



Financial Benchmarking Survey

National Disability Insurance Agency

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Glossary

Acronym	Full name
ABN	Australian Business Number
ATO	Australian Taxation Office
DPA	Daily Personal Activities
DSW	disability support worker
EBA	Enterprise Bargaining Agreement
EBITDA	Earnings Before Interest, Taxes, Depreciation, and Amortization
FBT	Fringe benefits tax
FLS	front line supervisor
FTE	Full time equivalent
HC	Headcount
IQR	interquartile range
IT	Information technology
LHS	left hand side
MMM	Modified Monash Model
NDIA	National Disability Insurance Agency
NDIS	National Disability Insurance Scheme
NDS	National Disability Services
NFP	not-for-profit
PC	Percentiles
PDF	probability density function
PoS	Programs of Support
RHS	right hand side
SCHADS	Social, Community, Home Care and Disability Services
SIL	Supported Independent Living
TTP	Temporary Transformation Payment

Caveats regarding results presented in this report

Results presented in this report are dependent on the accuracy and completeness of responses to the 2019-20 Financial Benchmarking Survey. Analysis of the results only reflects the responses of providers based on a distribution list provided by the National Disability Insurance Agency. The context in which questions were answered may vary, as not all providers may have been able to answer all questions in the context of the specified support categories. Further, no public data is available to validate the results presented, which limits the ability to undertake a validation process. A summary of survey questions used to inform the analysis can be found in Appendix B.

1 Introduction

The National Disability Insurance Scheme (NDIS), as administered by the National Disability Insurance Agency (NDIA), provided disability support for over 432,000 people with disabilities as at 31 December 2020, and this is expected to increase to 500,000 people by 2026.¹

Designed to work as a deregulated market of service providers, the cost of services under the NDIS is one of the most important factors in ensuring value for participants, the correct provision of care, and the long-term viability of the Scheme in supporting Australians with a disability. The NDIA acts as a steward of the NDIS by imposing regulations and subsidies as the market continues to adapt, until efficient prices can be fully realised and the correct mix of disability services has been established.² These regulations include the imposition of price caps on different support types and use of quotable supports, through which the NDIA verify the price of a service as appropriate before funding it. Collectively, the NDIA stewardship regarding pricing and regulation is set out in the NDIS Pricing Strategy.³

To underpin the price controls of services, the NDIA employs a Cost Model⁴ which estimates the cost of service provision by disability support workers (DSWs) who deliver NDIS services. The model considers multiple factors including wage awards, leave and non-billable time, supervision and corporate overheads. The output of this model is used to guide price controls for attendant care and community participation support provided by DSWs. As such, the Cost Model is a key component in monitoring and regulating the cost of services under the NDIS, with the aim to maintain and grow supply of services for projected future demand.

From July 2019 NDIS providers have had access to a Temporary Transformation Payment (TTP), which provides a 7.5% loading on top of the current price control limit. This loading will reduce by 1.5% each year thereafter.⁵ This payment is provided to assist providers as they transition to a competitive, market-based price for their services.

Provision of the TTP is contingent on service providers meeting three requirements:

- Publication of service prices, to reduce informational asymmetries between providers, competitors, and clients
- Listing up-to-date business contact details on the NDIS website, to encourage greater access for clients
- Participating in annual NDIA approved market benchmarking, either through a benchmarking service provider (e.g. the Ability Roundtable) or through participation in the Financial Benchmarking Survey.

The NDIA administers an annual Financial Benchmarking survey to collect information on staffing numbers, costs and EBITDA of support providers in the NDIS. The NDIA uses the data collected to inform its Cost Model by gathering supply data from providers, and to monitor the broader market for possible market failures or opportunities for future deregulation.

The previous iteration of the annual benchmarking survey was conducted by Deloitte Access Economics in 2020 in relation to the 2018-19 financial year. This survey gathered information from service providers in the NDIS in relation to their TTP-eligible services only.

The 2019-20 Financial Benchmarking Survey used a wider scope than the previous iteration. Similar to last year, the survey was mandatory for providers who have claimed TTP, or intend to claim TTP before 30 June 2021. However, this year service providers who do not claim TTP were also invited to participate and survey questions were not restricted to TTP-eligible services.

Instead, 2019-20 survey respondents were advised to respond to questions for both TTP and non-TTP eligible services in the context of all NDIS-funded services in the following support categories, where possible:

- Assistance with Daily Life
 - Daily Personal Activities (DPA)
 - High Intensity DPA
 - Assistance with Daily Life Tasks in a Group or Shared Living Arrangement (Supported Independent Living - SIL)
- Participation in Community, Social and Civic activities
 - Assistance to Access Community, Social and Recreational Activities
 - Group and Centre based activities
 - Employment Supports.

As the 2019-20 Financial Benchmarking Survey was answered based on a different context to the previous iteration, the extent to which the results can be analysed against the results from the previous year is limited.

The NDIA engaged Deloitte Access Economics to design and field the 2019-20 iteration of the Financial Benchmarking Survey. This report provides detailed data, statistical and econometric analysis of the results from the survey, as well as a review of the survey process.

The NDIA was provided with a de-identified dataset (as a separate file) containing survey responses, and a declaration of adherence to data security, storage and management requirements (see Appendix A).

1.1 Overview of respondents

The NDIA provided Deloitte Access Economics with a list of over 3,000 providers to invite to complete the survey (referred to in this report as the “distribution list”). Each provider on the distribution list was categorised according to whether their participation was compulsory or optional, depending on whether they had made a claim for TTP.

At the time the survey closed, 1,019 responses were received through the online survey platform. This yielded a response rate of 32%, compared to the response rate of approximately 20% in the previous iteration. An additional 35 responses were also received from the Ability Roundtable.

The 1,054 responses were then matched to the distribution list and an internal dataset from the NDIA (referred to in this report as the “NDIA dataset”) to gather more information on the characteristics of the survey sample. Of the submitted responses, 57% matched with the NDIA’s ‘compulsory participation’ list.

In terms of organisation size by revenue, 42.8% of providers were classified as a “smaller” organisation and 15.5% were classified as “larger”. As seen in Table 1.1, these proportions are similar to the larger NDIA dataset, where 54.2% of providers were classified as “smaller”, and only a small proportion were classified as “larger”, being 11.3%.

Table 1.1: Size of organisation by revenue of survey respondents and providers in the NDIA dataset¹

Organisation size (revenue)	Proportion of survey respondents	Proportion of providers in survey distribution list
Smaller (%)	42.8	54.2
Medium (%)	35.8	25.0
Larger (%)	15.5	11.3

The survey sample and NDIA dataset were also compared based on the range of service types covered by each provider. This was undertaken by determining how many service types across the following categories providers operated in:

- Daily Personal Activity (DPA)
- High Intensity DPA
- Assistance with Daily Life Tasks in a Group or Shared Living Arrangement (SIL)
- Assistance to Access Community, Social and Recreational Activities
- Group and Centre based activities
- Employment Supports.

From the sample who responded to the survey and those in the broader NDIA database, Table 1.2 illustrates that:

- 37.4% of survey respondents operate within 5 to 6 service types
- 32.5% operate within 3 to 4 service types
- 9.1% of survey respondents did not receive revenue for any service type listed above in 2019-20, although they may have received revenue in another category not mentioned above.

Providers captured in the survey were relatively more likely to be operating in 3-6 service group than those in the NDIA dataset. As such, the survey captures relatively fewer providers operating in 0-2 service groups.

Table 1.2: The number of service types operated by survey respondents and NDIA dataset providers, by revenue

Number of service types operated by providers	Proportion of survey respondents	Proportion of providers in survey distribution list
0 (%)	9.1	22.6
1-2 (%)	21.0	26.4
3-4 (%)	32.5	29.0
5-6 (%)	37.4	22.0

¹ Note: These categories do not sum to 100% as some providers have no revenue listed in any category and other providers cannot be matched based on their provider number or ABN

Table 1.3 demonstrates that the highest proportion of survey respondents operated primarily in New South Wales (31.2%), followed by Victoria (22.3%) and Queensland (19.3%). This is similar to the NDIA dataset. The jurisdiction with the lowest proportion of providers was the Northern Territory, with 1.8% of survey respondents equal to the NDIA dataset.

Table 1.3: The main state/territory jurisdiction of survey respondents and NDIA dataset providers, by participant count²

Primary jurisdiction (by revenue)	Proportion of survey respondents	Proportion of providers in survey distribution list
NSW (%)	31.2	34.6
VIC (%)	22.3	20.0
QLD (%)	19.3	16.7
TAS (%)	2.7	2.8
WA (%)	7.5	6.1
ACT (%)	2.4	2.2
SA (%)	6.9	6.3
NT (%)	1.8	1.8

Additional questions were included in this year's iteration of the survey to obtain further information on key provider characteristics, such as their not-for-profit (NFP) status and payment of income tax. Table 1.4 outlines the additional provider characteristics obtained and the proportion of survey respondents who identify with each.

Table 1.4: Taxation status characteristics from providers in 2019-20

Provider characteristic	Proportion of respondents
Registered with the Australian Charities and Not-For-Profits Commission (%)	52.1
Registered as a Deductible Gift Recipient with the Australian Taxation Office (%)	50.1
Income Tax Exempt Organisation for income tax purposes (%)	51.6
Registered public benevolent institution endorsed by the ATO for FBT concession (%)	49.6
Paid payroll tax (%)	41.3
Paid income tax or company tax (%)	44.6
Received Job Keeper payments (%)	37.3

² Note: These categories do not sum to 100% as some providers have no revenue listed in any category and other providers cannot be matched based on their provider number or ABN.

1.2 Disaggregation of survey population

Many providers operate across different jurisdictions and provide a variety of service types. Once the data cleaning was complete, the NDIA dataset was used to categorise each provider according to several primary characteristics so that the survey results could be disaggregated into different cohorts. Results for these cohorts are presented in the remaining chapters of this report.

Each provider was classified as either an NFP or for-profit organisation using the survey data from question 3. They were also coded according to their geographical location, using participant count to determine their primary state or territory jurisdiction and revenue to determine their Modified Monash Model (MMM) region³. When disaggregating the survey responses according to MMM region, the cohort size for providers in remote regions (MMM ≥ 6) was found to be between 2 to 8 providers depending upon the question error rates. Accordingly, the results of providers in the MMM6 cohort were not reported on, as the sample size was too small to reflect accurate results.

Although providers operate across multiple service types, 80% of survey respondents were found to operate in a primary service type, whereby the revenue from one service type constitutes over 50% of total NDIS revenue. These providers were classified according to their primary service type and the remaining 20% of providers with no dominant service type were classified as “mixed”.

Providers were also characterised according to the proportion of total revenue sourced from the NDIS. Each provider was coded according to whether their total NDIS revenue made up less than 25%, 26 to 50%, 51 to 75% or more than 75% of total revenue.

Finally, providers were broken down by organisation size according to organisation revenue. The distribution of revenue data revealed that most providers sat at either the lower or higher end of the distribution. This could be due to the fact that the survey was completed by a wide range of providers, from sole traders to larger organisations operating across multiple jurisdictions. Accordingly, the cohorts for organisation size were classified according to “smaller”, “medium” and “larger” providers. The threshold values used to define each cohort for organisation size are outlined in Table 1.5.

Table 1.5: Definitions for disaggregation of organisational size by revenue

Category for provider size by revenue	Threshold values
Smaller (\$)	133 ⁴ -999,999
Medium (\$)	1,000,000-6,999,999
Larger (\$)	7,000,000+

³ The Modified Monash Model (MMM) is a measure used to define the remoteness and population size of a location. An MMM region of ≤ 3 refers to metropolitan areas, regional centres and large rural towns. An MMM region of 4 to 5 refers to small and medium sized rural towns. An MMM region of ≥ 6 refers to remote and very remote communities.

⁴ The minimum revenue response observed in the cleaned survey sample was \$133.

2 Methodology

The survey was developed by Deloitte Access Economics, in consultation with the NDIA. The survey was fielded in the Qualtrics survey platform and contained 54 questions which covered a range of financial and staffing information including: staff numbers, base rates of pay, the number of hours worked, utilisation, revenue, and expenses. This section outlines the data collection and cleaning process. A copy of the survey questions and further detail on the survey fielding process are provided in Appendix B.

2.1 Data collection

There were 1,019 responses received in Qualtrics. Of the 54 survey questions, 45 were compulsory, therefore all submissions received via the online survey platform provided a minimum of 45 responses. There were also five questions relating to Enterprise Bargaining Agreements (EBAs) and allowances which were compulsory if applicable to the provider. The remaining four questions gathered information on providers' use of Programs of Support (PoS) and were optional for all respondents.

