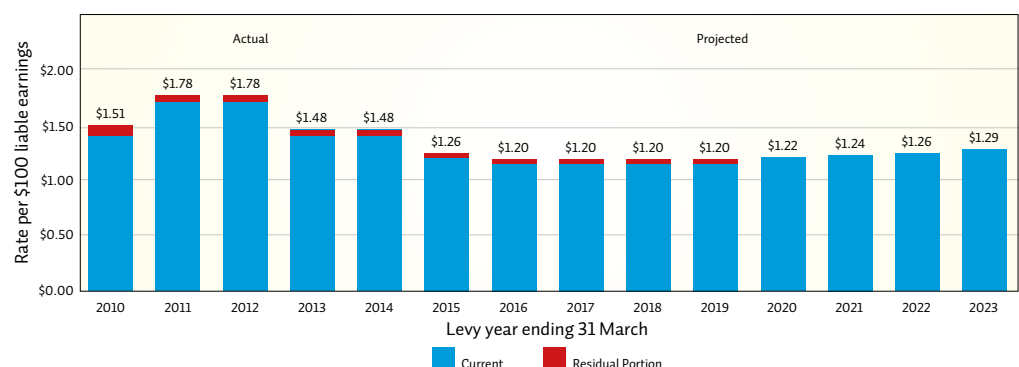
- reduce the combined Earners' levy from \$1.26 to \$1.20 per \$100 (a 5% reduction)
- update the maximum liable earnings limit for levies in line with the Labour Cost Index
- update the minimum liable earnings on which full-time self-employed people pay levies.

## The combined Earners' levy

We propose reducing the Earners' levy by 5%, from \$1.26 to \$1.20 (\$1.38 GST inclusive) per \$100 of liable earnings.

### Earners' levy rate for employers and self-employed people

The graph below shows the proposed 2015/16 levy rate and the projected levy rate to 2022/23.



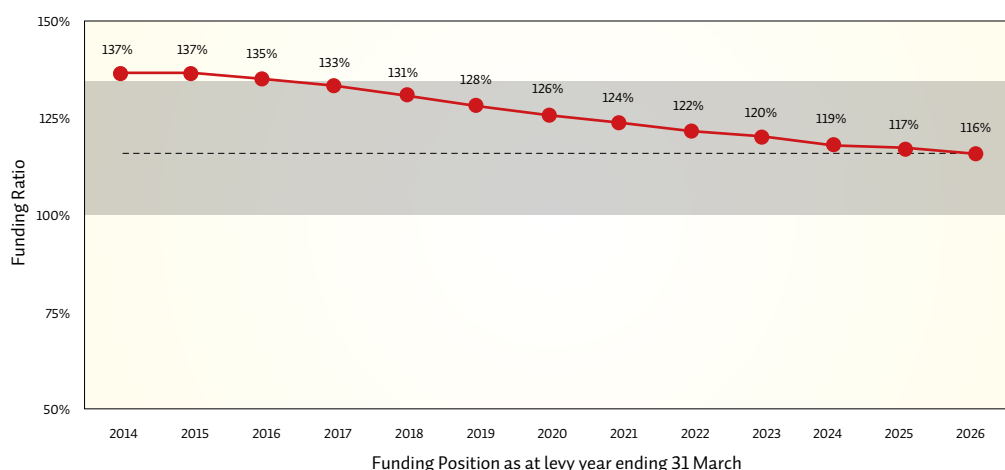
## Indicated Earners' Account funding path

### Please note that:

- all levy rates in this document exclude GST unless stated otherwise
- the numbers presented may have been rounded up or down.

The graph below shows that the Earners' Account is currently above the funding band and is expected to reach the target funding level of 115.5% shortly after March 2026.

Based on current projections the Earners' levy can be reduced to \$1.20 for the 2015/16 year, then maintained until 2018/19. These rates are lower than those consulted on last year.



### What is the funding band?

The target funding band for each Account has been selected so that the probability in any one year of moving from the selected midpoint of the band to outside the band over two years is less than 5%. The time horizon of two years accommodates the lengthy period of time it takes to recognise and respond to emerging experience.

## Earners' levy

The table below shows how the proposed Earners' levy compares with the current levy per \$100 liable earnings.

	Current 2014/15 levy rate	Proposed 2015/16 levy rate	% change
Levy for current year non-work claims	\$1.22	\$1.16	-5%
Levy for residual portion	\$0.04	\$0.04	-2%
<b>Combined Earners' levy</b>	<b>\$1.26</b>	<b>\$1.20</b>	<b>-5%</b>

# Current portion

## Current portion of the Earners' levy

The table below shows a comparison between the current portion of the Earners' levy and the proposed 2015/16 Earners' levy.

