

Policy number




















Period of insurance

From   /   /   To   /   /  

Agent for the NSW WorkCover Scheme

**WORKERS COMPENSATION ACT 1987****REQUEST FOR CERTIFICATE OF CURRENCY AND STATEMENT OF WAGES**

Please complete this form in **BLOCK** letters and use a black pen.  
When completed this form is to be returned to your Agent.  
If further space is required, attach a separate page.

The *Workers Compensation Act 1987* has penalties for employers who provide false or misleading information to their Agent. These penalties include:

- prosecution and a fine of up to \$11,000
- double the amount of premium that has been avoided.

A person who fraudulently alters a Certificate of Currency is guilty of an offence and faces penalties up to \$5,500.

A copy of this request may be provided to WorkCover by the Agent and may result in an investigation of the employer's records relating to wages and contracts under section 174 of the *Workers Compensation Act 1987*.

Employers should always ensure that current and accurate information regarding worker numbers and estimated wages is supplied to their Agent for the purposes of obtaining a Certificate of Currency. Failure to provide current and accurate information to your Agent could result in additional premium adjustments and, in some instances, the application of late payment fees.

**1 EMPLOYER'S DETAILS**

Registered business name

Trading name

ABN

ACN/ARBN



Location of business premises

Street

Suburb

Postcode



Postal address (if different) (PO Box or Street address)

Suburb

Postcode



Contact person

Phone

Work

Mobile

Home




Email

**2 ESTIMATED WAGES FOR THE PERIOD OF INSURANCE STATED ABOVE**

If your company is engaged in separate and distinct businesses, provide separate details of wages for each business activity.

**A. Direct workers**

Description of work performed	Total numbers of workers (including apprentices)	Total gross wages (including apprentices)	Agent use WIC code

## 2 ESTIMATED WAGES FOR THE PERIOD OF INSURANCE STATED ABOVE (cont.)

### B. Details of apprentices – included above (see note under APPRENTICE INCENTIVE SCHEME in DEFINITIONS)

Description of work performed	Total number of apprentices	Total gross apprentice wages	Agent use WIC code

### C. Contract workers who are deemed to be your employees (see note under CONTRACTOR in DEFINITIONS) - record the full contract value

Description of work performed	Number of contract workers	Labour only (\$)	Labour and tools (\$)	Labour and plant (\$)	Labour, plant and materials (\$)	Agent use WIC code
Total						

### D. Per capita classes

Number of per capita units	Description – eg. plates, rides, bouts, etc.

### E. Asbestos

Did you employ people to handle or process asbestos or manufacture asbestos products?  Yes  No

If Yes, estimate their total gross wages for the relevant period of insurance.

\$

These wages must also be included in A and/or C above.

In which industry are they employed?

## 3 BUSINESS ACTIVITY

Has your business activity changed during this period of insurance?  Yes  No

If Yes, provide details of new activity

Business activity	Nature and date of change eg. business activity closed 15/04/07

## 4 GROUPING OF RELATED EMPLOYERS

If you are related to another organisation you are also part of a group. If you are part of a group you are required to hold your workers compensation policy with the same Agent as all other members of the group. You are also required to align your policy period with that of the other members of the group.

**Note: Grouping provisions commenced from 30 June 2006. This section is for recording changes to group details after that date. Registration of grouped employers commenced 30 June 2006 and WorkCover or your Agent will provide more information about registrations. For further information contact 13 10 50 or visit [www.workcover.nsw.gov.au](http://www.workcover.nsw.gov.au)**

## 4 GROUPING OF RELATED EMPLOYERS (cont.)

Are you a member of a group that pays combined wages in excess of \$600,000?  Yes  No

If No, complete the declaration (section 5).

If Yes, have you registered with WorkCover as a member of a group?  Yes  No

If Yes, what is your Group Number?

