



Accident Compensation (Work Account Levies) Regulations 2022

Cindy Kiro, Governor-General

Order in Council

At Wellington this 21st day of February 2022

Present:

Her Excellency the Governor-General in Council

These regulations are made under sections 329 and 333 of the Accident Compensation Act 2001—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister for ACC made—
 - (i) after having regard to the principles of financial responsibility in section 166A of that Act; and
 - (ii) after complying with the consultation requirements of sections 330 and 331 of that Act.

Contents

		Page
1	Title	3
2	Commencement	3

Part 1

Preliminary provisions

3	Interpretation	3
4	Schedules classify industries	4
5	Periods to which levy relates	4
6	Maximum earnings on which levy payable	4

7	Minimum levy to be paid by self-employed person earning less than stated amount	5
Part 2		
Work account levy		
8	Calculation of Work Account levy payable by employers and private domestic workers	5
9	Calculation of Work Account levy payable by self-employed persons	6
10	Work Account levy subject to adjustments	6
Part 3		
Persons purchasing compensation		
11	Application of this Part	6
12	Corporation to determine compensation levy	7
13	Base compensation levy	7
14	Non-abatement part	7
15	Self-employed person must pay either compensation levy or Work Account levy	8
Part 4		
Upward adjustments to Work Account levy based on employers' safety management practices		
16	Auditors	8
17	Upward adjustments	8
18	Basis of upward adjustments	8
19	Further audits after upward adjustment	9
20	Application of upward adjustment to levy	9
21	Administration of upward adjustments	9
Part 5		
Miscellaneous		
22	Collection of Work Account levy	10
23	Interest rate on Work Account levy overpaid	10
24	Levy exclusive of GST	10
25	Amounts of levy exempt from payment	10
26	Continuation of adjustments	10
27	Revocation and savings	11
Schedule 1		
Classifications and Work Account levy rates from 1 April 2022		
Schedule 2		
Classifications and Work Account levy rates from 1 April 2023		
Schedule 3		
Classifications and Work Account levy rates from 1 April 2024		

Schedule 4	55
Classifications and levy rates for purchase of agreed level of weekly compensation from 1 April 2022	
Schedule 5	73
Classifications and levy rates for purchase of agreed level of weekly compensation from 1 April 2023	
Schedule 6	91
Classifications and levy rates for purchase of agreed level of weekly compensation from 1 April 2024	

Regulations

1 Title

These regulations are the Accident Compensation (Work Account Levies) Regulations 2022.

2 Commencement

These regulations come into force on 1 April 2022.

Part 1

Preliminary provisions

3 Interpretation

- (1) In these regulations, unless the context otherwise requires,—

Act means the Accident Compensation Act 2001

chief executive means the chief executive of the Corporation

classified means classified for the purpose of section 170 of the Act

compensation levy means the levy payable by shareholder-employees and self-employed persons to purchase and maintain weekly compensation under sections 190 and 208 of the Act respectively, calculated by the Corporation under regulation 12

upward adjustment means an upward adjustment to the Work Account levy payable by an employer

upward audit, in relation to an employer, means an audit of the employer's safety management practices conducted on the basis described in regulation 18

upward audit tool means an audit tool approved by the Minister under section 175(4) of the Act and specially designed for the purposes of section 180 of the Act

Work Account levy means the levy payable by—

- (a) an employer under section 168 of the Act;
 - (b) a private domestic worker under section 168A of the Act;
 - (c) a self-employed person under section 168B of the Act.
- (2) Any term or expression that is defined in the Act and used, but not defined, in these regulations (for example, **earnings, employee, self-employed person, shareholder-employee, tax year, and weekly compensation**) has the same meaning as in the Act.

4 Schedules classify industries

- (1) Schedules 1 to 6—
 - (a) list industries or risk classes (**classification units**); and
 - (b) assign a classification unit number to each industry or risk class listed; and
 - (c) specify, as the case may be,—
 - (i) the rate of the Work Account levy for each classification unit; or
 - (ii) the compensation levy for each classification unit.
- (2) Rates of levy are expressed as dollars per \$100 of earnings or, as the case may be, per \$100 of agreed level of weekly compensation.

5 Periods to which levy relates

- (1) The following periods are prescribed for the purposes of these regulations:
 - (a) the tax year starting on 1 April 2022 and ending on the close of 31 March 2023; and
 - (b) the tax year starting on 1 April 2023 and ending on the close of 31 March 2024; and
 - (c) the tax year starting on 1 April 2024 and ending on the close of 31 March 2025; and
 - (d) any tax year starting on or after 1 April 2025.
- (2) Schedules 1 and 4 prescribe the Work Account levy and the compensation levy rates for the tax year starting on 1 April 2022.
- (3) Schedules 2 and 5 prescribe the Work Account levy and the compensation levy rates for the tax year starting on 1 April 2023.
- (4) Schedules 3 and 6 prescribe the Work Account levy and the compensation levy rates for the tax year starting on 1 April 2024 and any later tax year.

6 Maximum earnings on which levy payable

- (1) The maximum amounts of earnings on which the Work Account levy is payable by an employer in respect of any 1 employee, or by a private domestic worker, are—

- (a) \$136,544 in the 2022/23 tax year; and
 - (b) \$139,384 in the 2023/24 tax year; and
 - (c) \$142,283 in the 2024/25 tax year and any tax year starting on or after 1 April 2025.
- (2) The maximum amounts of self-employed earnings on which a Work Account levy or compensation levy is payable by a self-employed person are—
- (a) \$136,544 in the 2022/23 tax year; and
 - (b) \$139,384 in the 2023/24 tax year; and
 - (c) \$142,283 in the 2024/25 tax year and any tax year starting on or after 1 April 2025.
- 7 Minimum levy to be paid by self-employed person earning less than stated amount**
- (1) This regulation applies to a self-employed person who worked for an average of more than 30 hours a week, whether or not as an employee, and—
- (a) in the 2022/23 tax year earned less than \$42,465;
 - (b) in the 2023/24 tax year earned less than \$43,349;
 - (c) in the 2024/25 tax year, or any later tax year, earned less than \$44,250.
- (2) The Work Account levy payable by the person must be calculated using the formula set out in regulation 9.

Part 2

Work account levy

8 Calculation of Work Account levy payable by employers and private domestic workers

The Work Account levy payable by employers and private domestic workers is calculated using the following formula:

$$(c \div 100) \times d$$

where—

c is,—

- (a) in respect of an employer, the amount of earnings paid to the employer's employees in the tax year prescribed in regulation 5(1)(a), (b), (c), or (d), whichever applies; or
- (b) in respect of a private domestic worker, the amount of earnings derived by the private domestic worker in the tax year prescribed in regulation 5(1)(a), (b), (c), or (d), whichever applies

- d is the rate for the Work Account levy in Schedule 1, 2, or 3 (as relevant) that applies to the classification unit in which the employer or private domestic worker is classified.

9 Calculation of Work Account levy payable by self-employed persons

The Work Account levy payable by self-employed persons is calculated using the following formula:

$$(c \div 100) \times d$$

where—

c is—

- (a) the amount of earnings derived by the self-employed person as a self-employed person in the tax year prescribed in regulation 5(1)(a), (b), (c), or (d), whichever applies; or
 - (b) if regulation 7(1) applies,—
 - (i) for the 2022/23 tax year, \$42,465 minus the earnings received by the person as an employee in that tax year;
 - (ii) for the 2023/24 tax year, \$43,349 minus the earnings received by the person as an employee in that tax year;
 - (iii) for the 2024/25 tax year, and any later tax year, \$44,250 minus the earnings received by the person as an employee in that tax year
- d is the rate for the Work Account levy in Schedule 1, 2, or 3 (as relevant) that applies to the classification unit in which the self-employed person is classified.

10 Work Account levy subject to adjustments

The Work Account levy payable by—

- (a) an employer is subject to any upward adjustments under Part 4; and
- (b) an employer, a self-employed person, or a private domestic worker is subject to any adjustments under Part 1 or 2 of the Accident Compensation (Experience Rating) Regulations 2022.

Part 3

Persons purchasing compensation

11 Application of this Part

This Part applies to—

- (a) a self-employed person who purchases weekly compensation from, and enters into an agreement with, the Corporation under sections 208 and 209 of the Act; and

- (b) a shareholder-employee who purchases weekly compensation from, and enters into an agreement with, the Corporation under section 190 of the Act.

12 Corporation to determine compensation levy

- (1) The compensation levy payable by a person to whom this Part applies must be paid at the levy rate stated in Schedule 4, 5, or 6 (as relevant) for the classification unit in which the person is classified.
- (2) The Corporation must calculate the compensation levy payable by the person using the following formula:

$$g + h$$

where—

g is the amount of base compensation levy calculated according to regulation 13

h is either—

- (a) the amount of the non-abatement part of the compensation levy calculated under regulation 14, if that regulation applies; or
- (b) zero, if regulation 14 does not apply.

- (3) The compensation levy payable by a person under subclause (1) is subject to any adjustments under Part 1 of the Accident Compensation (Experience Rating) Regulations 2022.

13 Base compensation levy

The amount of base compensation levy payable by a person to whom this Part applies is calculated using the following formula:

$$(j \times k) \div 100$$

where—

j is the agreed level of compensation purchased by the person under section 208 of the Act, adjusted to an annual equivalent figure

k is the appropriate levy rate stated in Schedule 4, 5, or 6 (as relevant).

14 Non-abatement part

- (1) This regulation applies only to a person to whom this Part applies who purchases weekly compensation under an agreement that does not make provision for the reduction, or progressive reduction, of the agreed level of weekly compensation in circumstances set out in the agreement.
- (2) The amount of the non-abatement part of the compensation levy payable by a person to whom this regulation applies is calculated using the following formula:

$$(j \times p) \div 100$$

where—

- j is the same amount as item j in the formula set out in regulation 13
- p is the appropriate non-abatement part rate stated in Schedule 4, 5, or 6 (as relevant).

15 Self-employed person must pay either compensation levy or Work Account levy

Nothing in these regulations limits or affects the obligation of a self-employed person to pay the Work Account levy for any period for which no agreement under section 208 of the Act has effect in relation to the person.

Part 4

Upward adjustments to Work Account levy based on employers' safety management practices

16 Auditors

- (1) Audits for the purposes of this Part must be conducted by an auditor approved by the chief executive for the purpose.
- (2) The chief executive must not approve a person to conduct audits of employers' safety management practices for the purposes of these regulations unless satisfied that the person has the qualifications and experience to undertake the audits.

17 Upward adjustments

- (1) The Corporation must make an upward adjustment of 50% if an upward audit discloses that an employer's safety management practices fail to meet the standard required by the upward audit tool approved for the purposes of this Part.
- (2) An upward adjustment made by the Corporation under section 180(2) of the Act must be 50%.
- (3) The following decisions are decisions of the Corporation:
 - (a) a decision under subclause (1) that an upward audit discloses that an employer's safety management practices fail to meet the standard required by the upward audit tool:
 - (b) a decision under section 180(2) of the Act to adjust an employer's Work Account levy upward without the completion of an audit.

18 Basis of upward adjustments

An upward adjustment is based on an audit of an employer's safety management practices conducted—

- (a) at a worksite or worksites selected by the Corporation; and

- (b) on a reasonable day or on reasonable days determined by the Corporation; and
- (c) by an auditor chosen by the Corporation; and
- (d) in accordance with the upward audit tool.

19 Further audits after upward adjustment

- (1) If an upward adjustment has taken effect in a tax year, the Corporation must arrange a further upward audit of the employer to be conducted in every later tax year until an upward audit discloses that the employer's safety management practices meet the standard required by the upward audit tool.
- (2) Each further upward audit must be completed on a reasonable day or on reasonable days determined by the Corporation after considering—
 - (a) the seriousness of the risks faced by the employer's employees; and
 - (b) how much time the employer reasonably needs to address problems with the employer's safety management practices identified in the most recent upward audit.
- (3) The Corporation must not, under subclause (1), arrange for more than 1 upward audit of an employer's safety management practices to be conducted in any tax year.

20 Application of upward adjustment to levy

- (1) If an upward adjustment has taken effect in a tax year, the adjustment must be applied to the Work Account levy payable by the employer—
 - (a) for that tax year; and
 - (b) for each following tax year in which—
 - (i) an upward audit discloses that the employer's safety management practices fail to meet the standard required by the upward audit tool; or
 - (ii) no upward audit of the employer is conducted.
- (2) If in any tax year an audit under regulation 19 discloses that an employer's safety management practices meet the standard required by the upward audit tool, the upward adjustment to the Work Account levy payable by the employer ceases to apply for that tax year.

21 Administration of upward adjustments

- (1) If in any tax year, after an employer has paid the Work Account levy for that tax year (including the applicable upward adjustment to that levy), a further upward audit under regulation 19 discloses that the employer's safety management practices meet the standard required by the upward audit tool, the Corporation—
 - (a) must pay the amount of the upward adjustment to the employer—

- (i) if the employer so requests; and
 - (ii) if, after the adjustment, the employer's account is more than \$100 in credit; or
 - (b) must credit the amount of the adjustment to the employer's account to be offset against payment of the Work Account levy for the next period.
- (2) The Corporation may adjust the amount of monthly instalments of the Work Account levy payable by an employer if the Corporation applies or ceases to apply an upward adjustment under regulation 20.

Part 5

Miscellaneous

22 Collection of Work Account levy

The Work Account levy for a tax year is payable in advance and may be collected by the Corporation at any time on or after the commencement of that year.

23 Interest rate on Work Account levy overpaid

The interest rate payable on amounts that are refundable to employers under section 173(2)(a) of the Act is 2.21% per year.

24 Levy exclusive of GST

The amount of any levy derived by applying the appropriate levy rate set out in the relevant schedule, and making any adjustments under Part 4, is exclusive of any goods and services tax payable on that levy.

25 Amounts of levy exempt from payment

For the purposes of section 244 of the Act, the relevant exempt amount for any invoice that is issued to an employer, a private domestic worker, or a self-employed person for the purposes of the Act and that includes the Work Account levy is set,—

- (a) in the case of an employer or a private domestic worker, at \$20; and
- (b) in the case of a self-employed person, at \$40.

26 Continuation of adjustments

- (1) This regulation applies to an employer or a self-employed person if, in relation to that employer or self-employed person,—
- (a) the Corporation has made an upward adjustment under the regulations revoked by regulation 27 or any corresponding revoked regulations made under the Act; and
 - (b) the relevant adjustment was in force immediately before the commencement of these regulations.

- (2) An employer or a self-employed person in relation to whom the Corporation made an upward adjustment must be treated as if the Corporation had made the adjustment under Part 4 of these regulations.

27 Revocation and savings

- (1) The Accident Compensation (Work Account Levies) Regulations 2019 (LI 2019/37) are revoked.
- (2) Despite subclause (1), the regulations specified in that subclause continue to apply with respect to the period starting on 1 April 2019 and ending on the close of 31 March 2022 as if they had not been revoked.

Schedule 1

Classifications and Work Account levy rates from 1 April 2022

Classification unit number	Classification unit	rr 4, 5, 8, 9 Levy rate per \$100 of earnings (\$)
57100	Accommodation	0.52
78420	Accounting services	0.03
25491	Adhesive manufacturing	0.30
78693	Administrative services (not elsewhere classified)	0.19
84400	Adult, community, and other education (not elsewhere classified)	0.24
78510	Advertising services	0.15
86130	Aged care residential services	1.06
46110	Agricultural and construction machinery wholesaling	0.60
28610	Agricultural machinery and equipment manufacturing	1.13
45190	Agricultural product wholesaling (not elsewhere classified)	0.46
02190	Agriculture and fishing support services (not elsewhere classified)	1.73
42330	Air conditioning and heating services	0.89
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	1.62
64040	Air operations under Civil Aviation Rules Part 133 or 135	1.62
02130	Air operations under Civil Aviation Rules Part 137	1.62
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	0.35
28240	Aircraft manufacturing and repair services	0.27
66300	Airport operations and air transport support services (not elsewhere classified)	0.35
86390	Allied health services (not elsewhere classified)	0.21
93410	Alpine and white water recreation activities	2.68
27210	Alumina production	0.79
27310	Aluminium rolling, drawing, and extruding	0.97
27220	Aluminium smelting	0.79
86330	Ambulance services	1.06
93400	Amusement and other recreation activities (not elsewhere classified)	0.54
93300	Amusement parks and centres operation	0.54
52520	Antique and used goods retailing	0.61
01150	Apple and pear growing	0.91
84330	Apprenticeship co-ordinators employing apprentices	0.61
27420	Architectural aluminium product manufacturing	0.97
78210	Architectural services	0.11
84600	Arts education	0.24
53230	Automotive body, paint, and interior repair and maintenance	0.80
28130	Automotive electrical components manufacturing	0.27
53220	Automotive electrical services	0.80
53290	Automotive repair and maintenance (not elsewhere classified)	0.80
75190	Auxiliary finance and investment services (not elsewhere classified)	0.07

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
75200	Auxiliary insurance services	0.07
21640	Bakery product manufacturing (non-factory-based)	0.59
73210	Banking	0.07
25490	Basic chemical product manufacturing (not elsewhere classified)	0.30
25350	Basic inorganic chemical manufacturing	0.19
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	0.79
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	0.79
25340	Basic organic chemical manufacturing	0.30
25360	Basic polymer manufacturing (not elsewhere classified)	0.71
01250	Beef cattle farming	1.82
01593	Beekeeping	1.44
21820	Beer manufacturing	0.36
01192	Berry fruit growing	0.91
21630	Biscuit manufacturing (factory-based)	0.86
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	1.26
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	1.25
47940	Book and magazine wholesaling	0.23
24230	Book publishing	0.07
21610	Bread manufacturing (factory-based)	0.77
42220	Bricklaying services	2.17
95300	Brothel-keeping, massage parlour, and prostitution services	0.44
42342	Building installation services (not elsewhere classified)	1.93
73220	Building society operation	0.07
96210	Business and professional association services	0.13
91230	Cable and other subscription programming	0.11
57300	Cafes and restaurants	0.39
21620	Cake and pastry manufacturing (factory-based)	0.86
78692	Call centre operation	0.13
53110	Car retailing (including associated vehicle servicing)	0.40
46210	Car wholesaling	0.23
42420	Carpentry services	1.93
93220	Casino operation	0.45
51270	Catering services (including on-hired hospitality staff)	0.39
26310	Cement and lime manufacturing	1.24
73100	Central banking	0.07
81110	Central government administration (not elsewhere classified)	0.07
26290	Ceramic product manufacturing (not elsewhere classified)	1.77
45120	Cereal grain wholesaling	0.60
21520	Cereal, pasta, and baking-mix manufacturing	0.77
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	0.70
87100	Childcare services	0.48

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
86360	Chiropractic and osteopathic services	0.21
21900	Cigarette and tobacco product manufacturing	0.36
01191	Citrus fruit growing	0.91
26210	Clay brick manufacturing	1.24
25450	Cleaning-compound manufacturing	0.36
78660	Cleaning services and facilities management (not elsewhere classified)	1.01
52620	Clothing and footwear repair	0.24
47220	Clothing and footwear wholesaling	0.23
22420	Clothing manufacturing	0.48
52210	Clothing retailing	0.29
57400	Clubs (hospitality)	0.52
11010	Coal mining	0.87
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	1.01
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	1.01
84230	Combined primary and secondary education	0.18
46220	Commercial vehicle wholesaling	0.60
28420	Communications equipment manufacturing	0.15
86340	Community health centre operation	0.21
96291	Community-based, multi-functional activities (not elsewhere classified)	0.44
52341	Computer and computer peripherals retailing	0.24
46130	Computer and computer peripherals wholesaling	0.16
28410	Computer and electronic office equipment manufacturing	0.15
78340	Computer systems design and related services	0.03
26350	Concrete product manufacturing	1.24
42210	Concreting services	1.93
21720	Confectionery manufacturing	0.70
14190	Construction material mining (not elsewhere classified)	0.87
42590	Construction services (not elsewhere classified)	1.93
42595	Construction services and property developers – all trades subcontracted	0.43
23390	Converted paper product manufacturing (not elsewhere classified)	0.92
27230	Copper, silver, lead, and zinc smelting and refining	0.79
78560	Corporate head office management services	0.11
96320	Correctional and detention services	1.29
23330	Corrugated paperboard and paperboard container manufacturing	0.36
25460	Cosmetic and toiletry preparation manufacturing	0.36
71120	Courier pick-up and delivery services	1.51
52591	Craft and gift retailing (not elsewhere classified)	0.23
92420	Creative artists, musicians, writers, and performers	0.45
78691	Credit reporting and debt collection services	0.13
73230	Credit union operation	0.07

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
01690	Crop growing (not elsewhere classified)	0.91
21130	Cured meat and smallgoods manufacturing	1.45
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	0.12
22210	Cut and sewn textile product manufacturing	0.48
01300	Dairy cattle farming	2.27
47130	Dairy produce wholesaling	0.90
78310	Data processing and web-hosting services	0.06
01530	Deer farming	1.44
82000	Defence	0.52
86230	Dental services	0.11
52100	Department stores	0.39
73290	Depository financial intermediation (not elsewhere classified)	0.07
95270	Diet and weight-reduction centre operation	0.44
24233	Directory and mailing-list publishing	0.07
78630	Document preparation services	0.13
93112	Dog racing activities	1.04
28510	Domestic appliance manufacturing (not elsewhere classified)	0.27
52610	Domestic appliance repair and maintenance	0.80
84700	Educational support services	0.13
28520	Electric cable and wire manufacturing	0.27
28540	Electric lighting equipment manufacturing	0.27
52342	Electrical and electronic goods retailing (not elsewhere classified)	0.24
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	0.16
28590	Electrical equipment manufacturing (not elsewhere classified)	0.27
42320	Electrical services (including telecommunication services within buildings)	0.66
52340	Electrical, electronic, and gas appliance retailing	0.39
36130	Electricity generation (not elsewhere classified)	0.13
36101	Electricity line-system operation	0.73
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	0.24
28490	Electronic equipment manufacturing (not elsewhere classified)	0.27
78320	Electronic information storage services	0.06
78610	Employment placement and recruitment services (no on-hired staff)	0.13
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	0.13
78230	Engineering design and engineering consulting services	0.11
52350	Entertainment media retailing	0.23
25410	Explosives manufacturing	0.30
27690	Fabricated metal product manufacturing (not elsewhere classified)	1.25
25310	Fertiliser manufacturing	0.71
75110	Financial asset broking services	0.07
73400	Financial asset investing	0.07

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
42341	Fire and security alarm installation services	0.89
96330	Fire protection and other emergency services (except police and ambulance services)	1.20
52592	Firewood, coal, and coke retailing	1.40
47140	Fish and seafood wholesaling	0.90
04130	Fish trawling, seining, and netting (including processing on board)	2.61
04190	Fishing (not elsewhere classified)	2.61
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	0.55
52320	Floor-covering retailing	0.61
01120	Floriculture production	0.91
52540	Flower retailing	0.23
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	0.55
46190	Food and other specialised industrial machinery and equipment wholesaling	0.49
21790	Food product manufacturing (not elsewhere classified)	0.86
22500	Footwear manufacturing	0.48
52220	Footwear retailing	0.29
81300	Foreign government representation	0.07
03021	Forest product and moss gathering and processing	1.73
03010	Forestry	2.58
03030	Forestry support services (excluding tree cutting and felling)	2.58
36110	Fossil fuel electricity generation	0.13
91220	Free-to-air television broadcasting	0.11
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	0.87
51210	Fresh meat, fish, and poultry retailing	0.59
01190	Fruit and tree nut growing (not elsewhere classified)	0.91
21300	Fruit and vegetable processing	0.88
51220	Fruit and vegetable retailing	0.59
47150	Fruit and vegetable wholesaling	0.60
95240	Funeral, crematorium, and cemetery services	0.44
47320	Furniture and floor-coverings wholesaling	0.46
29290	Furniture manufacturing (not elsewhere classified)	0.72
52310	Furniture retailing	0.61
93290	Gambling activities (not elsewhere classified)	0.20
52530	Garden supplies retailing	0.61
95250	Gardening and turf management services	1.93
36200	Gas supply	0.73
74220	General insurance	0.07
86210	General practice medical services	0.08
26100	Glass and glass product manufacturing	1.24
42450	Glazing services	1.93