	Current 2014/15 levy rate	Proposed 2015/16 levy rate	% change
To fund the cost of new claims during the levy year	\$0.94	\$0.97	3%
To fund Scheme costs	\$0.27	\$0.27	0%
Funding adjustment	\$0.01	-\$0.08	-711%
<b>Current year levy</b>	<b>\$1.22</b>	<b>\$1.16</b>	<b>-4.9%</b>
<b>Residual portion</b>	<b>\$0.04</b>	<b>\$0.04</b>	<b>-2%</b>
<b>Earners' levy for claims</b>	<b>\$1.26</b>	<b>\$1.20</b>	<b>-5%</b>

Each year we review the injuries and costs from previous years against what we expected. Any shortfall or surplus relative to our full funding requirements is shown in the 'funding adjustment' line. For the 2015/16 year the funding adjustment can be reduced which in turn will reduce the funding position.

## Cost of new claims

The cost of new claims is how much ACC needs to collect now to cover the lifetime cost of all accidents resulting in claims occurring during 2015/16. Because some claims will require payments over many years, the amount required now is less than the total payments because ACC can invest the funds in the interim and earn investment income.

The table below shows a more detailed breakdown of the estimated costs of the 2014/15 claims compared with those projected for 2015/16.

	Current 2014/15	Proposed 2015/16	% change (Current to Proposed)
A. Expected number of earners	2,341,000	2,377,000	+2%
B. Entitlement claim frequency	2.04%	2.07%	+2%
<b>C. Expected number of entitlement claims (= A x B)</b>	<b>47,735</b>	<b>49,295</b>	<b>+3%</b>
D. Estimated cost of claims discounted to the beginning of the year	\$1,034m	\$1,109m	+7%
E. Expected liable earnings of earners	\$110,471m	\$114,645m	+4%
<b>F. Earners' levy per \$100 of liable earnings to fund the cost of claims (= D / E)</b>	<b>\$0.94</b>	<b>\$0.97</b>	<b>+3%</b>

The cost of new claims increases each year due to underlying increases in claims cost. The cost of a number of entitlements, particularly medical treatment, increases at rates higher than standard inflation which requires an increase in the rate charged. Additionally, we have allowed for the volume of some entitlements to increase at a faster rate than the increase in the underlying number of earners. This reflects current trends.

## Scheme costs

Scheme costs are the cost to ACC of administering the Scheme - they include the cost of registering and managing claims as well as calculating and collecting levies, and investment in injury prevention.

Levy collection costs	Current 2014/15 \$230.0m	Proposed 2015/16 \$23.7m
Injury prevention costs	\$11.8m	\$13.4m
Operating costs	\$165.1m	\$170.9m
Treatment Injury Account	\$97.6m	\$101.8m
<b>G. Estimated scheme costs</b>	<b>\$297.5m</b>	<b>\$309.8m</b>
H. Expected employee and self-employed earnings	\$110,471m	\$114,645m
<b>I. Average claims levy to fund scheme costs (= G / H)</b>	<b>\$0.27</b>	<b>\$0.27</b>

Scheme costs are assumed to increase each year with the number of earners and inflation. ACC is committed to expanding its investment in injury prevention and this has resulted in an increase for this component.

## Updating the maximum liable earnings limit

Each year the maximum weekly compensation that an ACC customer can receive is updated in line with the Labour Cost Index. From 1 April 2014 (the start of the current levy year), the maximum weekly compensation payment is set at \$1,818.32 (or 80% of a salary of \$118,191 per year).

Levy contributions and entitlements should be based on the same maximum liable earnings, so to maintain this alignment we are proposing the following updates:

- for self-employed people, increase the maximum liable earnings amount from \$116,089 in 2014/15 to \$118,191 in 2015/16, based on their previous year's earnings
- for employees, the maximum 2014/15 a month for the current portion of the Earner's levy of \$118,191 will be adjusted by indexation. The 2015/16 maximum is not available at this time but early estimates indicate it will be \$119,064.

## Updating the minimum liable earnings for self-employed people

The levy regulations set a minimum amount of liable earnings from which a self-employed person has to pay the Earners' levy. This applies when a self-employed person is working full-time (from all sources of employment) and is earning less than the minimum amount or doesn't have an earnings history.

We're proposing to increase the minimum earnings amount from \$28,600 in 2014/15 to \$29,640 in 2015/16. This increase is in line with the increase in the minimum wage.









Te Kaporeihana Awhina Hunga Whara

[www.acc.co.nz](http://www.acc.co.nz)  
0800 101 996

New Zealand Government