



Workers Compensation and Injury Management Act 2023

DECLARATION OF ACTUAL REMUNERATION

The *Workers Compensation and Injury Management Act 2023* requires an employer as soon as practicable after the end of the policy period in their workers compensation policy to declare the total remuneration actually paid or payable to the employer's workers over the previous policy period.

To help you complete this form we have enclosed or attached a supporting document for your reference titled **Important Information**, which explains terms used in this form, and includes other information relevant to making a declaration of actual total remuneration.

1. Policy details

Policy number:

Policy period:

From:

To:

WorkCover WA Number:

2. Employer details

Insured employer name:

Postal address:

ABN:

Business description:

Primary business location:

Contact phone number:

Contact email:



3. Actual total remuneration

Enter the actual total remuneration in the sections below for each type of worker that you employed or engaged during the policy period.

Add additional rows if necessary or provide an attachment.

Refer to the *WorkCover WA Remuneration Guidelines* for the meaning given to 'remuneration' and what payment types are included and excluded.

3.1 General workers/ employees

Provide the actual total remuneration paid or payable to your general workers/ employees including fulltime, part time and casual workers, and apprentices. Do not include working directors or contractors/ subcontractors as you will declare these types of workers separately on this form.

See **Important Information** for more information on general workers/employees.

PRC code of employer's business activities*	PRC class description of employer's business activities*	Total number of workers/employees	Actual total remuneration
			\$
			\$
			\$
			\$

* Refer to the *WorkCover WA Industry Classification Order* for premium rating classes and codes (PRCs) that apply to an employer's business activities



3.2 Working directors

Provide details of all working directors covered under the policy and the actual total remuneration paid to each working director listed.

See **Important Information** for more information on working directors.

Full name of working director	Type of work performed	Actual total remuneration
		\$
		\$
		\$
		\$

3.3. Contractors/ subcontractors

Provide the actual total remuneration paid or payable and/ or total contract value for contractors/ subcontractors that are, or are deemed to be, your workers under the Act.

See **Important Information** for more information on contractors/ subcontractors.

Type of contract	Description of work performed by contractor/ subcontractor	Total number of workers	Actual total remuneration (if known)	Total contract value
<input type="checkbox"/> Labour only			\$	\$
<input type="checkbox"/> Labour & tools			\$	\$
<input type="checkbox"/> Labour & plant			\$	\$
<input type="checkbox"/> Labour & materials			\$	\$
<input type="checkbox"/> Labour, plant & materials			\$	\$



4. Declaration by or on behalf of employer

You must complete the statement below to verify the information that you have provided in this form.

Name:

Position:

Your business/entity:

Phone:

Email:

- I confirm that the information provided in this declaration and any attachments are true, correct and complete and that no information has been suppressed or omitted.
- I am authorised as the employer/ by the employer to complete and sign this declaration.

Penalties may apply for providing false, misleading or incomplete information

Signature:

Date:



IMPORTANT INFORMATION

With the implementation of the *WA Workers Compensation and Injury Management Act 2023* (WA) (Act) and the *Workers Compensation and Injury Management Regulations 2024* (Regulations), there is important information you should be aware of regarding your workers compensation policy.

An FAQ document for employers and brokers is available on our website cgu.com.au under Workers Compensation.

An Employer Information Pack is also available from our website in the 'Forms and downloads' section. This section also contains other important information such as:

- workers compensation general information;
- any recent changes to workers compensation laws;
- sample policy documents and related forms.

Should you wish to obtain a paper-based copy of the Employer Pack or other documents, please contact 1300 307 952.

Declaration of Remuneration

Under the Act you are required to provide an accurate statement of remuneration in the WorkCover WA approved declaration forms. This section will assist you in completing the **Declaration of Estimated Remuneration** and **Declaration of Actual Remuneration**.

The **WorkCover WA** website workcover.wa.gov.au provides important information on the meaning of 'worker' that will help you understand the types of workers and working arrangements for the statement of remuneration. This includes fact sheets on the meaning of 'worker' and a contractor guide.

1. Defining remuneration

The **WorkCover WA Remuneration Guidelines** ([click to download](#)) provide for a clear definition of 'remuneration' to assist employers to provide a remuneration declaration.

When completing section 3 of the declaration form, you are required to specify the total amount of remuneration paid or payable to your workers over the policy period.

2. General workers/employees (section 3.1)

In this section you are required to declare remuneration for general workers or employees covered under a contract of service, including full-time, part-time, casual, seasonal workers, and apprentices, among others. Some contractors and subcontractors may also be classified as workers under a contract of service.

For a more comprehensive definition of a 'worker', please refer to the **WorkCover WA** information sheet definition of 'worker'.

3. Premium rating codes (PRC) for employer's business activities (section 3.1)

The premium rating code (PRC) and premium rating class description allocated to your policy are based on your business activities.

The **WorkCover WA Industry Classification Order** ([click to download](#)) can guide you in identifying the correct PRC and class description.

Premium rating codes (PRC) for labour hire

For labour hire employers, the **WorkCover WA Industry Classification Order** clarifies the correct PRC and class description for the following labour hire arrangements:

- labour hire employers supplying predominantly non-clerical staff to host employers
- labour hire employers supplying predominantly clerical staff to host employers
- workers engaged by a labour hire company to provide administrative services that support the operation of the labour hire company but are not supplied to a host employer, and
- companies whose predominant activity is recruitment and job placement services.

If a labour hire employer is supplying staff to a host employer, the **host employer's PRC** and class description must be identified in section 3.1. We may request you to complete a questionnaire to assist with identifying the correct PRC for host employers.