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
13140	Gold ore mining	0.87
95190	Goods and equipment rental and hiring (not elsewhere classified)	0.68
01220	Grain and sheep or grain and beef cattle farming	1.82
01210	Grain growing	0.91
21510	Grain mill product manufacturing	1.45
67010	Grain storage services	0.82
01140	Grape growing	0.91
14110	Gravel and sand quarrying	0.87
47190	Grocery wholesaling (not elsewhere classified)	0.60
47191	Grocery wholesaling—multiple product ranges	0.60
95260	Hairdressing and beauty services	0.44
52330	Hardware and building supplies retailing	0.61
45390	Hardware goods wholesaling (not elsewhere classified)	0.48
93130	Health and fitness centres and gymnasias operation	0.54
86391	Health care services (not elsewhere classified)	0.21
74210	Health insurance	0.07
41220	Heavy and civil engineering construction (not elsewhere classified)	1.19
77430	Heavy machinery and scaffolding rental and hiring	1.38
84310	Higher education (undergraduate and postgraduate courses)	0.12
42101	Hire of construction machinery and cranes with operator	1.93
77301	Holder investor farms and livestock	0.68
93111	Horse and dog racing administration and track operation	0.54
01520	Horse farming and horse agistment	2.68
93113	Horse racing activities—harness racing	2.68
93115	Horse racing activities—harness racing—drivers	2.68
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	5.79
93114	Horse racing activities—thoroughbred racing—jockeys	5.79
02195	Horticultural contracting and labour supply services	0.91
86110	Hospitals (except psychiatric hospitals)	0.49
41110	House construction	1.68
52331	Houseware retailing	0.39
25430	Human pharmaceutical and medicinal product manufacturing	0.36
02200	Hunting and trapping	2.58
36120	Hydroelectricity generation	0.13
21220	Ice cream manufacturing	0.70
45230	Industrial and agricultural chemical product wholesaling	0.23
25320	Industrial gas manufacturing	0.19
92110	Information services (not elsewhere classified)	0.06
63030	Inland water transport (except passenger-only)	1.01
51110	In-store retail support services	0.42
96290	Interest group services (not elsewhere classified)	0.13
24232	Internet publishing and broadcasting	0.07

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
71240	Internet service providers and web-search portals	0.08
61210	Interurban and rural bus transport	0.88
78640	Investigation and security services	0.77
27120	Iron and steel casting	0.92
27121	Iron and steel forging	0.92
13110	Iron ore mining	0.87
27110	Iron smelting and steel manufacturing	0.92
29410	Jewellery and silverware manufacturing	0.15
47920	Jewellery and watch wholesaling	0.16
81200	Justice	0.12
47390	Kitchenware and diningware wholesaling	0.46
01170	Kiwifruit growing	0.91
22390	Knitted product manufacturing	0.48
96220	Labour association services	0.13
86131	Labour supply services (nursing, medical, and dental)	0.88
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	0.67
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	1.13
78620	Labour supply services (on-hired staff—office workers only)	0.13
41222	Land development and subdivision	1.60
42510	Landscape construction services	1.93
95210	Laundry and dry-cleaning services	0.78
22620	Leather and leather substitute goods manufacturing	0.48
22611	Leather tanning, fellmongery, and fur dressing	1.60
78410	Legal services	0.03
92100	Libraries and archives	0.11
74110	Life insurance	0.07
28650	Lifting and material-handling equipment manufacturing	0.55
04150	Line fishing (including processing on board)	2.61
47170	Liquor and tobacco product wholesaling	0.23
51230	Liquor retailing	0.59
01590	Livestock farming (not elsewhere classified)	1.44
81130	Local government administration (not elsewhere classified)	0.18
23110	Log sawmilling	1.58
03020	Logging	2.58
93210	Lottery operation	0.20
28640	Machine tool and parts manufacturing	0.55
28690	Machinery and equipment manufacturing (not elsewhere classified)	1.13
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	0.80
24221	Magazine and other periodical publishing	0.07
78550	Management services and related consulting services	0.11
52230	Manchester and textile goods retailing (not elsewhere classified)	0.61

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
29490	Manufacturing (not elsewhere classified)	0.72
52450	Marine equipment retailing	0.37
78530	Market research and statistical services	0.07
29230	Mattress manufacturing	0.72
21111	Meat and food inspection services	0.77
21110	Meat processing	2.39
47110	Meat, poultry, and smallgoods wholesaling	0.90
28320	Medical and surgical equipment and prosthetics manufacturing	0.15
45220	Metal and mineral wholesaling	0.97
27510	Metal container manufacturing (not elsewhere classified)	0.61
29220	Metal furniture manufacturing	0.55
13190	Metal ore mining (not elsewhere classified)	0.87
27430	Metal roof and guttering manufacturing (except aluminium)	1.03
86132	Midwifery services	0.49
21210	Milk and cream processing	0.70
15130	Mineral exploration	0.87
13150	Mineral sand mining	0.87
28620	Mining and construction machinery manufacturing	1.13
14200	Mining and quarrying (not elsewhere classified)	0.87
15200	Mining support services (not elsewhere classified)	0.87
91120	Motion picture and video distribution	0.11
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	0.45
91130	Motion picture exhibition	0.45
53120	Motor cycle retailing (including associated vehicle servicing)	0.37
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	1.38
28120	Motor vehicle body and trailer manufacturing	1.13
46240	Motor vehicle dismantling and used-part wholesaling	1.27
28110	Motor vehicle manufacturing	0.94
46230	Motor vehicle new-part wholesaling	0.37
28190	Motor vehicle parts manufacturing (not elsewhere classified)	0.94
53140	Motor vehicle parts retailing	0.37
92200	Museum operation	0.20
01692	Mushroom growing	0.91
92510	Music and other sound recording activities (not elsewhere classified)	0.45
24234	Music publishing	0.07
25590	Natural rubber product manufacturing	0.48
22140	Natural textile manufacturing	0.69
92390	Nature reserve and conservation park operation	0.91
52430	Newspaper and new and used book retailing	0.23
24211	Newspaper publishing	0.07
73300	Non-depository financing	0.07

**Accident Compensation (Work Account Levies)
Regulations 2022**

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
27330	Non-ferrous metal casting and forging	0.79
77300	Non-financial assets leasing and investment (including franchisors)	0.16
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	1.24
41130	Non-residential building construction	1.46
77120	Non-residential property operators	0.43
01110	Nursery production	0.91
27630	Nut, bolt, screw, and rivet manufacturing	0.79
78540	Office administrative services	0.19
04210	Offshore aquaculture	1.73
21400	Oil and fat manufacturing	0.88
12000	Oil and gas extraction	0.19
01180	Olive growing	0.91
36102	On-selling electricity and electricity market operation	0.13
04220	Onshore aquaculture	1.73
86320	Optometry and optical dispensing	0.08
78670	Packaging services	0.70
25420	Paint and coatings manufacturing	0.30
42440	Painting and decorating services	1.81
23340	Paper bag and sack manufacturing	0.36
47950	Paper product wholesaling	0.23
24110	Paper stationery manufacturing	0.36
66110	Parking services	0.44
87292	Parole or probationary services	0.12
77410	Passenger car and minibus rental and hiring	0.68
86310	Pathology and diagnostic imaging services	0.21
92410	Performing arts operation	0.45
92520	Performing arts venue operation	0.45
52560	Personal accessories retailing (not elsewhere classified)	0.23
95290	Personal services (not elsewhere classified)	0.44
78650	Pest control services (except agricultural and forestry)	1.01
25440	Pesticide manufacturing	0.36
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.71
15110	Petroleum and natural gas exploration	0.87
53210	Petroleum fuel retailing (including associated vehicle servicing)	0.37
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.23
25100	Petroleum refining and petroleum fuel manufacturing	0.19
47960	Pharmaceutical and toiletry goods wholesaling	0.23
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	0.12
95220	Photographic film processing	0.12
28310	Photographic, optical, and ophthalmic equipment manufacturing	0.15
86350	Physiotherapy services	0.21

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
01510	Pig farming	1.44
65010	Pipeline transport	0.19
26320	Plaster and gypsum product manufacturing	1.24
42410	Plastering and ceiling services	1.93
45391	Plumbing goods wholesaling	0.46
42310	Plumbing services	1.40
96310	Police services	0.49
25630	Polymer film and sheet packaging material manufacturing	0.72
25650	Polymer foam product manufacturing	0.72
25661	Polymer product manufacturing (not elsewhere classified)	0.72
66230	Port and water transport terminal operations	1.01
71110	Postal services	1.51
91111	Post-production and digital visual effects services	0.11
21795	Potato crisps and corn crisps manufacturing	0.36
01420	Poultry farming (eggs)	1.57
01410	Poultry farming (meat)	1.57
21120	Poultry processing	1.45
04120	Prawn fishing	2.61
29110	Prefabricated metal building manufacturing	1.25
29190	Prefabricated wooden building manufacturing	1.40
21740	Prepared animal and bird feed manufacturing	0.86
84100	Preschool education	0.48
84210	Primary education	0.18
24120	Printing	0.37
24130	Printing support services	0.37
97000	Private households employing staff	0.44
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.15
46120	Professional and scientific goods wholesaling	0.16
95230	Professional photographic services	0.15
78291	Professional, scientific, and technical services (not elsewhere classified)	0.40
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.49
96360	Public order and safety services (not elsewhere classified)	0.18
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	0.07
57200	Pubs, taverns, and bars	0.52
23310	Pulp, paper, and paperboard manufacturing	0.36
28660	Pump and compressor manufacturing	0.55
91210	Radio broadcasting	0.11
62000	Rail freight transport	0.88
62100	Rail passenger transport	0.88
28230	Railway rolling stock manufacturing and repair services	1.13

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
26330	Ready-mixed concrete manufacturing	1.77
77200	Real estate services	0.16
23220	Reconstituted wood product manufacturing	0.92
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	0.18
96100	Religious organisations and services	0.13
52690	Repair and maintenance (not elsewhere classified)	0.24
24300	Reproduction of recorded media	0.15
41120	Residential building construction (not elsewhere classified)	1.46
87220	Residential care services (not elsewhere classified)	1.06
77110	Residential property operators	0.43
87222	Residential refuge operation	0.21
71111	Retail postal services	0.23
52590	Retailing (not elsewhere classified)	0.39
87211	Retirement village operation (with rest home or hospital facilities)	1.06
87210	Retirement village operation (without rest home or hospital facilities)	1.06
25610	Rigid and semi-rigid polymer product manufacturing	0.72
41210	Road and bridge construction	1.22
61100	Road freight transport	2.15
04110	Rock lobster and crab fishing or potting	2.61
42230	Roofing services	2.17
22230	Rope, cordage, and twine manufacturing	0.69
23391	Sanitary paper product manufacturing	0.92
66500	Scenic and sightseeing transport (excluding aviation)	1.01
78100	Scientific research services	0.08
78290	Scientific testing and analysis services	0.40
21730	Seafood processing (other than on board vessels)	1.45
84220	Secondary education	0.18
37020	Sewerage and drainage services	0.73
02120	Shearing services	2.39
01230	Sheep and beef cattle farming	1.82
01240	Sheep farming	1.82
27590	Sheet metal product manufacturing (except metal structural and container products)	1.03
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	1.06
13170	Silver, lead, and zinc ore mining	0.87
42100	Site preparation services	1.60
87290	Social assistance services (not elsewhere classified)	0.88
21810	Soft drink, cordial, and syrup manufacturing	0.36
24235	Software publishing	0.07
96350	Solid waste collection services	1.83
78520	Specialised design services (not elsewhere classified)	0.11
51290	Specialised food retailing (not elsewhere classified)	0.59

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
86220	Specialist medical services	0.08
84240	Specialist school education	0.18
21840	Spirit manufacturing	0.36
52410	Sport and camping equipment retailing	0.23
93192	Sport and physical recreation—boating or yachting	0.67
93190	Sport and physical recreation—community (not elsewhere classified)	0.54
93174	Sport and physical recreation—community cricket	1.96
93170	Sport and physical recreation—community rugby	1.04
93171	Sport and physical recreation—community rugby league	0.54
93193	Sport and physical recreation—cycling	0.54
93195	Sport and physical recreation—golf	0.54
93197	Sport and physical recreation—motorcycling	5.79
93198	Sport and physical recreation—motor racing	2.13
93199	Sport and physical recreation—netball	1.04
93194	Sport and physical recreation—professional cricket	2.68
93180	Sport and physical recreation—professional rugby	5.79
93181	Sport and physical recreation—professional rugby league	5.79
93175	Sport and physical recreation—professional sport (not elsewhere classified)	5.79
93182	Sport and physical recreation—snow skiing	1.04
93184	Sport and physical recreation—softball or baseball	0.54
93185	Sport and physical recreation—squash or badminton	0.54
93186	Sport and physical recreation—swimming	0.54
93187	Sport and physical recreation—tennis	0.54
93188	Sport and physical recreation—waterskiing	0.54
93196	Sporting and recreational equine activities (not elsewhere classified)	4.54
84500	Sports and physical recreation instruction	0.54
93120	Sports and physical recreation venues, grounds, and facilities operation	0.54
27620	Spring and wire product manufacturing	0.61
52460	Stationery goods retailing	0.23
27130	Steel pipe and tube manufacturing	0.92
66210	Stevedoring services	2.03
01160	Stone fruit growing	0.91
27490	Structural metal product manufacturing (not elsewhere classified)	1.77
42240	Structural steel erection services	2.17
27410	Structural steel fabricating	1.77
21710	Sugar manufacturing	0.70
74120	Superannuation funds	0.07
51100	Supermarket and grocery stores	0.59
27640	Surface coating and finishing	1.25
78220	Surveying and mapping services	0.11
25330	Synthetic resin and synthetic rubber manufacturing	0.71

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
22120	Synthetic textile manufacturing	0.69
51250	Takeaway food services	0.39
61231	Taxi and Other Vehicle Scheduling Operations	0.13
61230	Taxi and road transport (not elsewhere classified)	0.88
84320	Technical and vocational education and training	0.12
46160	Telecommunication goods wholesaling	0.16
71230	Telecommunications services (not elsewhere classified)	0.08
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	0.48
22220	Textile floor-covering manufacturing	0.69
47210	Textile product wholesaling	0.23
42430	Tiling and carpeting services	1.93
23130	Timber resawing and dressing	1.58
45310	Timber wholesaling	1.40
52420	Toy and game retailing	0.39
47930	Toy and sporting goods wholesaling	0.16
29420	Toy, sporting, and recreational product manufacturing	0.72
47991	Trading – commission-based or excluding storage and handling of goods	0.17
53130	Trailer and motor vehicle retailing (not elsewhere classified)	0.37
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	0.37
65090	Transport (not elsewhere classified)	0.87
28290	Transport equipment manufacturing (not elsewhere classified)	0.94
66190	Transport support services (not elsewhere classified)	0.87
66410	Travel agency and tour arrangement services	0.12
01111	Turf growing	0.91
25510	Tyre manufacturing	0.48
53240	Tyre retailing	1.27
61220	Urban bus transport	0.88
41221	Utility and communications network construction and maintenance services	0.73
01130	Vegetable growing	0.91
23210	Veneer and plywood manufacturing	1.40
25431	Veterinary pharmaceutical and medicinal product manufacturing	0.36
86400	Veterinary services	0.40
95110	Video and other electronic media rental and hiring	0.23
67090	Warehousing and storage services (not elsewhere classified)	0.82
96380	Waste collection services (not elsewhere classified)	1.83
96370	Waste remediation and materials recovery services	1.83
96340	Waste treatment and disposal services	1.83
52550	Watch and jewellery retailing	0.23
63031	Water passenger transport (river, lake, or harbour)	1.01
37010	Water supply	0.73
66290	Water transport support services (not elsewhere classified)	1.01

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
28511	Whiteware appliance manufacturing	0.27
47990	Wholesaling (not elsewhere classified)	0.42
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	0.36
71200	Wired telecommunications network operation	0.08
71210	Wireless telecommunications network operation (not elsewhere classified)	0.08
23120	Wood chipping	1.58
23290	Wood product manufacturing (not elsewhere classified)	1.40
29210	Wooden furniture and upholstered seat manufacturing	0.72
23230	Wooden structural fittings and components manufacturing	1.40
22110	Wool scouring	1.60
45111	Wool wholesaling	0.23
92310	Zoological and botanic gardens operation	0.91

Schedule 2

Classifications and Work Account levy rates from 1 April 2023

Classification unit number	Classification unit	rr 4, 5, 8 Levy rate per \$100 of earnings (\$)
57100	Accommodation	0.52
78420	Accounting services	0.03
25491	Adhesive manufacturing	0.30
78693	Administrative services (not elsewhere classified)	0.19
84400	Adult, community, and other education (not elsewhere classified)	0.24
78510	Advertising services	0.15
86130	Aged care residential services	1.06
46110	Agricultural and construction machinery wholesaling	0.60
28610	Agricultural machinery and equipment manufacturing	1.13
45190	Agricultural product wholesaling (not elsewhere classified)	0.46
02190	Agriculture and fishing support services (not elsewhere classified)	1.72
42330	Air conditioning and heating services	0.89
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	1.61
64040	Air operations under Civil Aviation Rules Part 133 or 135	1.61
02130	Air operations under Civil Aviation Rules Part 137	1.61
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	0.35
28240	Aircraft manufacturing and repair services	0.27
66300	Airport operations and air transport support services (not elsewhere classified)	0.35
86390	Allied health services (not elsewhere classified)	0.21
93410	Alpine and white water recreation activities	2.66
27210	Alumina production	0.79
27310	Aluminium rolling, drawing, and extruding	0.97
27220	Aluminium smelting	0.79
86330	Ambulance services	1.06
93400	Amusement and other recreation activities (not elsewhere classified)	0.54
93300	Amusement parks and centres operation	0.54
52520	Antique and used goods retailing	0.61
01150	Apple and pear growing	0.91
84330	Apprenticeship co-ordinators employing apprentices	0.61
27420	Architectural aluminium product manufacturing	0.97
78210	Architectural services	0.11
84600	Arts education	0.24
53230	Automotive body, paint, and interior repair and maintenance	0.80
28130	Automotive electrical components manufacturing	0.27
53220	Automotive electrical services	0.80
53290	Automotive repair and maintenance (not elsewhere classified)	0.80
75190	Auxiliary finance and investment services (not elsewhere classified)	0.07

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
75200	Auxiliary insurance services	0.07
21640	Bakery product manufacturing (non-factory-based)	0.59
73210	Banking	0.07
25490	Basic chemical product manufacturing (not elsewhere classified)	0.30
25350	Basic inorganic chemical manufacturing	0.18
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	0.79
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	0.79
25340	Basic organic chemical manufacturing	0.30
25360	Basic polymer manufacturing (not elsewhere classified)	0.71
01250	Beef cattle farming	1.81
01593	Beekeeping	1.44
21820	Beer manufacturing	0.36
01192	Berry fruit growing	0.91
21630	Biscuit manufacturing (factory-based)	0.86
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	1.26
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	1.25
47940	Book and magazine wholesaling	0.23
24230	Book publishing	0.07
21610	Bread manufacturing (factory-based)	0.77
42220	Bricklaying services	2.16
95300	Brothel-keeping, massage parlour, and prostitution services	0.44
42342	Building installation services (not elsewhere classified)	1.92
73220	Building society operation	0.07
96210	Business and professional association services	0.12
91230	Cable and other subscription programming	0.11
57300	Cafes and restaurants	0.39
21620	Cake and pastry manufacturing (factory-based)	0.86
78692	Call centre operation	0.13
53110	Car retailing (including associated vehicle servicing)	0.40
46210	Car wholesaling	0.23
42420	Carpentry services	1.92
93220	Casino operation	0.45
51270	Catering services (including on-hired hospitality staff)	0.39
26310	Cement and lime manufacturing	1.24
73100	Central banking	0.07
81110	Central government administration (not elsewhere classified)	0.07
26290	Ceramic product manufacturing (not elsewhere classified)	1.76
45120	Cereal grain wholesaling	0.60
21520	Cereal, pasta, and baking-mix manufacturing	0.77
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	0.70
87100	Childcare services	0.48

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
86360	Chiropractic and osteopathic services	0.21
21900	Cigarette and tobacco product manufacturing	0.36
01191	Citrus fruit growing	0.91
26210	Clay brick manufacturing	1.24
25450	Cleaning-compound manufacturing	0.36
78660	Cleaning services and facilities management (not elsewhere classified)	1.01
52620	Clothing and footwear repair	0.22
47220	Clothing and footwear wholesaling	0.23
22420	Clothing manufacturing	0.48
52210	Clothing retailing	0.29
57400	Clubs (hospitality)	0.52
11010	Coal mining	0.87
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	1.01
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	1.01
84230	Combined primary and secondary education	0.18
46220	Commercial vehicle wholesaling	0.60
28420	Communications equipment manufacturing	0.15
86340	Community health centre operation	0.21
96291	Community-based, multi-functional activities (not elsewhere classified)	0.44
52341	Computer and computer peripherals retailing	0.23
46130	Computer and computer peripherals wholesaling	0.16
28410	Computer and electronic office equipment manufacturing	0.15
78340	Computer systems design and related services	0.03
26350	Concrete product manufacturing	1.24
42210	Concreting services	1.92
21720	Confectionery manufacturing	0.70
14190	Construction material mining (not elsewhere classified)	0.87
42590	Construction services (not elsewhere classified)	1.92
42595	Construction services and property developers – all trades subcontracted	0.43
23390	Converted paper product manufacturing (not elsewhere classified)	0.95
27230	Copper, silver, lead, and zinc smelting and refining	0.79
78560	Corporate head office management services	0.11
96320	Correctional and detention services	1.48
23330	Corrugated paperboard and paperboard container manufacturing	0.35
25460	Cosmetic and toiletry preparation manufacturing	0.36
71120	Courier pick-up and delivery services	1.50
52591	Craft and gift retailing (not elsewhere classified)	0.23
92420	Creative artists, musicians, writers, and performers	0.45
78691	Credit reporting and debt collection services	0.13

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
73230	Credit union operation	0.07
01690	Crop growing (not elsewhere classified)	0.91
21130	Cured meat and smallgoods manufacturing	1.45
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	0.12
22210	Cut and sewn textile product manufacturing	0.48
01300	Dairy cattle farming	2.26
47130	Dairy produce wholesaling	0.90
78310	Data processing and web-hosting services	0.06
01530	Deer farming	1.44
82000	Defence	0.52
86230	Dental services	0.11
52100	Department stores	0.44
73290	Depository financial intermediation (not elsewhere classified)	0.07
95270	Diet and weight-reduction centre operation	0.44
24233	Directory and mailing-list publishing	0.07
78630	Document preparation services	0.13
93112	Dog racing activities	1.04
28510	Domestic appliance manufacturing (not elsewhere classified)	0.27
52610	Domestic appliance repair and maintenance	0.80
84700	Educational support services	0.13
28520	Electric cable and wire manufacturing	0.27
28540	Electric lighting equipment manufacturing	0.27
52342	Electrical and electronic goods retailing (not elsewhere classified)	0.23
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	0.16
28590	Electrical equipment manufacturing (not elsewhere classified)	0.27
42320	Electrical services (including telecommunication services within buildings)	0.66
52340	Electrical, electronic, and gas appliance retailing	0.44
36130	Electricity generation (not elsewhere classified)	0.10
36101	Electricity line-system operation	0.73
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	0.22
28490	Electronic equipment manufacturing (not elsewhere classified)	0.27
78320	Electronic information storage services	0.06
78610	Employment placement and recruitment services (no on-hired staff)	0.13
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	0.10
78230	Engineering design and engineering consulting services	0.11
52350	Entertainment media retailing	0.23
25410	Explosives manufacturing	0.30
27690	Fabricated metal product manufacturing (not elsewhere classified)	1.25
25310	Fertiliser manufacturing	0.71
75110	Financial asset broking services	0.07

