

Part two: Registering with WorkCover and Levy payments 在南澳工伤保险局注册登记保费税的支付



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Registering with WorkCover 在南澳工伤保险局登记注册



- Under the *South Australian Workers Rehabilitation and Compensation Act 1986 (the Act)*, 所有雇主必须在雇佣员工之日起14天内到南澳工伤保险局登记注册，除非得到豁免。
- All employers must register with WorkCover within 14 days of employing workers, unless you are exempted.
如果您支付给雇员的工资低于\$10,900*/每年，则无须注册，除非您的雇员提出索赔要求。
- If you pay your workers less than \$10,900* a year, you are exempted and not required to register unless a claim is lodged by one of your workers.
根据《南澳大利亚州劳工康复和补偿法（1986）》（该法）规定，
- However, if you cross this \$10,900 threshold, you must register with WorkCover within 14 days.
但是，如果您支付的雇员工资超过\$10,900/每年，您必须在雇用员工之日起14天内进行保费用注册。
- *indexed in January each year *每年一月进行调整

Who is a worker?

雇员是谁？

- **Worker is defined under the Act to mean**
根据该法规定，雇员的定义为：
A person by whom work is done under a contract of service (whether or not as an employee)
根据劳动服务合同工作的人（不论雇员与否）

- **In South Australia, the Act defines ‘contract of service’ to mean:**
在南澳大利亚州，该法对劳动服务合同的界定为：
- **a contract under which one person (the worker) is employed by another (the employer)**
约定一方（雇员）受雇于另一方（雇主）的合同
- **a contract of apprenticeship**
学徒契约
- **a contract, arrangement or understanding under which a person (the worker): |**
在合同、安排或约定下，一方（雇员）：
 - **receives on-the-job training in a trade or vocation from another (the employer) and**
从另一方（雇主）处获得某一行业或职业的在职培训；此外
 - **is, during the period of that training, remunerated by the employer.**
在培训期间得到雇主的报酬。

Who is a worker?

雇员是谁?

- **Examples of workers**
雇员举例
- An employee performing work on a full-time, part-time or casual basis.
从事全职、兼职，或临时工作的雇员
- An apprentice or trainee engaged under a contract of training.
与雇主签订培训合同的学徒或实习生
- Working directors.
在职董事
- Please contact WorkCover on 13 18 55 if you will be employing people in the
如果您雇用的人员从事以下行业，请致电13 18 55与南澳工伤保险局联系
- Building industry 建筑业
- Cleaning industry, or 保洁行业，或
- Taxi drivers 出租车司机

Registering with WorkCover 在南澳工伤保险局登记注册



- Under the *South Australian Workers Rehabilitation and Compensation Act 1986* (the Act), all employers must register by completing an [Application for registration as an employer form](#).
根据《南澳大利亚州劳工工伤康复和补偿法案（1986）》（该法）规定，所有雇主必须填写[雇主注册申请表](#)，进行注册。
- [The form can be completed online, or download a registration form from our website \(\[www.workcover.com\]\(http://www.workcover.com\)\) and send it to WorkCover.](#)
[该表格可直接在网上填写](#)，或从我们的网站下载（www.南澳工伤保险局.com）并递送至南澳工伤保险局。
- Or phone the Service Centre 13 18 55 and ask for a form to be sent to you.
或致电服务中心13 18 55，索取表格。

Registering with WorkCover 在南澳工伤保险局登记注册



- When completing your registration form, you are asked to provide specific information about your business operations to enable WorkCover to assess your potential industry class (ie, the industry that your workplace will be classified to) and appropriate levy rate.
填写完申请注册表后，您还需提供所从事业务的具体信息，以便南澳工伤保险局确定您的行业类别(即您的公司将被归入的行业)，并确定保费率。
- There are over 500 different classifications
共有超过500个行业类别
- Levy rates range from 0.4% to 7.5%
保费率从0.4 %至7.5 %
- Included in the net levy rate is GST which is 10% and OHS fee which is 0.65%
保费率净税率中包括10%的商品和服务税以及0.65%的职业健康与安全费

Registering with WorkCover 在南澳工伤保险局登记注册



- A registration pack will be sent once the registration process is completed.
登记注册完毕之后，您将收到一整套注册材料。
- The registration pack will include:
这些材料包括：
- Your certificate of registration which has details of your WorkCover employer number, location number, industry class and code, rates and fees that apply and your total levy rate, and
您的注册证明，包括以下信息：您在南澳工伤保险局的保费税雇主号码，所在地号码，行业分类及代码，所需支付的各项费率，以及您的总保费税率；除此之外，还有
- A remuneration return which must be completed and returned to WorkCover by the given date.
一张工资汇总，须在指定之日前填好并递交给南澳工伤保险局。