For more comprehensive information regarding labour hire employers, please refer to the guidelines for labour hire employers on the **WorkCover WA** website.

4. Working directors (section 3.2)

Companies have the option of covering their company directors under section 16 of the Act. In relation to such companies, a 'working director' means a company director (whether or not the director would be a worker if section 16 did not apply):

- a) who does work for or on behalf of the company; and
- b) whose remuneration, by whatever means as a company director of the company is in substance for personal manual labour or services.

This section requires you to provide details of each working director covered under the policy and their remuneration.

It is important to note a working director is not covered under the policy if they are not named in this section along with the statement of remuneration for each working director.

From 1 July 2024 public company directors are no longer excluded. If they require cover under the policy, they must be named on the policy along with the remuneration declaration for the public company director.

The **WorkCover WA Remuneration Guidelines** set out what constitutes 'remuneration' to assist employers to provide a remuneration declaration with respect to working directors and the significance of the declaration on the amount of income compensation payable if there is a compensation claim.

5. Contractors/subcontractors (section 3.3)

This section requires you to declare the remuneration for contractors/subcontractors that are, or are deemed to be, your workers.

The information below includes important information on the circumstances in which you will be taken to be an employer of contractors or subcontractors and therefore required to make a remuneration declaration in section 3.3 of the declaration form.

Remuneration declaration for individual contractor

You are required to declare remuneration for an individual contractor if you engage an individual to do work for your business, and the work performed by the individual is not in the course of or incidental to a trade or business regularly carried out by the individual in their own name or under a business or firm name; and the individual does not sublet the contract; and if the individual employs a worker, the individual performs part of the work personally.

Remuneration declaration for contractor`s workers

If you're a principal employer with a contractual arrangement with a contractor for work that is directly a part of your trade or business, then both you and the contractor are considered the employers of any workers the contractor may employ.

You are required to declare remuneration for a contractor's workers if:

1. You are a principal contractor with a contract for work that is directly a part of your trade or business, and
2. You cannot provide records the contractor who employs the worker holds a workers compensation policy that indemnifies you.

For more comprehensive information regarding contractors, please refer to the technical note on contractors on the **WorkCover WA** website.

The premium we charge for contractors/subcontractors will be calculated based on the information you declare in section 3.3.

If you know and can declare the total remuneration amount paid to contractors/subcontractors, your premium will be calculated on 100% of the amounts you declare.

If you do not know the total remuneration amount and declare the total contract value instead, your premium will be calculated based on the labour only component of the total contract value. The labour only component will be calculated on the following basis

Type of contract	% of Total contract value for labour only component
Labour only	Multiply by: 90%
Labour & tools	Multiply by: 90%
Labour & plant	Multiply by: 50%
Labour & materials	Multiply by: 40%
Labour, plant & materials	Multiply by: 30%

Records

Employers must keep records for not less than 7 years after the record was made, including supporting information to declarations of remuneration for each period of insurance.

Offences for non-compliance

It is important the information you provide in the remuneration declaration is accurate and does not contain any false, misleading, or incomplete information.

An employer who fails to provide the remuneration declaration or provides information in the declaration that the employer knows to be false or misleading in a material particular commits an offence. A fine of up to \$10,000 in respect of each of the employer's workers to whom the offence relates may apply.

Also be aware it is an offence to contract out of an employer's liabilities under the Act or to engage in workers compensation avoidance arrangements (also known as sham contracting). For further information, please refer to the technical note on contractors on the **WorkCover WA** website.

General Information

Policy Wording

Policy Wording WOR0059A REV7 06/24 applies to your policy.

A copy of the Policy Wording is available at cgu.com.au under Workers Compensation, in the 'Forms and downloads' section.

Certificate of Currency

Employers are legally required to keep a current policy of insurance and must ensure that the current certificate of currency issued by the insurance company is available for inspection by WorkCover WA.

Contractual Obligations

Please inform us if you have entered or intend to enter any contractual arrangements whereby you agree to indemnify or hold harmless any principal or other person.

Privacy and Your Information

Privacy

Under the *Privacy Act 1988* (Cth), We are required to make our customers aware of how We will collect and use the personal information that they provide to us.

For the purpose of this section:

We, Us and Our means the product issuer Insurance Australia Limited ABN 11 000 016 722 AFSL 227681 trading as CGU Insurance.

How We use Your personal information

We and the parties listed in Our Privacy Policy will use Your personal information for the purposes it was collected for. Those purposes usually include to provide You with assistance, a product or service You requested and to deal with claims. Your personal information may also be used for other purposes that are set out in Our Privacy Policy. You may choose to not give Us Your personal information. However, not giving Us Your personal information may affect Our ability to provide You with a product or service, including processing a claim.

Further information

We may disclose Your personal information to:

- Our related entities;
- Our service providers - which includes some service providers that may be based overseas; and
- other parties as set out in Our **Privacy Policy**.

Our **Privacy Policy** provides more information about how We collect, from whom We collect and how We hold, use and disclose Your personal information. Our **Privacy Policy** also provides information about how You can:

- access Your personal information;
- ask Us to correct Your personal information; and
- complain about a breach of the privacy principles set out in the *Privacy Act 1988* (Cth) and how We will deal with Your complaint.

Your consent

You agree to Us collecting, holding, using and disclosing Your personal information as set out in Our **Privacy Policy** when You:

- provide Us with Your personal information; and
- apply for, use or renew any of Our products or services.

This information is contained in Our **Privacy Policy** which is available online at cgu.com.au/privacy-security.

Alternatively, if You require a copy of our **Privacy Policy** We can post or email it to You.