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
73400	Financial asset investing	0.07
42341	Fire and security alarm installation services	0.89
96330	Fire protection and other emergency services (except police and ambulance services)	1.20
52592	Firewood, coal, and coke retailing	1.40
47140	Fish and seafood wholesaling	0.90
04130	Fish trawling, seining, and netting (including processing on board)	2.60
04190	Fishing (not elsewhere classified)	2.60
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	0.55
52320	Floor-covering retailing	0.61
01120	Floriculture production	0.91
52540	Flower retailing	0.23
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	0.55
46190	Food and other specialised industrial machinery and equipment wholesaling	0.56
21790	Food product manufacturing (not elsewhere classified)	0.86
22500	Footwear manufacturing	0.48
52220	Footwear retailing	0.29
81300	Foreign government representation	0.07
03021	Forest product and moss gathering and processing	1.72
03010	Forestry	2.57
03030	Forestry support services (excluding tree cutting and felling)	2.57
36110	Fossil fuel electricity generation	0.10
91220	Free-to-air television broadcasting	0.11
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	0.87
51210	Fresh meat, fish, and poultry retailing	0.59
01190	Fruit and tree nut growing (not elsewhere classified)	0.91
21300	Fruit and vegetable processing	0.88
51220	Fruit and vegetable retailing	0.59
47150	Fruit and vegetable wholesaling	0.60
95240	Funeral, crematorium, and cemetery services	0.44
47320	Furniture and floor-coverings wholesaling	0.46
29290	Furniture manufacturing (not elsewhere classified)	0.82
52310	Furniture retailing	0.61
93290	Gambling activities (not elsewhere classified)	0.20
52530	Garden supplies retailing	0.61
95250	Gardening and turf management services	1.92
36200	Gas supply	0.73
74220	General insurance	0.07
86210	General practice medical services	0.08
26100	Glass and glass product manufacturing	1.24

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
42450	Glazing services	1.92
13140	Gold ore mining	0.87
95190	Goods and equipment rental and hiring (not elsewhere classified)	0.68
01220	Grain and sheep or grain and beef cattle farming	1.81
01210	Grain growing	0.91
21510	Grain mill product manufacturing	1.45
67010	Grain storage services	0.82
01140	Grape growing	0.91
14110	Gravel and sand quarrying	0.87
47190	Grocery wholesaling (not elsewhere classified)	0.60
47191	Grocery wholesaling—multiple product ranges	0.60
95260	Hairdressing and beauty services	0.44
52330	Hardware and building supplies retailing	0.61
45390	Hardware goods wholesaling (not elsewhere classified)	0.48
93130	Health and fitness centres and gymnasia operation	0.54
86391	Health care services (not elsewhere classified)	0.21
74210	Health insurance	0.07
41220	Heavy and civil engineering construction (not elsewhere classified)	1.19
77430	Heavy machinery and scaffolding rental and hiring	1.40
84310	Higher education (undergraduate and postgraduate courses)	0.12
42101	Hire of construction machinery and cranes with operator	1.92
77301	Holder investor farms and livestock	0.68
93111	Horse and dog racing administration and track operation	0.54
01520	Horse farming and horse agistment	2.66
93113	Horse racing activities—harness racing	2.66
93115	Horse racing activities—harness racing—drivers	2.66
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	5.77
93114	Horse racing activities—thoroughbred racing—jockeys	5.77
02195	Horticultural contracting and labour supply services	0.91
86110	Hospitals (except psychiatric hospitals)	0.49
41110	House construction	1.67
52331	Houseware retailing	0.44
25430	Human pharmaceutical and medicinal product manufacturing	0.36
02200	Hunting and trapping	2.57
36120	Hydroelectricity generation	0.10
21220	Ice cream manufacturing	0.70
45230	Industrial and agricultural chemical product wholesaling	0.23
25320	Industrial gas manufacturing	0.18
92110	Information services (not elsewhere classified)	0.06
63030	Inland water transport (except passenger-only)	1.01
51110	In-store retail support services	0.42
96290	Interest group services (not elsewhere classified)	0.12

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
24232	Internet publishing and broadcasting	0.07
71240	Internet service providers and web-search portals	0.06
61210	Interurban and rural bus transport	0.88
78640	Investigation and security services	0.82
27120	Iron and steel casting	0.92
27121	Iron and steel forging	0.92
13110	Iron ore mining	0.87
27110	Iron smelting and steel manufacturing	0.92
29410	Jewellery and silverware manufacturing	0.15
47920	Jewellery and watch wholesaling	0.16
81200	Justice	0.12
47390	Kitchenware and diningware wholesaling	0.46
01170	Kiwifruit growing	0.91
22390	Knitted product manufacturing	0.48
96220	Labour association services	0.12
86131	Labour supply services (nursing, medical, and dental)	0.88
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	0.67
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	1.13
78620	Labour supply services (on-hired staff—office workers only)	0.13
41222	Land development and subdivision	1.59
42510	Landscape construction services	1.92
95210	Laundry and dry-cleaning services	0.78
22620	Leather and leather substitute goods manufacturing	0.48
22611	Leather tanning, fellmongery, and fur dressing	1.59
78410	Legal services	0.03
92100	Libraries and archives	0.11
74110	Life insurance	0.07
28650	Lifting and material-handling equipment manufacturing	0.55
04150	Line fishing (including processing on board)	2.60
47170	Liquor and tobacco product wholesaling	0.23
51230	Liquor retailing	0.59
01590	Livestock farming (not elsewhere classified)	1.44
81130	Local government administration (not elsewhere classified)	0.18
23110	Log sawmilling	1.57
03020	Logging	2.57
93210	Lottery operation	0.20
28640	Machine tool and parts manufacturing	0.55
28690	Machinery and equipment manufacturing (not elsewhere classified)	1.13
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	0.80
24221	Magazine and other periodical publishing	0.07
78550	Management services and related consulting services	0.11

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
52230	Manchester and textile goods retailing (not elsewhere classified)	0.61
29490	Manufacturing (not elsewhere classified)	0.82
52450	Marine equipment retailing	0.37
78530	Market research and statistical services	0.07
29230	Mattress manufacturing	0.82
21111	Meat and food inspection services	0.82
21110	Meat processing	2.38
47110	Meat, poultry, and smallgoods wholesaling	0.90
28320	Medical and surgical equipment and prosthetics manufacturing	0.15
45220	Metal and mineral wholesaling	0.97
27510	Metal container manufacturing (not elsewhere classified)	0.61
29220	Metal furniture manufacturing	0.55
13190	Metal ore mining (not elsewhere classified)	0.87
27430	Metal roof and guttering manufacturing (except aluminium)	1.03
86132	Midwifery services	0.49
21210	Milk and cream processing	0.70
15130	Mineral exploration	0.87
13150	Mineral sand mining	0.87
28620	Mining and construction machinery manufacturing	1.13
14200	Mining and quarrying (not elsewhere classified)	0.87
15200	Mining support services (not elsewhere classified)	0.87
91120	Motion picture and video distribution	0.11
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	0.45
91130	Motion picture exhibition	0.45
53120	Motor cycle retailing (including associated vehicle servicing)	0.37
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	1.40
28120	Motor vehicle body and trailer manufacturing	1.13
46240	Motor vehicle dismantling and used-part wholesaling	1.27
28110	Motor vehicle manufacturing	0.94
46230	Motor vehicle new-part wholesaling	0.37
28190	Motor vehicle parts manufacturing (not elsewhere classified)	0.94
53140	Motor vehicle parts retailing	0.37
92200	Museum operation	0.20
01692	Mushroom growing	0.91
92510	Music and other sound recording activities (not elsewhere classified)	0.45
24234	Music publishing	0.07
25590	Natural rubber product manufacturing	0.48
22140	Natural textile manufacturing	0.69
92390	Nature reserve and conservation park operation	0.91
52430	Newspaper and new and used book retailing	0.23
24211	Newspaper publishing	0.07

**Accident Compensation (Work Account Levies)
Regulations 2022**

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
73300	Non-depository financing	0.07
27330	Non-ferrous metal casting and forging	0.79
77300	Non-financial assets leasing and investment (including franchisors)	0.16
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	1.24
41130	Non-residential building construction	1.46
77120	Non-residential property operators	0.43
01110	Nursery production	0.91
27630	Nut, bolt, screw, and rivet manufacturing	0.79
78540	Office administrative services	0.19
04210	Offshore aquaculture	1.72
21400	Oil and fat manufacturing	0.88
12000	Oil and gas extraction	0.18
01180	Olive growing	0.91
36102	On-selling electricity and electricity market operation	0.10
04220	Onshore aquaculture	1.72
86320	Optometry and optical dispensing	0.08
78670	Packaging services	0.70
25420	Paint and coatings manufacturing	0.30
42440	Painting and decorating services	1.80
23340	Paper bag and sack manufacturing	0.35
47950	Paper product wholesaling	0.23
24110	Paper stationery manufacturing	0.35
66110	Parking services	0.44
87292	Parole or probationary services	0.12
77410	Passenger car and minibus rental and hiring	0.68
86310	Pathology and diagnostic imaging services	0.21
92410	Performing arts operation	0.45
92520	Performing arts venue operation	0.45
52560	Personal accessories retailing (not elsewhere classified)	0.23
95290	Personal services (not elsewhere classified)	0.44
78650	Pest control services (except agricultural and forestry)	1.01
25440	Pesticide manufacturing	0.36
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.71
15110	Petroleum and natural gas exploration	0.87
53210	Petroleum fuel retailing (including associated vehicle servicing)	0.37
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.23
25100	Petroleum refining and petroleum fuel manufacturing	0.18
47960	Pharmaceutical and toiletry goods wholesaling	0.23
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	0.12
95220	Photographic film processing	0.12
28310	Photographic, optical, and ophthalmic equipment manufacturing	0.15

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
86350	Physiotherapy services	0.21
01510	Pig farming	1.44
65010	Pipeline transport	0.18
26320	Plaster and gypsum product manufacturing	1.24
42410	Plastering and ceiling services	1.92
45391	Plumbing goods wholesaling	0.46
42310	Plumbing services	1.40
96310	Police services	0.49
25630	Polymer film and sheet packaging material manufacturing	0.72
25650	Polymer foam product manufacturing	0.72
25661	Polymer product manufacturing (not elsewhere classified)	0.72
66230	Port and water transport terminal operations	1.01
71110	Postal services	1.50
91111	Post-production and digital visual effects services	0.11
21795	Potato crisps and corn crisps manufacturing	0.36
01420	Poultry farming (eggs)	1.56
01410	Poultry farming (meat)	1.56
21120	Poultry processing	1.45
04120	Prawn fishing	2.60
29110	Prefabricated metal building manufacturing	1.25
29190	Prefabricated wooden building manufacturing	1.40
21740	Prepared animal and bird feed manufacturing	0.86
84100	Preschool education	0.48
84210	Primary education	0.18
24120	Printing	0.38
24130	Printing support services	0.38
97000	Private households employing staff	0.44
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.15
46120	Professional and scientific goods wholesaling	0.16
95230	Professional photographic services	0.15
78291	Professional, scientific, and technical services (not elsewhere classified)	0.40
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.49
96360	Public order and safety services (not elsewhere classified)	0.18
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	0.07
57200	Pubs, taverns, and bars	0.52
23310	Pulp, paper, and paperboard manufacturing	0.35
28660	Pump and compressor manufacturing	0.55
91210	Radio broadcasting	0.11
62000	Rail freight transport	0.88
62100	Rail passenger transport	0.88

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
28230	Railway rolling stock manufacturing and repair services	1.13
26330	Ready-mixed concrete manufacturing	1.76
77200	Real estate services	0.16
23220	Reconstituted wood product manufacturing	0.95
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	0.18
96100	Religious organisations and services	0.12
52690	Repair and maintenance (not elsewhere classified)	0.22
24300	Reproduction of recorded media	0.15
41120	Residential building construction (not elsewhere classified)	1.46
87220	Residential care services (not elsewhere classified)	1.06
77110	Residential property operators	0.43
87222	Residential refuge operation	0.21
71111	Retail postal services	0.23
52590	Retailing (not elsewhere classified)	0.44
87211	Retirement village operation (with rest home or hospital facilities)	1.06
87210	Retirement village operation (without rest home or hospital facilities)	1.06
25610	Rigid and semi-rigid polymer product manufacturing	0.72
41210	Road and bridge construction	1.22
61100	Road freight transport	2.14
04110	Rock lobster and crab fishing or potting	2.60
42230	Roofing services	2.16
22230	Rope, cordage, and twine manufacturing	0.69
23391	Sanitary paper product manufacturing	0.95
66500	Scenic and sightseeing transport (excluding aviation)	1.01
78100	Scientific research services	0.06
78290	Scientific testing and analysis services	0.40
21730	Seafood processing (other than on board vessels)	1.45
84220	Secondary education	0.18
37020	Sewerage and drainage services	0.73
02120	Shearing services	2.38
01230	Sheep and beef cattle farming	1.81
01240	Sheep farming	1.81
27590	Sheet metal product manufacturing (except metal structural and container products)	1.03
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	1.13
13170	Silver, lead, and zinc ore mining	0.87
42100	Site preparation services	1.59
87290	Social assistance services (not elsewhere classified)	0.88
21810	Soft drink, cordial, and syrup manufacturing	0.36
24235	Software publishing	0.07
96350	Solid waste collection services	1.82
78520	Specialised design services (not elsewhere classified)	0.11

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
51290	Specialised food retailing (not elsewhere classified)	0.59
86220	Specialist medical services	0.08
84240	Specialist school education	0.18
21840	Spirit manufacturing	0.36
52410	Sport and camping equipment retailing	0.23
93192	Sport and physical recreation—boating or yachting	0.77
93190	Sport and physical recreation—community (not elsewhere classified)	0.54
93174	Sport and physical recreation—community cricket	1.25
93170	Sport and physical recreation—community rugby	1.04
93171	Sport and physical recreation—community rugby league	0.54
93193	Sport and physical recreation—cycling	0.54
93195	Sport and physical recreation—golf	0.54
93197	Sport and physical recreation—motorcycling	5.77
93198	Sport and physical recreation—motor racing	1.58
93199	Sport and physical recreation—netball	1.04
93194	Sport and physical recreation—professional cricket	2.66
93180	Sport and physical recreation—professional rugby	5.77
93181	Sport and physical recreation—professional rugby league	5.77
93175	Sport and physical recreation—professional sport (not elsewhere classified)	5.77
93182	Sport and physical recreation—snow skiing	1.04
93184	Sport and physical recreation—softball or baseball	0.54
93185	Sport and physical recreation—squash or badminton	0.54
93186	Sport and physical recreation—swimming	0.54
93187	Sport and physical recreation—tennis	0.54
93188	Sport and physical recreation—waterskiing	0.54
93196	Sporting and recreational equine activities (not elsewhere classified)	3.41
84500	Sports and physical recreation instruction	0.54
93120	Sports and physical recreation venues, grounds, and facilities operation	0.54
27620	Spring and wire product manufacturing	0.61
52460	Stationery goods retailing	0.23
27130	Steel pipe and tube manufacturing	0.92
66210	Stevedoring services	2.02
01160	Stone fruit growing	0.91
27490	Structural metal product manufacturing (not elsewhere classified)	1.76
42240	Structural steel erection services	2.16
27410	Structural steel fabricating	1.76
21710	Sugar manufacturing	0.70
74120	Superannuation funds	0.07
51100	Supermarket and grocery stores	0.59
27640	Surface coating and finishing	1.25
78220	Surveying and mapping services	0.11

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
25330	Synthetic resin and synthetic rubber manufacturing	0.71
22120	Synthetic textile manufacturing	0.69
51250	Takeaway food services	0.39
61231	Taxi and Other Vehicle Scheduling Operations	0.13
61230	Taxi and road transport (not elsewhere classified)	0.88
84320	Technical and vocational education and training	0.12
46160	Telecommunication goods wholesaling	0.16
71230	Telecommunications services (not elsewhere classified)	0.06
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	0.48
22220	Textile floor-covering manufacturing	0.69
47210	Textile product wholesaling	0.23
42430	Tiling and carpeting services	1.92
23130	Timber resawing and dressing	1.57
45310	Timber wholesaling	1.40
52420	Toy and game retailing	0.44
47930	Toy and sporting goods wholesaling	0.16
29420	Toy, sporting, and recreational product manufacturing	0.82
47991	Trading – commission-based or excluding storage and handling of goods	0.17
53130	Trailer and motor vehicle retailing (not elsewhere classified)	0.37
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	0.37
65090	Transport (not elsewhere classified)	0.87
28290	Transport equipment manufacturing (not elsewhere classified)	0.94
66190	Transport support services (not elsewhere classified)	0.87
66410	Travel agency and tour arrangement services	0.12
01111	Turf growing	0.91
25510	Tyre manufacturing	0.48
53240	Tyre retailing	1.27
61220	Urban bus transport	0.88
41221	Utility and communications network construction and maintenance services	0.73
01130	Vegetable growing	0.91
23210	Veneer and plywood manufacturing	1.40
25431	Veterinary pharmaceutical and medicinal product manufacturing	0.36
86400	Veterinary services	0.40
95110	Video and other electronic media rental and hiring	0.23
67090	Warehousing and storage services (not elsewhere classified)	0.82
96380	Waste collection services (not elsewhere classified)	1.82
96370	Waste remediation and materials recovery services	1.82
96340	Waste treatment and disposal services	1.82
52550	Watch and jewellery retailing	0.23
63031	Water passenger transport (river, lake, or harbour)	1.01
37010	Water supply	0.73

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
66290	Water transport support services (not elsewhere classified)	1.01
28511	Whiteware appliance manufacturing	0.27
47990	Wholesaling (not elsewhere classified)	0.42
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	0.36
71200	Wired telecommunications network operation	0.06
71210	Wireless telecommunications network operation (not elsewhere classified)	0.06
23120	Wood chipping	1.57
23290	Wood product manufacturing (not elsewhere classified)	1.40
29210	Wooden furniture and upholstered seat manufacturing	0.82
23230	Wooden structural fittings and components manufacturing	1.40
22110	Wool scouring	1.59
45111	Wool wholesaling	0.23
92310	Zoological and botanic gardens operation	0.91

Schedule 3

Classifications and Work Account levy rates from 1 April 2024

Classification unit number	Classification unit	rr 4, 5, 8, 9 Levy rate per \$100 of earnings (\$)
57100	Accommodation	0.52
78420	Accounting services	0.02
25491	Adhesive manufacturing	0.30
78693	Administrative services (not elsewhere classified)	0.19
84400	Adult, community, and other education (not elsewhere classified)	0.24
78510	Advertising services	0.15
86130	Aged care residential services	1.06
46110	Agricultural and construction machinery wholesaling	0.60
28610	Agricultural machinery and equipment manufacturing	1.13
45190	Agricultural product wholesaling (not elsewhere classified)	0.46
02190	Agriculture and fishing support services (not elsewhere classified)	1.72
42330	Air conditioning and heating services	0.89
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	1.61
64040	Air operations under Civil Aviation Rules Part 133 or 135	1.61
02130	Air operations under Civil Aviation Rules Part 137	1.61
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	0.35
28240	Aircraft manufacturing and repair services	0.27
66300	Airport operations and air transport support services (not elsewhere classified)	0.35
86390	Allied health services (not elsewhere classified)	0.21
93410	Alpine and white water recreation activities	2.66
27210	Alumina production	0.79
27310	Aluminium rolling, drawing, and extruding	0.97
27220	Aluminium smelting	0.79
86330	Ambulance services	1.06
93400	Amusement and other recreation activities (not elsewhere classified)	0.54
93300	Amusement parks and centres operation	0.54
52520	Antique and used goods retailing	0.61
01150	Apple and pear growing	0.91
84330	Apprenticeship co-ordinators employing apprentices	0.61
27420	Architectural aluminium product manufacturing	0.97
78210	Architectural services	0.11
84600	Arts education	0.24

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
53230	Automotive body, paint, and interior repair and maintenance	0.80
28130	Automotive electrical components manufacturing	0.27
53220	Automotive electrical services	0.80
53290	Automotive repair and maintenance (not elsewhere classified)	0.80
75190	Auxiliary finance and investment services (not elsewhere classified)	0.07
75200	Auxiliary insurance services	0.07
21640	Bakery product manufacturing (non-factory-based)	0.59
73210	Banking	0.07
25490	Basic chemical product manufacturing (not elsewhere classified)	0.30
25350	Basic inorganic chemical manufacturing	0.18
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	0.79
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	0.79
25340	Basic organic chemical manufacturing	0.30
25360	Basic polymer manufacturing (not elsewhere classified)	0.71
01250	Beef cattle farming	1.81
01593	Beekeeping	1.44
21820	Beer manufacturing	0.36
01192	Berry fruit growing	0.91
21630	Biscuit manufacturing (factory-based)	0.86
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	1.26
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	1.25
47940	Book and magazine wholesaling	0.23
24230	Book publishing	0.07
21610	Bread manufacturing (factory-based)	0.77
42220	Bricklaying services	2.16
95300	Brothel-keeping, massage parlour, and prostitution services	0.44
42342	Building installation services (not elsewhere classified)	1.92
73220	Building society operation	0.07
96210	Business and professional association services	0.12
91230	Cable and other subscription programming	0.11
57300	Cafes and restaurants	0.39
21620	Cake and pastry manufacturing (factory-based)	0.86
78692	Call centre operation	0.13
53110	Car retailing (including associated vehicle servicing)	0.40

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
46210	Car wholesaling	0.23
42420	Carpentry services	1.92
93220	Casino operation	0.45
51270	Catering services (including on-hired hospitality staff)	0.39
26310	Cement and lime manufacturing	1.24
73100	Central banking	0.07
81110	Central government administration (not elsewhere classified)	0.07
26290	Ceramic product manufacturing (not elsewhere classified)	1.76
45120	Cereal grain wholesaling	0.60
21520	Cereal, pasta, and baking-mix manufacturing	0.77
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	0.70
87100	Childcare services	0.48
86360	Chiropractic and osteopathic services	0.21
21900	Cigarette and tobacco product manufacturing	0.36
01191	Citrus fruit growing	0.91
26210	Clay brick manufacturing	1.24
25450	Cleaning-compound manufacturing	0.36
78660	Cleaning services and facilities management (not elsewhere classified)	1.01
52620	Clothing and footwear repair	0.22
47220	Clothing and footwear wholesaling	0.23
22420	Clothing manufacturing	0.48
52210	Clothing retailing	0.29
57400	Clubs (hospitality)	0.52
11010	Coal mining	0.87
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	1.01
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	1.01
84230	Combined primary and secondary education	0.18
46220	Commercial vehicle wholesaling	0.60
28420	Communications equipment manufacturing	0.15
86340	Community health centre operation	0.21
96291	Community-based, multi-functional activities (not elsewhere classified)	0.44
52341	Computer and computer peripherals retailing	0.23
46130	Computer and computer peripherals wholesaling	0.16
28410	Computer and electronic office equipment manufacturing	0.15
78340	Computer systems design and related services	0.02

