

# Wage Declaration

## Workers' Compensation – Northern Territory

Please complete this Wage Declaration as required under Section 130 of the **Workers Rehabilitation & Compensation Act (the Act)** and return it to Allianz within the prescribed timeframes. Penalties apply for failing to return a completed wage declaration.

Should the declaration of wages not be lodged within the prescribed timeframes, this policy will be lapsed with effect from the expiry date. Please check all details and amend any incorrect details.

Period of Insurance:	to 4.00pm		Policy No:	
Insured Name:			ACN:	
Trading Name:				
GST Registered:	Yes / No	ITC (%):	ABN:	
Business Activity:				
Postal Address:				
Situation Address:				
Broker Contact:			Phone No:	
Insured Contact:			Phone No:	
Do you or your employees conduct work offshore, underground or overseas?				Yes / No

## Wages Declaration Summary

Completion of estimated wages is deemed a request to renew this policy.

Class of Occupation of Workers:	Actual Amounts Paid in Previous Policy Period		Estimate of Payments for Renewal Period	
	No. of Employees	Gross Amount Paid	No. of Employees	Gross Amount Estimated
<b>PRIMARY WORKERS</b>				
Non-cash benefit value				
<b>SECTION A: FAMILY MEMBERS AND WORKING DIRECTORS</b>				
Total wages from Section A (ref. p.2)				
Non-cash benefit value				
<b>SECTION B: s.457 VISA-HOLDERS</b>				
Total wages from SectionB (ref. p.2)				
Non-cash benefit value				
<b>SECTION C: CONTRACTORS AND SUB-CONTRACTORS</b>				
Total wages from Section C (ref. p.2)				
Non-cash benefit value				
<b>Grand total</b>		\$		\$

## Further Details: Actual and Estimate Wages

Please provide further details on the following elements of estimate wages.

The wages and contract values declared here must be included in the wages declared on the prior page.

### Section A: Family Members and Working Directors

Schedule of members of Employer's family or Working Directors in relation to whom insurance is required, details must be disclosed below. Any family member or director whose details are not included in this schedule will not be a worker and therefore will not have workers' compensation cover.

Full Name	Relationship to Employer	Occupation	Total Remuneration for Previous Period	Total Remuneration for Renewal Period
			\$	\$
			\$	\$

### Section B: s.457 Visa-holders

Schedule of workers covered under this policy who are Section 457 visa-holders.

Attach a separate table if more space is required.

Country of Origin	Occupation	No. of Workers	Actual payroll for Previous Period	Estimated payroll for Renewal Period
			\$	\$
			\$	\$

### Section C: Contractors/Sub Contractors

Declare these workers only if these individuals are workers under the Act; more information is available in the Guidance Note.

Attach a separate table if more space is required.

No. of Workers	Occupation	Actual Contract Value* for Previous Period	No. of Workers	Occupation	Estimated Contract Value* for Renewal Period
		\$			\$

## Full-time Equivalent Employees (FTEs)

A full-time equivalent employee is one who works 35 hours per week or more. Any worker who works 35 hours or more per week is counted as 1.0 FTE. A part time employee working 70% of full hours is 0.7 FTE. For casual employees, estimate the proportion of FTE.

Classification	Estimated Number of FTEs for the Previous Period	Estimated Number of FTEs for the Renewal Period
Full-time		
Part Time		
Casual		
Total		

## Declaration of Employer and Witness

I/We hereby declare and warrant that all the statements together with particulars supplied in this declaration, which I/we have read and checked, are true and I/we have not suppressed, misrepresented or misstated any material fact.

Signature of Employer:		Date	
Print Name and Title:			
Signature of Witness:		Date	
Print Name:			

False wage information to an insurer may result in a fine (Section 130 of the Act).

Failure to supply accurate payment details may result in the Insurer exercising its right to inspect the wages records.

All statements, replies and particulars must be made fully and in writing by the employer. If this declaration in any particular field is filled in by any person other than the employer, such person shall be deemed the agent of the employer.

## Guidance Notes

### Wages, salaries and remuneration includes:

Wages, salary, overtime, shift and other allowances, over-award payments, bonuses, commissions, payments for public holidays and annual holidays (including loadings), payments for sick leave, payments for long service leave (including a lump sum payment instead of long service leave), including but not limited to:

- The value to the worker of accommodation, meals and electricity provided by the employer for the worker;
- The total value including FBT of any salary sacrificed amounts, for example motor vehicles;
- Superannuation contributions in excess of those required by the Superannuation Guarantee Levy, this includes salary sacrifice contributions by the worker.

### The following are NOT usually included:

- Workers' compensation payments made under the Act;
- Maternity or paternity leave payments;
- Superannuation that is paid by employers under the Compulsory Superannuation Guarantee Levy, including contributions made by the employer over and above the compulsory levy;
- Any and all payments for retirement, redundancy or termination;
- The value of staff discounts; and
- The value of costs reimbursed to workers that were incurred in earning their income.

### Who needs to be covered?

#### A natural person who:

Performs, under a contract or agreement of any kind (whether expressed or implied, oral or in writing or under a law of the Territory or not), work or a service of any kind for another person.

The legislation also considers the following to be workers

- A person or class of persons included by regulation (eg. St John Ambulance Volunteers);
- Fire Brigade, Bushfires and Emergency Services Volunteers.

You do **not need to cover** a person who meets the results test **or** has a personal services business determination from the Australian Taxation Office.

### Results Test (all three must apply)

The person is **not** a worker if:

- The person is paid to achieve a specified result or outcome; and
- The person has to supply plant, and equipment or tools of trade, needed to perform the work or service; and
- The person is, or would be, liable for the cost of rectifying any defect arising out of the work or service performed.

### Or, a personal services business determination exists.

The person is **not** a worker if:

- A personal services business determination relating to the natural person performing the work is in effect under section 87-60 of the Income Tax Assessment Act 1997 (Cth).

### Contractors /Sub Contractors:

If you employ contractors or sub contractors you may need to cover them for workers' compensation. You will need to consider the contractual arrangements in relation to the work you have arranged to be carried out. Each case is individual and must be assessed having regard to the worker's circumstances and the details of the contract involved.

You will need to decide if the results test applies to the contract and find out if the person holds a personal services business determination under the *Income Tax Assessment Act*. The onus rests with the employer to prove that an agreement satisfies the results test. To satisfy the results test, there must be some form of written contract or quote that specifies, among other things:

- A reference to the plant, equipment or tools necessary to perform the work
- Reference to the defects liability
- Task to be completed, and
- Agreed total price for the task

In the absence of proof, the agreement will not meet the results test. If the contract does not meet the results test then you will need to cover the person for workers' compensation. You do not need to arrange cover for any person who is the employer of another person on the particular works in question.

The payment you make to a contractor may include payments for materials, tools, equipment, or plant. These components and any GST component should be excluded when making the declaration to the insurer.

You do not need to declare remuneration where:

- The individual holds a personal services business determination under the Income Tax assessment Act.
- The individual is excluded because the work being done for you meets the results test.
- The individual is a person who is the employer of another person for the particular works.