

Statement of Salaries and Wages

Workers Compensation and Injury Management Act 1981

(Penalties are provided under the Act for failure to furnish a true and correct statement)

INSURED:	WCN:
POLICY NO:	INSURER:
ANZSIC:	
ADDRESS:	
EMAIL ADDRESS:	
BUSINESS DESCRIPTION:	

BEFORE COMPLETING THIS PAGE REFER TO NOTES OVERLEAF

Wages

"The word "wages" means all gross wages, salaries, remuneration, commissions, bonuses, overtime, allowances and the like, directors fees and all other benefits paid (whether at piece work rates or otherwise and whether paid in cash or in kind) to or in relation to a worker before deduction of income tax, but excluding termination payments, retirement pay, retrenchment pay in lieu of notice, Superannuation payment-pensions, "golden handshakes" and weekly payment of compensation being made to injured workers under the Act."

SCHEDULE A - General Workers

Employees	Actual Wages Paid To		Estimate of Wages To	
	No of Workers	Wages	No of Workers	Wages

SCHEDULE B - Working Directors / Family Members

Name	Occupation	Relationship to Employer (Family Members Only)	Actual Wages / Remuneration Paid	Estimate of Wages / Remuneration to be paid

SCHEDULE C - Contractors/Sub-Contractors

Work Performed	Total Remuneration Paid	Estimate of Remuneration to be Paid
Labour Only Supplied		
Labour & Plant Supplied		
Labour & Materials Supplied		
Labour, Plant & Materials Supplied		

DECLARATION BY OR ON BEHALF OF THE EMPLOYER

To be signed by the employer personally or where the employer is an Incorporated Body, by the Company Secretary.

I.....of.....
 in the State of Western Australia do solemnly and sincerely declare that the total sum of Wages (as defined overleaf) paid to my/ our employees during the period now expired was as set out above AND I make this solemn declaration conscientiously believing the same to be true and by virtue of an Act of Parliament of Western Australia rendering persons making a false declaration punishable for wilful and corrupt perjury.

Declared at.....this.....day of.....200...

SignedWitness.....

RENEWAL is required
 RENEWAL is NOT required / CANCELLATION is required because.....

SignedDated.....

WORKERS COMPENSATION ACT REFORMS

Key aspects of Western Australia's workers compensation and injury management system have changed under the Workers Compensation Reform Act 2004. Some changes have already come into effect and others apply from 14 November 2005. The main areas are;

- Statutory Benefits
 - Common Law
 - Dispute Resolution
 - WorkCover WA Authority
 - Definitions – Working Directors
 - Anti Avoidance Provisions
- For further information please contact your *Westcourt* Authorised Representative or Account Manager.
Information is also available from WorkCover on 1300 794 744 or you can visit WorkCover's website at www.workcover.wa.gov.au .
Workcover's brochure on the Reforms is available at <http://wwwapps.workcover.wa.gov.au/workerscompchanges/>

IMPORTANT INFORMATION

SCHEDULE A – GENERAL WORKERS

Declare the Actual Wages paid and the Number of Staff for the expiring policy year and your Estimated Wages and Number of Staff for the new policy period. Under the provisions of the Act insurance companies have the right to conduct wages audits and charge premiums on any portion of under declared wages retrospectively for all policy years.

SCHEDULE B – WORKING DIRECTORS OF COMPANIES

With effect from 14 November 2005 the definition of a working director under the Act has been revised. Companies have the option of insuring their working directors under the Act. *Non-working directors and public company directors are no longer considered to be workers under the Act from 14 November 2005 and can not apply for Workers Compensation cover.*

- **A 'WORKING DIRECTOR' MEANS** a director of a company who executes work for or on behalf of a company, and whose earnings as a director of the company by whatever means are in substance for his/her personal manual labour or services.

- **WHERE A WORKING DIRECTOR IS CURRENTLY NOTED ON A POLICY** (pre 14 November 2005) then Companies should review the wages declared to ensure that this accurately reflects the working director's remuneration as their total earnings (remuneration) must be declared, including wages salary and other remuneration including non cash benefits. Employer contributions under the Superannuation Guarantee (Administration) Act 1992 should not be included. *Note that in the event of a claim the amount of the weekly payments will usually be based upon what is declared as the director's remuneration, though that amount steps down after 13 weeks' payments.*

- **TO OBTAIN COVER FOR A WORKING DIRECTOR ON OR AFTER 14 NOVEMBER 2005** a working director must be named on the policy and their total earnings (remuneration) must be declared, including wages salary and other remuneration including non cash benefits. Employer contributions under the Superannuation Guarantee (Administration) Act 1992 should not be included. *Note that in the event of a claim the amount of the weekly payments will usually be based upon what is declared as the director's remuneration, though that amount steps down after 13 weeks' payments.*

- **COMPANIES MUST PROVIDE SUPPORTING PARTICULARS** to verify the aggregate amount paid to each insured working director with this Statement of Salaries and Wages when declaring Actual Wages, and in the event of a claim.

SCHEDULE B – FAMILY MEMBERS

Family members of the employer *living in the employer's home* must be named on the policy for cover to apply. Where a family member was shown on last years declaration, list the family members name, relationship to the employer, their occupation and declare their Actual Wages, plus an Estimate of Wages for the new policy period. If adding a Family Member who was not previously included, complete all sections of Schedule B other than the Actual Wages section.

SCHEDULE C – CONTRACTORS SUBCONTRACTORS & THEIR EMPLOYEES

You may have a liability under the Act to contractors, sub-contractors, and their employees depending on your work or contractual relationship. For cover to apply, Insurers require that you declare the value of contractor payments and pay the relevant premium.

ANTI AVOIDANCE PROVISIONS

You may be in breach of the Act if you enter into arrangements on or after 14 November 2005 that are designed to avoid your liability to a worker under the Act. You may be liable to pay compensation and meet obligations related to compensation for engaging in contrived workers compensation avoidance arrangements. For example, a liability may arise where you enter into an avoidance arrangement with an existing or former worker or individual where the worker provides substantially similar services through a company of which the worker is a director. Penalties apply under the Act, and you may be subject to a wages audit and be liable to pay any premium applicable to under declared or avoided premiums.

IF YOU HAVE ANY QUERIES PLEASE CONTACT YOUR AUTHORISED REPRESENTATIVE OR ACCOUNT MANAGER

The information provided on this Statement of Salaries and Wages is of a brief and general nature only and is not legal advice. Please contact us to discuss any queries or concerns you may have. In some circumstances it may be prudent to consult your legal advisor. Further information about Workers Compensation and/or the reforms to the Workers Compensation and Injury Management Act can also be obtained from WorkCover on 1300 794 744 or visit WorkCover at

www.workcover.wa.gov.au.