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
26350	Concrete product manufacturing	1.24
42210	Concreting services	1.92
21720	Confectionery manufacturing	0.70
14190	Construction material mining (not elsewhere classified)	0.87
42590	Construction services (not elsewhere classified)	1.92
42595	Construction services and property developers – all trades subcontracted	0.43
23390	Converted paper product manufacturing (not elsewhere classified)	0.95
27230	Copper, silver, lead, and zinc smelting and refining	0.79
78560	Corporate head office management services	0.11
96320	Correctional and detention services	1.56
23330	Corrugated paperboard and paperboard container manufacturing	0.35
25460	Cosmetic and toiletry preparation manufacturing	0.36
71120	Courier pick-up and delivery services	1.50
52591	Craft and gift retailing (not elsewhere classified)	0.23
92420	Creative artists, musicians, writers, and performers	0.45
78691	Credit reporting and debt collection services	0.13
73230	Credit union operation	0.07
01690	Crop growing (not elsewhere classified)	0.91
21130	Cured meat and smallgoods manufacturing	1.45
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	0.12
22210	Cut and sewn textile product manufacturing	0.48
01300	Dairy cattle farming	2.26
47130	Dairy produce wholesaling	0.90
78310	Data processing and web-hosting services	0.06
01530	Deer farming	1.44
82000	Defence	0.52
86230	Dental services	0.11
52100	Department stores	0.44
73290	Depository financial intermediation (not elsewhere classified)	0.07
95270	Diet and weight-reduction centre operation	0.44
24233	Directory and mailing-list publishing	0.07
78630	Document preparation services	0.13
93112	Dog racing activities	1.04
28510	Domestic appliance manufacturing (not elsewhere classified)	0.27
52610	Domestic appliance repair and maintenance	0.80
84700	Educational support services	0.13
28520	Electric cable and wire manufacturing	0.27
28540	Electric lighting equipment manufacturing	0.27

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
52342	Electrical and electronic goods retailing (not elsewhere classified)	0.23
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	0.16
28590	Electrical equipment manufacturing (not elsewhere classified)	0.27
42320	Electrical services (including telecommunication services within buildings)	0.66
52340	Electrical, electronic, and gas appliance retailing	0.44
36130	Electricity generation (not elsewhere classified)	0.09
36101	Electricity line-system operation	0.73
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	0.22
28490	Electronic equipment manufacturing (not elsewhere classified)	0.27
78320	Electronic information storage services	0.06
78610	Employment placement and recruitment services (no on-hired staff)	0.13
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	0.09
78230	Engineering design and engineering consulting services	0.11
52350	Entertainment media retailing	0.23
25410	Explosives manufacturing	0.30
27690	Fabricated metal product manufacturing (not elsewhere classified)	1.25
25310	Fertiliser manufacturing	0.71
75110	Financial asset broking services	0.07
73400	Financial asset investing	0.07
42341	Fire and security alarm installation services	0.89
96330	Fire protection and other emergency services (except police and ambulance services)	1.20
52592	Firewood, coal, and coke retailing	1.40
47140	Fish and seafood wholesaling	0.90
04130	Fish trawling, seining, and netting (including processing on board)	2.60
04190	Fishing (not elsewhere classified)	2.60
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	0.55
52320	Floor-covering retailing	0.61
01120	Floriculture production	0.91
52540	Flower retailing	0.23
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	0.55
46190	Food and other specialised industrial machinery and equipment wholesaling	0.60

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
21790	Food product manufacturing (not elsewhere classified)	0.86
22500	Footwear manufacturing	0.48
52220	Footwear retailing	0.29
81300	Foreign government representation	0.07
03021	Forest product and moss gathering and processing	1.72
03010	Forestry	2.57
03030	Forestry support services (excluding tree cutting and felling)	2.57
36110	Fossil fuel electricity generation	0.09
91220	Free-to-air television broadcasting	0.11
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	0.87
51210	Fresh meat, fish, and poultry retailing	0.59
01190	Fruit and tree nut growing (not elsewhere classified)	0.91
21300	Fruit and vegetable processing	0.88
51220	Fruit and vegetable retailing	0.59
47150	Fruit and vegetable wholesaling	0.60
95240	Funeral, crematorium, and cemetery services	0.44
47320	Furniture and floor-coverings wholesaling	0.46
29290	Furniture manufacturing (not elsewhere classified)	0.89
52310	Furniture retailing	0.61
93290	Gambling activities (not elsewhere classified)	0.20
52530	Garden supplies retailing	0.61
95250	Gardening and turf management services	1.92
36200	Gas supply	0.73
74220	General insurance	0.07
86210	General practice medical services	0.08
26100	Glass and glass product manufacturing	1.24
42450	Glazing services	1.92
13140	Gold ore mining	0.87
95190	Goods and equipment rental and hiring (not elsewhere classified)	0.68
01220	Grain and sheep or grain and beef cattle farming	1.81
01210	Grain growing	0.91
21510	Grain mill product manufacturing	1.45
67010	Grain storage services	0.82
01140	Grape growing	0.91
14110	Gravel and sand quarrying	0.87
47190	Grocery wholesaling (not elsewhere classified)	0.60
47191	Grocery wholesaling—multiple product ranges	0.60
95260	Hairdressing and beauty services	0.44
52330	Hardware and building supplies retailing	0.61
45390	Hardware goods wholesaling (not elsewhere classified)	0.48

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
93130	Health and fitness centres and gymnasias operation	0.54
86391	Health care services (not elsewhere classified)	0.21
74210	Health insurance	0.07
41220	Heavy and civil engineering construction (not elsewhere classified)	1.19
77430	Heavy machinery and scaffolding rental and hiring	1.40
84310	Higher education (undergraduate and postgraduate courses)	0.12
42101	Hire of construction machinery and cranes with operator	1.92
77301	Holder investor farms and livestock	0.68
93111	Horse and dog racing administration and track operation	0.54
01520	Horse farming and horse agistment	2.66
93113	Horse racing activities—harness racing	2.66
93115	Horse racing activities—harness racing—drivers	2.66
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	5.77
93114	Horse racing activities—thoroughbred racing—jockeys	5.77
02195	Horticultural contracting and labour supply services	0.91
86110	Hospitals (except psychiatric hospitals)	0.49
41110	House construction	1.67
52331	Houseware retailing	0.44
25430	Human pharmaceutical and medicinal product manufacturing	0.36
02200	Hunting and trapping	2.57
36120	Hydroelectricity generation	0.09
21220	Ice cream manufacturing	0.70
45230	Industrial and agricultural chemical product wholesaling	0.23
25320	Industrial gas manufacturing	0.18
92110	Information services (not elsewhere classified)	0.06
63030	Inland water transport (except passenger-only)	1.01
51110	In-store retail support services	0.42
96290	Interest group services (not elsewhere classified)	0.12
24232	Internet publishing and broadcasting	0.07
71240	Internet service providers and web-search portals	0.06
61210	Interurban and rural bus transport	0.88
78640	Investigation and security services	0.82
27120	Iron and steel casting	0.92
27121	Iron and steel forging	0.92
13110	Iron ore mining	0.87
27110	Iron smelting and steel manufacturing	0.92
29410	Jewellery and silverware manufacturing	0.15

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
47920	Jewellery and watch wholesaling	0.16
81200	Justice	0.12
47390	Kitchenware and diningware wholesaling	0.46
01170	Kiwifruit growing	0.91
22390	Knitted product manufacturing	0.48
96220	Labour association services	0.12
86131	Labour supply services (nursing, medical, and dental)	0.88
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	0.67
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	1.13
78620	Labour supply services (on-hired staff—office workers only)	0.13
41222	Land development and subdivision	1.59
42510	Landscape construction services	1.92
95210	Laundry and dry-cleaning services	0.78
22620	Leather and leather substitute goods manufacturing	0.48
22611	Leather tanning, fellmongery, and fur dressing	1.59
78410	Legal services	0.03
92100	Libraries and archives	0.11
74110	Life insurance	0.07
28650	Lifting and material-handling equipment manufacturing	0.55
04150	Line fishing (including processing on board)	2.60
47170	Liquor and tobacco product wholesaling	0.23
51230	Liquor retailing	0.59
01590	Livestock farming (not elsewhere classified)	1.44
81130	Local government administration (not elsewhere classified)	0.18
23110	Log sawmilling	1.57
03020	Logging	2.57
93210	Lottery operation	0.20
28640	Machine tool and parts manufacturing	0.55
28690	Machinery and equipment manufacturing (not elsewhere classified)	1.13
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	0.80
24221	Magazine and other periodical publishing	0.07
78550	Management services and related consulting services	0.11
52230	Manchester and textile goods retailing (not elsewhere classified)	0.61
29490	Manufacturing (not elsewhere classified)	0.89
52450	Marine equipment retailing	0.37

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
78530	Market research and statistical services	0.07
29230	Mattress manufacturing	0.89
21111	Meat and food inspection services	0.82
21110	Meat processing	2.38
47110	Meat, poultry, and smallgoods wholesaling	0.90
28320	Medical and surgical equipment and prosthetics manufacturing	0.15
45220	Metal and mineral wholesaling	0.97
27510	Metal container manufacturing (not elsewhere classified)	0.61
29220	Metal furniture manufacturing	0.55
13190	Metal ore mining (not elsewhere classified)	0.87
27430	Metal roof and guttering manufacturing (except aluminium)	1.03
86132	Midwifery services	0.49
21210	Milk and cream processing	0.70
15130	Mineral exploration	0.87
13150	Mineral sand mining	0.87
28620	Mining and construction machinery manufacturing	1.13
14200	Mining and quarrying (not elsewhere classified)	0.87
15200	Mining support services (not elsewhere classified)	0.87
91120	Motion picture and video distribution	0.11
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	0.45
91130	Motion picture exhibition	0.45
53120	Motor cycle retailing (including associated vehicle servicing)	0.37
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	1.40
28120	Motor vehicle body and trailer manufacturing	1.13
46240	Motor vehicle dismantling and used-part wholesaling	1.27
28110	Motor vehicle manufacturing	0.94
46230	Motor vehicle new-part wholesaling	0.37
28190	Motor vehicle parts manufacturing (not elsewhere classified)	0.94
53140	Motor vehicle parts retailing	0.37
92200	Museum operation	0.20
01692	Mushroom growing	0.91
92510	Music and other sound recording activities (not elsewhere classified)	0.45
24234	Music publishing	0.07
25590	Natural rubber product manufacturing	0.48
22140	Natural textile manufacturing	0.69
92390	Nature reserve and conservation park operation	0.91

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
52430	Newspaper and new and used book retailing	0.23
24211	Newspaper publishing	0.07
73300	Non-depository financing	0.07
27330	Non-ferrous metal casting and forging	0.79
77300	Non-financial assets leasing and investment (including franchisors)	0.16
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	1.24
41130	Non-residential building construction	1.46
77120	Non-residential property operators	0.43
01110	Nursery production	0.91
27630	Nut, bolt, screw, and rivet manufacturing	0.79
78540	Office administrative services	0.19
04210	Offshore aquaculture	1.72
21400	Oil and fat manufacturing	0.88
12000	Oil and gas extraction	0.18
01180	Olive growing	0.91
36102	On-selling electricity and electricity market operation	0.09
04220	Onshore aquaculture	1.72
86320	Optometry and optical dispensing	0.08
78670	Packaging services	0.70
25420	Paint and coatings manufacturing	0.30
42440	Painting and decorating services	1.80
23340	Paper bag and sack manufacturing	0.35
47950	Paper product wholesaling	0.23
24110	Paper stationery manufacturing	0.35
66110	Parking services	0.44
87292	Parole or probationary services	0.12
77410	Passenger car and minibus rental and hiring	0.68
86310	Pathology and diagnostic imaging services	0.21
92410	Performing arts operation	0.45
92520	Performing arts venue operation	0.45
52560	Personal accessories retailing (not elsewhere classified)	0.23
95290	Personal services (not elsewhere classified)	0.44
78650	Pest control services (except agricultural and forestry)	1.01
25440	Pesticide manufacturing	0.36
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.71
15110	Petroleum and natural gas exploration	0.87
53210	Petroleum fuel retailing (including associated vehicle servicing)	0.37

**Accident Compensation (Work Account Levies)
Regulations 2022**

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.23
25100	Petroleum refining and petroleum fuel manufacturing	0.18
47960	Pharmaceutical and toiletry goods wholesaling	0.23
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	0.12
95220	Photographic film processing	0.12
28310	Photographic, optical, and ophthalmic equipment manufacturing	0.15
86350	Physiotherapy services	0.21
01510	Pig farming	1.44
65010	Pipeline transport	0.18
26320	Plaster and gypsum product manufacturing	1.24
42410	Plastering and ceiling services	1.92
45391	Plumbing goods wholesaling	0.46
42310	Plumbing services	1.40
96310	Police services	0.49
25630	Polymer film and sheet packaging material manufacturing	0.72
25650	Polymer foam product manufacturing	0.72
25661	Polymer product manufacturing (not elsewhere classified)	0.72
66230	Port and water transport terminal operations	1.01
71110	Postal services	1.50
91111	Post-production and digital visual effects services	0.11
21795	Potato crisps and corn crisps manufacturing	0.36
01420	Poultry farming (eggs)	1.56
01410	Poultry farming (meat)	1.56
21120	Poultry processing	1.45
04120	Prawn fishing	2.60
29110	Prefabricated metal building manufacturing	1.25
29190	Prefabricated wooden building manufacturing	1.40
21740	Prepared animal and bird feed manufacturing	0.86
84100	Preschool education	0.48
84210	Primary education	0.18
24120	Printing	0.38
24130	Printing support services	0.38
97000	Private households employing staff	0.44
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.15
46120	Professional and scientific goods wholesaling	0.16
95230	Professional photographic services	0.15
78291	Professional, scientific, and technical services (not elsewhere classified)	0.40

**Accident Compensation (Work Account Levies)
Regulations 2022**

2022/31

Schedule 3

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.49
96360	Public order and safety services (not elsewhere classified)	0.18
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	0.07
57200	Pubs, taverns, and bars	0.52
23310	Pulp, paper, and paperboard manufacturing	0.35
28660	Pump and compressor manufacturing	0.55
91210	Radio broadcasting	0.11
62000	Rail freight transport	0.88
62100	Rail passenger transport	0.88
28230	Railway rolling stock manufacturing and repair services	1.13
26330	Ready-mixed concrete manufacturing	1.76
77200	Real estate services	0.16
23220	Reconstituted wood product manufacturing	0.95
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	0.18
96100	Religious organisations and services	0.12
52690	Repair and maintenance (not elsewhere classified)	0.22
24300	Reproduction of recorded media	0.15
41120	Residential building construction (not elsewhere classified)	1.46
87220	Residential care services (not elsewhere classified)	1.06
77110	Residential property operators	0.43
87222	Residential refuge operation	0.21
71111	Retail postal services	0.23
52590	Retailing (not elsewhere classified)	0.44
87211	Retirement village operation (with rest home or hospital facilities)	1.06
87210	Retirement village operation (without rest home or hospital facilities)	1.06
25610	Rigid and semi-rigid polymer product manufacturing	0.72
41210	Road and bridge construction	1.21
61100	Road freight transport	2.14
04110	Rock lobster and crab fishing or potting	2.60
42230	Roofing services	2.16
22230	Rope, cordage, and twine manufacturing	0.69
23391	Sanitary paper product manufacturing	0.95
66500	Scenic and sightseeing transport (excluding aviation)	1.01
78100	Scientific research services	0.06
78290	Scientific testing and analysis services	0.40
21730	Seafood processing (other than on board vessels)	1.45

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
84220	Secondary education	0.18
37020	Sewerage and drainage services	0.73
02120	Shearing services	2.38
01230	Sheep and beef cattle farming	1.81
01240	Sheep farming	1.81
27590	Sheet metal product manufacturing (except metal structural and container products)	1.03
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	1.13
13170	Silver, lead, and zinc ore mining	0.87
42100	Site preparation services	1.59
87290	Social assistance services (not elsewhere classified)	0.88
21810	Soft drink, cordial, and syrup manufacturing	0.36
24235	Software publishing	0.07
96350	Solid waste collection services	1.82
78520	Specialised design services (not elsewhere classified)	0.11
51290	Specialised food retailing (not elsewhere classified)	0.59
86220	Specialist medical services	0.08
84240	Specialist school education	0.18
21840	Spirit manufacturing	0.36
52410	Sport and camping equipment retailing	0.23
93192	Sport and physical recreation—boating or yachting	0.88
93190	Sport and physical recreation—community (not elsewhere classified)	0.54
93174	Sport and physical recreation—community cricket	0.54
93170	Sport and physical recreation—community rugby	1.04
93171	Sport and physical recreation—community rugby league	0.54
93193	Sport and physical recreation—cycling	0.54
93195	Sport and physical recreation—golf	0.54
93197	Sport and physical recreation—motorcycling	5.77
93198	Sport and physical recreation—motor racing	1.04
93199	Sport and physical recreation—netball	1.04
93194	Sport and physical recreation—professional cricket	2.66
93180	Sport and physical recreation—professional rugby	5.77
93181	Sport and physical recreation—professional rugby league	5.77
93175	Sport and physical recreation—professional sport (not elsewhere classified)	5.77
93182	Sport and physical recreation—snow skiing	1.04
93184	Sport and physical recreation—softball or baseball	0.54
93185	Sport and physical recreation—squash or badminton	0.54
93186	Sport and physical recreation—swimming	0.54
93187	Sport and physical recreation—tennis	0.54

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
93188	Sport and physical recreation—waterskiing	0.54
93196	Sporting and recreational equine activities (not elsewhere classified)	2.66
84500	Sports and physical recreation instruction	0.54
93120	Sports and physical recreation venues, grounds, and facilities operation	0.54
27620	Spring and wire product manufacturing	0.61
52460	Stationery goods retailing	0.23
27130	Steel pipe and tube manufacturing	0.92
66210	Stevedoring services	2.02
01160	Stone fruit growing	0.91
27490	Structural metal product manufacturing (not elsewhere classified)	1.76
42240	Structural steel erection services	2.16
27410	Structural steel fabricating	1.76
21710	Sugar manufacturing	0.70
74120	Superannuation funds	0.07
51100	Supermarket and grocery stores	0.59
27640	Surface coating and finishing	1.25
78220	Surveying and mapping services	0.11
25330	Synthetic resin and synthetic rubber manufacturing	0.71
22120	Synthetic textile manufacturing	0.69
51250	Takeaway food services	0.39
61231	Taxi and Other Vehicle Scheduling Operations	0.13
61230	Taxi and road transport (not elsewhere classified)	0.88
84320	Technical and vocational education and training	0.12
46160	Telecommunication goods wholesaling	0.16
71230	Telecommunications services (not elsewhere classified)	0.06
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	0.48
22220	Textile floor-covering manufacturing	0.69
47210	Textile product wholesaling	0.23
42430	Tiling and carpeting services	1.92
23130	Timber resawing and dressing	1.57
45310	Timber wholesaling	1.40
52420	Toy and game retailing	0.44
47930	Toy and sporting goods wholesaling	0.16
29420	Toy, sporting, and recreational product manufacturing	0.89
47991	Trading – commission-based or excluding storage and handling of goods	0.17
53130	Trailer and motor vehicle retailing (not elsewhere classified)	0.37
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	0.37

Classification unit number	Classification unit	Levy rate per \$100 of earnings (\$)
65090	Transport (not elsewhere classified)	0.87
28290	Transport equipment manufacturing (not elsewhere classified)	0.94
66190	Transport support services (not elsewhere classified)	0.87
66410	Travel agency and tour arrangement services	0.12
01111	Turf growing	0.91
25510	Tyre manufacturing	0.48
53240	Tyre retailing	1.27
61220	Urban bus transport	0.88
41221	Utility and communications network construction and maintenance services	0.73
01130	Vegetable growing	0.91
23210	Veneer and plywood manufacturing	1.40
25431	Veterinary pharmaceutical and medicinal product manufacturing	0.36
86400	Veterinary services	0.40
95110	Video and other electronic media rental and hiring	0.23
67090	Warehousing and storage services (not elsewhere classified)	0.82
96380	Waste collection services (not elsewhere classified)	1.82
96370	Waste remediation and materials recovery services	1.82
96340	Waste treatment and disposal services	1.82
52550	Watch and jewellery retailing	0.23
63031	Water passenger transport (river, lake, or harbour)	1.01
37010	Water supply	0.73
66290	Water transport support services (not elsewhere classified)	1.01
28511	Whiteware appliance manufacturing	0.27
47990	Wholesaling (not elsewhere classified)	0.42
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	0.36
71200	Wired telecommunications network operation	0.06
71210	Wireless telecommunications network operation (not elsewhere classified)	0.06
23120	Wood chipping	1.57
23290	Wood product manufacturing (not elsewhere classified)	1.40
29210	Wooden furniture and upholstered seat manufacturing	0.89
23230	Wooden structural fittings and components manufacturing	1.40
22110	Wool scouring	1.59
45111	Wool wholesaling	0.23
92310	Zoological and botanic gardens operation	0.91

