






State By State Payroll and WorkCover Exemptions Guide

Note for Employers: employees must be registered as a trainee under the Australian Apprenticeship program to be eligible. For more information on how to claim exemptions/incentives please contact the relevant body for each state.

State	Citizenship / Permanent Residency	Minimum Employment hours required to be eligible to undertake a Traineeship	Employment Arrangement (Part Time, Full Time, Casual)	State Training Authority or Employment Award requirements	Impact of Prior Qualifications obtained by the Employee	Payroll Tax Exemptions for NEW Employees (employed less than 3 mths F/T or less than 12 mths P/T)	Payroll Tax Exemptions for EXISTING Employees (employed more than 3 mths F/T or more than 12 mths P/T)	WorkCover Exemptions	Travel Concessions and or discount cards available
New South Wales Office of State Revenue Level 3 55 Hunter Street Sydney NSW 2000 p: 1300 139 815 www.osr.nsw.gov.au	All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program. There is very minimal funding (no Federal funding) for employees on a visa. NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).	15-21 hours. Minimum 15 hours part time for a 12 month traineeship, and minimum 21 hours part time for a 24+ month traineeship.	Employment must be: Part Time Effective 23 October 2012 the following part time arrangements will attract full incentives: <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. Incentives applicable are as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Other Part Time Arrangements For those not included in the above Arrangements and are not undertaking a NSNL qualification, employers will only attract: <ul style="list-style-type: none"> Completion incentive of \$1500. Full Time Effective 03 August 2013, incentives for full time: <ul style="list-style-type: none"> New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Existing Worker funding is no longer available for remaining occupations and employment arrangements. Casual employment is not permitted. 	The relevant Employment Award needs to be approved by the State Training Authority in this state before training can commence.	Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility. All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL. (State government funding may also be affected by this rule as in most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority).	 <p>The NSW Rebate Scheme is available for employers employing Apprentices and Trainees. Under the Rebate employers need to include the wages and salaries paid to apprentices and new entrant trainees in their payroll tax calculation.</p> <p>Rebates are then provided by the Office of State Revenue (OSR) by allowing the amount of the rebate to be offset against monthly payroll tax payments.</p> <p>Rebates are only available to NEW EMPLOYEES.</p> <p>New entrant status will be maintained for a second qualification as long as the next traineeship is commenced within 3 months of completing the first traineeship and the second qualification is seen as a progression as it is in the same traineeship vocation.</p>		 <p>Employers can receive exemptions from workers compensation premiums for their apprentices through the Apprentice Incentive Scheme. This reduction is only available for Apprentices only registered under a training contract. Payments to Apprentices ONLY are exempt and are not required to be included in employers Workplace Injury Insurance premium declaration. To be eligible for the apprentice premium exemption Employers must have a valid workers compensation policy.</p>	 <p>Travel Concession Card</p> <p>NSW transport concession entitlement cards & concession Opal cards are available to new entrant trainees and apprentices. The cards are issued by Transport NSW at no cost to the applicant. For more information regarding eligibility, transport services included and to apply for the card/s click here: https://www.service.nsw.gov.au/transaction/apply-transport-concession-entitlement-card-job-seeker-or-approved-centrelink-customer</p>  <p>The Student Edge Card</p> <p>The Apprentice Edge Card is a free discount card available for all apprentices and trainees.</p> <p>The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands.</p> <p>Click on the following link to find out more: https://studentedge.org/forums/apprenticeships</p>



