

Australian Apprenticeships / Traineeship Incentives for Employers

Available from 01 July 2022

* Eligibility criteria apply to all incentives and allowances. Australian and State Government incentives and allowances can be varied at any time without notice. Claiming periods apply.

Australian Apprenticeships Incentive System (AAIS)

Priority Wage Subsidy	The Priority Wage Subsidy (PWS) is available to employers of apprentices and trainees that are undertaking a Certificate III or higher qualification in a matching occupation as listed on the on the Australian Apprenticeships Priority List.	It will reimburse 10 percent of wages for first and second year apprentices (up to \$1,500 per quarter and a maximum of \$6,000 per year), and 5 percent of wages for third year apprentices (up to \$750 per quarter and a maximum of \$3,000 per year).	
Hiring Incentive	The Hiring Incentive is available for employers, where the apprenticeship or traineeship is for a; <ul style="list-style-type: none"> • Certificate II qualification and occupation on the Australian Apprenticeships Priority List, or • Certificate II, III or IV, or Diploma, or Advanced Diploma, and occupation not on the Australian Apprenticeships Priority List • For New Workers; employed under 3 months on Full Time basis or under 12 months on Part Time / Casual basis before commencement of Traineeship. 	The Hiring Incentive payment is available at the 6 & 12 months point after commencement/recommencement, the payment rate varies between FT or PT: FT - two instalments of \$1,750 (for a total of \$3,500) PT - two instalments of \$875 (for a total of \$1,750)	
Assistance for Australian Apprentices with a Disability	Paid to Employer	\$104.30	Per week - Wage Support
	Paid to Registered Training Organisation. Paid for off-the-job tutorial, Mentor & Interpreter Assistance	\$38.50	Per hour (up to \$5,500 per year)

GST does not apply to incentives paid to employers under the Australian Apprenticeships Incentive System.

* For more information about the Australian Apprenticeships Incentive System and the Priority List, please visit our website: www.sarinarusso.com/apprenticeships/employers/incentives

Funded Training – State Government may subsidise the cost of the training component delivered by RTO's.

Australian Brick & Block laying Training Foundation (ABBTF) – Provides additional financial incentives to employers of new bricklaying apprentices.

Building and Constructions Industry Training Initiatives, check per state as program initiatives vary – Providing additional financial incentives to employers in selected skills shortage areas within the building and construction industries.

We offer a range of services designed to help you succeed.

Call 1300 179 776

sarinarusso.com

Scan code for more information.



State-by-State breakdown of Additional Fund Sources

Payroll tax information for each State/Territory*

State / Territory	Overview	Additional Information
QLD	Full exemptions for all wages paid to registered apprentices & new worker trainees. For apprentice and trainee wages that are exempt from payroll tax, a rebate of 50% of their wages is also available.	Business Queensland www.business.qld.gov.au
NSW	The NSW rebate scheme is available for employers employing apprentices and new entrant trainees. Rebates are provided by allowing the amount of the rebate to be offset against monthly payroll tax payments.	Office of State Revenue www.revenue.nsw.gov.au
ACT	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 an industry or occupation specific to the training contract.	ACT Revenue Office www.revenue.act.gov.au
WA	Full exemption available for all wages paid to registered apprentices only.	Department of Finance www.wa.gov.au
TAS	A rebate is available for the first 2 years of the apprenticeship or traineeship. The Training Contract must commence between 01/01/2021 and 30/06 2024.	Office of State Revenue www.sro.tas.gov.au
VIC	Wages are exempt for where a recommended apprentice or trainee is employed by another employer and is continuing with the same type of approved training contract. The exemption is available to each subsequent employer and applies for the duration of the apprenticeship or traineeship.	Office of State Revenue www.sro.vic.gov.au
SA	The South Australia payroll tax exemption for new commencements ended 30/06/2022, I've checked and the eligibility period for commencements has not been extended, the above info can be removed from the flyer.	Revenue SA www.revenuesa.sa.gov.au

*Please refer to your particular State Authority prior to sign up to confirm eligibility. Details subject to change without further notice.

Work Cover information for each State/Territory*

State / Territory	Overview	Additional Information
QLD	Apprentices only – For apprentices registered under an approved training contract, employers may claim the 'apprentice discount' for wages paid to work relating to apprenticeships only.	WorkSafe Queensland www.worksafe.qld.gov.au
NSW	Apprentices only – Premium reductions are available, to be eligible employers must have a valid workers compensation policy and the apprentice registered under an approved training contract	iCare www.icare.nsw.gov.au
VIC	Employers can claim an exemption for wages paid to apprentices and trainees employed under a registered training contract. Trainees – to be eligible, the trainee remuneration for 2023/2024 must be \$53,210 or less (inclusive of superannuation) Apprentices – there is no cap on apprentice remuneration. Prior employment can impact on eligibility, usually the apprentice or trainee needs to be a new worker however there are exceptions, refer to the WorkSafe website for full details	WorkSafe Victoria www.worksafe.vic.gov.au
SA	Apprentices only – For apprentices registered under an approved training contract, the remuneration paid to eligible apprentices multiplied by the industry premium rate for the location that the apprentice is employed is deducted from the calculation of their employers' premium payable.	Return To Work SA www.rtwsa.com
NT, WA, TAS, ACT	Not applicable for Australian Apprentices	

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