



2026 Assessment Rates by Rate Group
per \$100 of assessable payroll

RATE CLASS	RATE GROUP	2025 GROUP RATE	2026 GROUP RATE
CLASS 1 Sales and Professional Services	101	0.14	0.14
	102	0.61	0.61
	103	1.33	1.29
	104	1.99	1.98
	105	3.82	3.41
CLASS 2 Agriculture, Fishing and Natural Resources	201	1.60	1.44
	202	2.11	1.99
CLASS 3 Manufacturing	301	0.88	0.84
	302	1.71	1.64
	303	2.18	2.52
CLASS 4 Construction and Related Services	401	1.14	1.23
	402	2.23	2.15
	403	4.42	3.87
CLASS 5 Transportation	501	1.39	1.28
	502	2.38	2.29
CLASS 6 Public Sector and Education	601	0.78	0.83
	602	1.23	1.31
	603	2.40	2.62
Overall Average Assessment Rate		1.25	1.28

Note: Group assessment rates are base rates for broad employer sectors. Registered employers are advised of their individual rates, and experience rating when applicable, in December each year.