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<p>Victoria</p> <p>State Revenue Office</p> <p>Level 2 121 Exhibition Street Melbourne VIC 3000</p> <p>p: 03 9628 6851 www.sro.vic.gov.au</p> <p>Worksafe</p> <p>Ground Floor 222 Exhibition Street Melbourne 3000</p> <p>p: (03) 9641 1555 www.worksafe.vic.gov.au</p>	<p>All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program.</p> <p>There is very minimal funding (no Federal funding) for employees on a visa.</p> <p>NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).</p>	13 hours.	<p>Employment must be:</p> <p>Part Time</p> <p>Effective 23 October 2012 the following part time arrangements will attract full incentives:</p> <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. <p>Incentives applicable are as follows:</p> <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) <p>Other Part Time Arrangements</p> <p>For those not included in the above Arrangements ie are not undertaking a NSNL qualification, employers will only attract:</p> <ul style="list-style-type: none"> Completion incentive of \$1500. <p>Full Time</p> <p>Effective 03 August 2013, incentives for full time:</p> <p>New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows:</p> <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) <p>Existing Worker funding is no longer available for remaining occupations and employment arrangements.</p> <p>Casual employment is not permitted.</p>	<p>There are no strict conditions associated with Employment Awards applicable for this state.</p>	<p>Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility.</p> <p>All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL.</p> <p>State government funding 2 qualifications at the same level, in a lifetime rule applies in this state.</p> <p>In most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority.</p>	<p>✓</p> <p>Wages are exempt if they are paid or payable to a re-employed apprentice or trainee:</p> <ul style="list-style-type: none"> Whose initial employment ceased prior to the completion of their approved training contract, Who has been employed by another employer on or after 1 July 2016, and Who is continuing with the same type of approved training contract 	<p>✗</p> <p>Exemptions are only for new employees undertaking a traineeship earning less than \$42,920 inclusive of superannuation pa for financial year 2016/17 - and who are registered under a training agreement.</p> <p>Payments to new employees are exempt and are not required to be included in employer's Workplace Injury Insurance premium declaration.</p>	<p>✓</p> <p>Exemptions are only for new employees undertaking a traineeship earning less than \$42,920 inclusive of superannuation pa for financial year 2016/17 - and who are registered under a training agreement.</p> <p>Payments to new employees are exempt and are not required to be included in employer's Workplace Injury Insurance premium declaration.</p>	<p>✓</p> <p>The Student Edge Card</p> <p>The Apprentice Edge Card is a free discount card available for all apprentices and trainees.</p> <p>The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands.</p> <p>Click on the following link to find out more: https://studentedge.org/forums/apprenticeships</p>



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Queensland Office of State Revenue 33 Charlotte Street Brisbane QLD 4000 p: (07) 3227 8903 www.osr.qld.gov.au	All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program. There is very minimal funding (no Federal funding) for employees on a visa. NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).	15 hours.	Employment must be: Part Time Effective 23 October 2012 the following part time arrangements will attract full incentives: <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. Incentives applicable are as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Other Part Time Arrangements For those not included in the above Arrangements ie are not undertaking a NSNL qualification, employers will only attract: <ul style="list-style-type: none"> Completion incentive of \$1500. Full Time Effective 03 August 2013, incentives for full time: <ul style="list-style-type: none"> New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Existing Worker funding is no longer available for remaining occupations and employment arrangements. Casual employment is not permitted .	There are no strict conditions associated with Employment Awards applicable for this state.	Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility. All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL. State government funding may also be affected by this rule as in most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority.	 Full exemptions for all wages paid to new employees registered under a training agreement, undertaking a Traineeship are available. Traineeships from Certificate 2 and above can be included in this exemption.	 Full exemptions for all wages paid to existing employees registered under a training agreement, undertaking an Apprenticeship are available. Existing worker Trainees don't qualify for the exemption.		 The Student Edge Card The Apprentice Edge Card is a free discount card available for all apprentices and trainees. The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands. Click on the following link to find out more: https://studentedge.org/forums/apprenticeships



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Tasmania State Revenue Office 80 Elizabeth Street Hobart TAS 7001 p: (03) 6233 2927 www.sro.tas.gov.au	All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program. There is very minimal funding (no Federal funding) for employees on a visa. NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).	20 hours. Please note the qualification will need to be approved by TTAC for Part Time delivery and implementation before training can be registered.	Employment must be: Part Time Effective 23 October 2012 the following part time arrangements will attract full incentives: <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. Incentives applicable are as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Other Part Time Arrangements For those not included in the above Arrangements ie are not undertaking a NSNL qualification, employers will only attract: <ul style="list-style-type: none"> Completion incentive of \$1500. Full Time Effective 03 August 2013, incentives for full time: <ul style="list-style-type: none"> New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Existing Worker funding is no longer available for remaining occupations and employment arrangements. Casual employment is not permitted .	There are no strict conditions associated with Employment Awards applicable for this state.	Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility. All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL. (State government funding may also be affected by this rule as in most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority).	 As of the 1 July 2017, new entrants may be eligible for payroll tax exemptions up to 24 months under registered training contracts.			 The Student Edge Card The Apprentice Edge Card is a free discount card available for all apprentices and trainees. The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands. Click on the following link to find out more: https://studentedge.org/forums/apprenticeships