If you are a member of a group and have not registered, contact WorkCover on 13 10 50

Have any related employers left or joined the group during the relevant period of insurance?  Yes  No

If Yes, provide details on a separate page, including the following information:

- Name of organisation
- ABN
- Policy number
- Scheme Agent

## 5 DECLARATION BY EMPLOYER

I, \_\_\_\_\_ PRINT NAME

- declare that the information provided in this request and any attachments are true, correct and complete
- declare that no information has been suppressed or omitted from this request
- agree to supply a correct declaration of actual wages paid at the expiry of the period of insurance to allow an accurate calculation of premium. I understand this declaration of actual wages may result in further premium payable or a refund of premium paid, subject to the statutory minimum premium
- hereby request a Certificate of Currency to be issued

Signature of employer/authorised officer of the employer

Date

Position of employer/authorised officer of the employer

## DEFINITIONS

### RECORDS

Section 174 of the *Workers Compensation Act 1987* requires an employer to keep correct records of all wages paid to their workers as well as the trade or occupation of each worker. The employer is to retain these records in good order and condition for at least 7 years after the last entry was made in the record.

### WAGES

**Gross wages** includes total gross earnings (before tax deductions) and some payments that are not generally thought of as wages.

It includes:

- salary/wages
- overtime, shift and other allowances
- over-award payments
- bonuses, commissions
- payments to working directors (including directors' fees)
- payments to pieceworkers
- payments for sick leave, public holidays and the associated leave loadings
- value of any substitutes for cash
- grossed-up value of fringe benefits (allowances subject to fringe benefits tax are counted at the grossed-up value, that is the value of the benefit multiplied by the relevant Australian Tax Office benefit formula)\*
- trust distributions to workers where the distribution is in lieu of wages for work done for the trust.
- employer superannuation contributions (including the superannuation guarantee levy)
- long service payments (including lump sum payments instead of long service leave)
- termination payments (lump sum payments in respect of annual leave, long service leave, sick leave and related leave loadings)

It does not include:

- directors' fees paid to non-working directors
- compensation under the *Workers Compensation Act 1987*
- any GST component in a payment to a worker.

\* Non-profit organisations, public benevolent institutions (PBIs) and charities should continue to declare worker benefits that aren't subject to fringe benefits tax at the net value. Once the worker benefits exceed the Australian Tax Office fringe benefit threshold, the employer must declare the benefit at the grossed-up value.

### WORKER

Under existing NSW law, employers must have a workers compensation policy to cover their workers. A 'worker' is any person who has entered into, or who works under, a contract of service or apprenticeship with an employer (whether by way of manual labour, clerical work or otherwise, and whether the contract is expressed or implied, and whether the contract is verbal or in writing).

An injured worker is only eligible to claim workers compensation in NSW when they have a 'State of Connection' that is NSW. If it is determined that NSW is a worker's 'State of Connection' they must be covered under their employer's NSW workers compensation policy, and their wages must be declared for NSW premium calculation purposes.

A worker's 'State of Connection' is determined using the following tests:

- test A – the State in which the worker **usually works** in that employment
- test B – if no State is identified by test A, the State in which the worker is **usually based** for the purposes of that employment
- test C – if no State is identified by test A or B, the State in which the **employer's principal place of business** in Australia is located.

### BUSINESS ACTIVITY

Provide a full description of your business activities and include any brochures or website addresses that may clarify the definition of these business activities. Based on this description your Agent will assign a WorkCover Industry Classification (WIC) to enable calculation of your premium.

Refer to the Insurance Premiums Order for further clarification, available from

[www.workcover.nsw.gov.au/WorkersCompensation/Premiums/IndustrialClassification](http://www.workcover.nsw.gov.au/WorkersCompensation/Premiums/IndustrialClassification)

### RELATED CORPORATION FOR BUSINESS ACTIVITY PURPOSES

A corporation is related to another corporation (whether or not that other corporation is an employer) if:

- the employer and other corporation are related to each other by reason of the *Corporations Act 2001* (of the Commonwealth)
- the directors of the employer act under the instructions of the directors of the other corporation
- the directors of the other corporation act under the instructions of the directors of the employer
- the directors of the employer and the other corporation act under the instructions of another person
- the directors of the employer exercise 50 percent or more of the voting power of the other corporation
- another person exercises 50 percent or more of the voting power of both corporations.

If a corporation carries on clerical, administrative or managerial services only and predominantly supplies those services to a related corporation, then that corporation is classified on the same basis as the related corporation.

Clerical, administrative or managerial services include accounting, drafting, designing, marketing, sales, legal and training.