Schedule 4
**Classifications and levy rates for purchase of agreed level of weekly
compensation from 1 April 2022**

rr 4, 5, 12, 13

Classification unit number	Classification unit	Levy rate per	Non-
		\$100 of agreed level of weekly compensation (\$)	abatement part rate per \$100 of agreed level of weekly compensation (\$)
57100	Accommodation	0.66	0.06
78420	Accounting services	0.04	0.04
25491	Adhesive manufacturing	0.38	0.05
78693	Administrative services (not elsewhere classified)	0.24	0.05
84400	Adult, community, and other education (not elsewhere classified)	0.30	0.05
78510	Advertising services	0.19	0.04
86130	Aged care residential services	1.34	0.09
46110	Agricultural and construction machinery wholesaling	0.76	0.06
28610	Agricultural machinery and equipment manufacturing	1.43	0.09
45190	Agricultural product wholesaling (not elsewhere classified)	0.58	0.06
02190	Agriculture and fishing support services (not elsewhere classified)	2.19	0.12
42330	Air conditioning and heating services	1.12	0.08
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	2.05	0.11
64040	Air operations under Civil Aviation Rules Part 133 or 135	2.05	0.11
02130	Air operations under Civil Aviation Rules Part 137	2.05	0.11
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	0.44	0.05
28240	Aircraft manufacturing and repair services	0.34	0.05
66300	Airport operations and air transport support services (not elsewhere classified)	0.44	0.05
86390	Allied health services (not elsewhere classified)	0.27	0.05
93410	Alpine and white water recreation activities	3.39	0.16
27210	Alumina production	1.00	0.07
27310	Aluminium rolling, drawing, and extruding	1.23	0.08
27220	Aluminium smelting	1.00	0.07
86330	Ambulance services	1.34	0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
93400	Amusement and other recreation activities (not elsewhere classified)	0.68	0.06
93300	Amusement parks and centres operation	0.68	0.06
52520	Antique and used goods retailing	0.77	0.07
01150	Apple and pear growing	1.15	0.08
84330	Apprenticeship co-ordinators employing apprentices	0.77	0.07
27420	Architectural aluminium product manufacturing	1.23	0.08
78210	Architectural services	0.14	0.04
84600	Arts education	0.30	0.05
53230	Automotive body, paint, and interior repair and maintenance	1.01	0.07
28130	Automotive electrical components manufacturing	0.34	0.05
53220	Automotive electrical services	1.01	0.07
53290	Automotive repair and maintenance (not elsewhere classified)	1.01	0.07
75190	Auxiliary finance and investment services (not elsewhere classified)	0.09	0.04
75200	Auxiliary insurance services	0.09	0.04
21640	Bakery product manufacturing (non-factory-based)	0.75	0.06
73210	Banking	0.09	0.04
25490	Basic chemical product manufacturing (not elsewhere classified)	0.38	0.05
25350	Basic inorganic chemical manufacturing	0.24	0.05
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	1.00	0.07
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	1.00	0.07
25340	Basic organic chemical manufacturing	0.38	0.05
25360	Basic polymer manufacturing (not elsewhere classified)	0.90	0.07
01250	Beef cattle farming	2.30	0.12
01593	Beekeeping	1.82	0.10
21820	Beer manufacturing	0.45	0.05
01192	Berry fruit growing	1.15	0.08
21630	Biscuit manufacturing (factory-based)	1.09	0.08
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	1.59	0.09
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	1.58	0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
47940	Book and magazine wholesaling	0.29	0.05
24230	Book publishing	0.09	0.04
21610	Bread manufacturing (factory-based)	0.97	0.07
42220	Bricklaying services	2.74	0.14
95300	Brothel-keeping, massage parlour, and prostitution services	0.56	0.06
42342	Building installation services (not elsewhere classified)	2.44	0.13
73220	Building society operation	0.09	0.04
96210	Business and professional association services	0.17	0.04
91230	Cable and other subscription programming	0.14	0.04
57300	Cafes and restaurants	0.49	0.06
21620	Cake and pastry manufacturing (factory-based)	1.09	0.08
78692	Call centre operation	0.16	0.04
53110	Car retailing (including associated vehicle servicing)	0.51	0.06
46210	Car wholesaling	0.29	0.05
42420	Carpentry services	2.44	0.13
93220	Casino operation	0.57	0.06
51270	Catering services (including on-hired hospitality staff)	0.49	0.06
26310	Cement and lime manufacturing	1.57	0.09
73100	Central banking	0.09	0.04
81110	Central government administration (not elsewhere classified)	0.09	0.04
26290	Ceramic product manufacturing (not elsewhere classified)	2.24	0.12
45120	Cereal grain wholesaling	0.76	0.06
21520	Cereal, pasta, and baking-mix manufacturing	0.97	0.07
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	0.88	0.07
87100	Childcare services	0.61	0.06
86360	Chiropractic and osteopathic services	0.27	0.05
21900	Cigarette and tobacco product manufacturing	0.45	0.05
01191	Citrus fruit growing	1.15	0.08
26210	Clay brick manufacturing	1.57	0.09
25450	Cleaning-compound manufacturing	0.45	0.05
78660	Cleaning services and facilities management (not elsewhere classified)	1.28	0.08
52620	Clothing and footwear repair	0.30	0.05
47220	Clothing and footwear wholesaling	0.29	0.05
22420	Clothing manufacturing	0.61	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
52210	Clothing retailing	0.37	0.05
57400	Clubs (hospitality)	0.66	0.06
11010	Coal mining	1.10	0.08
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	1.28	0.08
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	1.28	0.08
84230	Combined primary and secondary education	0.23	0.05
46220	Commercial vehicle wholesaling	0.76	0.06
28420	Communications equipment manufacturing	0.19	0.04
86340	Community health centre operation	0.27	0.05
96291	Community-based, multi-functional activities (not elsewhere classified)	0.56	0.06
52341	Computer and computer peripherals retailing	0.31	0.05
46130	Computer and computer peripherals wholesaling	0.20	0.04
28410	Computer and electronic office equipment manufacturing	0.19	0.04
78340	Computer systems design and related services	0.04	0.04
26350	Concrete product manufacturing	1.57	0.09
42210	Concreting services	2.44	0.13
21720	Confectionery manufacturing	0.88	0.07
14190	Construction material mining (not elsewhere classified)	1.10	0.08
42590	Construction services (not elsewhere classified)	2.44	0.13
42595	Construction services and property developers – all trades subcontracted	0.54	0.06
23390	Converted paper product manufacturing (not elsewhere classified)	1.16	0.08
27230	Copper, silver, lead, and zinc smelting and refining	1.00	0.07
78560	Corporate head office management services	0.14	0.04
96320	Correctional and detention services	1.63	0.10
23330	Corrugated paperboard and paperboard container manufacturing	0.45	0.06
25460	Cosmetic and toiletry preparation manufacturing	0.45	0.05
71120	Courier pick-up and delivery services	1.91	0.11
52591	Craft and gift retailing (not elsewhere classified)	0.29	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
92420	Creative artists, musicians, writers, and performers	0.57	0.06
78691	Credit reporting and debt collection services	0.16	0.04
73230	Credit union operation	0.09	0.04
01690	Crop growing (not elsewhere classified)	1.15	0.08
21130	Cured meat and smallgoods manufacturing	1.83	0.10
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	0.15	0.04
22210	Cut and sewn textile product manufacturing	0.61	0.06
01300	Dairy cattle farming	2.87	0.14
47130	Dairy produce wholesaling	1.14	0.08
78310	Data processing and web-hosting services	0.08	0.04
01530	Deer farming	1.82	0.10
82000	Defence	0.66	0.06
86230	Dental services	0.13	0.05
52100	Department stores	0.49	0.06
73290	Depository financial intermediation (not elsewhere classified)	0.09	0.04
95270	Diet and weight-reduction centre operation	0.56	0.06
24233	Directory and mailing-list publishing	0.09	0.04
78630	Document preparation services	0.16	0.04
93112	Dog racing activities	1.31	0.47
28510	Domestic appliance manufacturing (not elsewhere classified)	0.34	0.05
52610	Domestic appliance repair and maintenance	1.01	0.07
84700	Educational support services	0.16	0.04
28520	Electric cable and wire manufacturing	0.34	0.05
28540	Electric lighting equipment manufacturing	0.34	0.05
52342	Electrical and electronic goods retailing (not elsewhere classified)	0.31	0.05
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	0.20	0.04
28590	Electrical equipment manufacturing (not elsewhere classified)	0.34	0.05
42320	Electrical services (including telecommunication services within buildings)	0.83	0.07
52340	Electrical, electronic, and gas appliance retailing	0.49	0.06
36130	Electricity generation (not elsewhere classified)	0.17	0.04
36101	Electricity line-system operation	0.92	0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	0.30	0.05
28490	Electronic equipment manufacturing (not elsewhere classified)	0.34	0.05
78320	Electronic information storage services	0.08	0.04
78610	Employment placement and recruitment services (no on-hired staff)	0.16	0.04
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	0.17	0.04
78230	Engineering design and engineering consulting services	0.14	0.04
52350	Entertainment media retailing	0.29	0.05
25410	Explosives manufacturing	0.38	0.05
27690	Fabricated metal product manufacturing (not elsewhere classified)	1.58	0.09
25310	Fertiliser manufacturing	0.90	0.07
75110	Financial asset broking services	0.09	0.04
73400	Financial asset investing	0.09	0.04
42341	Fire and security alarm installation services	1.12	0.08
96330	Fire protection and other emergency services (except police and ambulance services)	1.52	0.09
52592	Firewood, coal, and coke retailing	1.77	0.10
47140	Fish and seafood wholesaling	1.14	0.08
04130	Fish trawling, seining, and netting (including processing on board)	3.30	0.16
04190	Fishing (not elsewhere classified)	3.30	0.16
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	0.70	0.06
52320	Floor-covering retailing	0.77	0.07
01120	Floriculture production	1.15	0.08
52540	Flower retailing	0.29	0.05
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	0.70	0.06
46190	Food and other specialised industrial machinery and equipment wholesaling	0.62	0.06
21790	Food product manufacturing (not elsewhere classified)	1.09	0.08
22500	Footwear manufacturing	0.61	0.06
52220	Footwear retailing	0.37	0.05
81300	Foreign government representation	0.09	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
03021	Forest product and moss gathering and processing	2.19	0.12
03010	Forestry	3.26	0.15
03030	Forestry support services (excluding tree cutting and felling)	3.26	0.15
36110	Fossil fuel electricity generation	0.17	0.04
91220	Free-to-air television broadcasting	0.14	0.04
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	1.10	0.08
51210	Fresh meat, fish, and poultry retailing	0.75	0.06
01190	Fruit and tree nut growing (not elsewhere classified)	1.15	0.08
21300	Fruit and vegetable processing	1.11	0.08
51220	Fruit and vegetable retailing	0.75	0.06
47150	Fruit and vegetable wholesaling	0.76	0.06
95240	Funeral, crematorium, and cemetery services	0.56	0.06
47320	Furniture and floor-coverings wholesaling	0.58	0.06
29290	Furniture manufacturing (not elsewhere classified)	0.90	0.08
52310	Furniture retailing	0.77	0.07
93290	Gambling activities (not elsewhere classified)	0.25	0.05
52530	Garden supplies retailing	0.77	0.07
95250	Gardening and turf management services	2.44	0.13
36200	Gas supply	0.92	0.07
74220	General insurance	0.09	0.04
86210	General practice medical services	0.10	0.04
26100	Glass and glass product manufacturing	1.57	0.09
42450	Glazing services	2.44	0.13
13140	Gold ore mining	1.10	0.08
95190	Goods and equipment rental and hiring (not elsewhere classified)	0.86	0.07
01220	Grain and sheep or grain and beef cattle farming	2.30	0.12
01210	Grain growing	1.15	0.08
21510	Grain mill product manufacturing	1.83	0.10
67010	Grain storage services	1.04	0.07
01140	Grape growing	1.15	0.08
14110	Gravel and sand quarrying	1.10	0.08
47190	Grocery wholesaling (not elsewhere classified)	0.76	0.06
47191	Grocery wholesaling—multiple product ranges	0.76	0.06
95260	Hairdressing and beauty services	0.56	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
52330	Hardware and building supplies retailing	0.77	0.07
45390	Hardware goods wholesaling (not elsewhere classified)	0.61	0.06
93130	Health and fitness centres and gymnasia operation	0.68	0.06
86391	Health care services (not elsewhere classified)	0.27	0.05
74210	Health insurance	0.09	0.04
41220	Heavy and civil engineering construction (not elsewhere classified)	1.50	0.09
77430	Heavy machinery and scaffolding rental and hiring	1.73	0.11
84310	Higher education (undergraduate and postgraduate courses)	0.15	0.04
42101	Hire of construction machinery and cranes with operator	2.44	0.13
77301	Holder investor farms and livestock	0.86	0.07
93111	Horse and dog racing administration and track operation	0.68	0.06
01520	Horse farming and horse agistment	3.39	0.16
93113	Horse racing activities—harness racing	3.39	0.16
93115	Horse racing activities—harness racing—drivers	3.39	0.16
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	7.32	0.30
93114	Horse racing activities—thoroughbred racing—jockeys	7.32	0.30
02195	Horticultural contracting and labour supply services	1.15	0.08
86110	Hospitals (except psychiatric hospitals)	0.62	0.06
41110	House construction	2.12	0.11
52331	Houseware retailing	0.49	0.06
25430	Human pharmaceutical and medicinal product manufacturing	0.45	0.05
02200	Hunting and trapping	3.26	0.15
36120	Hydroelectricity generation	0.17	0.04
21220	Ice cream manufacturing	0.88	0.07
45230	Industrial and agricultural chemical product wholesaling	0.29	0.05
25320	Industrial gas manufacturing	0.24	0.05
92110	Information services (not elsewhere classified)	0.08	0.04
63030	Inland water transport (except passenger-only)	1.28	0.08
51110	In-store retail support services	0.53	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
96290	Interest group services (not elsewhere classified)	0.17	0.04
24232	Internet publishing and broadcasting	0.09	0.04
71240	Internet service providers and web-search portals	0.10	0.05
61210	Interurban and rural bus transport	1.11	0.08
78640	Investigation and security services	0.96	0.08
27120	Iron and steel casting	1.16	0.08
27121	Iron and steel forging	1.16	0.08
13110	Iron ore mining	1.10	0.08
27110	Iron smelting and steel manufacturing	1.16	0.08
29410	Jewellery and silverware manufacturing	0.19	0.04
47920	Jewellery and watch wholesaling	0.20	0.04
81200	Justice	0.15	0.04
47390	Kitchenware and diningware wholesaling	0.58	0.06
01170	Kiwifruit growing	1.15	0.08
22390	Knitted product manufacturing	0.61	0.06
96220	Labour association services	0.17	0.04
86131	Labour supply services (nursing, medical, and dental)	1.11	0.08
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	0.85	0.07
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	1.43	0.09
78620	Labour supply services (on-hired staff—office workers only)	0.16	0.04
41222	Land development and subdivision	2.02	0.11
42510	Landscape construction services	2.44	0.13
95210	Laundry and dry-cleaning services	0.99	0.07
22620	Leather and leather substitute goods manufacturing	0.61	0.06
22611	Leather tanning, fellmongery, and fur dressing	2.02	0.11
78410	Legal services	0.04	0.04
92100	Libraries and archives	0.14	0.04
74110	Life insurance	0.09	0.04
28650	Lifting and material-handling equipment manufacturing	0.70	0.06
04150	Line fishing (including processing on board)	3.30	0.16
47170	Liquor and tobacco product wholesaling	0.29	0.05
51230	Liquor retailing	0.75	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
01590	Livestock farming (not elsewhere classified)	1.82	0.10
81130	Local government administration (not elsewhere classified)	0.23	0.05
23110	Log sawmilling	2.00	0.11
03020	Logging	3.26	0.15
93210	Lottery operation	0.25	0.05
28640	Machine tool and parts manufacturing	0.70	0.06
28690	Machinery and equipment manufacturing (not elsewhere classified)	1.43	0.09
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	1.01	0.07
24221	Magazine and other periodical publishing	0.09	0.04
78550	Management services and related consulting services	0.14	0.04
52230	Manchester and textile goods retailing (not elsewhere classified)	0.77	0.07
29490	Manufacturing (not elsewhere classified)	0.90	0.08
52450	Marine equipment retailing	0.47	0.05
78530	Market research and statistical services	0.09	0.04
29230	Mattress manufacturing	0.90	0.08
21111	Meat and food inspection services	0.96	0.08
21110	Meat processing	3.02	0.15
47110	Meat, poultry, and smallgoods wholesaling	1.14	0.08
28320	Medical and surgical equipment and prosthetics manufacturing	0.19	0.04
45220	Metal and mineral wholesaling	1.23	0.08
27510	Metal container manufacturing (not elsewhere classified)	0.77	0.07
29220	Metal furniture manufacturing	0.70	0.06
13190	Metal ore mining (not elsewhere classified)	1.10	0.08
27430	Metal roof and guttering manufacturing (except aluminium)	1.30	0.08
86132	Midwifery services	0.62	0.06
21210	Milk and cream processing	0.88	0.07
15130	Mineral exploration	1.10	0.08
13150	Mineral sand mining	1.10	0.08
28620	Mining and construction machinery manufacturing	1.43	0.09
14200	Mining and quarrying (not elsewhere classified)	1.10	0.08
15200	Mining support services (not elsewhere classified)	1.10	0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
91120	Motion picture and video distribution	0.14	0.04
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	0.57	0.06
91130	Motion picture exhibition	0.57	0.06
53120	Motor cycle retailing (including associated vehicle servicing)	0.47	0.05
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	1.73	0.11
28120	Motor vehicle body and trailer manufacturing	1.43	0.09
46240	Motor vehicle dismantling and used-part wholesaling	1.60	0.10
28110	Motor vehicle manufacturing	1.19	0.08
46230	Motor vehicle new-part wholesaling	0.47	0.05
28190	Motor vehicle parts manufacturing (not elsewhere classified)	1.19	0.08
53140	Motor vehicle parts retailing	0.47	0.05
92200	Museum operation	0.25	0.05
01692	Mushroom growing	1.15	0.08
92510	Music and other sound recording activities (not elsewhere classified)	0.57	0.06
24234	Music publishing	0.09	0.04
25590	Natural rubber product manufacturing	0.61	0.06
22140	Natural textile manufacturing	0.87	0.07
92390	Nature reserve and conservation park operation	1.15	0.08
52430	Newspaper and new and used book retailing	0.29	0.05
24211	Newspaper publishing	0.09	0.04
73300	Non-depository financing	0.09	0.04
27330	Non-ferrous metal casting and forging	1.00	0.07
77300	Non-financial assets leasing and investment (including franchisors)	0.20	0.04
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	1.57	0.09
41130	Non-residential building construction	1.85	0.10
77120	Non-residential property operators	0.54	0.06
01110	Nursery production	1.15	0.08
27630	Nut, bolt, screw, and rivet manufacturing	1.00	0.07
78540	Office administrative services	0.24	0.05
04210	Offshore aquaculture	2.19	0.12
21400	Oil and fat manufacturing	1.11	0.08
12000	Oil and gas extraction	0.24	0.05
01180	Olive growing	1.15	0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
36102	On-selling electricity and electricity market operation	0.17	0.04
04220	Onshore aquaculture	2.19	0.12
86320	Optometry and optical dispensing	0.10	0.04
78670	Packaging services	0.88	0.07
25420	Paint and coatings manufacturing	0.38	0.05
42440	Painting and decorating services	2.29	0.12
23340	Paper bag and sack manufacturing	0.45	0.06
47950	Paper product wholesaling	0.29	0.05
24110	Paper stationery manufacturing	0.45	0.06
66110	Parking services	0.56	0.06
87292	Parole or probationary services	0.15	0.04
77410	Passenger car and minibus rental and hiring	0.86	0.07
86310	Pathology and diagnostic imaging services	0.27	0.05
92410	Performing arts operation	0.57	0.06
92520	Performing arts venue operation	0.57	0.06
52560	Personal accessories retailing (not elsewhere classified)	0.29	0.05
95290	Personal services (not elsewhere classified)	0.56	0.06
78650	Pest control services (except agricultural and forestry)	1.28	0.08
25440	Pesticide manufacturing	0.45	0.05
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.90	0.07
15110	Petroleum and natural gas exploration	1.10	0.08
53210	Petroleum fuel retailing (including associated vehicle servicing)	0.47	0.05
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.29	0.05
25100	Petroleum refining and petroleum fuel manufacturing	0.24	0.05
47960	Pharmaceutical and toiletry goods wholesaling	0.29	0.05
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	0.15	0.04
95220	Photographic film processing	0.15	0.04
28310	Photographic, optical, and ophthalmic equipment manufacturing	0.19	0.04
86350	Physiotherapy services	0.27	0.05
01510	Pig farming	1.82	0.10
65010	Pipeline transport	0.24	0.05
26320	Plaster and gypsum product manufacturing	1.57	0.09
42410	Plastering and ceiling services	2.44	0.13

**Accident Compensation (Work Account Levies)
Regulations 2022**

2022/31

Schedule 4

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
45391	Plumbing goods wholesaling	0.58	0.06
42310	Plumbing services	1.77	0.10
96310	Police services	0.62	0.06
25630	Polymer film and sheet packaging material manufacturing	0.91	0.07
25650	Polymer foam product manufacturing	0.91	0.07
25661	Polymer product manufacturing (not elsewhere classified)	0.91	0.07
66230	Port and water transport terminal operations	1.28	0.08
71110	Postal services	1.91	0.11
91111	Post-production and digital visual effects services	0.14	0.04
21795	Potato crisps and corn crisps manufacturing	0.45	0.05
01420	Poultry farming (eggs)	1.98	0.11
01410	Poultry farming (meat)	1.98	0.11
21120	Poultry processing	1.83	0.10
04120	Prawn fishing	3.30	0.16
29110	Prefabricated metal building manufacturing	1.58	0.09
29190	Prefabricated wooden building manufacturing	1.77	0.10
21740	Prepared animal and bird feed manufacturing	1.09	0.08
84100	Preschool education	0.61	0.06
84210	Primary education	0.23	0.05
24120	Printing	0.47	0.05
24130	Printing support services	0.47	0.05
97000	Private households employing staff	0.56	0.06
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.19	0.04
46120	Professional and scientific goods wholesaling	0.20	0.04
95230	Professional photographic services	0.19	0.04
78291	Professional, scientific, and technical services (not elsewhere classified)	0.51	0.06
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.62	0.06
96360	Public order and safety services (not elsewhere classified)	0.23	0.05
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	0.09	0.04
57200	Pubs, taverns, and bars	0.66	0.06
23310	Pulp, paper, and paperboard manufacturing	0.45	0.06
28660	Pump and compressor manufacturing	0.70	0.06
91210	Radio broadcasting	0.14	0.04
62000	Rail freight transport	1.11	0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
62100	Rail passenger transport	1.11	0.08
28230	Railway rolling stock manufacturing and repair services	1.43	0.09
26330	Ready-mixed concrete manufacturing	2.24	0.12
77200	Real estate services	0.20	0.04
23220	Reconstituted wood product manufacturing	1.16	0.08
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	0.23	0.05
96100	Religious organisations and services	0.17	0.04
52690	Repair and maintenance (not elsewhere classified)	0.30	0.05
24300	Reproduction of recorded media	0.19	0.04
41120	Residential building construction (not elsewhere classified)	1.85	0.10
87220	Residential care services (not elsewhere classified)	1.34	0.09
77110	Residential property operators	0.54	0.06
87222	Residential refuge operation	0.27	0.05
71111	Retail postal services	0.29	0.05
52590	Retailing (not elsewhere classified)	0.49	0.06
87211	Retirement village operation (with rest home or hospital facilities)	1.34	0.09
87210	Retirement village operation (without rest home or hospital facilities)	1.34	0.09
25610	Rigid and semi-rigid polymer product manufacturing	0.91	0.07
41210	Road and bridge construction	1.54	0.09
61100	Road freight transport	2.72	0.14
04110	Rock lobster and crab fishing or potting	3.30	0.16
42230	Roofing services	2.74	0.14
22230	Rope, cordage, and twine manufacturing	0.87	0.07
23391	Sanitary paper product manufacturing	1.16	0.08
66500	Scenic and sightseeing transport (excluding aviation)	1.28	0.08
78100	Scientific research services	0.10	0.05
78290	Scientific testing and analysis services	0.51	0.06
21730	Seafood processing (other than on board vessels)	1.83	0.10
84220	Secondary education	0.23	0.05
37020	Sewerage and drainage services	0.92	0.07
02120	Shearing services	3.02	0.15
01230	Sheep and beef cattle farming	2.30	0.12

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
01240	Sheep farming	2.30	0.12
27590	Sheet metal product manufacturing (except metal structural and container products)	1.30	0.08
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	1.34	0.09
13170	Silver, lead, and zinc ore mining	1.10	0.08
42100	Site preparation services	2.02	0.11
87290	Social assistance services (not elsewhere classified)	1.11	0.08
21810	Soft drink, cordial, and syrup manufacturing	0.45	0.05
24235	Software publishing	0.09	0.04
96350	Solid waste collection services	2.31	0.12
78520	Specialised design services (not elsewhere classified)	0.14	0.04
51290	Specialised food retailing (not elsewhere classified)	0.75	0.06
86220	Specialist medical services	0.10	0.04
84240	Specialist school education	0.23	0.05
21840	Spirit manufacturing	0.45	0.05
52410	Sport and camping equipment retailing	0.29	0.05
93192	Sport and physical recreation—boating or yachting	0.85	0.07
93190	Sport and physical recreation—community (not elsewhere classified)	0.68	0.06
93174	Sport and physical recreation—community cricket	2.47	0.17
93170	Sport and physical recreation—community rugby	1.31	0.47
93171	Sport and physical recreation—community rugby league	0.68	0.06
93193	Sport and physical recreation—cycling	0.68	0.06
93195	Sport and physical recreation—golf	0.68	0.06
93197	Sport and physical recreation—motorcycling	7.32	0.30
93198	Sport and physical recreation—motor racing	2.68	0.17
93199	Sport and physical recreation—netball	1.31	0.47
93194	Sport and physical recreation—professional cricket	3.39	0.16
93180	Sport and physical recreation—professional rugby	7.32	0.30
93181	Sport and physical recreation—professional rugby league	7.32	0.30
93175	Sport and physical recreation—professional sport (not elsewhere classified)	7.32	0.30