An additional 35 responses were also received from providers who participated through the Ability Roundtable. This yielded a total count of 1,054 complete responses when combined with the Financial Benchmarking Survey submissions.

To increase the data available for analysis, survey data was linked to the NDIA dataset which comprised the following data points for each provider registered with the NDIA:

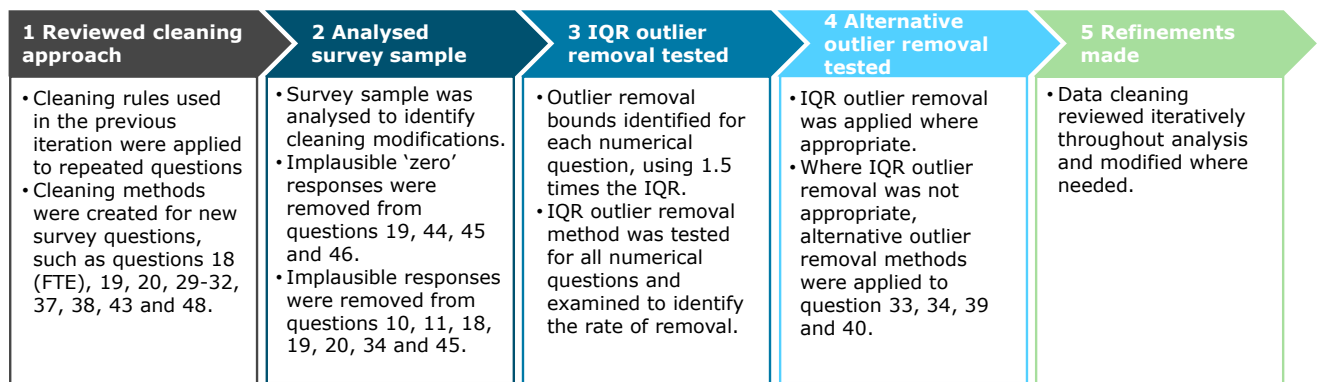
- NDIA total revenue
- Participant counts by state and territory of operation
- Revenue and participant counts by MMM region
- Revenue and participant counts by service type for the following service types:
 - Daily Personal Activity (DPA)
 - High Intensity DPA
 - Supported Independent Living (SIL)
 - Participation in Community, Social and Civic Activities
 - Specialised Supported Employment (Employment Services)
 - Group and Centre Based Activities.

The two datasets were linked using each survey respondent's NDIA provider number and Australian Business Number (ABN), which were common to both datasets. Of all responses received, twelve providers, or 1.2% of total responses, could not be matched with the NDIA dataset.

2.2 Data cleaning

The NDIA dataset and Ability Roundtable data were combined with the survey data and included in the updated analysis. Following the compilation of survey data, the information was downloaded and cleaned, prior to data analysis commencing. Figure 2.1 summarises the data cleaning process used.

Figure 2.1: Summary of data cleaning process



Three primary methods of data cleaning were employed:

- removal of inappropriate 'zero' responses
- removal of responses considered implausible (see further details below)
- removing of outliers for some questions (see further detail below).

Data cleaning was conducted to remove 'zero' responses where this was considered unreasonable (for example, for questions which asked about total hours worked). A response of 'zero' for any compulsory questions was interpreted to indicate that respondents did not have the information readily available, and/or did not understand the question.

This impacted four questions, which are set out in Table 2.1. The two questions with the highest rate of 'zero' responses related to the total current assets and liabilities for organisations (Q45, 7.3% of respondents) and the total direct costs of organisations (Q46, 9.6%).

Table 2.1: Questions where 'zero' responses were removed

Question number	Question	Rate of 'zero' responses (%)
19	What are the standard working hours per day for full time disability support workers and front line supervisor staff in the organisation?	3.6
44	For your organisation's financial year which ended in 2020, what was your organisation's total revenue from all sources?	2.4
45	For your organisation's financial year which ended in 2020, what was your organisation's total current assets and total current liabilities as at the beginning of period and end of period?	7.3
46	For your organisation's financial year which ended in 2020, what were the total direct costs incurred by your organisation?	9.6

For some questions, thresholds were developed based on current industry practices and standards. The questions where cleaning was applied to implausible responses are outlined in Appendix C.

For some questions, extreme values were also removed by filtering out responses that were more than 1.5 times the interquartile range (IQR)⁵ of responses. This approach was applied to questions where a non-statistical threshold would have otherwise been used to filter out extreme responses. The questions where outliers were removed are outlined in Appendix C.

Question 40 had the highest rate of removal at 20.9%. This may be due to the fact that the question caused confusion for some providers. The question asked for each provider's workers compensation premium as a percentage of wages and salaries, to be entered as a value between 0 and 100. However, some providers entered values that appeared to align more with the total amount paid annually for workers compensation. This resulted in a higher number of extreme values that lay outside the 1.5 times IQR range and a higher rate of outliers removed.

In some cases, multiple survey questions were used to calculate results and were subject to additional cleaning. For example, question 46 and question 47 were used to calculate overheads as a percentage of direct costs and the final results were removed if they indicated that overheads as a percentage of direct costs were above the IQR method outlier cut-off threshold. This technique resulted in around 8.3% of responses being removed, with a small number of additional responses removed on the basis of errors in the inputs to the calculation.

⁵ The interquartile range (IQR) is a measure used to describe the variability within a distribution of results. The IQR is the difference between the values at the 25th and 75th percentiles, which measures the range of values that sit the middle of the distribution.

3 Results

This chapter and Appendix C present the results of the survey analysis that was described in Section 2. The results from the expanded dataset presented in this chapter have focused on the interesting/notable findings, with full results presented in Appendix C. Results presented in this chapter include:

- Section 3.1: Base rate of pay
- Section 3.2: Supervision and back office costs
- Section 3.3: Permanent and casual workers
- Section 3.4: Salary on-costs
- Section 3.5: Standard hours of work
- Section 3.6: Utilisation
- Section 3.7: Overheads and EBITDA as a percentage of costs
- Section 3.8: Shift loadings

The key results of analysis for each of these parameters is presented in Chapter 3, with additional results presented in Appendix C, as follows:

- Chapter 3:
 - The mean and median, 25th and 75th percentile results for each response.
 - Box plots, Probability Density Functions (PDFs)⁶, pie charts and frequency histogram distributions of survey results where applicable, with commentary describing key considerations of the results. For visual clarity, the box plots exclude responses which were considered to be outliers (defined as 1.5 times outside the upper and lower quartiles). As such, the charts in the box plots may not match exactly with the results in the corresponding tables.
- Appendix C:
 - The minimum and maximum values, as well as the 5th, 10th, 25th, 50th, 75th, 90th and 95th percentiles (shown in the appendix).
 - The standard deviation, skew and kurtosis.
 - Additional disaggregated results.

3.1 Base rate of pay

The NDIA's Cost Model sets prices across three levels of DSWs. The Cost Model describes these as Level 1, Level 2, Level 3 and Level 4, with the base salary rate at each level estimated by assuming that these levels correspond with classifications used in the Social, Community, Home Care and Disability Services (SCHADS) Award. The Deloitte survey sought information from each organisation on the distribution of the pay rates for its DSWs and front line supervisors (FLSs) across ten categories. From the responses, an average salary was calculated for each response.

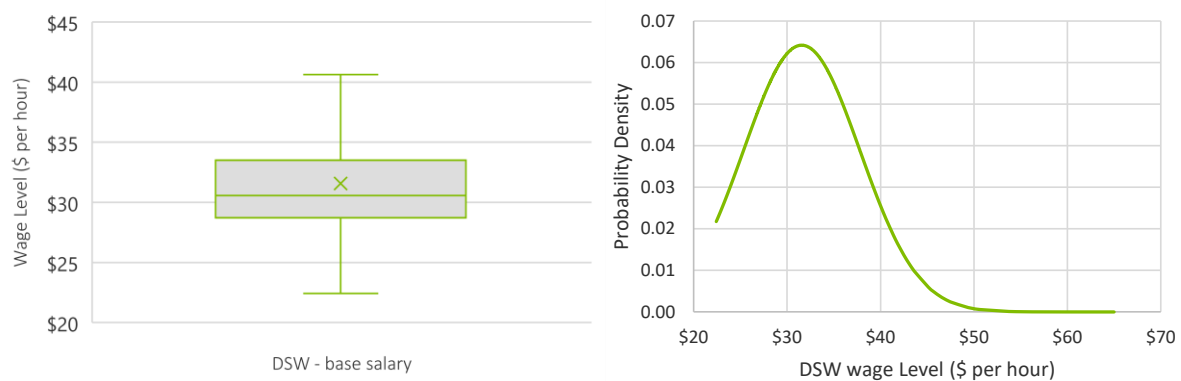
Table 3.1 sets out the survey results with respect to the base pay of DSWs. Further analysis on wages for DSWs is provided in Section 8.4.

⁶ PDFs indicate the relative likelihood that the value of a continuous random variable equals any given point in the sample space. PDFs are provided in the report for survey responses that approximate a normal distribution.

Table 3.1: Weighted average pay for DSWs

	Mean	Median	25 th PC	75 th PC
Base pay DSW (\$)	31.57	30.57	28.72	33.50

As per the PDF Chart 3.1, the weighted average DSW wage rates displayed a full range of \$22.42 to \$65.00 per hour, which is indicative of DSWs operating across multiple levels. However, the results reveal a narrow IQR between \$28.72 and \$33.50 and a PDF with a positive skew. This may indicate the DSW workforce has relatively little bargaining power and is broadly paid in accordance with pre-determined rates such as the two parts of the SCHADS Award, being the Social and Community Services Employees Sector part of the Home Care Employees part.

Chart 3.1: Box plot (LHS) and PDF (RHS) of DSW base pay responses⁷

As seen in Table 3.2, the average base rate of pay for DSWs tended to decrease as the organisation size increased.

Table 3.2: Weighted average pay for DSWs by size of organisation, by revenue

	Mean	Median	25 th PC	75 th PC
Smaller (\$)	32.50	31.25	28.75	34.07
Medium (\$)	30.85	30.05	28.60	32.96
Larger (\$)	30.64	29.75	28.75	32.04

The average base pay for DSWs in organisations with High Intensity DPA and Participation in Community Social and Civic Activities as their primary service types was higher, at \$33.15 and \$32.55 respectively. Providers with Employment Services as their primary service type exhibited the lowest average base rate of pay for DSWs, being \$29.81 as shown in Table 3.3.

⁷ LHS = left hand side; RHS = right hand side

Table 3.3: Weighted average pay for DSWs by primary service type, by revenue

	Mean	Median	25th PC	75th PC
High Intensity DPA (\$)	33.15	31.25	28.75	34.42
DPA (\$)	30.82	29.52	28.35	31.96
Part in Comm Soc Civ (\$)	32.55	30.32	28.41	34.62
SIL (\$)	31.13	30.62	28.82	32.63
Employment (\$)	29.81	29.80	27.04	31.82
Groups (\$)	31.79	30.80	29.24	33.25
Mixed (\$)	30.50	29.75	28.25	32.90

For further details and outputs on base rate of pay for DSWs, see Appendix C.

3.2 Supervision and back office costs

This section presents results on the span of control (Section 3.2.1) and back office costs (Section 3.2.2). Wages for supervisors and span of control are analysed further in Sections 8.5 and 8.6, respectively.

3.2.1 Span of control costs

The Cost Model recognises that DSWs require support and supervision. However, the Cost Model does not specify a price limit for FLSs, but rather adds a 'span of control' loading to the price limits to include the cost of a supervisor, based on an assumed base salary for supervisors and associated loadings. The Cost Model assumes that supervisors have the same shift loadings, leave entitlements and salary on-costs as the workers they manage, and that higher skilled workers require more highly skilled supervisors.

As shown in Table 3.4, the average span of control (ratio of workers per supervisor) based on headcount was estimated to be 13.1 to 1. This means that, on average, each supervisor oversees 13.1 DSWs on a headcount basis. Span of control was estimated to be 7.3 to 1 on an FTE basis. The average base salary of FLS was estimated to be \$40.28.

