Australian Government

Comcare

Comcare Regulatory Contributions Statement 2026-27

Purpose of the Regulatory Contributions Statement

The Regulatory Contributions Statement (RCS) describes how we charge for the regulatory functions of the Safety, Rehabilitation and Compensation Commission (SRCC) and Comcare under the *Safety, Rehabilitation and Compensation Act 1988* (SRC Act) and *Work Health and Safety Act 2011* (WHS Act). We refer to these charges as regulatory contributions.

Comcare utilises the same methodology for calculating regulatory contributions as it does for cost-recovered licence fees for self-insured licensees under the SRC Act. More information about licence fees can be found in the Cost Recovery Implementation Statement.

About Comcare

Comcare is the national work health and safety regulator and workers' compensation authority.

The Comcare scheme provides a system for work health and safety, rehabilitation and workers' compensation for the Australian Government and self-insured licensees.

Comcare's purpose is to promote and enable safe and healthy work. Our purpose brings together our business and engages our clients and stakeholders around injury prevention, early intervention, injury recovery, return to work and work health and safety regulation.

Comcare is established under the SRC Act and has functions and responsibilities under both the SRC Act and WHS Act. Comcare's regulatory functions are described in its Compliance and Enforcement Policy.

Comcare Strategy 2028

The Comcare Strategy 2028 focuses Comcare's efforts and investments to deliver against, and make an impact towards, two strategic priorities to achieve its purpose:

- prevent work related injuries
- deliver better return to work outcomes.

Comcare's strategic enablers sharpen the focus on the operating foundations that are essential to delivering its purpose and strategic priorities. These are:

- financial sustainability
- operational efficiency and effectiveness
- our people.

Our authority to charge

Comcare determines regulatory contributions under Sections 97D and 97DA of the SRC Act, and in accordance with the Guidelines set by the SRCC. Comcare reports to the SRCC annually on its compliance with the Guidelines.

The charging model

The charging model allocates costs to regulatory contributions through three main cost pools:

- SRCC costs,
- Comcare WHS Act functions and activities costs; and
- Comcare SRC Act functions and activities costs.

These activities are further categorised as variable and ongoing costs.

Variable costs

Variable costs are allocated to specific entities or Commonwealth authorities, based on the demand for a particular regulatory activity or function. The main component of variable costs is the direct labour effort spent on an activity.

The direct labour effort is calculated using hourly rates based on Comcare's enterprise agreement. It includes the full direct employee cost together with a proportional allocation of Comcare's overhead costs.

Ongoing costs

Ongoing costs are those that cannot be directly attributed to an individual entity or Commonwealth authority. Ongoing costs are typically those that relate to everyone equally. They are related to overall program management or are shared equally across participants. In some cases, the data required to attribute costs individually is not available, or it is inefficient and costly to develop and maintain a model that allows precise attribution to occur.

Activities covered by regulatory contributions

SRCC Activities

- Activities relating to the Commission's role in setting Guidelines for the determination of premiums and regulatory contributions and reviewing Comcare's compliance with these guidelines
- Reviewing premiums and regulatory contributions under Section 97K of the SRC Act
- Advising the Minister on anything relating to the operation of the SRC Act or the SRCC's functions or powers
- Comcare's support for these activities.

SRC Act Activities

Ongoing activities

- Research, information and statistics management
- Policy and regulatory practice advice and support
- Participate in multi-jurisdiction forums
- Education, forums, presentations
- Oversight of rehabilitation providers

- Reporting – SRCC, Ministerial, Safe Work Australia
- Legal costs including scheme significant litigation management and legal advice.

WHS Act Activities

Ongoing activities

- Notifications management
- Regulatory operational support activities
- Collect, analyse, report, and publish statistics
- Participating in multi-jurisdiction forums
- Advice and support in relation to work health and safety
- Legal costs (excluding prosecutions).

Variable activities

Item	Per unit cost
Investigation	$29,502
Inspection	$8,822
Responding to Provisional Improvement Notice disputes	$3,619
Responding to entry permit holder disputes	$2,343
Responding to work group and WHS Committee disputes	$2,343
WHS Undertakings	Estimated costs of delivering activity
Regulatory Programs	Estimated costs of delivering activity

Corporate costs and overheads

Comcare recovers corporate costs and overheads and related expenses associated with the management and administration of the agency. It includes, but is not limited to, human resource management, property, information and communication technology, learning and development, and finance.

Costs breakdown for regulatory activities in 2026-27

SRCC	**Total**
Ongoing costs	$480,715
Support costs (Secretariat)	$57,893
Reporting and data costs	$44,936
Legal costs	$31,683
Corporate costs and overheads	$254,699
Total	**$869,926**

SRC Act	**Total**
Ongoing costs	$3,606,098

Legal costs	$425,226
Corporate costs and overheads	$1,489,320
Total	**$5,520,645**

WHS Act	**Total**
Ongoing costs	$13,644,722
Legal costs	$1,166,676
Corporate costs and overheads	$8,788,854
Total	**$23,600,252**

Regulatory Program	**Total**
Variable costs	$7,170,763
Total	**$7,170,763**

Financial estimates

The table below estimates the expenses and revenue for Comcare's regulatory activities and functions for 2026-27 and three forward years.

	2026-27	2027-28#	2028-29#	2029-30#
Expenses	$39,904,000	$38,772,000	$39,884,000	$36,400,000
Revenue	$39,904,000	$38,772,000	$39,884,000	$36,400,000
Balance	-	-	-	-

Portfolio Budget Statement forward year estimates are based on an indicative increase in wage and supplier costs. These figures are subject to change, and do not reflect any efficiencies or reduction in costs achieved by Comcare in relation to regulatory activities.

Note: In 2026-27 and the forward estimates, Comcare's regulatory contributions are based on the amount required to recover Comcare's expected business as usual and project expenses.

Financial performance

The table below sets out prior year revenue collected from Commonwealth entities.

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26
Regulatory contributions	$21,182,000	$20,417,000	$30,195,000	$33,311,000
Expenses	$19,344,000	$24,099,558	$28,788,884	$33,631,634
Balance	$1,838,000	-$3,682,558	$1,406,116	-$320,634

The surplus in 2024-25 was driven by several factors, including higher revenue and underspends across Comcare's core services and projects. Where project underspends were associated with extended timeframes, the unspent funding has been deferred to 2025-26, with no resulting increase in regulatory contributions.
The projected deficit in 2025-26 is primarily attributable to additional expenditure arising from projects rolled forward from 2024-25.

Non-financial performance

Comcare is committed to applying the three principles of regulator best practice through delivery of its strategy and regulatory operations. They are:

- Principle 1: Continuous improvement and building trust
- Principle 2: Risk-based and data driven
- Principle 3: Collaboration and engagement.

This commitment has been formalised through the Ministerial Statement of Expectation issued to Comcare, and Comcare's corresponding Regulator Statement of Intent.

Comcare's non-financial performance measures and targets are published in its annual Portfolio Budget Statement and Corporate Plan. Results are published in its Annual Report. The performance measures reference alignment to the regulator best practice principles where they apply.