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
93182	Sport and physical recreation—snow skiing	1.31	0.47
93184	Sport and physical recreation—softball or baseball	0.68	0.06
93185	Sport and physical recreation—squash or badminton	0.68	0.06
93186	Sport and physical recreation—swimming	0.68	0.06
93187	Sport and physical recreation—tennis	0.68	0.06
93188	Sport and physical recreation—waterskiing	0.68	0.06
93196	Sporting and recreational equine activities (not elsewhere classified)	5.74	0.29
84500	Sports and physical recreation instruction	0.68	0.06
93120	Sports and physical recreation venues, grounds, and facilities operation	0.68	0.06
27620	Spring and wire product manufacturing	0.77	0.07
52460	Stationery goods retailing	0.29	0.05
27130	Steel pipe and tube manufacturing	1.16	0.08
66210	Stevedoring services	2.57	0.13
01160	Stone fruit growing	1.15	0.08
27490	Structural metal product manufacturing (not elsewhere classified)	2.24	0.12
42240	Structural steel erection services	2.74	0.14
27410	Structural steel fabricating	2.24	0.12
21710	Sugar manufacturing	0.88	0.07
74120	Superannuation funds	0.09	0.04
51100	Supermarket and grocery stores	0.75	0.06
27640	Surface coating and finishing	1.58	0.09
78220	Surveying and mapping services	0.14	0.04
25330	Synthetic resin and synthetic rubber manufacturing	0.90	0.07
22120	Synthetic textile manufacturing	0.87	0.07
51250	Takeaway food services	0.49	0.06
61231	Taxi and Other Vehicle Scheduling Operations	0.16	0.04
61230	Taxi and road transport (not elsewhere classified)	1.11	0.08
84320	Technical and vocational education and training	0.15	0.04
46160	Telecommunication goods wholesaling	0.20	0.04
71230	Telecommunications services (not elsewhere classified)	0.10	0.05
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	0.61	0.06
22220	Textile floor-covering manufacturing	0.87	0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
47210	Textile product wholesaling	0.29	0.05
42430	Tiling and carpeting services	2.44	0.13
23130	Timber resawing and dressing	2.00	0.11
45310	Timber wholesaling	1.77	0.10
52420	Toy and game retailing	0.49	0.06
47930	Toy and sporting goods wholesaling	0.20	0.04
29420	Toy, sporting, and recreational product manufacturing	0.90	0.08
47991	Trading – commission-based or excluding storage and handling of goods	0.21	0.05
53130	Trailer and motor vehicle retailing (not elsewhere classified)	0.47	0.05
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	0.47	0.05
65090	Transport (not elsewhere classified)	1.10	0.08
28290	Transport equipment manufacturing (not elsewhere classified)	1.19	0.08
66190	Transport support services (not elsewhere classified)	1.10	0.08
66410	Travel agency and tour arrangement services	0.15	0.04
01111	Turf growing	1.15	0.08
25510	Tyre manufacturing	0.61	0.06
53240	Tyre retailing	1.60	0.10
61220	Urban bus transport	1.11	0.08
41221	Utility and communications network construction and maintenance services	0.92	0.07
01130	Vegetable growing	1.15	0.08
23210	Veneer and plywood manufacturing	1.77	0.10
25431	Veterinary pharmaceutical and medicinal product manufacturing	0.45	0.05
86400	Veterinary services	0.51	0.06
95110	Video and other electronic media rental and hiring	0.29	0.05
67090	Warehousing and storage services (not elsewhere classified)	1.04	0.07
96380	Waste collection services (not elsewhere classified)	2.31	0.12
96370	Waste remediation and materials recovery services	2.31	0.12
96340	Waste treatment and disposal services	2.31	0.12
52550	Watch and jewellery retailing	0.29	0.05
63031	Water passenger transport (river, lake, or harbour)	1.28	0.08

**Accident Compensation (Work Account Levies)
Regulations 2022**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
37010	Water supply	0.92	0.07
66290	Water transport support services (not elsewhere classified)	1.28	0.08
28511	Whiteware appliance manufacturing	0.34	0.05
47990	Wholesaling (not elsewhere classified)	0.53	0.06
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	0.45	0.05
71200	Wired telecommunications network operation	0.10	0.05
71210	Wireless telecommunications network operation (not elsewhere classified)	0.10	0.05
23120	Wood chipping	2.00	0.11
23290	Wood product manufacturing (not elsewhere classified)	1.77	0.10
29210	Wooden furniture and upholstered seat manufacturing	0.90	0.08
23230	Wooden structural fittings and components manufacturing	1.77	0.10
22110	Wool scouring	2.02	0.11
45111	Wool wholesaling	0.29	0.05
92310	Zoological and botanic gardens operation	1.15	0.08

Schedule 5
**Classifications and levy rates for purchase of agreed level of weekly
compensation from 1 April 2023**

rr 4, 5, 12, 13, 14

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
57100	Accommodation	0.66	0.06
78420	Accounting services	0.04	0.04
25491	Adhesive manufacturing	0.38	0.05
78693	Administrative services (not elsewhere classified)	0.24	0.05
84400	Adult, community, and other education (not elsewhere classified)	0.30	0.05
78510	Advertising services	0.19	0.04
86130	Aged care residential services	1.34	0.09
46110	Agricultural and construction machinery wholesaling	0.76	0.06
28610	Agricultural machinery and equipment manufacturing	1.43	0.09
45190	Agricultural product wholesaling (not elsewhere classified)	0.58	0.06
02190	Agriculture and fishing support services (not elsewhere classified)	2.17	0.12
42330	Air conditioning and heating services	1.12	0.08
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	2.03	0.11
64040	Air operations under Civil Aviation Rules Part 133 or 135	2.03	0.11
02130	Air operations under Civil Aviation Rules Part 137	2.03	0.11
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	0.44	0.05
28240	Aircraft manufacturing and repair services	0.34	0.05
66300	Airport operations and air transport support services (not elsewhere classified)	0.44	0.05
86390	Allied health services (not elsewhere classified)	0.27	0.05
93410	Alpine and white water recreation activities	3.36	0.16
27210	Alumina production	1.00	0.07
27310	Aluminium rolling, drawing, and extruding	1.23	0.08
27220	Aluminium smelting	1.00	0.07
86330	Ambulance services	1.34	0.09
93400	Amusement and other recreation activities (not elsewhere classified)	0.68	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
93300	Amusement parks and centres operation	0.68	0.06
52520	Antique and used goods retailing	0.77	0.07
01150	Apple and pear growing	1.15	0.08
84330	Apprenticeship co-ordinators employing apprentices	0.77	0.07
27420	Architectural aluminium product manufacturing	1.23	0.08
78210	Architectural services	0.14	0.04
84600	Arts education	0.30	0.05
53230	Automotive body, paint, and interior repair and maintenance	1.01	0.07
28130	Automotive electrical components manufacturing	0.34	0.05
53220	Automotive electrical services	1.01	0.07
53290	Automotive repair and maintenance (not elsewhere classified)	1.01	0.07
75190	Auxiliary finance and investment services (not elsewhere classified)	0.09	0.04
75200	Auxiliary insurance services	0.09	0.04
21640	Bakery product manufacturing (non-factory-based)	0.75	0.06
73210	Banking	0.09	0.04
25490	Basic chemical product manufacturing (not elsewhere classified)	0.38	0.05
25350	Basic inorganic chemical manufacturing	0.23	0.05
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	1.00	0.07
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	1.00	0.07
25340	Basic organic chemical manufacturing	0.38	0.05
25360	Basic polymer manufacturing (not elsewhere classified)	0.90	0.07
01250	Beef cattle farming	2.29	0.12
01593	Beekeeping	1.82	0.10
21820	Beer manufacturing	0.45	0.05
01192	Berry fruit growing	1.15	0.08
21630	Biscuit manufacturing (factory-based)	1.09	0.08
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	1.59	0.09
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	1.58	0.09
47940	Book and magazine wholesaling	0.29	0.05
24230	Book publishing	0.09	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
21610	Bread manufacturing (factory-based)	0.97	0.07
42220	Bricklaying services	2.73	0.14
95300	Brothel-keeping, massage parlour, and prostitution services	0.56	0.06
42342	Building installation services (not elsewhere classified)	2.43	0.13
73220	Building society operation	0.09	0.04
96210	Business and professional association services	0.15	0.04
91230	Cable and other subscription programming	0.14	0.04
57300	Cafes and restaurants	0.49	0.06
21620	Cake and pastry manufacturing (factory-based)	1.09	0.08
78692	Call centre operation	0.16	0.04
53110	Car retailing (including associated vehicle servicing)	0.51	0.06
46210	Car wholesaling	0.29	0.05
42420	Carpentry services	2.43	0.13
93220	Casino operation	0.57	0.06
51270	Catering services (including on-hired hospitality staff)	0.49	0.06
26310	Cement and lime manufacturing	1.57	0.09
73100	Central banking	0.09	0.04
81110	Central government administration (not elsewhere classified)	0.09	0.04
26290	Ceramic product manufacturing (not elsewhere classified)	2.22	0.12
45120	Cereal grain wholesaling	0.76	0.06
21520	Cereal, pasta, and baking-mix manufacturing	0.97	0.07
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	0.88	0.07
87100	Childcare services	0.61	0.06
86360	Chiropractic and osteopathic services	0.27	0.05
21900	Cigarette and tobacco product manufacturing	0.45	0.05
01191	Citrus fruit growing	1.15	0.08
26210	Clay brick manufacturing	1.57	0.09
25450	Cleaning-compound manufacturing	0.45	0.05
78660	Cleaning services and facilities management (not elsewhere classified)	1.28	0.08
52620	Clothing and footwear repair	0.28	0.05
47220	Clothing and footwear wholesaling	0.29	0.05
22420	Clothing manufacturing	0.61	0.06
52210	Clothing retailing	0.37	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
57400	Clubs (hospitality)	0.66	0.06
11010	Coal mining	1.10	0.08
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	1.28	0.08
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	1.28	0.08
84230	Combined primary and secondary education	0.23	0.05
46220	Commercial vehicle wholesaling	0.76	0.06
28420	Communications equipment manufacturing	0.19	0.04
86340	Community health centre operation	0.27	0.05
96291	Community-based, multi-functional activities (not elsewhere classified)	0.56	0.06
52341	Computer and computer peripherals retailing	0.29	0.05
46130	Computer and computer peripherals wholesaling	0.20	0.04
28410	Computer and electronic office equipment manufacturing	0.19	0.04
78340	Computer systems design and related services	0.04	0.04
26350	Concrete product manufacturing	1.57	0.09
42210	Concreting services	2.43	0.13
21720	Confectionery manufacturing	0.88	0.07
14190	Construction material mining (not elsewhere classified)	1.10	0.08
42590	Construction services (not elsewhere classified)	2.43	0.13
42595	Construction services and property developers – all trades subcontracted	0.54	0.06
23390	Converted paper product manufacturing (not elsewhere classified)	1.20	0.08
27230	Copper, silver, lead, and zinc smelting and refining	1.00	0.07
78560	Corporate head office management services	0.14	0.04
96320	Correctional and detention services	1.87	0.10
23330	Corrugated paperboard and paperboard container manufacturing	0.44	0.06
25460	Cosmetic and toiletry preparation manufacturing	0.45	0.05
71120	Courier pick-up and delivery services	1.90	0.11
52591	Craft and gift retailing (not elsewhere classified)	0.29	0.05
92420	Creative artists, musicians, writers, and performers	0.57	0.06
78691	Credit reporting and debt collection services	0.16	0.04
73230	Credit union operation	0.09	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
01690	Crop growing (not elsewhere classified)	1.15	0.08
21130	Cured meat and smallgoods manufacturing	1.83	0.10
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	0.15	0.04
22210	Cut and sewn textile product manufacturing	0.61	0.06
01300	Dairy cattle farming	2.86	0.14
47130	Dairy produce wholesaling	1.14	0.08
78310	Data processing and web-hosting services	0.08	0.04
01530	Deer farming	1.82	0.10
82000	Defence	0.66	0.06
86230	Dental services	0.13	0.05
52100	Department stores	0.56	0.06
73290	Depository financial intermediation (not elsewhere classified)	0.09	0.04
95270	Diet and weight-reduction centre operation	0.56	0.06
24233	Directory and mailing-list publishing	0.09	0.04
78630	Document preparation services	0.16	0.04
93112	Dog racing activities	1.31	0.28
28510	Domestic appliance manufacturing (not elsewhere classified)	0.34	0.05
52610	Domestic appliance repair and maintenance	1.01	0.07
84700	Educational support services	0.16	0.04
28520	Electric cable and wire manufacturing	0.34	0.05
28540	Electric lighting equipment manufacturing	0.34	0.05
52342	Electrical and electronic goods retailing (not elsewhere classified)	0.29	0.05
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	0.20	0.04
28590	Electrical equipment manufacturing (not elsewhere classified)	0.34	0.05
42320	Electrical services (including telecommunication services within buildings)	0.83	0.07
52340	Electrical, electronic, and gas appliance retailing	0.56	0.06
36130	Electricity generation (not elsewhere classified)	0.13	0.04
36101	Electricity line-system operation	0.92	0.07
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	0.28	0.05
28490	Electronic equipment manufacturing (not elsewhere classified)	0.34	0.05
78320	Electronic information storage services	0.08	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
78610	Employment placement and recruitment services (no on-hired staff)	0.16	0.04
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	0.13	0.04
78230	Engineering design and engineering consulting services	0.14	0.04
52350	Entertainment media retailing	0.29	0.05
25410	Explosives manufacturing	0.38	0.05
27690	Fabricated metal product manufacturing (not elsewhere classified)	1.58	0.09
25310	Fertiliser manufacturing	0.90	0.07
75110	Financial asset broking services	0.09	0.04
73400	Financial asset investing	0.09	0.04
42341	Fire and security alarm installation services	1.12	0.08
96330	Fire protection and other emergency services (except police and ambulance services)	1.52	0.09
52592	Firewood, coal, and coke retailing	1.77	0.10
47140	Fish and seafood wholesaling	1.14	0.08
04130	Fish trawling, seining, and netting (including processing on board)	3.29	0.16
04190	Fishing (not elsewhere classified)	3.29	0.16
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	0.70	0.06
52320	Floor-covering retailing	0.77	0.07
01120	Floriculture production	1.15	0.08
52540	Flower retailing	0.29	0.05
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	0.70	0.06
46190	Food and other specialised industrial machinery and equipment wholesaling	0.71	0.06
21790	Food product manufacturing (not elsewhere classified)	1.09	0.08
22500	Footwear manufacturing	0.61	0.06
52220	Footwear retailing	0.37	0.05
81300	Foreign government representation	0.09	0.04
03021	Forest product and moss gathering and processing	2.17	0.12
03010	Forestry	3.25	0.16
03030	Forestry support services (excluding tree cutting and felling)	3.25	0.16
36110	Fossil fuel electricity generation	0.13	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
91220	Free-to-air television broadcasting	0.14	0.04
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	1.10	0.08
51210	Fresh meat, fish, and poultry retailing	0.75	0.06
01190	Fruit and tree nut growing (not elsewhere classified)	1.15	0.08
21300	Fruit and vegetable processing	1.11	0.08
51220	Fruit and vegetable retailing	0.75	0.06
47150	Fruit and vegetable wholesaling	0.76	0.06
95240	Funeral, crematorium, and cemetery services	0.56	0.06
47320	Furniture and floor-coverings wholesaling	0.58	0.06
29290	Furniture manufacturing (not elsewhere classified)	1.03	0.09
52310	Furniture retailing	0.77	0.07
93290	Gambling activities (not elsewhere classified)	0.25	0.05
52530	Garden supplies retailing	0.77	0.07
95250	Gardening and turf management services	2.43	0.13
36200	Gas supply	0.92	0.07
74220	General insurance	0.09	0.04
86210	General practice medical services	0.10	0.04
26100	Glass and glass product manufacturing	1.57	0.09
42450	Glazing services	2.43	0.13
13140	Gold ore mining	1.10	0.08
95190	Goods and equipment rental and hiring (not elsewhere classified)	0.86	0.07
01220	Grain and sheep or grain and beef cattle farming	2.29	0.12
01210	Grain growing	1.15	0.08
21510	Grain mill product manufacturing	1.83	0.10
67010	Grain storage services	1.04	0.07
01140	Grape growing	1.15	0.08
14110	Gravel and sand quarrying	1.10	0.08
47190	Grocery wholesaling (not elsewhere classified)	0.76	0.06
47191	Grocery wholesaling—multiple product ranges	0.76	0.06
95260	Hairdressing and beauty services	0.56	0.06
52330	Hardware and building supplies retailing	0.77	0.07
45390	Hardware goods wholesaling (not elsewhere classified)	0.61	0.06
93130	Health and fitness centres and gymnasias operation	0.68	0.06
86391	Health care services (not elsewhere classified)	0.27	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
74210	Health insurance	0.09	0.04
41220	Heavy and civil engineering construction (not elsewhere classified)	1.50	0.09
77430	Heavy machinery and scaffolding rental and hiring	1.77	0.10
84310	Higher education (undergraduate and postgraduate courses)	0.15	0.04
42101	Hire of construction machinery and cranes with operator	2.43	0.13
77301	Holder investor farms and livestock	0.86	0.07
93111	Horse and dog racing administration and track operation	0.68	0.06
01520	Horse farming and horse agistment	3.36	0.16
93113	Horse racing activities—harness racing	3.36	0.16
93115	Horse racing activities—harness racing—drivers	3.36	0.16
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	7.29	0.30
93114	Horse racing activities—thoroughbred racing—jockeys	7.29	0.30
02195	Horticultural contracting and labour supply services	1.15	0.08
86110	Hospitals (except psychiatric hospitals)	0.62	0.06
41110	House construction	2.11	0.12
52331	Houseware retailing	0.56	0.06
25430	Human pharmaceutical and medicinal product manufacturing	0.45	0.05
02200	Hunting and trapping	3.25	0.16
36120	Hydroelectricity generation	0.13	0.04
21220	Ice cream manufacturing	0.88	0.07
45230	Industrial and agricultural chemical product wholesaling	0.29	0.05
25320	Industrial gas manufacturing	0.23	0.05
92110	Information services (not elsewhere classified)	0.08	0.04
63030	Inland water transport (except passenger-only)	1.28	0.08
51110	In-store retail support services	0.53	0.06
96290	Interest group services (not elsewhere classified)	0.15	0.04
24232	Internet publishing and broadcasting	0.09	0.04
71240	Internet service providers and web-search portals	0.08	0.04
61210	Interurban and rural bus transport	1.11	0.08
78640	Investigation and security services	1.04	0.08
27120	Iron and steel casting	1.16	0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
27121	Iron and steel forging	1.16	0.08
13110	Iron ore mining	1.10	0.08
27110	Iron smelting and steel manufacturing	1.16	0.08
29410	Jewellery and silverware manufacturing	0.19	0.04
47920	Jewellery and watch wholesaling	0.20	0.04
81200	Justice	0.15	0.04
47390	Kitchenware and diningware wholesaling	0.58	0.06
01170	Kiwifruit growing	1.15	0.08
22390	Knitted product manufacturing	0.61	0.06
96220	Labour association services	0.15	0.04
86131	Labour supply services (nursing, medical, and dental)	1.11	0.08
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	0.85	0.07
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	1.43	0.09
78620	Labour supply services (on-hired staff—office workers only)	0.16	0.04
41222	Land development and subdivision	2.01	0.11
42510	Landscape construction services	2.43	0.13
95210	Laundry and dry-cleaning services	0.99	0.07
22620	Leather and leather substitute goods manufacturing	0.61	0.06
22611	Leather tanning, fellmongery, and fur dressing	2.01	0.11
78410	Legal services	0.04	0.04
92100	Libraries and archives	0.14	0.04
74110	Life insurance	0.09	0.04
28650	Lifting and material-handling equipment manufacturing	0.70	0.06
04150	Line fishing (including processing on board)	3.29	0.16
47170	Liquor and tobacco product wholesaling	0.29	0.05
51230	Liquor retailing	0.75	0.06
01590	Livestock farming (not elsewhere classified)	1.82	0.10
81130	Local government administration (not elsewhere classified)	0.23	0.05
23110	Log sawmilling	1.98	0.11
03020	Logging	3.25	0.16
93210	Lottery operation	0.25	0.05
28640	Machine tool and parts manufacturing	0.70	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
28690	Machinery and equipment manufacturing (not elsewhere classified)	1.43	0.09
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	1.01	0.07
24221	Magazine and other periodical publishing	0.09	0.04
78550	Management services and related consulting services	0.14	0.04
52230	Manchester and textile goods retailing (not elsewhere classified)	0.77	0.07
29490	Manufacturing (not elsewhere classified)	1.03	0.09
52450	Marine equipment retailing	0.47	0.05
78530	Market research and statistical services	0.09	0.04
29230	Mattress manufacturing	1.03	0.09
21111	Meat and food inspection services	1.04	0.08
21110	Meat processing	3.01	0.15
47110	Meat, poultry, and smallgoods wholesaling	1.14	0.08
28320	Medical and surgical equipment and prosthetics manufacturing	0.19	0.04
45220	Metal and mineral wholesaling	1.23	0.08
27510	Metal container manufacturing (not elsewhere classified)	0.77	0.07
29220	Metal furniture manufacturing	0.70	0.06
13190	Metal ore mining (not elsewhere classified)	1.10	0.08
27430	Metal roof and guttering manufacturing (except aluminium)	1.30	0.08
86132	Midwifery services	0.62	0.06
21210	Milk and cream processing	0.88	0.07
15130	Mineral exploration	1.10	0.08
13150	Mineral sand mining	1.10	0.08
28620	Mining and construction machinery manufacturing	1.43	0.09
14200	Mining and quarrying (not elsewhere classified)	1.10	0.08
15200	Mining support services (not elsewhere classified)	1.10	0.08
91120	Motion picture and video distribution	0.14	0.04
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	0.57	0.06
91130	Motion picture exhibition	0.57	0.06
53120	Motor cycle retailing (including associated vehicle servicing)	0.47	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	1.77	0.10
28120	Motor vehicle body and trailer manufacturing	1.43	0.09
46240	Motor vehicle dismantling and used-part wholesaling	1.60	0.10
28110	Motor vehicle manufacturing	1.19	0.08
46230	Motor vehicle new-part wholesaling	0.47	0.05
28190	Motor vehicle parts manufacturing (not elsewhere classified)	1.19	0.08
53140	Motor vehicle parts retailing	0.47	0.05
92200	Museum operation	0.25	0.05
01692	Mushroom growing	1.15	0.08
92510	Music and other sound recording activities (not elsewhere classified)	0.57	0.06
24234	Music publishing	0.09	0.04
25590	Natural rubber product manufacturing	0.61	0.06
22140	Natural textile manufacturing	0.87	0.07
92390	Nature reserve and conservation park operation	1.15	0.08
52430	Newspaper and new and used book retailing	0.29	0.05
24211	Newspaper publishing	0.09	0.04
73300	Non-depository financing	0.09	0.04
27330	Non-ferrous metal casting and forging	1.00	0.07
77300	Non-financial assets leasing and investment (including franchisors)	0.20	0.04
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	1.57	0.09
41130	Non-residential building construction	1.85	0.10
77120	Non-residential property operators	0.54	0.06
01110	Nursery production	1.15	0.08
27630	Nut, bolt, screw, and rivet manufacturing	1.00	0.07
78540	Office administrative services	0.24	0.05
04210	Offshore aquaculture	2.17	0.12
21400	Oil and fat manufacturing	1.11	0.08
12000	Oil and gas extraction	0.23	0.05
01180	Olive growing	1.15	0.08
36102	On-selling electricity and electricity market operation	0.13	0.04
04220	Onshore aquaculture	2.17	0.12
86320	Optometry and optical dispensing	0.10	0.04
78670	Packaging services	0.88	0.07
25420	Paint and coatings manufacturing	0.38	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
42440	Painting and decorating services	2.27	0.12
23340	Paper bag and sack manufacturing	0.44	0.06
47950	Paper product wholesaling	0.29	0.05
24110	Paper stationery manufacturing	0.44	0.06
66110	Parking services	0.56	0.06
87292	Parole or probationary services	0.15	0.04
77410	Passenger car and minibus rental and hiring	0.86	0.07
86310	Pathology and diagnostic imaging services	0.27	0.05
92410	Performing arts operation	0.57	0.06
92520	Performing arts venue operation	0.57	0.06
52560	Personal accessories retailing (not elsewhere classified)	0.29	0.05
95290	Personal services (not elsewhere classified)	0.56	0.06
78650	Pest control services (except agricultural and forestry)	1.28	0.08
25440	Pesticide manufacturing	0.45	0.05
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.90	0.07
15110	Petroleum and natural gas exploration	1.10	0.08
53210	Petroleum fuel retailing (including associated vehicle servicing)	0.47	0.05
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.29	0.05
25100	Petroleum refining and petroleum fuel manufacturing	0.23	0.05
47960	Pharmaceutical and toiletry goods wholesaling	0.29	0.05
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	0.15	0.04
95220	Photographic film processing	0.15	0.04
28310	Photographic, optical, and ophthalmic equipment manufacturing	0.19	0.04
86350	Physiotherapy services	0.27	0.05
01510	Pig farming	1.82	0.10
65010	Pipeline transport	0.23	0.05
26320	Plaster and gypsum product manufacturing	1.57	0.09
42410	Plastering and ceiling services	2.43	0.13
45391	Plumbing goods wholesaling	0.58	0.06
42310	Plumbing services	1.77	0.10
96310	Police services	0.62	0.06
25630	Polymer film and sheet packaging material manufacturing	0.91	0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
25650	Polymer foam product manufacturing	0.91	0.07
25661	Polymer product manufacturing (not elsewhere classified)	0.91	0.07
66230	Port and water transport terminal operations	1.28	0.08
71110	Postal services	1.90	0.11
91111	Post-production and digital visual effects services	0.14	0.04
21795	Potato crisps and corn crisps manufacturing	0.45	0.05
01420	Poultry farming (eggs)	1.97	0.11
01410	Poultry farming (meat)	1.97	0.11
21120	Poultry processing	1.83	0.10
04120	Prawn fishing	3.29	0.16
29110	Prefabricated metal building manufacturing	1.58	0.09
29190	Prefabricated wooden building manufacturing	1.77	0.10
21740	Prepared animal and bird feed manufacturing	1.09	0.08
84100	Preschool education	0.61	0.06
84210	Primary education	0.23	0.05
24120	Printing	0.48	0.06
24130	Printing support services	0.48	0.06
97000	Private households employing staff	0.56	0.06
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.19	0.04
46120	Professional and scientific goods wholesaling	0.20	0.04
95230	Professional photographic services	0.19	0.04
78291	Professional, scientific, and technical services (not elsewhere classified)	0.51	0.06
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.62	0.06
96360	Public order and safety services (not elsewhere classified)	0.23	0.05
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	0.09	0.04
57200	Pubs, taverns, and bars	0.66	0.06
23310	Pulp, paper, and paperboard manufacturing	0.44	0.06
28660	Pump and compressor manufacturing	0.70	0.06
91210	Radio broadcasting	0.14	0.04
62000	Rail freight transport	1.11	0.08
62100	Rail passenger transport	1.11	0.08
28230	Railway rolling stock manufacturing and repair services	1.43	0.09
26330	Ready-mixed concrete manufacturing	2.22	0.12
77200	Real estate services	0.20	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
23220	Reconstituted wood product manufacturing	1.20	0.08
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	0.23	0.05
96100	Religious organisations and services	0.15	0.04
52690	Repair and maintenance (not elsewhere classified)	0.28	0.05
24300	Reproduction of recorded media	0.19	0.04
41120	Residential building construction (not elsewhere classified)	1.85	0.10
87220	Residential care services (not elsewhere classified)	1.34	0.09
77110	Residential property operators	0.54	0.06
87222	Residential refuge operation	0.27	0.05
71111	Retail postal services	0.29	0.05
52590	Retailing (not elsewhere classified)	0.56	0.06
87211	Retirement village operation (with rest home or hospital facilities)	1.34	0.09
87210	Retirement village operation (without rest home or hospital facilities)	1.34	0.09
25610	Rigid and semi-rigid polymer product manufacturing	0.91	0.07
41210	Road and bridge construction	1.54	0.09
61100	Road freight transport	2.70	0.14
04110	Rock lobster and crab fishing or potting	3.29	0.16
42230	Roofing services	2.73	0.14
22230	Rope, cordage, and twine manufacturing	0.87	0.07
23391	Sanitary paper product manufacturing	1.20	0.08
66500	Scenic and sightseeing transport (excluding aviation)	1.28	0.08
78100	Scientific research services	0.08	0.04
78290	Scientific testing and analysis services	0.51	0.06
21730	Seafood processing (other than on board vessels)	1.83	0.10
84220	Secondary education	0.23	0.05
37020	Sewerage and drainage services	0.92	0.07
02120	Shearing services	3.01	0.15
01230	Sheep and beef cattle farming	2.29	0.12
01240	Sheep farming	2.29	0.12
27590	Sheet metal product manufacturing (except metal structural and container products)	1.30	0.08
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	1.43	0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
13170	Silver, lead, and zinc ore mining	1.10	0.08
42100	Site preparation services	2.01	0.11
87290	Social assistance services (not elsewhere classified)	1.11	0.08
21810	Soft drink, cordial, and syrup manufacturing	0.45	0.05
24235	Software publishing	0.09	0.04
96350	Solid waste collection services	2.30	0.12
78520	Specialised design services (not elsewhere classified)	0.14	0.04
51290	Specialised food retailing (not elsewhere classified)	0.75	0.06
86220	Specialist medical services	0.10	0.04
84240	Specialist school education	0.23	0.05
21840	Spirit manufacturing	0.45	0.05
52410	Sport and camping equipment retailing	0.29	0.05
93192	Sport and physical recreation—boating or yachting	0.97	0.07
93190	Sport and physical recreation—community (not elsewhere classified)	0.68	0.06
93174	Sport and physical recreation—community cricket	1.57	0.12
93170	Sport and physical recreation—community rugby	1.31	0.28
93171	Sport and physical recreation—community rugby league	0.68	0.06
93193	Sport and physical recreation—cycling	0.68	0.06
93195	Sport and physical recreation—golf	0.68	0.06
93197	Sport and physical recreation—motorcycling	7.29	0.30
93198	Sport and physical recreation—motor racing	1.99	0.14
93199	Sport and physical recreation—netball	1.31	0.28
93194	Sport and physical recreation—professional cricket	3.36	0.16
93180	Sport and physical recreation—professional rugby	7.29	0.30
93181	Sport and physical recreation—professional rugby league	7.29	0.30
93175	Sport and physical recreation—professional sport (not elsewhere classified)	7.29	0.30
93182	Sport and physical recreation—snow skiing	1.31	0.28
93184	Sport and physical recreation—softball or baseball	0.68	0.06
93185	Sport and physical recreation—squash or badminton	0.68	0.06