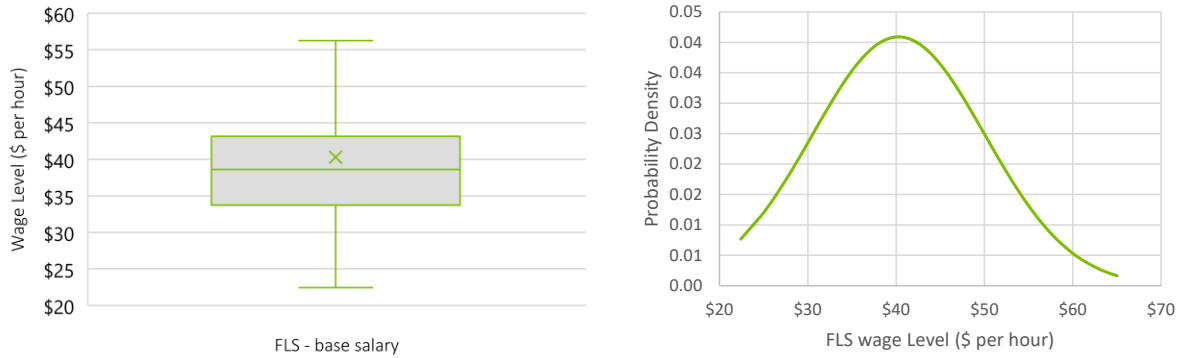
Table 3.4: Supervision costs and span of control⁸

	Mean	Median	25th PC	75th PC
FLS base salary (\$)	40.28	38.61	33.75	43.13
Span of control (Headcount)	13.1x	9.6x	5.0x	15.3x
Span of control (FTE)	7.3x	5.3x	2.5x	9.0x

⁸ As with base pay, given the pay data were categorised into ranges, there is a small difference between the median price and the proposed level 2 supervisor price, since a range midpoint calculation was required to arrive at a discrete 50th percentile value.

The FLS wage distributions exhibit a similar range of values when compared with DSW wages, as seen in Chart 3.2. Responses were observed between \$22.42 per hour and \$65.00; a range of \$42.58 per hour. However, the IQR was broader for FLS at \$9.39 per hour.

Chart 3.2: Box plot (LHS) and PDF (RHS) of FLS base pay



As can be seen in Chart 3.4, span of control has a narrow IQR of 10.3x. There are a number of more extreme values beyond the 75th percentile of 15.3x, which leads to a mean lying above the median, and a long tail on the upper end of responses in the PDF. This variation in span of control likely reflects the variety of provider types captured. For instance, as seen in Table 3.5, larger providers were more likely to report higher spans of control.

Chart 3.3: Box plot (LHS) and PDF (RHS) of FLS span of control based on headcount

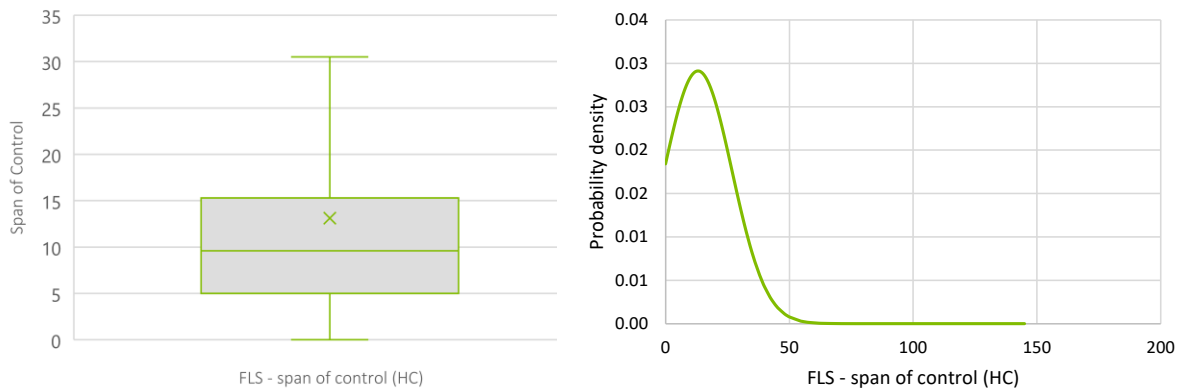
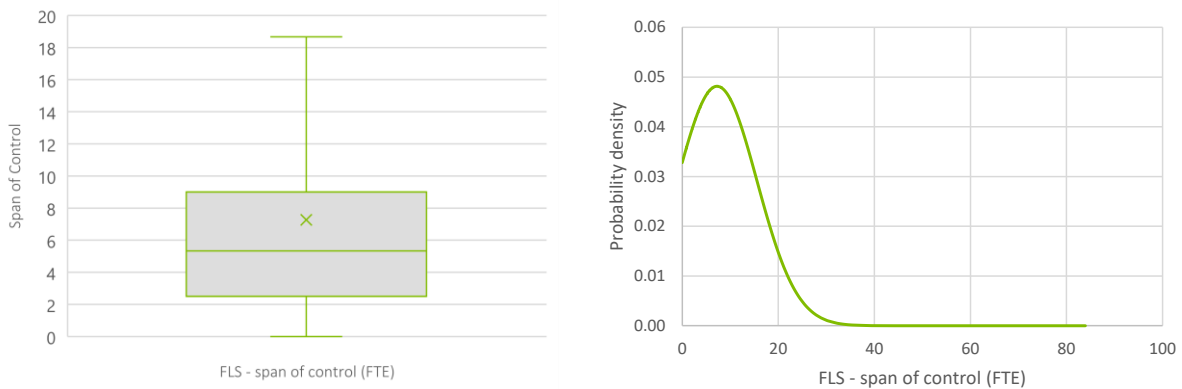


Chart 3.4: Box plot (LHS) and PDF (RHS) of FLS span of control based on FTE



As shown in Table 3.5, span of control increased with organisation size, according to revenue. Similar to DSW base pay, this may be indicative of greater workforce cost efficiencies and operational management practices in larger firms.

Table 3.5: Span of control by headcount by size of organisation, based on revenue

	Mean	Median	25 th PC	75 th PC
Smaller	10.0x	7.8x	4.0x	12.5x
Medium	14.6x	9.7x	6.6x	16.0x
Larger	17.2x	13.1x	8.8x	19.2x

When disaggregated according to primary service types, Table 3.6 shows that providers specialising in Employment and Group services had a lower span of control than other service types. By contrast, the providers with the highest span of control were those specialising in High Intensity DPA, followed by Mixed and SIL providers.

Table 3.6: Span of control by headcount by primary service type, by revenue

	Mean	Median	25 th PC	75 th PC
High Intensity DPA	15.8x	10.0x	5.0x	21.0x
DPA	11.4x	8.5x	3.5x	14.9x
Part in Comm Soc Civ	12.6x	9.5x	5.1x	16.6x
SIL	14.8x	10.5x	7.1x	15.3x
Employment	6.7x	3.0x	1.8x	10.1x
Groups	7.6x	6.2x	3.5x	10.0x
Mixed	15.0x	10.7x	6.7x	17.0x

Furthermore, span of control is impacted by geography. As shown in Table 3.7, the Northern Territory and Australian Capital Territory exhibited a lower span of control at 9.7x and 10.9x, respectively. New South Wales reflected the national average, whereas Tasmania had the highest span of control at 16.6x. Victoria and South Australia had the second highest span of control, both at 15.4x.

Table 3.7: Span of control by headcount by main state/territory the provider operates in, by participant count

	Mean	Median	25th PC	75th PC
NSW	13.1x	9.5x	5.0x	15.9x
VIC	15.4x	10.6x	6.0x	17.6x
QLD	12.0x	9.6x	5.6x	14.0x
WA	12.1x	10.0x	6.9x	15.8x
SA	15.4x	10.5x	6.1x	16.4x
ACT	10.9x	8.8x	6.6x	10.5x
NT	9.7x	6.3x	4.4x	10.9x
TAS	16.6x	11.2x	7.0x	19.6x

For further details and outputs on span of control, see Appendix C.

3.2.2 Back office employment share

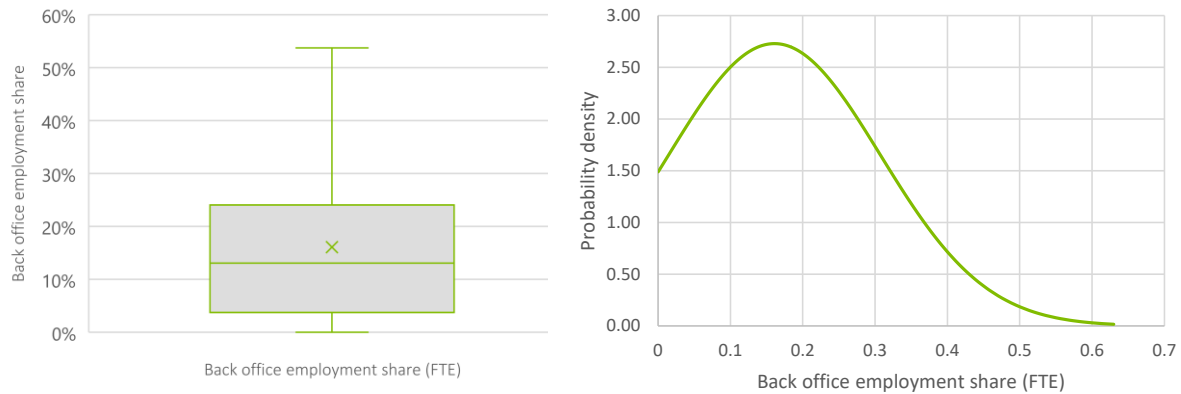
Staffing costs also include the 'back office' staff members within the organisation who provide broader administrative support to DSWs and FLSs. Table 3.8 outlines the back office employment share of providers, which is the ratio of back office staff to DSWs and FLSs within each organisation on an FTE basis. As a percentage of support staff – DSW and FLS – back office employment was, on average, 16.1%.

Table 3.8: Back office share by FTE

	Mean	Median	25th PC	75th PC
Back office employment share FTE (%)	16.1	13.1	3.8	24.0

As seen in Chart 3.5, more than half of providers had a back office employment share of less than 15.0%, and the IQR fell between 3.8% and 24.0%. Outliers above 63% were removed from the data, however there were still a number of high values, with the mean lying slightly above the median. It should be noted that almost 20% of providers gave a response of 0%.

Chart 3.5: Box plot (LHS) and PDF (RHS) of back office costs



When delineating providers by NDIA revenue, Table 3.9 indicates that back office employment share generally increases with the size of the organisation.

Table 3.9: Back office share (FTE) by size of organisation, based on revenue

	Mean	Median	25 th PC	75 th PC
Smaller (%)	14.7	10.1	0.0	23.7
Medium (%)	16.9	14.5	7.2	23.8
Larger (%)	18.4	16.7	6.3	24.3

Similar to span of control, Table 3.10 shows that providers specialising in Group services had a higher back office employment share, while the lowest back office employment share was associated with DPA and High Intensity DPA provision.

Table 3.10: Back office share (FTE) by primary service type, by revenue

Primary service type category	Mean	Median	25 th PC	75 th PC
High Intensity DPA (%)	14.3	9.6	0.0	25.0
DPA (%)	13.7	10.0	0.0	21.6
Part in Comm Soc Civ (%)	15.0	10.6	0.0	22.4
SIL (%)	15.3	12.5	5.2	22.7
Employment (%)	19.5	15.6	0.0	33.7
Groups (%)	21.1	20.2	11.0	30.5
Mixed (%)	17.5	15.7	6.8	24.6

For further details and outputs on back office employment share, see Appendix C.

3.3 Permanent and casual workers

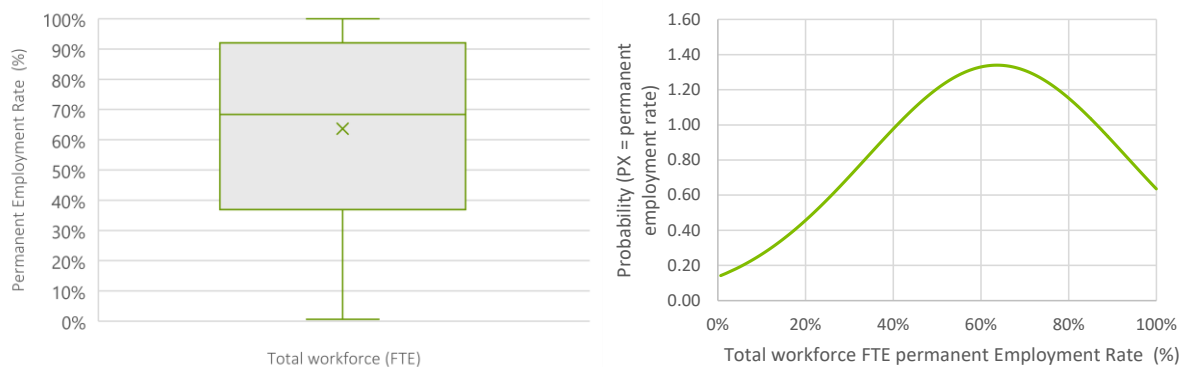
The survey results show that on average, 63.7% of the total workforce is permanently employed across DSW, FLS and back office staff, based on FTE. However, when broken down by staff cohorts, Table 3.11 shows that on average, DSWs are more likely to be employed casually than FLSs or back office staff, with permanent employment rates of 43.8%, 91.0% and 86.0%, respectively.