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Western Australia Office of State Revenue Plaza Level 200 St Georges Terrace Perth WA 6000 p: (08) 9262 1300 www.osr.wa.gov.au	All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program. There is very minimal funding (no Federal funding) for employees on a visa. NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).	20 hours.	Employment must be: Part Time Effective 23 October 2012 the following part time arrangements will attract full incentives: <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. Incentives applicable are as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Other Part Time Arrangements For those not included in the above Arrangements ie are not undertaking a NSNL qualification, employers will only attract: <ul style="list-style-type: none"> Completion incentive of \$1500. Full Time Effective 03 August 2013, incentives for full time: <ul style="list-style-type: none"> New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Existing Worker funding is no longer available for remaining occupations and employment arrangements. Casual employment is not permitted. Existing worker State Funding is available for selected qualifications in WA at Certificate IV to Diploma and Advanced Diploma level. Employer applications are no longer required but limits of 100 existing worker training contracts per quarter per employer apply. 	There are no strict conditions associated with Employment Awards applicable for this state.	Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility. All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL . State government funding may also be affected by this rule as in most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority.	 Full exemptions for all wages paid to new employees registered under a training agreement are available.	 Full exemptions for all wages paid to existing employees registered under a training agreement are available.		 The Student Edge Card The Apprentice Edge Card is a free discount card available for all apprentices and trainees. The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands. Click on the following link to find out more: https://studentedge.org/forums/apprenticeships



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Australian Capital Territory Canberra Nara Centre Cnr London Circuit & Constitution Ave Canberra City ACT p: (02) 6207 0088 www.revenue.act.gov.au	All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program. There is very minimal funding (no Federal funding) for employees on a visa. NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).	15 hours.	Employment must be: Part Time Effective 23 October 2012 the following part time arrangements will attract full incentives: <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. Incentives applicable are as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Other Part Time Arrangements For those not included in the above Arrangements ie are not undertaking a NSNL qualification, employers will only attract: <ul style="list-style-type: none"> Completion incentive of \$1500. Full Time Effective 03 August 2013, incentives for full time: <ul style="list-style-type: none"> New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Existing Worker funding is no longer available for remaining occupations and employment arrangements. Casual employment is not permitted .	There are no strict conditions associated with Employment Awards applicable for this state.	Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility. All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL . State government funding may also be affected by this rule as in most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority.	 Exemptions are for a max of 12 months only for new employees registered under a training agreement. Trainees need to be employed for the first time in a industry or occupation.			 The Student Edge Card The Apprentice Edge Card is a free discount card available for all apprentices and trainees. The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands. Click on the following link to find out more: https://studentedge.org/forums/apprenticeships



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Northern Territory Territory Revenue Office Level 4 38 Cavenagh Street Darwin NT 8000 p: 1300 305 353 e: ntrevenue.ntt@nt.gov.au www.revenue.nt.gov.au	All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program. There is very minimal funding (no Federal funding) for employees on a visa. NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).	15 hours.	Employment must be: Part Time Effective 23 October 2012 the following part time arrangements will attract full incentives: <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. Incentives applicable are as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Other Part Time Arrangements For those not included in the above Arrangements ie are not undertaking a NSNL qualification, employers will only attract: <ul style="list-style-type: none"> Completion incentive of \$1500. Full Time Effective 03 August 2013, incentives for full time: <ul style="list-style-type: none"> New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Existing Worker funding is no longer available for remaining occupations and employment arrangements. Casual employment is not permitted .	There are no strict conditions associated with Employment Awards applicable for this state.	Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility. All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL. State government funding may also be affected by this rule as in most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority.	✗	✗	✗	✓ Australian Apprenticeships NT Discount Card Available for NT trainees, the free discount card offers discounts from over 80 businesses across the Northern Territory. Once the Training Contract is registered the trainee will be posted their Discount Card and a copy of the Sponsor Business Directory detailing where they can use the card. ✓ The Student Edge Card The Apprentice Edge Card is a free discount card available for all apprentices and trainees. The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands. Click on the following link to find out more: https://studentedge.org/forums/apprenticeships