**Accident Compensation (Work Account Levies)
Regulations 2022**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
93186	Sport and physical recreation—swimming	0.68	0.06
93187	Sport and physical recreation—tennis	0.68	0.06
93188	Sport and physical recreation—waterskiing	0.68	0.06
93196	Sporting and recreational equine activities (not elsewhere classified)	4.31	0.19
84500	Sports and physical recreation instruction	0.68	0.06
93120	Sports and physical recreation venues, grounds, and facilities operation	0.68	0.06
27620	Spring and wire product manufacturing	0.77	0.07
52460	Stationery goods retailing	0.29	0.05
27130	Steel pipe and tube manufacturing	1.16	0.08
66210	Stevedoring services	2.55	0.13
01160	Stone fruit growing	1.15	0.08
27490	Structural metal product manufacturing (not elsewhere classified)	2.22	0.12
42240	Structural steel erection services	2.73	0.14
27410	Structural steel fabricating	2.22	0.12
21710	Sugar manufacturing	0.88	0.07
74120	Superannuation funds	0.09	0.04
51100	Supermarket and grocery stores	0.75	0.06
27640	Surface coating and finishing	1.58	0.09
78220	Surveying and mapping services	0.14	0.04
25330	Synthetic resin and synthetic rubber manufacturing	0.90	0.07
22120	Synthetic textile manufacturing	0.87	0.07
51250	Takeaway food services	0.49	0.06
61231	Taxi and Other Vehicle Scheduling Operations	0.16	0.04
61230	Taxi and road transport (not elsewhere classified)	1.11	0.08
84320	Technical and vocational education and training	0.15	0.04
46160	Telecommunication goods wholesaling	0.20	0.04
71230	Telecommunications services (not elsewhere classified)	0.08	0.04
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	0.61	0.06
22220	Textile floor-covering manufacturing	0.87	0.07
47210	Textile product wholesaling	0.29	0.05
42430	Tiling and carpeting services	2.43	0.13
23130	Timber resawing and dressing	1.98	0.11
45310	Timber wholesaling	1.77	0.10
52420	Toy and game retailing	0.56	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
47930	Toy and sporting goods wholesaling	0.20	0.04
29420	Toy, sporting, and recreational product manufacturing	1.03	0.09
47991	Trading – commission-based or excluding storage and handling of goods	0.21	0.05
53130	Trailer and motor vehicle retailing (not elsewhere classified)	0.47	0.05
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	0.47	0.05
65090	Transport (not elsewhere classified)	1.10	0.08
28290	Transport equipment manufacturing (not elsewhere classified)	1.19	0.08
66190	Transport support services (not elsewhere classified)	1.10	0.08
66410	Travel agency and tour arrangement services	0.15	0.04
01111	Turf growing	1.15	0.08
25510	Tyre manufacturing	0.61	0.06
53240	Tyre retailing	1.60	0.10
61220	Urban bus transport	1.11	0.08
41221	Utility and communications network construction and maintenance services	0.92	0.07
01130	Vegetable growing	1.15	0.08
23210	Veneer and plywood manufacturing	1.77	0.10
25431	Veterinary pharmaceutical and medicinal product manufacturing	0.45	0.05
86400	Veterinary services	0.51	0.06
95110	Video and other electronic media rental and hiring	0.29	0.05
67090	Warehousing and storage services (not elsewhere classified)	1.04	0.07
96380	Waste collection services (not elsewhere classified)	2.30	0.12
96370	Waste remediation and materials recovery services	2.30	0.12
96340	Waste treatment and disposal services	2.30	0.12
52550	Watch and jewellery retailing	0.29	0.05
63031	Water passenger transport (river, lake, or harbour)	1.28	0.08
37010	Water supply	0.92	0.07
66290	Water transport support services (not elsewhere classified)	1.28	0.08
28511	Whiteware appliance manufacturing	0.34	0.05
47990	Wholesaling (not elsewhere classified)	0.53	0.06

**Accident Compensation (Work Account Levies)
Regulations 2022**

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	0.45	0.05
71200	Wired telecommunications network operation	0.08	0.04
71210	Wireless telecommunications network operation (not elsewhere classified)	0.08	0.04
23120	Wood chipping	1.98	0.11
23290	Wood product manufacturing (not elsewhere classified)	1.77	0.10
29210	Wooden furniture and upholstered seat manufacturing	1.03	0.09
23230	Wooden structural fittings and components manufacturing	1.77	0.10
22110	Wool scouring	2.01	0.11
45111	Wool wholesaling	0.29	0.05
92310	Zoological and botanic gardens operation	1.15	0.08

Schedule 6
**Classifications and levy rates for purchase of agreed level of weekly
compensation from 1 April 2024**

rr 4, 5, 12, 13, 14

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
57100	Accommodation	0.66	0.06
78420	Accounting services	0.03	0.04
25491	Adhesive manufacturing	0.38	0.05
78693	Administrative services (not elsewhere classified)	0.24	0.05
84400	Adult, community, and other education (not elsewhere classified)	0.30	0.05
78510	Advertising services	0.19	0.04
86130	Aged care residential services	1.34	0.09
46110	Agricultural and construction machinery wholesaling	0.76	0.06
28610	Agricultural machinery and equipment manufacturing	1.43	0.09
45190	Agricultural product wholesaling (not elsewhere classified)	0.58	0.06
02190	Agriculture and fishing support services (not elsewhere classified)	2.17	0.12
42330	Air conditioning and heating services	1.12	0.08
64050	Air operations under Civil Aviation Rules Part 101, 103, 104, 105, 106, or 115	2.03	0.11
64040	Air operations under Civil Aviation Rules Part 133 or 135	2.03	0.11
02130	Air operations under Civil Aviation Rules Part 137	2.03	0.11
64010	Air transport under Civil Aviation Rules Part 121, 125, or 129	0.44	0.05
28240	Aircraft manufacturing and repair services	0.34	0.05
66300	Airport operations and air transport support services (not elsewhere classified)	0.44	0.05
86390	Allied health services (not elsewhere classified)	0.27	0.05
93410	Alpine and white water recreation activities	3.36	0.16
27210	Alumina production	1.00	0.07
27310	Aluminium rolling, drawing, and extruding	1.23	0.08
27220	Aluminium smelting	1.00	0.07
86330	Ambulance services	1.34	0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
93400	Amusement and other recreation activities (not elsewhere classified)	0.68	0.06
93300	Amusement parks and centres operation	0.68	0.06
52520	Antique and used goods retailing	0.77	0.07
01150	Apple and pear growing	1.15	0.08
84330	Apprenticeship co-ordinators employing apprentices	0.77	0.07
27420	Architectural aluminium product manufacturing	1.23	0.08
78210	Architectural services	0.14	0.04
84600	Arts education	0.30	0.05
53230	Automotive body, paint, and interior repair and maintenance	1.01	0.07
28130	Automotive electrical components manufacturing	0.34	0.05
53220	Automotive electrical services	1.01	0.07
53290	Automotive repair and maintenance (not elsewhere classified)	1.01	0.07
75190	Auxiliary finance and investment services (not elsewhere classified)	0.09	0.04
75200	Auxiliary insurance services	0.09	0.04
21640	Bakery product manufacturing (non-factory-based)	0.75	0.06
73210	Banking	0.09	0.04
25490	Basic chemical product manufacturing (not elsewhere classified)	0.38	0.05
25350	Basic inorganic chemical manufacturing	0.23	0.05
27290	Basic non-ferrous metal manufacturing (not elsewhere classified)	1.00	0.07
27320	Basic non-ferrous metal product manufacturing (not elsewhere classified)	1.00	0.07
25340	Basic organic chemical manufacturing	0.38	0.05
25360	Basic polymer manufacturing (not elsewhere classified)	0.90	0.07
01250	Beef cattle farming	2.29	0.12
01593	Beekeeping	1.82	0.10
21820	Beer manufacturing	0.45	0.05
01192	Berry fruit growing	1.15	0.08
21630	Biscuit manufacturing (factory-based)	1.09	0.08
28220	Boatbuilding and boat repair services (all vessels under 50 tonnes displacement)	1.59	0.09
27692	Boiler, tank, and other heavy-gauge metal container manufacturing	1.58	0.09
47940	Book and magazine wholesaling	0.29	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
24230	Book publishing	0.09	0.04
21610	Bread manufacturing (factory-based)	0.97	0.07
42220	Bricklaying services	2.73	0.14
95300	Brothel-keeping, massage parlour, and prostitution services	0.56	0.06
42342	Building installation services (not elsewhere classified)	2.43	0.13
73220	Building society operation	0.09	0.04
96210	Business and professional association services	0.15	0.04
91230	Cable and other subscription programming	0.14	0.04
57300	Cafes and restaurants	0.49	0.06
21620	Cake and pastry manufacturing (factory-based)	1.09	0.08
78692	Call centre operation	0.16	0.04
53110	Car retailing (including associated vehicle servicing)	0.51	0.06
46210	Car wholesaling	0.29	0.05
42420	Carpentry services	2.43	0.13
93220	Casino operation	0.57	0.06
51270	Catering services (including on-hired hospitality staff)	0.49	0.06
26310	Cement and lime manufacturing	1.57	0.09
73100	Central banking	0.09	0.04
81110	Central government administration (not elsewhere classified)	0.09	0.04
26290	Ceramic product manufacturing (not elsewhere classified)	2.22	0.12
45120	Cereal grain wholesaling	0.76	0.06
21520	Cereal, pasta, and baking-mix manufacturing	0.97	0.07
21290	Cheese and other dairy product manufacturing (not elsewhere classified)	0.88	0.07
87100	Childcare services	0.61	0.06
86360	Chiropractic and osteopathic services	0.27	0.05
21900	Cigarette and tobacco product manufacturing	0.45	0.05
01191	Citrus fruit growing	1.15	0.08
26210	Clay brick manufacturing	1.57	0.09
25450	Cleaning-compound manufacturing	0.45	0.05
78660	Cleaning services and facilities management (not elsewhere classified)	1.28	0.08
52620	Clothing and footwear repair	0.28	0.05
47220	Clothing and footwear wholesaling	0.29	0.05
22420	Clothing manufacturing	0.61	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
52210	Clothing retailing	0.37	0.05
57400	Clubs (hospitality)	0.66	0.06
11010	Coal mining	1.10	0.08
63020	Coastal or international water transport (vessels 45 metres length and under, or 500 tonnes displacement and under)	1.28	0.08
63010	Coastal or international water transport (vessels over 45 metres length and over 500 tonnes displacement)	1.28	0.08
84230	Combined primary and secondary education	0.23	0.05
46220	Commercial vehicle wholesaling	0.76	0.06
28420	Communications equipment manufacturing	0.19	0.04
86340	Community health centre operation	0.27	0.05
96291	Community-based, multi-functional activities (not elsewhere classified)	0.56	0.06
52341	Computer and computer peripherals retailing	0.29	0.05
46130	Computer and computer peripherals wholesaling	0.20	0.04
28410	Computer and electronic office equipment manufacturing	0.19	0.04
78340	Computer systems design and related services	0.03	0.04
26350	Concrete product manufacturing	1.57	0.09
42210	Concreting services	2.43	0.13
21720	Confectionery manufacturing	0.88	0.07
14190	Construction material mining (not elsewhere classified)	1.10	0.08
42590	Construction services (not elsewhere classified)	2.43	0.13
42595	Construction services and property developers – all trades subcontracted	0.54	0.06
23390	Converted paper product manufacturing (not elsewhere classified)	1.20	0.08
27230	Copper, silver, lead, and zinc smelting and refining	1.00	0.07
78560	Corporate head office management services	0.14	0.04
96320	Correctional and detention services	1.97	0.11
23330	Corrugated paperboard and paperboard container manufacturing	0.44	0.06
25460	Cosmetic and toiletry preparation manufacturing	0.45	0.05
71120	Courier pick-up and delivery services	1.90	0.11
52591	Craft and gift retailing (not elsewhere classified)	0.29	0.05
92420	Creative artists, musicians, writers, and performers	0.57	0.06
78691	Credit reporting and debt collection services	0.16	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
73230	Credit union operation	0.09	0.04
01690	Crop growing (not elsewhere classified)	1.15	0.08
21130	Cured meat and smallgoods manufacturing	1.83	0.10
66440	Customs and shipping agents and freight-forwarding services (no handling of goods)	0.15	0.04
22210	Cut and sewn textile product manufacturing	0.61	0.06
01300	Dairy cattle farming	2.86	0.14
47130	Dairy produce wholesaling	1.14	0.08
78310	Data processing and web-hosting services	0.08	0.04
01530	Deer farming	1.82	0.10
82000	Defence	0.66	0.06
86230	Dental services	0.13	0.05
52100	Department stores	0.56	0.06
73290	Depository financial intermediation (not elsewhere classified)	0.09	0.04
95270	Diet and weight-reduction centre operation	0.56	0.06
24233	Directory and mailing-list publishing	0.09	0.04
78630	Document preparation services	0.16	0.04
93112	Dog racing activities	1.31	0.08
28510	Domestic appliance manufacturing (not elsewhere classified)	0.34	0.05
52610	Domestic appliance repair and maintenance	1.01	0.07
84700	Educational support services	0.16	0.04
28520	Electric cable and wire manufacturing	0.34	0.05
28540	Electric lighting equipment manufacturing	0.34	0.05
52342	Electrical and electronic goods retailing (not elsewhere classified)	0.29	0.05
46150	Electrical and electronic goods wholesaling (not elsewhere classified)	0.20	0.04
28590	Electrical equipment manufacturing (not elsewhere classified)	0.34	0.05
42320	Electrical services (including telecommunication services within buildings)	0.83	0.07
52340	Electrical, electronic, and gas appliance retailing	0.56	0.06
36130	Electricity generation (not elsewhere classified)	0.11	0.05
36101	Electricity line-system operation	0.92	0.07
78330	Electronic (except domestic appliance) and precision equipment repair and maintenance	0.28	0.05
28490	Electronic equipment manufacturing (not elsewhere classified)	0.34	0.05
78320	Electronic information storage services	0.08	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
78610	Employment placement and recruitment services (no on-hired staff)	0.16	0.04
36103	Energy and services utilities operation (excluding construction, maintenance, and plant operation)	0.11	0.05
78230	Engineering design and engineering consulting services	0.14	0.04
52350	Entertainment media retailing	0.29	0.05
25410	Explosives manufacturing	0.38	0.05
27690	Fabricated metal product manufacturing (not elsewhere classified)	1.58	0.09
25310	Fertiliser manufacturing	0.90	0.07
75110	Financial asset broking services	0.09	0.04
73400	Financial asset investing	0.09	0.04
42341	Fire and security alarm installation services	1.12	0.08
96330	Fire protection and other emergency services (except police and ambulance services)	1.52	0.09
52592	Firewood, coal, and coke retailing	1.77	0.10
47140	Fish and seafood wholesaling	1.14	0.08
04130	Fish trawling, seining, and netting (including processing on board)	3.29	0.16
04190	Fishing (not elsewhere classified)	3.29	0.16
28670	Fixed space heating, cooling, and ventilation equipment manufacturing	0.70	0.06
52320	Floor-covering retailing	0.77	0.07
01120	Floriculture production	1.15	0.08
52540	Flower retailing	0.29	0.05
28630	Food and other industry-specific machinery and equipment manufacturing (not elsewhere classified)	0.70	0.06
46190	Food and other specialised industrial machinery and equipment wholesaling	0.76	0.07
21790	Food product manufacturing (not elsewhere classified)	1.09	0.08
22500	Footwear manufacturing	0.61	0.06
52220	Footwear retailing	0.37	0.05
81300	Foreign government representation	0.09	0.04
03021	Forest product and moss gathering and processing	2.17	0.12
03010	Forestry	3.25	0.16
03030	Forestry support services (excluding tree cutting and felling)	3.25	0.16
36110	Fossil fuel electricity generation	0.11	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
91220	Free-to-air television broadcasting	0.14	0.04
66420	Freight-forwarding services and customs and shipping agents (including handling of goods)	1.10	0.08
51210	Fresh meat, fish, and poultry retailing	0.75	0.06
01190	Fruit and tree nut growing (not elsewhere classified)	1.15	0.08
21300	Fruit and vegetable processing	1.11	0.08
51220	Fruit and vegetable retailing	0.75	0.06
47150	Fruit and vegetable wholesaling	0.76	0.06
95240	Funeral, crematorium, and cemetery services	0.56	0.06
47320	Furniture and floor-coverings wholesaling	0.58	0.06
29290	Furniture manufacturing (not elsewhere classified)	1.12	0.08
52310	Furniture retailing	0.77	0.07
93290	Gambling activities (not elsewhere classified)	0.25	0.05
52530	Garden supplies retailing	0.77	0.07
95250	Gardening and turf management services	2.43	0.13
36200	Gas supply	0.92	0.07
74220	General insurance	0.09	0.04
86210	General practice medical services	0.10	0.04
26100	Glass and glass product manufacturing	1.57	0.09
42450	Glazing services	2.43	0.13
13140	Gold ore mining	1.10	0.08
95190	Goods and equipment rental and hiring (not elsewhere classified)	0.86	0.07
01220	Grain and sheep or grain and beef cattle farming	2.29	0.12
01210	Grain growing	1.15	0.08
21510	Grain mill product manufacturing	1.83	0.10
67010	Grain storage services	1.04	0.07
01140	Grape growing	1.15	0.08
14110	Gravel and sand quarrying	1.10	0.08
47190	Grocery wholesaling (not elsewhere classified)	0.76	0.06
47191	Grocery wholesaling—multiple product ranges	0.76	0.06
95260	Hairdressing and beauty services	0.56	0.06
52330	Hardware and building supplies retailing	0.77	0.07
45390	Hardware goods wholesaling (not elsewhere classified)	0.61	0.06
93130	Health and fitness centres and gymnasias operation	0.68	0.06
86391	Health care services (not elsewhere classified)	0.27	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
74210	Health insurance	0.09	0.04
41220	Heavy and civil engineering construction (not elsewhere classified)	1.50	0.09
77430	Heavy machinery and scaffolding rental and hiring	1.77	0.10
84310	Higher education (undergraduate and postgraduate courses)	0.15	0.04
42101	Hire of construction machinery and cranes with operator	2.43	0.13
77301	Holder investor farms and livestock	0.86	0.07
93111	Horse and dog racing administration and track operation	0.68	0.06
01520	Horse farming and horse agistment	3.36	0.16
93113	Horse racing activities—harness racing	3.36	0.16
93115	Horse racing activities—harness racing—drivers	3.36	0.16
93110	Horse racing activities—thoroughbred and other (not elsewhere classified)	7.29	0.30
93114	Horse racing activities—thoroughbred racing—jockeys	7.29	0.30
02195	Horticultural contracting and labour supply services	1.15	0.08
86110	Hospitals (except psychiatric hospitals)	0.62	0.06
41110	House construction	2.11	0.12
52331	Houseware retailing	0.56	0.06
25430	Human pharmaceutical and medicinal product manufacturing	0.45	0.05
02200	Hunting and trapping	3.25	0.16
36120	Hydroelectricity generation	0.11	0.05
21220	Ice cream manufacturing	0.88	0.07
45230	Industrial and agricultural chemical product wholesaling	0.29	0.05
25320	Industrial gas manufacturing	0.23	0.05
92110	Information services (not elsewhere classified)	0.08	0.04
63030	Inland water transport (except passenger-only)	1.28	0.08
51110	In-store retail support services	0.53	0.06
96290	Interest group services (not elsewhere classified)	0.15	0.04
24232	Internet publishing and broadcasting	0.09	0.04
71240	Internet service providers and web-search portals	0.08	0.04
61210	Interurban and rural bus transport	1.11	0.08
78640	Investigation and security services	1.04	0.08
27120	Iron and steel casting	1.16	0.08