Table 3.11: Permanent employment rate (across all staff)

	Mean	Median	25 th PC	75 th PC
Permanent employment rate – DSW (%)	43.8	40.6	6.5	79.7
Permanent employment rate – FLS (%)	91.0	100.0	100.0	100.0
Permanent employment rate – Back office (%)	86.0	100.0	85.7	100.0
Permanent employment rate – All staff (%)	63.7	68.4	36.9	92.0

The box plot shown in Chart 3.6 demonstrates a relatively wide IQR, from 36.9% to 92.0%. This likely reflects the range of business models across providers, as well as different permanent employment rates across DSWs, FLS and other staff. The majority of responses lie above 50%, indicating that in general, most staff are permanently employed.

Chart 3.6: Box plot (LHS) and PDF (RHS) of total workforce permanent employment rate (FTE)



When delineating based on size of organisation by revenue, Table 3.12 shows the permanent employment rate for all staff increases with organisation size, with larger providers having an average permanent employment rate of 70.9%. The average permanent employment rate for all staff also decreases as providers' proportion of NDIS revenue increases, as seen in Table 3.13.

Table 3.12: Permanent employment rate for all staff by size of organisation, by revenue

	Mean	Median	25 th PC	75 th PC
Smaller (%)	61.4	60.7	33.2	98.9
Medium (%)	62.4	65.1	36.7	88.9
Larger (%)	70.9	80.0	53.0	90.9

Table 3.13: Permanent employee rate for all staff, by organisation share of NDIS revenue

	Mean	Median	25 th PC	75 th PC
≤25% total revenue (%)	70.6	77.6	44.6	98.6
26-50% total revenue (%)	69.6	74.8	47.6	98.4
51-75% total revenue (%)	65.3	75.1	41.4	89.1
>75% total revenue (%)	58.1	55.8	31.0	87.5

When disaggregating by the provider's geographical location, the permanent employment rate for all staff for most states and territories remained similar to the national average. However, providers with Tasmania as their primary jurisdiction had a higher permanent employment rate, with an average of 80.4%, as seen in Table 3.14. Further, Table 3.15 shows that providers with a primary MMM region of 4 to 5 also exhibited higher permanent employment rates, with an average of 69.4%, compared to those in an MMM region of ≤3 with a rate of 62.8%.

Table 3.14: Permanent employment rate for all staff by main state/territory the provider operates in, by participant count

	Mean	Median	25 th PC	75 th PC
NSW (%)	64.4	73.9	36.7	90.9
VIC (%)	64.3	71.0	36.6	93.1
QLD (%)	60.8	59.4	36.1	89.1
WA (%)	63.0	65.3	34.6	92.5
SA (%)	61.3	65.8	29.5	91.9
ACT (%)	60.2	55.0	42.1	78.1
NT (%)	62.2	72.9	30.5	88.8
TAS (%)	80.4	80.1	64.8	100.0

Table 3.15: Permanent employment rate for all staff by MMM regions, by revenue

	Mean	Median	25 th PC	75 th PC
≤3 (%)	62.8	67.0	36.0	91.5
4-5 (%)	69.4	73.5	49.6	96.2

The permanent employment rate for all staff also varied by primary service type. Table 3.16 shows that providers offering High Intensity DPA and DPA as their primary service types had the lowest rates of permanent employment at 50.6% and 55.1%, respectively. In comparison, those specialising in Employment and Group services had higher permanent employment rates of 89.9% and 79.8%, respectively.

Table 3.16: Permanent employment rate for all staff by primary service type, by revenue

	Mean	Median	25 th PC	75 th PC
High Intensity DPA (%)	50.6	46.1	28.6	80.6
DPA (%)	55.1	49.4	25.9	98.2
Part in Comm Soc Civ (%)	57.9	54.5	31.0	87.9
SIL (%)	68.2	77.1	48.3	90.7
Employment (%)	89.9	94.2	82.8	100.0
Groups (%)	79.8	86.5	68.7	100.0
Mixed (%)	58.8	58.3	34.3	85.5

For further details and outputs on the permanent employment rate, see Appendix C.

3.4 Salary on-costs

The survey results estimated average salary on-costs to be:

- Superannuation at 9.3% of base salary including leave
- Workers compensation insurance at 2.6% of base salary including leave.

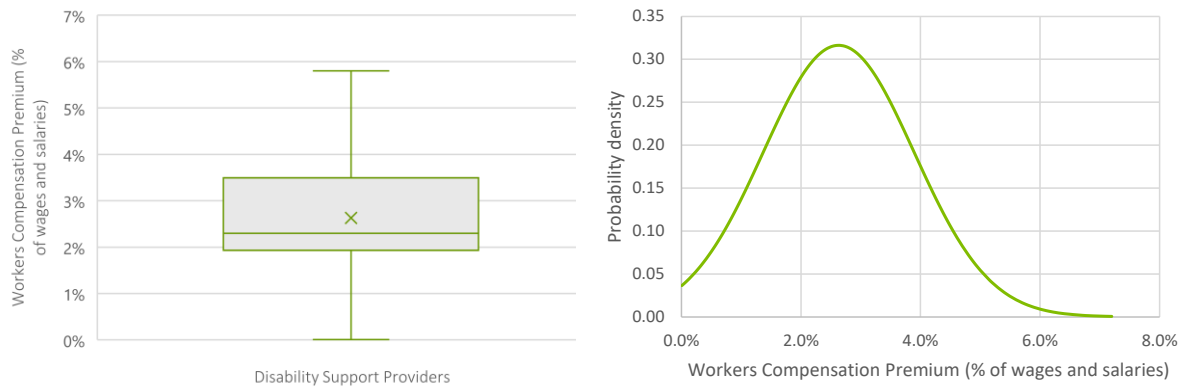
The estimated superannuation rate (9.3%) is lower than the mandated minimum rate of 9.5% as seen in Table 3.17. One potential reason for this difference is that some casual employees or those earning below the superannuation threshold are not entitled to superannuation, therefore lower responses may have been given.

Among respondents, 94.4% provided superannuation of 9.5%, 3.9% provided superannuation of less than 9.5%, and 1.7% provided superannuation of more than 9.5%.

Table 3.17: Salary on-costs, as a percentage of base salary

	Mean	Median	25 th PC	75 th PC
Superannuation (%)	9.3	9.5	9.5	9.5
Workers compensation premium (%)	2.6	2.3	1.9	3.5

Chart 3.7: Box plot (LHS) and PDF (RHS) of workers compensation premium (%) responses



As can be seen in Chart 3.7, workers compensation premium responses were fairly evenly distributed. The outlier removal technique employed eliminated any responses over 7.5%. This is reflected in the mean lying close to the median value.

Providers were also asked to list their organisation's workers compensation classification. The most common classifications were "social assistance services" and "residential care". Appendix C provides a full list of the responses given, with an approximate provider count due to the varied nature of responses.

For further details and outputs on the workers compensation premium, see Appendix C.

3.5 Standard hours of work

The survey results revealed that the average working day for full time DSWs and FLSs is 7.5 hours. Table 3.18 illustrates that there is little variation in the standard working hours among providers. This is expected given that most recognised Awards impose a maximum of 38.0 hours for the standard working week for full time staff. In the highest 2% of responses, working hours between 9 and 10 hours were reported.

The proportion of eligible responses was also lower than that of other questions. This is because the data cleaning process as outlined in Section 2.2 removed any 'zero' responses given, which would include the responses from providers with no full time staff.

Table 3.18: Standard working hours per day for full time DSWs and FLSs

	Mean	Median	25 th PC	75 th PC
Hours per day	7.5	7.6	7.5	7.6

3.6 Utilisation

Not all working hours are billable. For example, the SCHADS Award provides that a DSW should have a ten-minute paid break from work every four hours. DSWs also need to undertake training, administrative tasks and attend to other issues.

The Cost Model considers that more highly skilled workers with more responsibilities may require more non-billable hours to maintain their skills and deal with other issues. Accordingly, the survey asked organisations to provide the utilisation of DSWs and frontline supervisors separately.

Table 3.19 illustrates that the total mean utilisation for DSWs based on survey responses was 81.8%, with a median of 83.0%.

Table 3.19: Utilisation of DSWs (%)

	Mean	Median	25 th PC	75 th PC
Billable time (%)	77.0	80.0	70.0	88.0
Billable travel (%)	4.9	3.0	0.0	6.5
Non-billable travel time (%)	2.6	0.0	0.0	5.0
Breaks (%)	2.2	0.0	0.0	5.0
Training (%)	3.8	3.0	1.0	5.0
Client related admin (%)	3.3	2.0	0.0	5.0
General admin and other tasks (%)	3.6	2.0	0.0	5.0
NDIS Quality and Safety Compliance Commission (%)	2.6	1.0	0.0	5.0
Total utilisation (% billable time)	81.8	83.0	75.0	91.0

Table 3.19, Chart 3.8 and Chart 3.9 show that billable time (excluding billable travel) has a mean below the median and longer left-side tails, whereas billable travel has a mean above the median and exhibits long right-side tails.

Chart 3.8: Box plot of DSW utilisation billable time (%) responses

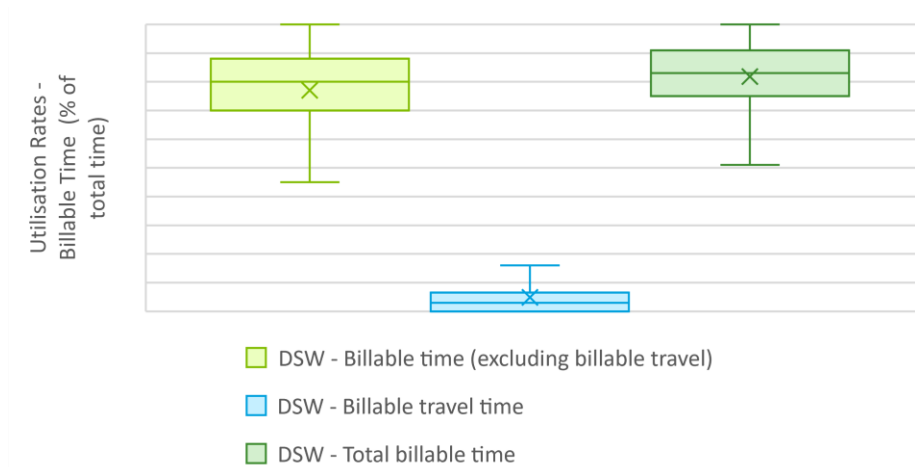
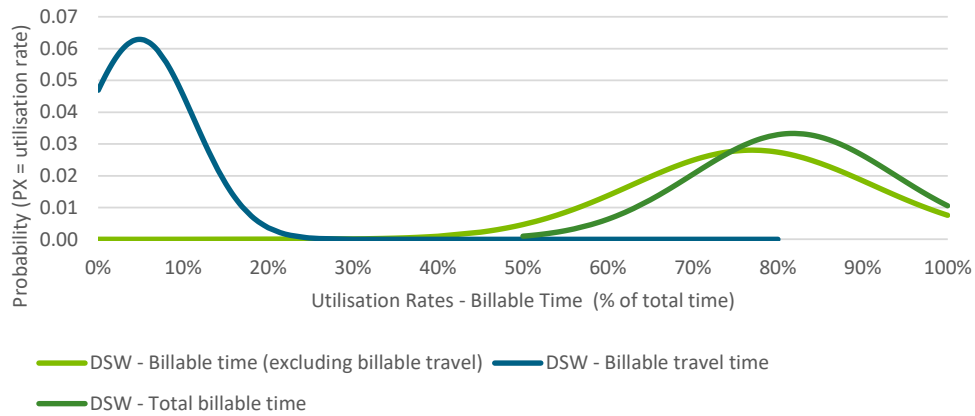


Chart 3.9: PDF of DSW utilisation billable time (%) responses



It can be seen in Chart 3.11, Chart 3.11 and Chart 3.12 that the responses for utilisation of each non-billable category all exhibit long right-side tails and the means consistently lie above the median. Note also that in Chart 3.10 and Table 3.19, the 75th percentile for all non-billable parameters is 5%, and the median for non-billable travel time and breaks both lie at 0%.

