



NSW Government WorkCover and Payroll Tax

Apprentice Incentive Scheme (WorkCover)

The apprentice incentive scheme provides a premium reduction to NSW employers based on the wages paid to their apprentices.

The scheme aims to:

- grow the state's skill base
- encourage employers to hire apprentices
- improve workers compensation outcomes over time, because trained workers are less likely to be injured at work.

To be eligible for the apprentice incentive premium adjustment you must:

- have a valid workers compensation policy
- have entered into Training Services NSW, Department of Industry approved training contract with the apprentice. The apprentice must be identified in the Training Contract.

When you renew your workers compensation policy you are required to provide wages declaration forms to your scheme agent. The scheme agent will calculate the apprentice incentive amount based on details you provide about your apprentices on these forms.

For further information please contact WorkCover on **13 10 50** or visit www.workcover.nsw.gov.au

Payroll Tax

Employers are required to include the wages (including superannuation, allowances and FBT) paid to apprentices and new entrant trainees in their payroll tax calculation. The Office of State Revenue administers an offset rebate scheme that allows the rebate amount to be calculated and offset against both the monthly payroll tax payments and annual reconciliation calculation.

For further information please visit www.osr.nsw.gov.au/info/factsheet/taxes/payroll