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
27121	Iron and steel forging	1.16	0.08
13110	Iron ore mining	1.10	0.08
27110	Iron smelting and steel manufacturing	1.16	0.08
29410	Jewellery and silverware manufacturing	0.19	0.04
47920	Jewellery and watch wholesaling	0.20	0.04
81200	Justice	0.15	0.04
47390	Kitchenware and diningware wholesaling	0.58	0.06
01170	Kiwifruit growing	1.15	0.08
22390	Knitted product manufacturing	0.61	0.06
96220	Labour association services	0.15	0.04
86131	Labour supply services (nursing, medical, and dental)	1.11	0.08
78622	Labour supply services (on-hired staff—both office and non-office work—minimum 30% office work)	0.85	0.07
78621	Labour supply services (on-hired staff—non-office work—including up to 30% office work) (not elsewhere classified)	1.43	0.09
78620	Labour supply services (on-hired staff—office workers only)	0.16	0.04
41222	Land development and subdivision	2.01	0.11
42510	Landscape construction services	2.43	0.13
95210	Laundry and dry-cleaning services	0.99	0.07
22620	Leather and leather substitute goods manufacturing	0.61	0.06
22611	Leather tanning, fellmongery, and fur dressing	2.01	0.11
78410	Legal services	0.04	0.04
92100	Libraries and archives	0.14	0.04
74110	Life insurance	0.09	0.04
28650	Lifting and material-handling equipment manufacturing	0.70	0.06
04150	Line fishing (including processing on board)	3.29	0.16
47170	Liquor and tobacco product wholesaling	0.29	0.05
51230	Liquor retailing	0.75	0.06
01590	Livestock farming (not elsewhere classified)	1.82	0.10
81130	Local government administration (not elsewhere classified)	0.23	0.05
23110	Log sawmilling	1.98	0.11
03020	Logging	3.25	0.16
93210	Lottery operation	0.25	0.05
28640	Machine tool and parts manufacturing	0.70	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
28690	Machinery and equipment manufacturing (not elsewhere classified)	1.43	0.09
28680	Machinery and equipment repair and maintenance (not elsewhere classified)	1.01	0.07
24221	Magazine and other periodical publishing	0.09	0.04
78550	Management services and related consulting services	0.14	0.04
52230	Manchester and textile goods retailing (not elsewhere classified)	0.77	0.07
29490	Manufacturing (not elsewhere classified)	1.12	0.08
52450	Marine equipment retailing	0.47	0.05
78530	Market research and statistical services	0.09	0.04
29230	Mattress manufacturing	1.12	0.08
21111	Meat and food inspection services	1.04	0.08
21110	Meat processing	3.01	0.15
47110	Meat, poultry, and smallgoods wholesaling	1.14	0.08
28320	Medical and surgical equipment and prosthetics manufacturing	0.19	0.04
45220	Metal and mineral wholesaling	1.23	0.08
27510	Metal container manufacturing (not elsewhere classified)	0.77	0.07
29220	Metal furniture manufacturing	0.70	0.06
13190	Metal ore mining (not elsewhere classified)	1.10	0.08
27430	Metal roof and guttering manufacturing (except aluminium)	1.30	0.08
86132	Midwifery services	0.62	0.06
21210	Milk and cream processing	0.88	0.07
15130	Mineral exploration	1.10	0.08
13150	Mineral sand mining	1.10	0.08
28620	Mining and construction machinery manufacturing	1.43	0.09
14200	Mining and quarrying (not elsewhere classified)	1.10	0.08
15200	Mining support services (not elsewhere classified)	1.10	0.08
91120	Motion picture and video distribution	0.14	0.04
91110	Motion picture and video production and other motion picture and video activities (not elsewhere classified)	0.57	0.06
91130	Motion picture exhibition	0.57	0.06
53120	Motor cycle retailing (including associated vehicle servicing)	0.47	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
77420	Motor vehicle and transport equipment rental and hiring (not elsewhere classified)	1.77	0.10
28120	Motor vehicle body and trailer manufacturing	1.43	0.09
46240	Motor vehicle dismantling and used-part wholesaling	1.60	0.10
28110	Motor vehicle manufacturing	1.19	0.08
46230	Motor vehicle new-part wholesaling	0.47	0.05
28190	Motor vehicle parts manufacturing (not elsewhere classified)	1.19	0.08
53140	Motor vehicle parts retailing	0.47	0.05
92200	Museum operation	0.25	0.05
01692	Mushroom growing	1.15	0.08
92510	Music and other sound recording activities (not elsewhere classified)	0.57	0.06
24234	Music publishing	0.09	0.04
25590	Natural rubber product manufacturing	0.61	0.06
22140	Natural textile manufacturing	0.87	0.07
92390	Nature reserve and conservation park operation	1.15	0.08
52430	Newspaper and new and used book retailing	0.29	0.05
24211	Newspaper publishing	0.09	0.04
73300	Non-depository financing	0.09	0.04
27330	Non-ferrous metal casting and forging	1.00	0.07
77300	Non-financial assets leasing and investment (including franchisors)	0.20	0.04
26400	Non-metallic mineral product manufacturing (not elsewhere classified)	1.57	0.09
41130	Non-residential building construction	1.85	0.10
77120	Non-residential property operators	0.54	0.06
01110	Nursery production	1.15	0.08
27630	Nut, bolt, screw, and rivet manufacturing	1.00	0.07
78540	Office administrative services	0.24	0.05
04210	Offshore aquaculture	2.17	0.12
21400	Oil and fat manufacturing	1.11	0.08
12000	Oil and gas extraction	0.23	0.05
01180	Olive growing	1.15	0.08
36102	On-selling electricity and electricity market operation	0.11	0.05
04220	Onshore aquaculture	2.17	0.12
86320	Optometry and optical dispensing	0.10	0.04
78670	Packaging services	0.88	0.07
25420	Paint and coatings manufacturing	0.38	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
42440	Painting and decorating services	2.27	0.12
23340	Paper bag and sack manufacturing	0.44	0.06
47950	Paper product wholesaling	0.29	0.05
24110	Paper stationery manufacturing	0.44	0.06
66110	Parking services	0.56	0.06
87292	Parole or probationary services	0.15	0.04
77410	Passenger car and minibus rental and hiring	0.86	0.07
86310	Pathology and diagnostic imaging services	0.27	0.05
92410	Performing arts operation	0.57	0.06
92520	Performing arts venue operation	0.57	0.06
52560	Personal accessories retailing (not elsewhere classified)	0.29	0.05
95290	Personal services (not elsewhere classified)	0.56	0.06
78650	Pest control services (except agricultural and forestry)	1.28	0.08
25440	Pesticide manufacturing	0.45	0.05
25200	Petroleum and coal product manufacturing (not elsewhere classified)	0.90	0.07
15110	Petroleum and natural gas exploration	1.10	0.08
53210	Petroleum fuel retailing (including associated vehicle servicing)	0.47	0.05
45210	Petroleum product wholesaling (including product ownership to retail point-of-sale)	0.29	0.05
25100	Petroleum refining and petroleum fuel manufacturing	0.23	0.05
47960	Pharmaceutical and toiletry goods wholesaling	0.29	0.05
52510	Pharmaceutical, cosmetic, and toiletry goods retailing	0.15	0.04
95220	Photographic film processing	0.15	0.04
28310	Photographic, optical, and ophthalmic equipment manufacturing	0.19	0.04
86350	Physiotherapy services	0.27	0.05
01510	Pig farming	1.82	0.10
65010	Pipeline transport	0.23	0.05
26320	Plaster and gypsum product manufacturing	1.57	0.09
42410	Plastering and ceiling services	2.43	0.13
45391	Plumbing goods wholesaling	0.58	0.06
42310	Plumbing services	1.77	0.1
96310	Police services	0.62	0.06
25630	Polymer film and sheet packaging material manufacturing	0.91	0.07

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
25650	Polymer foam product manufacturing	0.91	0.07
25661	Polymer product manufacturing (not elsewhere classified)	0.91	0.07
66230	Port and water transport terminal operations	1.28	0.08
71110	Postal services	1.90	0.11
91111	Post-production and digital visual effects services	0.14	0.04
21795	Potato crisps and corn crisps manufacturing	0.45	0.05
01420	Poultry farming (eggs)	1.97	0.11
01410	Poultry farming (meat)	1.97	0.11
21120	Poultry processing	1.83	0.10
04120	Prawn fishing	3.29	0.16
29110	Prefabricated metal building manufacturing	1.58	0.09
29190	Prefabricated wooden building manufacturing	1.77	0.10
21740	Prepared animal and bird feed manufacturing	1.09	0.08
84100	Preschool education	0.61	0.06
84210	Primary education	0.23	0.05
24120	Printing	0.48	0.06
24130	Printing support services	0.48	0.06
97000	Private households employing staff	0.56	0.06
28390	Professional and scientific equipment manufacturing (not elsewhere classified)	0.19	0.04
46120	Professional and scientific goods wholesaling	0.20	0.04
95230	Professional photographic services	0.19	0.04
78291	Professional, scientific, and technical services (not elsewhere classified)	0.51	0.06
86120	Psychiatric hospitals and psychiatric services (not elsewhere classified)	0.62	0.06
96360	Public order and safety services (not elsewhere classified)	0.23	0.05
24231	Publishing (not elsewhere classified) (except software, music, and Internet)	0.09	0.04
57200	Pubs, taverns, and bars	0.66	0.06
23310	Pulp, paper, and paperboard manufacturing	0.44	0.06
28660	Pump and compressor manufacturing	0.70	0.06
91210	Radio broadcasting	0.14	0.04
62000	Rail freight transport	1.11	0.08
62100	Rail passenger transport	1.11	0.08
28230	Railway rolling stock manufacturing and repair services	1.43	0.09
26330	Ready-mixed concrete manufacturing	2.22	0.12
77200	Real estate services	0.20	0.04

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
23220	Reconstituted wood product manufacturing	1.20	0.08
96400	Regulatory services (licensing and inspection) (not elsewhere classified)	0.23	0.05
96100	Religious organisations and services	0.15	0.04
52690	Repair and maintenance (not elsewhere classified)	0.28	0.05
24300	Reproduction of recorded media	0.19	0.04
41120	Residential building construction (not elsewhere classified)	1.85	0.10
87220	Residential care services (not elsewhere classified)	1.34	0.09
77110	Residential property operators	0.54	0.06
87222	Residential refuge operation	0.27	0.05
71111	Retail postal services	0.29	0.05
52590	Retailing (not elsewhere classified)	0.56	0.06
87211	Retirement village operation (with rest home or hospital facilities)	1.34	0.09
87210	Retirement village operation (without rest home or hospital facilities)	1.34	0.09
25610	Rigid and semi-rigid polymer product manufacturing	0.91	0.07
41210	Road and bridge construction	1.53	0.10
61100	Road freight transport	2.70	0.14
04110	Rock lobster and crab fishing or potting	3.29	0.16
42230	Roofing services	2.73	0.14
22230	Rope, cordage, and twine manufacturing	0.87	0.07
23391	Sanitary paper product manufacturing	1.20	0.08
66500	Scenic and sightseeing transport (excluding aviation)	1.28	0.08
78100	Scientific research services	0.08	0.04
78290	Scientific testing and analysis services	0.51	0.06
21730	Seafood processing (other than on board vessels)	1.83	0.10
84220	Secondary education	0.23	0.05
37020	Sewerage and drainage services	0.92	0.07
02120	Shearing services	3.01	0.15
01230	Sheep and beef cattle farming	2.29	0.12
01240	Sheep farming	2.29	0.12
27590	Sheet metal product manufacturing (except metal structural and container products)	1.30	0.08
28210	Shipbuilding and ship repair services (any vessel 50 tonnes displacement or over)	1.43	0.09

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
13170	Silver, lead, and zinc ore mining	1.10	0.08
42100	Site preparation services	2.01	0.11
87290	Social assistance services (not elsewhere classified)	1.11	0.08
21810	Soft drink, cordial, and syrup manufacturing	0.45	0.05
24235	Software publishing	0.09	0.04
96350	Solid waste collection services	2.30	0.12
78520	Specialised design services (not elsewhere classified)	0.14	0.04
51290	Specialised food retailing (not elsewhere classified)	0.75	0.06
86220	Specialist medical services	0.10	0.04
84240	Specialist school education	0.23	0.05
21840	Spirit manufacturing	0.45	0.05
52410	Sport and camping equipment retailing	0.29	0.05
93192	Sport and physical recreation—boating or yachting	1.11	0.08
93190	Sport and physical recreation—community (not elsewhere classified)	0.68	0.06
93174	Sport and physical recreation—community cricket	0.68	0.07
93170	Sport and physical recreation—community rugby	1.31	0.08
93171	Sport and physical recreation—community rugby league	0.68	0.06
93193	Sport and physical recreation—cycling	0.68	0.06
93195	Sport and physical recreation—golf	0.68	0.06
93197	Sport and physical recreation—motorcycling	7.29	0.30
93198	Sport and physical recreation—motor racing	1.31	0.09
93199	Sport and physical recreation—netball	1.31	0.08
93194	Sport and physical recreation—professional cricket	3.36	0.16
93180	Sport and physical recreation—professional rugby	7.29	0.30
93181	Sport and physical recreation—professional rugby league	7.29	0.30
93175	Sport and physical recreation—professional sport (not elsewhere classified)	7.29	0.30
93182	Sport and physical recreation—snow skiing	1.31	0.08
93184	Sport and physical recreation—softball or baseball	0.68	0.06
93185	Sport and physical recreation—squash or badminton	0.68	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
93186	Sport and physical recreation—swimming	0.68	0.06
93187	Sport and physical recreation—tennis	0.68	0.06
93188	Sport and physical recreation—waterskiing	0.68	0.06
93196	Sporting and recreational equine activities (not elsewhere classified)	3.36	0.16
84500	Sports and physical recreation instruction	0.68	0.06
93120	Sports and physical recreation venues, grounds, and facilities operation	0.68	0.06
27620	Spring and wire product manufacturing	0.77	0.07
52460	Stationery goods retailing	0.29	0.05
27130	Steel pipe and tube manufacturing	1.16	0.08
66210	Stevedoring services	2.55	0.13
01160	Stone fruit growing	1.15	0.08
27490	Structural metal product manufacturing (not elsewhere classified)	2.22	0.12
42240	Structural steel erection services	2.73	0.14
27410	Structural steel fabricating	2.22	0.12
21710	Sugar manufacturing	0.88	0.07
74120	Superannuation funds	0.09	0.04
51100	Supermarket and grocery stores	0.75	0.06
27640	Surface coating and finishing	1.58	0.09
78220	Surveying and mapping services	0.14	0.04
25330	Synthetic resin and synthetic rubber manufacturing	0.90	0.07
22120	Synthetic textile manufacturing	0.87	0.07
51250	Takeaway food services	0.49	0.06
61231	Taxi and Other Vehicle Scheduling Operations	0.16	0.04
61230	Taxi and road transport (not elsewhere classified)	1.11	0.08
84320	Technical and vocational education and training	0.15	0.04
46160	Telecommunication goods wholesaling	0.20	0.04
71230	Telecommunications services (not elsewhere classified)	0.08	0.04
22290	Textile finishing and textile product manufacturing (not elsewhere classified)	0.61	0.06
22220	Textile floor-covering manufacturing	0.87	0.07
47210	Textile product wholesaling	0.29	0.05
42430	Tiling and carpeting services	2.43	0.13
23130	Timber resawing and dressing	1.98	0.11
45310	Timber wholesaling	1.77	0.10
52420	Toy and game retailing	0.56	0.06

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non- abatement part rate per \$100 of agreed level of weekly compensation (\$)
47930	Toy and sporting goods wholesaling	0.20	0.04
29420	Toy, sporting, and recreational product manufacturing	1.12	0.08
47991	Trading – commission-based or excluding storage and handling of goods	0.21	0.05
53130	Trailer and motor vehicle retailing (not elsewhere classified)	0.47	0.05
46221	Trailer and motor vehicle wholesaling (not elsewhere classified)	0.47	0.05
65090	Transport (not elsewhere classified)	1.10	0.08
28290	Transport equipment manufacturing (not elsewhere classified)	1.19	0.08
66190	Transport support services (not elsewhere classified)	1.10	0.08
66410	Travel agency and tour arrangement services	0.15	0.04
01111	Turf growing	1.15	0.08
25510	Tyre manufacturing	0.61	0.06
53240	Tyre retailing	1.60	0.10
61220	Urban bus transport	1.11	0.08
41221	Utility and communications network construction and maintenance services	0.92	0.07
01130	Vegetable growing	1.15	0.08
23210	Veneer and plywood manufacturing	1.77	0.10
25431	Veterinary pharmaceutical and medicinal product manufacturing	0.45	0.05
86400	Veterinary services	0.51	0.06
95110	Video and other electronic media rental and hiring	0.29	0.05
67090	Warehousing and storage services (not elsewhere classified)	1.04	0.07
96380	Waste collection services (not elsewhere classified)	2.30	0.12
96370	Waste remediation and materials recovery services	2.30	0.12
96340	Waste treatment and disposal services	2.30	0.12
52550	Watch and jewellery retailing	0.29	0.05
63031	Water passenger transport (river, lake, or harbour)	1.28	0.08
37010	Water supply	0.92	0.07
66290	Water transport support services (not elsewhere classified)	1.28	0.08
28511	Whiteware appliance manufacturing	0.34	0.05

Classification unit number	Classification unit	Levy rate per \$100 of agreed level of weekly compensation (\$)	Non-abatement part rate per \$100 of agreed level of weekly compensation (\$)
47990	Wholesaling (not elsewhere classified)	0.53	0.06
21830	Wine and alcoholic beverage manufacturing (not elsewhere classified)	0.45	0.05
71200	Wired telecommunications network operation	0.08	0.04
71210	Wireless telecommunications network operation (not elsewhere classified)	0.08	0.04
23120	Wood chipping	1.98	0.11
23290	Wood product manufacturing (not elsewhere classified)	1.77	0.10
29210	Wooden furniture and upholstered seat manufacturing	1.12	0.08
23230	Wooden structural fittings and components manufacturing	1.77	0.10
22110	Wool scouring	2.01	0.11
45111	Wool wholesaling	0.29	0.05
92310	Zoological and botanic gardens operation	1.15	0.08

Michael Webster,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 April 2022, prescribe the levies payable to fund the Work Account for—

- the 2022/23 tax year; and
- the 2023/24 tax year; and
- the 2024/25 tax year; and
- any tax year starting on or after 1 April 2025.

A levy under these regulations excludes any goods and services tax (*see regulation 24*).

These regulations revoke and replace the Accident Compensation (Work Account Levies) Regulations 2019 (the **2019 regulations**).

The main changes from the 2019 regulations are as follows:

- the Work Account levy is reduced, on average, from \$0.67 to \$0.63 per \$100 of liable earnings:
- the maximum amount of earnings on which an employer or a private domestic worker must pay a Work Account levy is increased to \$136,544 in the 2022/23 tax year, to \$139,384 in the 2023/24 tax year, and to \$142,283 in the 2024/25 tax year (*see regulation 6(1)*):
- the maximum amount of self-employed earnings on which a self-employed person must pay a Work Account levy or compensation levy is increased to \$136,544 in the 2022/23 tax year, to \$139,384 in the 2023/24 tax year; and to \$142,283 in the 2024/25 tax year (*see regulation 6(2)*):
- the stated amount of self-employed earnings based on which the minimum Work Account levy is calculated for a self-employed person is increased from \$36,816 (in the 2021/22 tax year) to \$42,465 in the 2022/23 tax year, \$43,349 in the 2023/24 tax year, and \$44,250 in the 2024/25 tax year (*see regulations 7 and 9*).
- changes to classification units are made to reflect the evolving nature of New Zealand's business activities, including definitional changes to the classification of—
 - retail and wholesale trade:
 - professional and community cricket:
 - prime contractors.

Regulatory impact statement

The Ministry of Business, Innovation, and Employment produced a regulatory impact statement on 17 November 2021 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <https://www.mbie.govt.nz/dmsdocument/18549-stage-2-cost-recovery-impact-statement-202223-202425-acc-levies-proactiverelase-pdf>
- <https://treasury.govt.nz/publications/informationreleases/ris>

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These regulations are administered by the Ministry of Business, Innovation, and Employment.