Chart 3.10: Box plot of DSW utilisation non-billable time (%) responses

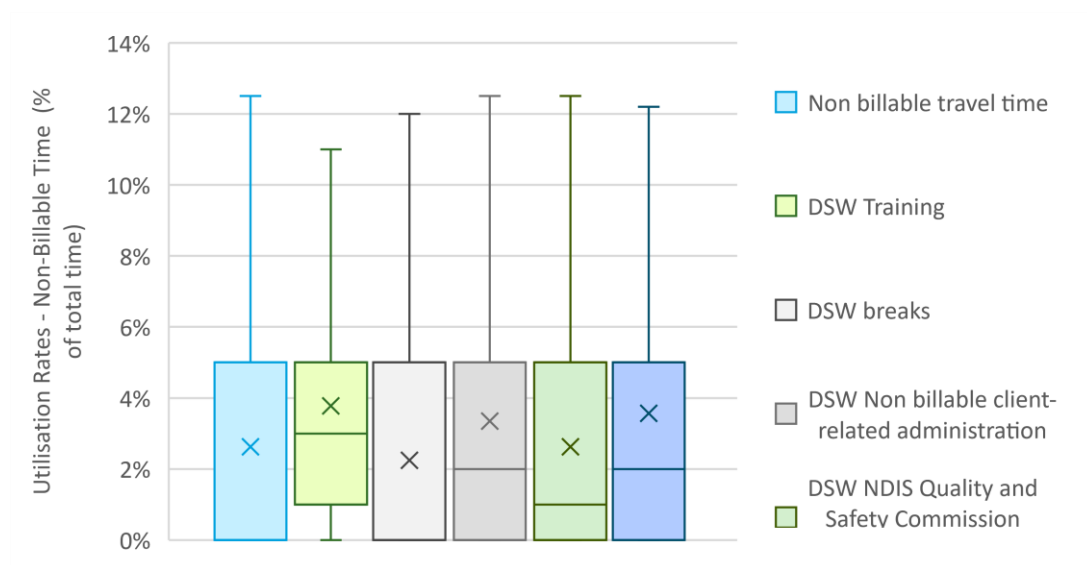


Chart 3.11: PDF of DSW utilisation non-billable time (%) responses

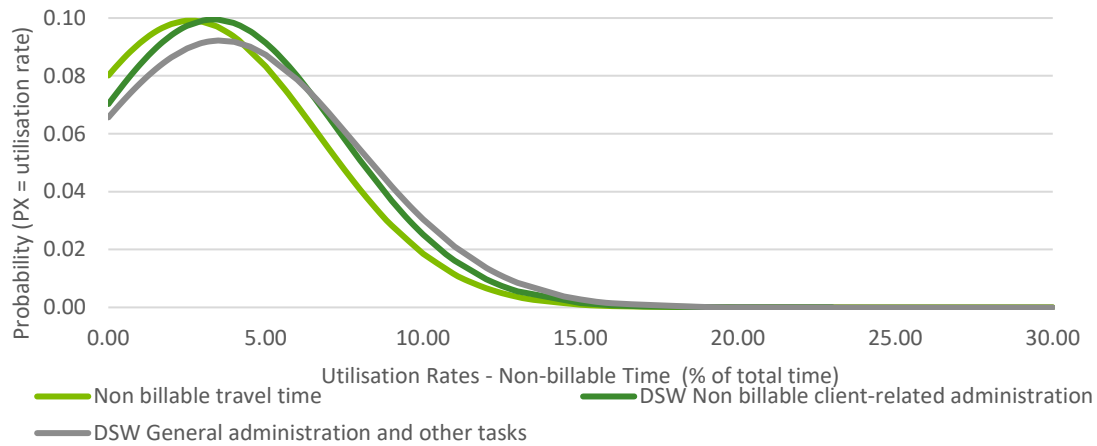


Chart 3.12: PDF of DSW utilisation non-billable time (%) responses

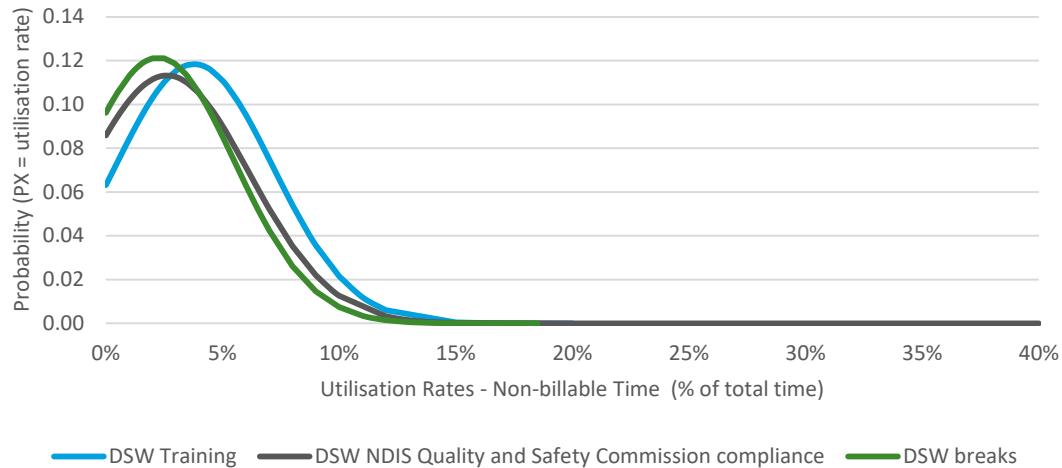


Table 3.20, Table 3.21 and Table 3.22 outline the utilisation of DSWs in smaller, medium and larger organisations according to revenue. The results illustrate that the total billable time for DSWs increases with organisation size, which suggests that larger providers achieve greater workforce efficiencies, resulting in higher utilisation rates and corresponding billable time. More specifically, the higher total utilisation in larger organisations is due to an increase in billable time (excluding billable travel time) only, as billable travel time decreased with organisation size.

The lower utilisation in smaller organisations may be due to staff being required to undertake a number of additional responsibilities outside of their core roles in the absence of dedicated administrative staff. This can be seen in the results below. The proportion of time DSWs spent on breaks remained relatively consistent across smaller, medium and larger organisations, at 2.5%, 2.1% and 2.2% respectively. However, the time DSWs spent on training activities and non-billable client-related administration decreased with organisation size. The mean time spent on general administration and other tasks as well as NDIS Quality and Safety Commission compliance was also highest in smaller organisations, but remained the same in medium and larger organisations.

Table 3.20: Utilisation of DSWs in smaller organisations, by revenue

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	74.1	75.0	63.0	85.0
Billable travel time (%)	5.3	4.5	0.0	10.0
Non-billable travel (%)	3.0	0.0	0.0	5.0
Breaks (%)	2.5	0.0	0.0	5.0
Training (%)	4.1	4.0	1.5	5.0
Non-billable client-related administration (%)	3.6	2.0	0.0	5.0
General administration and other tasks (%)	4.3	3.0	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	3.1	2.0	0.0	5.0
Total utilisation (% billable time)	79.4	80.0	70.0	90.0

Table 3.21: Utilisation of DSWs in medium organisations, by revenue

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	78.5	80.0	70.0	89.4
Billable travel time (%)	4.6	3.0	0.0	5.0
Non-billable travel (%)	2.5	1.0	0.0	5.0
Breaks (%)	2.1	0.0	0.0	4.3
Training (%)	3.8	3.0	1.0	5.0
Non-billable client-related administration (%)	3.3	2.0	0.0	5.0
General administration and other tasks (%)	3.0	2.0	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	2.2	1.0	0.0	3.0
Total utilisation (% billable time)	83.1	85.0	76.0	91.0

Table 3.22: Utilisation of DSWs in larger organisations, by revenue

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	80.1	82.0	72.5	89.8
Billable travel time (%)	4.0	2.0	0.5	5.0
Non-billable travel (%)	2.1	0.5	0.0	2.5
Breaks (%)	2.2	0.2	0.0	4.0
Training (%)	3.1	2.0	1.4	5.0
Non-billable client-related administration (%)	3.2	2.0	0.0	5.0
General administration and other tasks (%)	3.0	2.0	0.2	5.0
NDIS Quality and Safety Commission compliance (%)	2.2	1.0	0.0	3.0
Total utilisation (% billable time)	84.1	85.0	78.6	92.0

When disaggregating by the primary service type offered by providers, the results in Table 3.23, and Table 3.24 show that providers delivering SIL and High Intensity DPA as their principal service had the highest DSW utilisation, where the total billable time of DSWs was 84.2% and 82.8% respectively. This was due to a higher proportion of billable time (excluding billable travel) only, as the highest proportion of billable travel was exhibited in providers specialising in Participation in Community, Social and Civic Activities and DPA. These results can be seen in Table 3.25 and Table 3.26.

Table 3.27 shows that those providing Employment services had the lowest DSW utilisation, with the lowest share of billable time (excluding billable travel) (73.1%) and billable travel time (2.0%). They also exhibited the highest proportion of non-billable general administration, training and compliance tasks of all service types.

Table 3.23: Utilisation of DSWs by service type, based on revenue – SIL

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	80.5	82.0	74.0	90.0
Billable travel time (%)	3.7	2.0	0.0	5.0
Non-billable travel time (%)	1.5	0.0	0.0	2.0
Breaks (%)	1.6	0.0	0.0	2.0
Training (%)	3.8	3.0	1.5	5.0
Non-billable client-related administration (%)	3.1	2.0	0.0	5.0
General administration and other tasks (%)	3.3	2.0	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	2.4	1.7	0.0	3.0
Total utilisation (% billable time)	84.2	85.0	80.0	91.0

Table 3.24: Utilisation of DSWs by service type, based on revenue – High Intensity DPA

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	77.9	80.0	70.0	90.0
Billable travel time (%)	4.9	4.0	0.0	7.0
Non-billable travel time (%)	2.1	0.0	0.0	3.8
Breaks (%)	2.1	0.0	0.0	5.0
Training (%)	3.5	3.0	1.1	5.0
Non-billable client-related administration (%)	3.2	1.0	0.0	5.0
General administration and other tasks (%)	3.9	2.3	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	2.4	1.0	0.0	5.0
Total utilisation (% billable time)	82.8	85.5	75.0	91.8

Table 3.25: Utilisation of DSWs by service type, based on revenue – DPA

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	75.1	75.0	62.3	90.0
Billable travel time (%)	5.8	5.0	0.8	10.0
Non-billable travel time (%)	3.5	1.0	0.0	5.0
Breaks (%)	2.5	0.0	0.0	5.0
Training (%)	4.0	4.0	1.0	5.0
Non-billable client-related administration (%)	2.7	1.0	0.0	5.0
General administration and other tasks (%)	3.6	2.0	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	2.9	1.0	0.0	5.0
Total utilisation (% billable time)	80.9	82.0	70.0	92.1

Table 3.26: Utilisation of DSWs by service type, based on revenue – Participation in Community, Social and Civic Activities

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	75.3	75.0	70.0	85.0
Billable travel time (%)	6.2	5.0	1.1	10.0
Non-billable travel time (%)	3.6	2.0	0.0	5.0
Breaks (%)	2.4	0.0	0.0	4.0
Training (%)	3.6	2.5	1.0	5.0
Non-billable client-related administration (%)	2.7	2.0	0.0	5.0
General administration and other tasks (%)	3.8	2.0	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	2.4	1.0	0.0	5.0
Total utilisation (% billable time)	81.5	80.0	75.0	90.0

Table 3.27: Utilisation of DSWs by service type, based on revenue – Employment

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	73.1	70.0	62.5	85.0
Billable travel time (%)	2.0	0.0	0.0	3.0
Non-billable travel time (%)	1.4	0.0	0.0	0.0
Breaks (%)	5.3	5.0	1.0	7.5
Training (%)	4.5	3.0	1.5	5.0
Non-billable client-related administration (%)	5.4	5.0	1.0	7.0
General administration and other tasks (%)	5.2	5.0	2.0	9.8
NDIS Quality and Safety Commission compliance (%)	3.1	2.0	0.7	5.0
Total utilisation (% billable time)	75.1	76.0	65.0	85.0

DSW utilisation was also impacted by the primary state/territory of operation, by revenue. As seen in Table 3.28 and Table 3.29, Tasmania had the highest DSW utilisation, while South Australia had the lowest utilisation rate. However, these results vary when looking at the components of total utilisation. While Tasmania had the highest proportion billable time (excluding billable travel), it exhibited the lowest proportion of billable travel time. Providers primarily operating in the Northern Territory however, exhibited the lowest proportion of billable time (excluding billable travel) but the highest proportion of billable travel time, as seen in Table 3.30.

