



ACC PREMIUMS

Whether you're self-employed, a contractor, or you have staff, you'll likely receive an invoice from ACC between mid-July and mid-August.

If you're an employer with staff, your business will pay the:

- Work Levy - your classification unit rate x each \$100 of liable earnings.
- Working Safer Levy - 8c x each \$100 of liable earnings.

If you're self-employed, a shareholder-employee or a contractor you'll pay three different levies:

- Earners' levy - everyone who earns a salary in New Zealand pays the Earners' levy, which helps cover the cost of accidents that happen in your everyday activities outside work. It's a flat rate, currently \$1.21 per \$100 (excluding GST) of your liable income.
- Work levy
- Working Safer levy

The Classification Unit Rate is based on the actual cost of work-related injuries that occur within your classification unit. A classification unit is a group of businesses that operate within a similar industry.

Inland Revenue provide ACC with relevant earnings data from employer monthly schedules. From this information, ACC calculates the total levies due.

For more information on ACC premiums just give us a call or visit the [ACC website](#).