### CONTRACTOR

Some people working as contractors are also treated as workers for workers compensation purposes, depending on the individual circumstances. This means that if there is a workplace injury the contractor may be entitled to receive workers compensation for a work-related injury. For this reason, their employer (or principal) must cover them for workers compensation and declare any payments made as wages. The law refers to these contractors as 'deemed workers'. For further information see

[www.workcover.nsw.gov.au/WorkersCompensation/InsurancePolicies/PrincipalContractors](http://www.workcover.nsw.gov.au/WorkersCompensation/InsurancePolicies/PrincipalContractors)

Under workers compensation law, a principal contractor is anyone who enters into a contract with another person (subcontractor) to carry out work. A principal may be liable to pay workers compensation to workers employed by subcontractors if a subcontractor does not have a policy and there is a workplace injury at the principal's site. Further, a principal contractor may be liable for their subcontractor's unpaid premiums if they fail to check that their subcontractors are properly insured (this law only applies when a subcontractor is engaged to carry out work relating to the business of the principal).

Principal contractors should check that their subcontractors have signed a statement that there are no outstanding liabilities and that all workers compensation premiums applicable for that work have been paid, and that they have a certificate of currency in which they:

- are classified in the correct industry
- have declared an appropriate amount of wages for their insurance cover.

### Private Rulings on Worker Status

WorkCover NSW can now issue private rulings to assist employers in determining whether a person(s) is a worker or a contractor for premium calculation purposes. To request a private ruling, employers need to complete an application form - please see contacts below for Worker Status Rulings Branch.

## DEFINITIONS (cont.)

A private ruling is a binding notice from WorkCover that states whether a person[s] or entity is considered to be a worker or contractor for wage record and premium calculation purposes. A private ruling is relevant only to the situation described by the employer in their application. A private ruling does not impact upon a person's ability to lodge a workers compensation claim nor can it be used in any claims-related matters.

WorkCover has developed a self-assessment tool that helps an employer decide if a private ruling from WorkCover may be required. The result of the self-assessment tool is a guide only and is not binding. The self-assessment tool is available on line or in hard copy – please see contacts below.

If you need help in understanding your worker or contractor situation, you can contact the Worker Status Rulings Branch on 1800 024 205 or visit [www.workcover.nsw.gov.au/workerstatus](http://www.workcover.nsw.gov.au/workerstatus)

## GROUPING OF RELATED EMPLOYERS

Grouping for workers compensation purposes is based on the pay-roll tax provisions outlined in Part 10A of the *Taxation Administration Act 1996*. These provisions are also used to determine who is a related entity.

All related employers with combined wages over \$600,000 must be grouped for premium assessment purposes.

However, charitable and not-for-profit organisations may apply to WorkCover for exemption to grouping status for those related employers who are not in direct competition with the private sector.

All members of a group must have separate policies but must insure with the same Scheme Agent, with a common renewal date for all policies.

**Note: Grouping provisions commenced from 30 June 2006. For further information contact 13 10 50 or visit [www.workcover.nsw.gov.au/WorkersCompensation/Premiums/Groupings](http://www.workcover.nsw.gov.au/WorkersCompensation/Premiums/Groupings)**

## APPRENTICE INCENTIVE SCHEME

The *Growing Our Skills Base: Apprentice Incentive Scheme* provides a premium reduction for employers of apprentices. For new or renewed policies commencing on or after 31 December 2006, the wages you pay to an apprentice will be used to calculate your premium reduction.

To be eligible you must have entered into a NSW Department of Education and Training (NSW DET) approved "Training Contract" with the apprentice in a designated trade vocation and the apprentice is identified in the training contract. [Note the reduction is available only to these apprentices and not to NSW DET recognised traineeships].

When renewing or obtaining a new workers compensation policy from 31 December 2006 you are required to state the amount of wages you pay your apprentice(s) and the industry in which they work separately from wages to other workers, on the wage estimate and declaration forms. This will allow your Scheme Agent to calculate your premium reduction.

You will need to retain your apprentice wages records, as well as your Apprentice Training Contract and letter from the Department of Education and Training advising that the application for the training contract has been approved. These documents will need to be produced in the event of a wage audit.

For further information contact: your workers compensation Scheme Agent, the WorkCover Information Centre on 13 10 50 or visit [www.workcover.nsw.gov.au](http://www.workcover.nsw.gov.au) [Enter "Apprentice" under the Search facility for Fact Sheets and FAQ's on the Apprentice Incentive Scheme].