Table 3.28: Utilisation of DSWs by the main state/territory the provider operates in, by participant count – Tasmania

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	83.0	85.5	76.0	89.9
Billable travel time (%)	3.6	4.0	0.0	5.0
Non-billable travel (%)	1.9	0.0	0.0	2.0
Breaks (%)	1.8	0.0	0.0	3.4
Training (%)	3.1	2.2	1.0	5.0
Non-billable client-related administration (%)	2.3	1.9	0.0	4.0
General administration and other tasks (%)	2.3	2.0	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	2.0	0.9	0.0	4.6
Total utilisation (% billable time)	86.5	88.7	80.8	91.4

Table 3.29: Utilisation of DSWs by the main state/territory the provider operates in, by participant count – South Australia

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	75.6	79.0	65.0	90.0
Billable travel time (%)	4.6	4.0	0.0	6.2
Non-billable travel (%)	2.6	1.0	0.0	5.0
Breaks (%)	2.9	1.0	0.0	5.0
Training (%)	4.1	3.0	1.5	5.0
Non-billable client-related administration (%)	3.4	3.0	0.0	5.0
General administration and other tasks (%)	4.1	3.0	0.0	5.0
NDIS Quality and Safety Commission compliance (%)	2.5	1.0	0.0	5.0
Total utilisation (% billable time)	80.3	81.5	70.0	90.0

Table 3.30: Utilisation of DSWs by the main state/territory the provider operates in, by participant count – Northern Territory

	Mean	Median	25 th PC	75 th PC
Billable time (excluding travel time) (%)	70.8	75.0	62.5	84.0
Billable travel time (%)	9.6	3.5	0.3	10.0
Non-billable travel (%)	1.9	0.5	0.0	2.8
Breaks (%)	3.8	2.0	0.0	6.5
Training (%)	3.1	2.8	1.0	5.0
Non-billable client-related administration (%)	4.5	3.8	0.0	8.8
General administration and other tasks (%)	4.5	1.5	0.1	5.0
NDIS Quality and Safety Commission compliance (%)	1.8	2.0	0.0	2.5
Total billable time (%)	80.4	81.5	75.5	89.5

Section 8.7 provides additional analysis on the relationships between utilisation and other variables. Further details and outputs on DSW utilisation rates are provided in Appendix C.

3.7 Overheads and EBITDA as a percentage of costs

The survey captured overhead costs as a proportion of direct costs, as listed in Table 3.31. The survey responses indicated that on average, overheads represented 50.1% of direct costs when including all overhead categories. The survey also asked providers to report their organisation's total profit. Their response was then used to calculate EBITDA (earnings before interest, taxes, depreciation and amortization) as a percentage of total costs (direct costs overheads). When excluding interest and depreciation from the EBITDA reported, EBITDA represented an average of 7.6% of providers' total costs.

Table 3.31: Overheads and EBITDA as a percentage of costs

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	50.1	40.6	26.2	64.5
EBITDA as a percentage of total costs (%)	7.6	5.6	0.0	13.3

As seen in Chart 3.13, providers reported a wide range of direct costs and overheads. It should be noted that as part of the calculation, outliers above 159% were removed based on the IQR outlier removal method. Responses of zero were also removed. Providers were asked to list the direct costs and overheads for their entire organisation and their responses were not limited to the costs associated with NDIS-funded activities only. Accordingly, the wide range of direct costs and overheads is expected given that the size of organisations varied across the survey cohort (as shown in Section 1.2), which would result in a higher variance of results. With outliers removed, the overheads results exhibited an IQR of 38.3%, as seen in Chart 3.13.

Chart 3.13: Box plot (LHS) and PDF (RHS) of overheads as a percentage of direct costs (%) responses

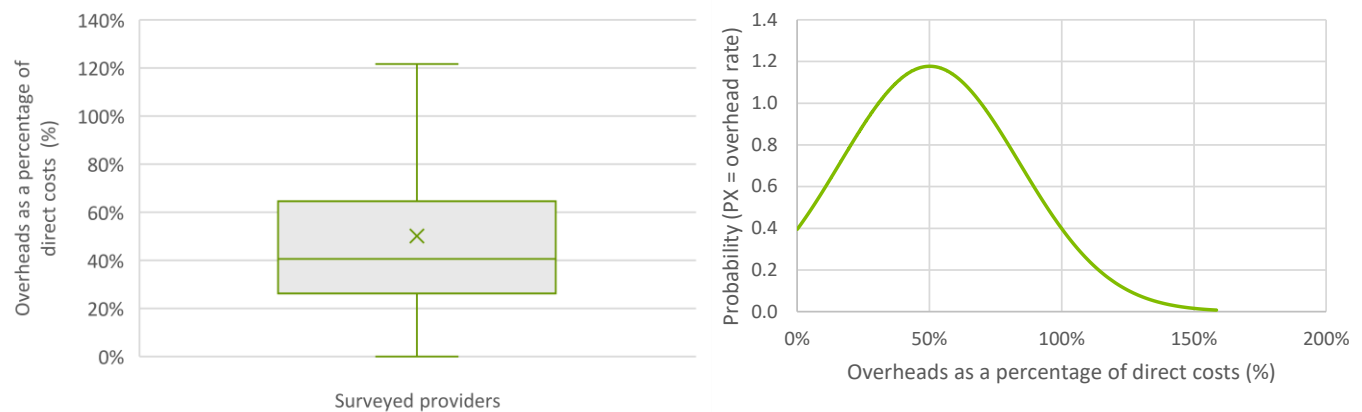
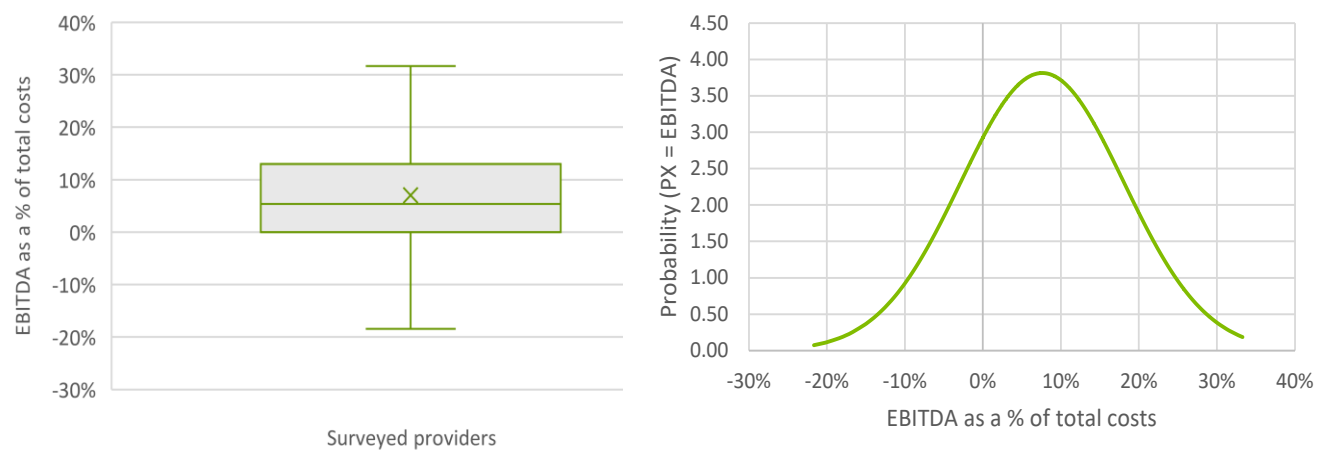


Chart 3.14 shows that EBITDA as a percentage of total costs also exhibited a wide array of results, with a range of 55.0%. Half of results were between 0.0% and 5.6%, with providers below the 25th percentile reporting close to zero EBITDA.

Chart 3.14: Box plot (LHS) and PDF (RHS) of EBITDA as a percentage of total costs (%) responses



A breakdown of overheads is provided in Table 3.32. The largest category of overheads was the salaries of non-service level staff, making up 40.6% of total overhead costs respectively. The 'other' category formed the second largest category, being 26.7% of total overhead costs. Depreciation (15.3%), IT and other costs (5.1%) and rent and fittings (5.0%) formed the other significant categories, with the smallest category being accounting and audit (I think 0.6%).

Table 3.32: Share of overheads categories

Category	Share of total
Non-service level staff	40.6
Insurance premiums	1.9
Rent and fittings	5.0
Fleet	2.2
Marketing	1.1
Accounting and audit	0.6
IT and other costs	5.1
Depreciation	15.3
Interest	1.4
Other (excludes cost of goods sold)	26.7
Total	100.0

When disaggregating for size of organisation by revenue, EBITDA as a percentage of total costs increases with organisation size. As seen in Table 3.33, Table 3.34 and Table 3.35, EBITDA as a percentage of total costs increases from an average of 6.3% in smaller organisations to 8.1% in larger organisations.

Table 3.33: Overheads and EBITDA as a percentage of costs in smaller organisations, by revenue

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	53.0	43.8	24.7	76.3
EBITDA as a percentage of total costs (%)	6.3	4.0	-0.1	12.2

Table 3.34: Overheads and EBITDA as a percentage of costs in medium organisations, by revenue

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	47.6	39.1	26.0	56.9
EBITDA as a percentage of total costs (%)	9.0	6.7	1.7	15.1

Table 3.35: Overheads and EBITDA as a percentage of costs in larger organisations, by revenue

	Mean	Median	25 th PC	75 th PC
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Overheads as a percentage of direct costs (%)	47.2	41.3	28.4	58.6
EBITDA as a percentage of total costs (%)	8.1	7.0	2.6	13.9

Table 3.36, Table 3.37 and Table 3.38 show that overheads and EBITDA also vary by geography. Providers with the Northern Territory as their primary jurisdiction exhibited the highest overheads value (63.4%) and the highest EBITDA (10.0%), while providers in the Western Australia exhibited the lowest EBITDA (6.4%) and among the lowest overheads (48.5%). Tasmania exhibited the lowest overheads value, at 45.5% of direct costs.

Table 3.36: Overheads and EBITDA as a percentage of costs by main state/territory, by participant count – Northern Territory

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	63.4	54.0	36.5	82.1
EBITDA as a percentage of total costs (%)	10.0	11.1	0.6	16.5

Table 3.37: Overheads and EBITDA as a percentage of costs by main state/territory, by participant count – Western Australia

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	48.5	36.9	24.3	65.9
EBITDA as a percentage of total costs (%)	6.4	4.2	-0.1	11.0

Table 3.38: Overheads and EBITDA as a percentage of costs by main state/territory, by participant count – Tasmania

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	45.5	40.4	26.2	61.9
EBITDA as a percentage of total costs (%)	7.9	6.5	1.3	17.2

When disaggregating by primary service type, the tables below indicate that providers with Group services as their principal offering exhibited the second highest overheads and the lowest EBITDA, at 62.6% and 5.5% respectively. Providers offering Daily Personal Activities services both had the lowest overheads at 45.0% of direct costs, and the highest EBITDA at 8.6% of total costs. Providers primarily offering Employment services also had the highest average overheads at 83.1% of direct costs.

Table 3.39: Overheads and EBITDA as a percentage of costs by primary service type – Groups

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	62.6	52.6	38.7	88.9
EBITDA as a percentage of total costs (%)	5.5	3.1	-0.9	10.3

Table 3.40: Overheads and EBITDA as a percentage of costs by primary service type – Daily Personal Activities

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	45.0	35.2	22.0	60.5
EBITDA as a percentage of total costs (%)	8.6	6.2	0.0	15.2

Table 3.41: Overheads and EBITDA as a percentage of costs by primary service type – Employment

	Mean	Median	25 th PC	75 th PC
Overheads as a percentage of direct costs (%)	83.1	79.6	43.5	128.8
EBITDA as a percentage of total costs (%)	6.7	4.4	1.9	13.3

The relationships between overheads, EBITDA and other variables are also analysed in Section 8.1 (overheads) and Section 8.8 (EBITDA). For further details and outputs on overheads and EBITDA as a percentage of costs, see Appendix C.

3.8 Shift loadings

The following tables set out the survey results with respect to shift loadings for afternoon, night, weekend and public holiday shifts. These results incorporate the responses from all providers, regardless of whether they operated under a recognised Award.

Table 3.42 illustrates that public holidays provided the highest shift loading for both permanent and casual staff, with an average loading above the standard hourly rate of 132.0% and 132.9%, respectively. However, weekend shifts exhibited a larger difference between permanent and casual loadings. The most pronounced difference was seen on Sunday shifts where the average loading for casual staff was 15.3% higher than permanent staff.

