



## WorkCover WA Bulletin for Approved Insurers (1/2011)

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**SUBJECT: SPLITTING OF WAGES**

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### ***Purpose***

To provide guidance in relation to whether it is appropriate to "split" the wages assessed for a single employer.

### ***Information***

The WorkCover Western Australia Authority determines the recommended premium rates in respect of employer indemnity policies each year. The premium rates are published in the Government Gazette annually.

All premiums for a particular industry are to be calculated on the same rate. Only one rate should apply for each establishment. An establishment is defined as a unit covering all the operations of an employer conducted at or from a single location. If an employer conducts more than one industry at the same single location, the classification of the employer's predominant industry (based on gross remuneration) shall apply.

Where an employer operates in different locations the premium is to be assessed on the predominant industry classification at each location.

### ***Additional References***

For further information see the [Rates, Fees and Payments](#) section under the Publications and Forms page of the WorkCover WA website at [www.workcover.wa.gov.au](http://www.workcover.wa.gov.au).

### ***Approval***

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Michelle Reynolds  
CHIEF EXECUTIVE OFFICER

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