WORKSAFE PENALTIES



What if an employer provides an incorrect certified statement of rateable remuneration?

If an employer provides an incorrect certified statement of rateable remuneration to WorkSafe, then the employer is liable to pay –

- the difference between the premium that should have been payable by the employer for the premium or policy period and the premium calculated using the employer's incorrect certified statement of rateable remuneration for that period; and
- a statutory penalty.

The rates of penalty that will apply to an employer's premium difference are summarised in the table below:

Penalty Category	Standard Penalty Rate	Voluntary Disclosure Before Review	Additional Disclosure During Review	Concealment or Hindrance during review
Reasonable care or circumstances beyond the control of the employer.	0%	0%	0%	0%
The above penalty category does not apply and there is no intentional disregard of premium legislation.	30%	15%	25%	50%
Intentional disregard of premium legislation.	75%	35%	60%	100%

In addition, where employees make errors relating to the Declaration of Remuneration, WorkSafe has the right to collect additional premium and penalties for the current policy period and the 4 prior policy periods.