Table 3.42: Impact of shift loadings on cost per billable hour, as a % of hourly base rate of pay

	Permanent		Casual		Difference	
	Mean	Median	Mean	Median	Mean	Median
Saturday (%)	59.0	50.0	45.5	50.0	-13.4	0.0
Sunday (%)	73.1	100.0	88.3	100.0	15.3	0.0
Public loading (%)	132.0	150.0	132.9	150.0	1.0	0.0
Afternoon shift (%)	9.4	12.5	15.6	12.5	6.2	0.0
Night shift (%)	11.7	15.0	18.3	15.0	6.7	0.0

Note: Deltas calculated may not be exact due to rounding.

Table 3.43 outlines the shift loadings of casual and permanent staff at the 25th and 75th percentiles. These results illustrate that casual staff experienced higher variation across the IQR. Over the range of results, the difference between casual and permanent shift loadings was more pronounced on weekends.

Table 3.43: Shift loadings, percentiles for permanent and casual staff

	Permanent		Casual		Difference	
	25 th PC	75 th PC	25 th PC	75 th PC	25 th PC	75 th PC
Saturday (%)	50.0	50.0	25.0	75.0	-25.0	25.0
Sunday (%)	42.3	100.0	50.0	125.0	7.7	25.0
Public holiday (%)	100.0	150.0	100.0	175.0	0.0	25.0
Afternoon shift (%)	0.0	12.5	1.2	25.0	1.2	12.5
Night shift (%)	1.0	15.0	5.0	30.0	4.0	15.0

Note: Deltas calculated may not be exact due to rounding.

The following charts illustrate that there tends to be more variance in loadings for casual employees as opposed to permanent employees. This is exhibited in the box plots, as well as in the shape of the PDFs presented Chart 3.16 which tend to be relatively wide compared to the narrower distributions of the permanent loadings. Saturday shifts for both permanent and casual employees exhibit a relatively narrower distribution, as seen in Chart 3.17 and Chart 3.18. Saturday shift loadings for permanent staff had an IQR of zero and so it was not included as a box plot in Chart 3.17. Public holiday shifts exhibit a wide distribution for both casual and permanent employees, showing that these shifts tend to have the most variance in the approach to assigning loadings.

Chart 3.15: Box plots of shift loadings (afternoon and night shifts, permanent and casual)

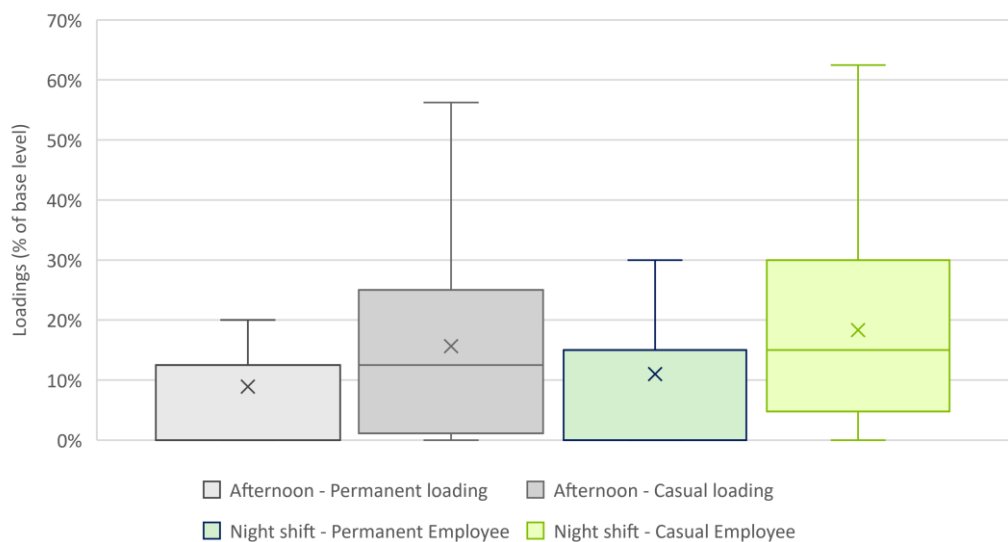
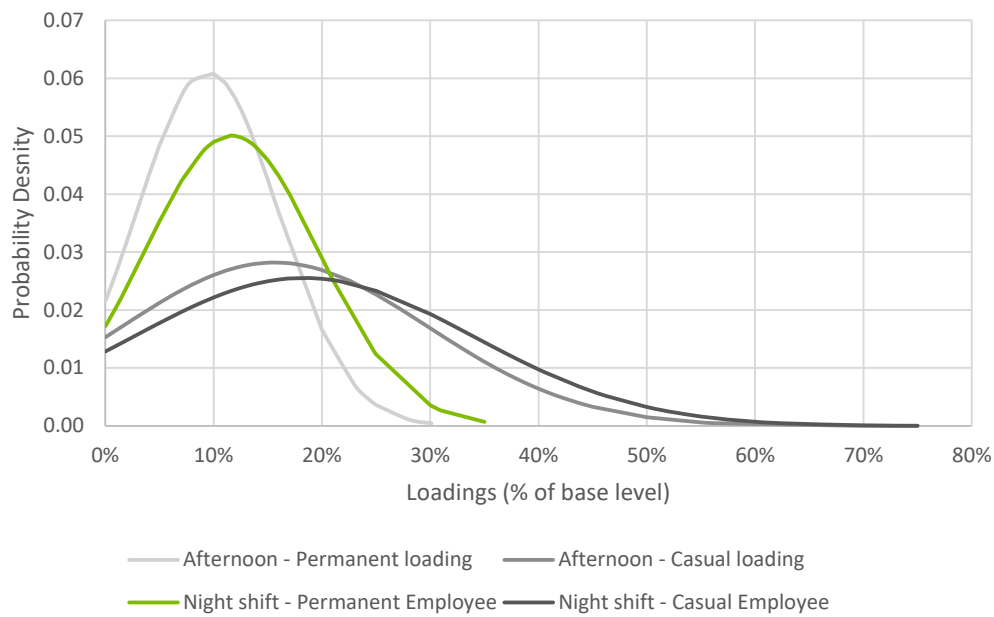
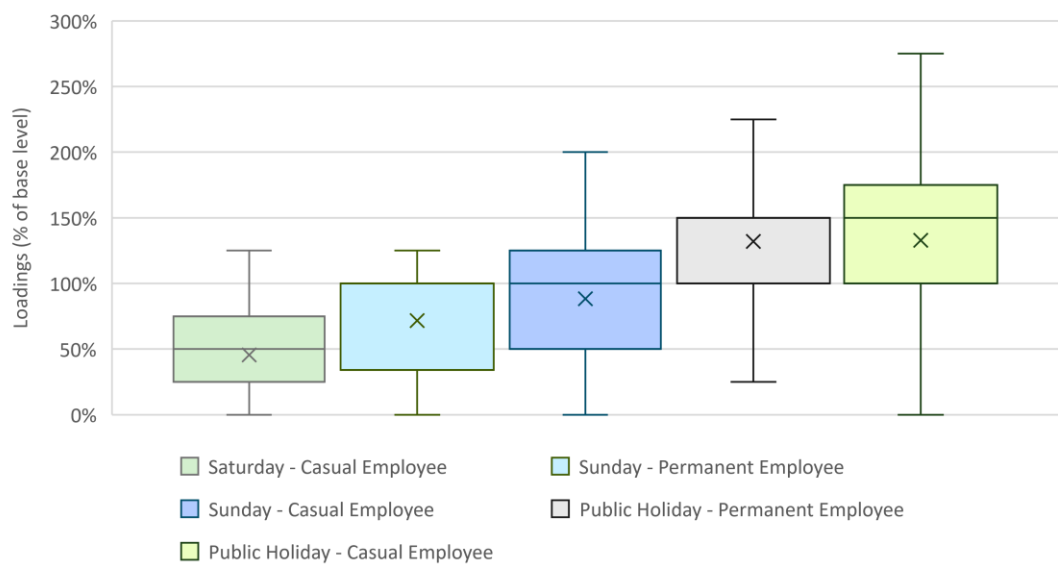


Chart 3.16: PDF of shift loadings (afternoon and night shifts, permanent and casual)

Chart 3.17: Box plots of shift loadings⁹ (Saturday, Sunday and public holiday, permanent and casual)

⁹ Note that the Saturday permanent loading parameter is not included as it had an IQR of 0.

Chart 3.18: PDF of shift loadings (Saturday and Sunday, permanent and casual)

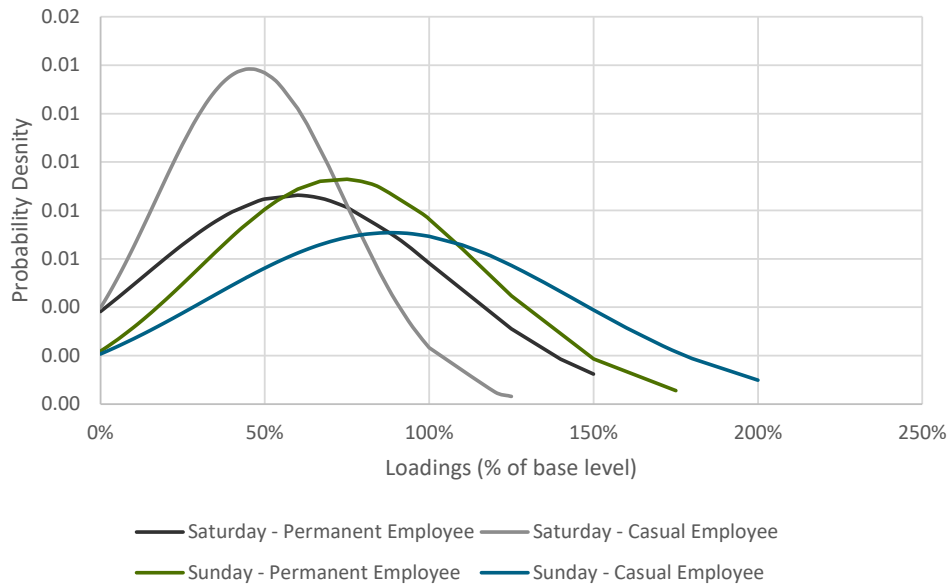
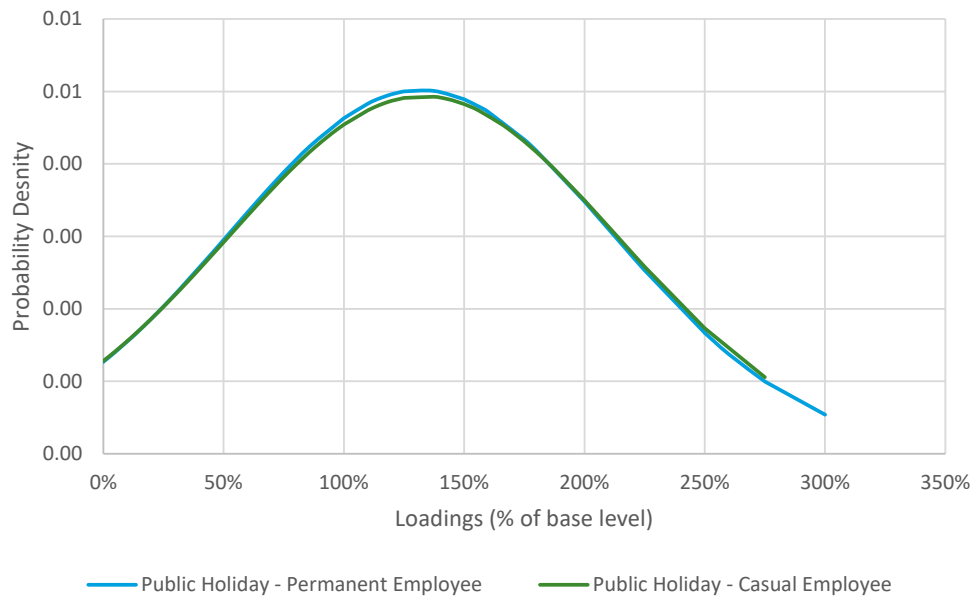
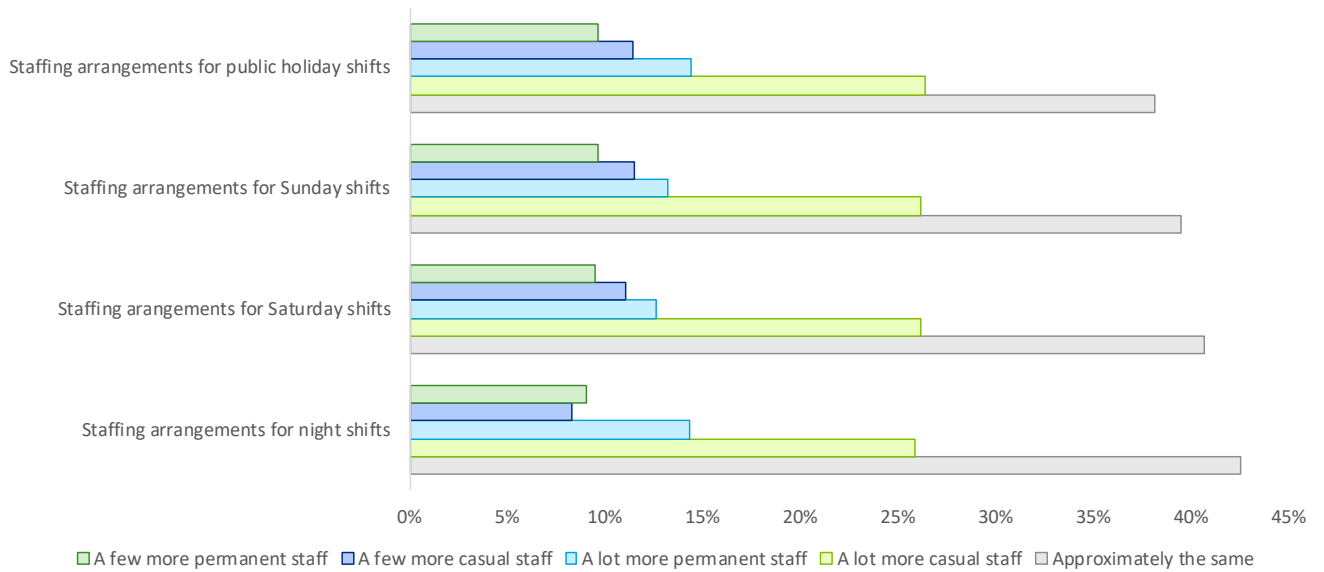