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South Australia RevenueSA Taxpayer Services State Admin Centre 200 Victoria Square East Adelaide SA 5000 p: (08) 8204 9880 www.treasury.sa.gov.au/revenuesa	All employees must be an Australian Citizen or Permanent Resident to be eligible to participate in the program. There is very minimal funding (no Federal funding) for employees on a visa. NZ passport holders who have lived in Australia for more than 6 months and wish to undertake an Australian Apprenticeship can attract Federal funding for Employers (providing they meet all eligible criteria).	15-25 hours. If the Training Contract Nominal duration is 23 months or less the min hours are 15 hours per week. If the Training Contract Nominal duration is 24 months and greater the min hours are 25 hours per week.	Employment must be: Part Time Effective 23 October 2012 the following part time arrangements will attract full incentives: <ul style="list-style-type: none"> Part-time Australian Apprenticeships at the Certificate III or IV level which lead to an occupation listed on the National Skills Needs List (NSNL); Australian School-based Apprenticeships Part-time Diploma & Advanced Diploma Australian Apprenticeships that lead to Aged Care, Child Care or Enrolled Nurses sectors. Incentives applicable are as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Other Part Time Arrangements For those not included in the above Arrangements ie are not undertaking a NSNL qualification, employers will only attract: <ul style="list-style-type: none"> Completion incentive of \$1500. Full Time Effective 03 August 2013, incentives for full time: New Employees (Cert 2-4) and Existing Employees for qualifications that lead to an occupation listed on the National Skills Needs List (NSNL) as follows: <ul style="list-style-type: none"> Commencement (\$1500) Completion (\$2500) Existing Worker funding is no longer available for remaining occupations and employment arrangements. Casual employment is not permitted . "Critical Skills Fund" completion payment is available to employers who complete an Apprentice listed on the SA Critical Skills list: Click below for more information: http://www.skills.sa.gov.au/apprenticeships-traineeships/employing-an-apprentice-or-trainee/incentives-for-employers	The relevant Employment Award needs to be approved by the State Training Authority in this state before training can commence. Employers also need to register their request to participate in the program direct with the Training and Skills Commission direct. http://www.tasc.sa.gov.au/	Certificates obtained by the employee, at Cert 3 level or higher may impact on Employer incentive eligibility. All Diplomas and Degrees completed by the employee automatically rule out Federal funding available unless they are completing a Qualification under the NSNL. (State government funding may also be affected by this rule as in most cases the trainee needs to be up skilling to attract State Funding, please check with your local State Training Authority).	✗	✗	✓ Workcover exemptions do apply in this state however are only available to Apprentices undertaking a qualification on the National Skills Needs List.	✓ The Student Edge Card The Apprentice Edge Card is a free discount card available for all apprentices and trainees. The Edge Card is valid for 12 months from the date of receipt and offers discounts on up to 700 major brands. Click on the following link to find out more: https://studentedge.org/forums/apprenticeships If the Australian Apprentice is required to travel more than 150kms round trip to attend their closest RTO the State Government may provide a travel allowance. Please call Traineeship and Apprenticeship Services p: 1800 673 097 www.skills.sa.gov.au



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Current as at: 01/09/2017

** This document has been created by MAS National and is intended to be used as a guide only. MAS National recommends employers contact the relevant government body in each state to ensure they are up to date with all information and regulations.

Criteria and conditions apply for all incentives. This information is to be used as a guide only and is subject to change without notice. Information is current as of the 1st September 2017.

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