

Request for certificate of currency and statement of wages

Please complete this form in BLOCK letters. If further space required, attach a separate page.

Policy Number

Period of Insurance – From / / to / /

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

These penalties include:

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

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

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

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

1. Employer's details

Registered business name _____

Trading name _____

ABN

ACN / ARBN

Location of business premises _____

_____ Postcode _____

Phone (W) _____ (H) _____ (M) _____

Email _____

Continued on next page

4. Declaration

I _____ Print name

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

Signature of employee/authorised office of the employer _____

Date / /

Position of employee/authorised office of the employer _____

Name of employee/authorised officer of the employer _____

Definitions

Wages

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

It includes:

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

It does not include:

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

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

Employer contributions to superannuation

- employer superannuation contributions (including the superannuation guarantee levy)

Termination payments and long service leave

- long service leave payments (including lump sum payments instead of long service leave)
- termination payments (lump sum payments in respect of annual leave, long service leave, sick leave and related leave loadings).

Worker

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

Contractor

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

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

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

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

Business activity

Provide a full description of your business activities and include any brochures or website addresses that may clarify the definition of these business activities.

Refer to the insurance Premiums Order for further clarification, available from www.workcover.nsw.gov.au.