Registering with WorkCover 在南澳工伤保险局登记注册



Certificate of Registration 注册证明 Location Levy Rate Schedule 所在地保费率表

Employer number 雇主号码: 12348678

Location number 所在地号码: 0001

Period 期限: 01/10/2010 to 30/06/2011

Business name 公司名称: Your business name 您公司的名称

Location address 所在地地址: Your location address 您的所在地地址

Industry code 行业代码: 488501 Bread and Cake Retailing 面包零售

Industry levy rate 行业保费率

Adjustment of levy 税率调整

Total adjustment of levy 总税率调整

WorkCover levy rate (WLR)

南澳工伤保险局保费率(WLR)

GST商品及服务税 (10 % of WLR)

OHSW fee职业健康与安全费 (0.65 % of WLR)

Total rate for this location 总计

1.900 %

0.000 %

1.900 %

0.190 %

0.012 %

2.102 %

Registering with WorkCover 在南澳工伤保险局登记注册



- The remuneration return must include an estimate of the total remuneration that you expect to pay your workers during the financial year.
工资汇总中必须包含您在该财政年度预计支付给雇员的工资总额。
- This estimate of remuneration will be used for the purposes of the calculation of the initial payment of levy for the financial year.
该预计工资总额将用于计算该财政年度需支付的第一笔保费税额。
- Some of the items that are included in remuneration are wages, superannuation, overtime, bonuses, leave loading, allowances. This is not the complete list.
工资金中包括工资，养老金，超时工资，奖金，休假载入，和津贴等。
以上仅为部分内容。
- A tax invoice will then be sent to you to advise the levy due and payment due date(s)
您将在此之后收到一张税务发票注明税费和付款截止日期

Levy payments

保费税支付



- Employers with an annual levy less than (or equal to) \$2,000 are referred to as 'small employers'.
年保费税额低于(或等于)\$2,000的雇主被称为“小型雇主”。
- Small employers must pay the current years levy in advance
小型雇主必须预先支付当年的保费税税款。
- Employers with an annual levy of more than \$2,000 are referred to as 'large employers'.
年保费税额高于\$2,000的雇主被称为“大型雇主”。
- Large employers are able to pay the levy by instalments
大型雇主可以分期支付保费税款。

What happens at the end of the financial year? 财政年底事宜



- At the end of the financial year, employers will also be required to complete a reconciliation statement, which sets out the actual amount of remuneration paid to their workers. This reconciliation statement must be provided to WorkCover by 31 July in each financial year.
在每个财政年底，雇主必须填写一份对账单，注明支付给雇员的具体工资金额。该对账单必须在每个财政年度的7月31日前交至南澳工伤保险局。
- The reconciliation statement may result in an additional payment, and WorkCover will send a tax invoice for payment. Alternatively a refund may apply and employers will be notified.
该对账单可能意味着您还需额外支付其它费用，南澳工伤保险局将为此开具税务发票。反之，雇主将被告知得到退款。
- Employers are required to provide WorkCover with a remuneration return, which sets out an estimate of the total remuneration they expect to pay to workers during the financial year, by 31 July in each financial year for each location. This estimate will form the basis on which the next years of levy is calculated.
雇主需在每个财政年度的7月31日前提交给南澳工伤保险局一份工资汇总，注明其在该财政年度需支付给雇员的预计工资额。该金额将作为计算以后年度的保费税的基础。
- If the remuneration return is not returned by 31 July, then an estimate will be specified by WorkCover and used to calculate the annual levy payable.
如果在7月31日前未能交付工资汇总，则南澳工伤保险局将指定支付金额并以此来计算以后年度保费税。

To wrap up

总结



- All employers must register within 14 days and pay a levy to WorkCover unless they are exempt
除非得到豁免，所有雇主都应在14日之内在南澳工伤保险局登记注册并支付保险费。
- An exemption applies to employers who pay less than \$10,900* in remuneration to all workers per calendar year *indexed in January each year
每年支付给雇员的总工资额低于\$10,900的雇主享受豁免。*每年1月进行调整
- Small employers pay levy in advance
小型雇主需预付保险费
- Large employers pay levy by instalments
大型雇主可分期支付保险费
- No levy charged on apprentices and trainees as at 2008/09 financial year – remuneration to be declared on reconciliation form at end of financial year.
雇主无需为学徒和实习人员支付保险费，如2008/2009财政年度的做法——在年底根据对账单申报工资。
- Minimum levy payable – the board has set the minimum levy as:
最低支付保险费 – 董事会将最低保险费定为：
\$150 for the 2010/11 financial year (\$165.90) —— 2010/11财政年度\$150(\$165.90)
\$200 for the 2011/12 financial year (\$221.20) —— 2011/12财政年度\$200(\$221.20)