Chart 3.19: PDF of shift loadings (public holiday, permanent and casual)



Providers were also asked to specify their casual and permanent staffing arrangements on night shifts, weekends and public holidays. The results show that around 40% of providers relied upon approximately the same proportion of casual and permanent staff across all shift categories. This can be seen in Chart 3.20 where the proportion of providers utilising “approximately the same” proportion of casual and permanent staff for public holiday, Sunday, Saturday and night shifts was 38.2%, 39.5%, 40.7% and 42.5% respectively.

Chart 3.20: Casual and permanent staffing arrangements for night shifts, weekends and public holidays, survey responses (%)



For providers who modified their staffing arrangements, the most common modification was to use a lot more casual staff for weekends, public holidays and nights shifts. There was little variation between each of the four shift types, with around 26% of providers in each shift type stating that they used “a lot more casual” staff. The results also show that where providers relied upon one staff group more than the other, they favoured that group to a large extent. This can be seen where the proportion of providers who used “a lot more” casual or permanent staff across all shift types was higher than those who selected “a few more” casual or permanent staff.

4 Leave entitlements

This chapter presents results from the survey regarding annual leave, personal leave and long service leave.

4.1 Minimum leave entitlement

The survey results indicated that full time DSWs accrue the following allowances per year of service, on average:

- a minimum of 147.1 hours of annual leave
- up to 30.3 hours of long service leave.

The results in Table 4.1 outline the leave allowances for full time DSWs across all organisations paying under both SCHADS and non-SCHADS arrangements.

Table 4.1: Number of leave hours accrued by full time DSWs per year of service

	Mean	Median	25 th PC	75 th PC
Allowance for annual leave (hours per year)	147.1	152.0	152.0	152.0
Allowance for long service leave (hours per year)	30.3	32.9	12.8	43.1

Results for personal leave showed 27.3% of providers responded with the default response of 152 hours. The remaining 72.7% responded with 'other' and specified the number of hours of personal leave they provided per year. With a small number of responses removed, responses ranged from 1 to 228 hours. Of those who responded 'other', the vast majority of providers (79.7%) responded with a response between 70 and 80 hours per year, or around two weeks. This is in line with the National Employment Standard requirement of ten days per year⁶. Further results showed that of the 'other' respondents:

- Around 1.1% gave a response over 152 hours.
- Around 7.8% reported personal leave allowances of below 70 hours.
- Around 11.4% reported personal leave allowances of more than 80 hours but less than 152 hours. The most common response in this category was 114 hours.

As shown in Chart 4.1 and Chart 4.2, there is a bias towards the default responses for annual leave (152.0 hours) and personal leave (152.0 hours). This led to an IQR of zero for annual leave, and so it was not included as a box plot. While the 25th and 75th percentiles for annual leave were both 152.0 hours, responses of 0.0 in the 'other' category led to a mean which was downward biased.

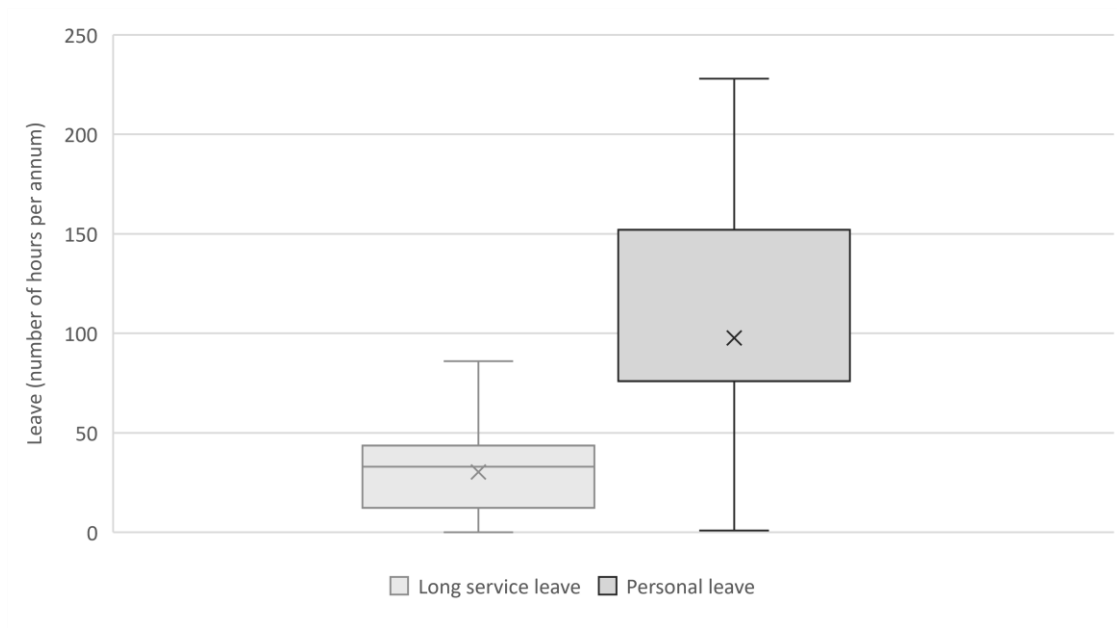
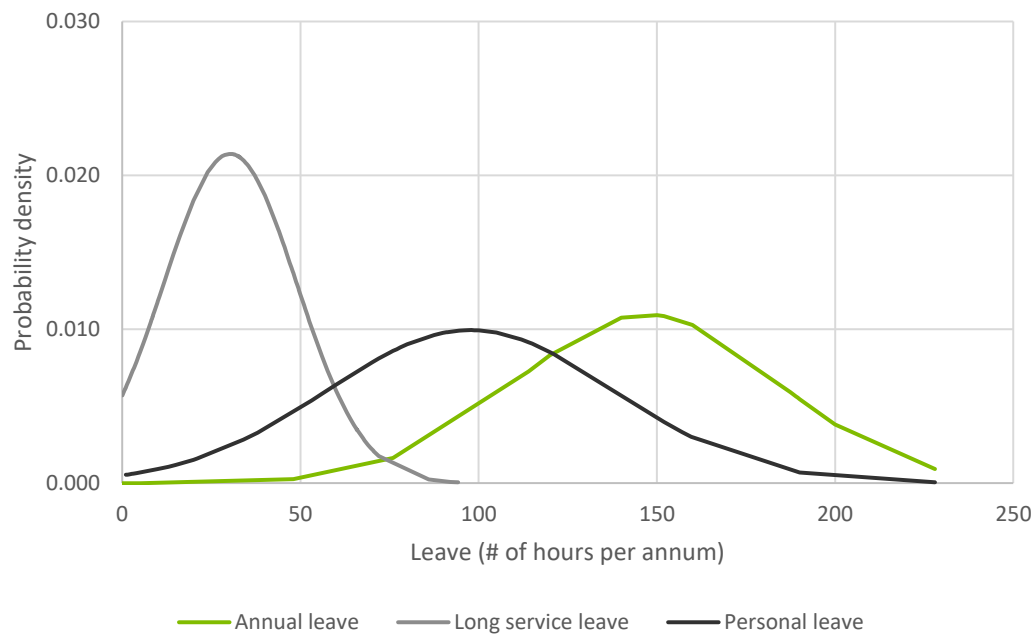
Chart 4.1: Box plot of long service leave and personal leave¹⁰ (hours per annum)

Chart 4.2: PDF of annual leave, personal leave and long service leave (hours per annum)



¹⁰ Note that annual leave is not included as it had an IQR of 0 given the majority of responses were pulled from a categorical question.

4.2 Calculation of leave entitlements

This section presents results for annual and personal leave accrual, and long service leave accrual for casual staff (Section 4.2.2).

Some staff accrue more than the minimum number of hours of leave specified above. As shown in Table 4.2, on average 19.1% of full time DSWs accrue more than the minimum hours of annual leave, and 8.7% are entitled to more than the minimum hours of personal leave.

Table 4.2: Proportion of full time DSWs entitled to more than the minimum number of hours of annual and personal leave

	Mean	Median	25 th PC	75 th PC
Annual leave (% of full time DSWs)	19.1	0.0	0.0	25.0
Personal leave (% of full time DSWs)	8.7	0.0	0.0	0.0

As seen in Table 4.3, more than half (51.8%) of all providers do not determine annual leave based on shift worker status, whereas 35.7% provide an extra week of annual leave to shift workers. The remaining 12.5% of providers stated that their annual leave accrual is determined by some other factor. However, when asked to list the relevant factors used, several answers revealed that the question was poorly understood by providers or was not applicable to their situation. This could be seen where providers answered the question as “zero” or stated they have a casualised workforce. Accordingly, the true proportion of providers who calculate annual leave according to some other factor is likely to be lower than the value shown in Table 4.3.

Table 4.3: Proportion of providers whose annual leave accrual depends upon shift worker status or other factors

Does annual leave accrual depend upon shift worker status?	Proportion of providers
No, annual leave does not depend upon shift worker status (%)	51.8
Yes, one week extra annual leave for shift workers (%)	35.7
Annual leave depends upon other factors (%)	12.5

Of the eligible responses to this free text question, common responses revealed that annual leave accrual depends upon other factors such as:

- the number of hours worked every week or fortnight
- the number of additional hours worked above the base amount
- payment of a 17.5% loading
- an extra 22.8 hours for shift workers
- an extra week if the staff member works 10 weekends per year (minimum 4 hours per shift)
- a set amount given to all employees per year.

A summary of all responses given by providers is outlined in Appendix C.

Table 4.4 shows the proportion of providers who determine the accrual of personal leave according to shift worker status or some other factor.

Table 4.4: Proportion of providers whose personal leave accrual depends upon shift worker status or other factors

Does personal leave accrual depend upon shift worker status?	Proportion of providers
No, personal leave does not depend upon shift worker status (%)	79.3
Yes, personal leave depends upon shift worker status (%)	10.5
Personal leave depends upon other factors (%)	10.3

The results show that 10.5% of providers calculate personal leave according to shift worker status and, 10.3% determine personal leave accrual according to some other factor, such as:

- the employee's total years of service
- pro rata basis according to the number of hours worked
- the age of the employee
- in accordance with an EBA or other recognised Award
- a fixed amount given to all employees.

A summary of all responses given by providers in relation to the calculation of personal leave accrual is outlined in Appendix C.

Similar to the responses regarding annual leave, the question regarding personal leave accrual was poorly understood by some providers, or was not applicable to their situation. This could be seen where providers stated they have a casualised workforce or answered "not applicable" to question 29. Accordingly, the actual proportion of providers who determine personal leave accrual according to some other factor is likely to be lower than the value shown in Table 4.4.

4.2.2 Long service leave accrual for casual staff

Casual staff are entitled to accrue long service leave in 61.1% of providers. Table 4.5 shows that approximately 7.9% of providers allow some casual staff to accrue long service leave depending upon the state/territory where the employee works and 4.9% of providers calculate leave using some other factor such as the hours worked per month or the total years of service. A summary of the other factors given by providers to calculate long service leave is provided in Appendix C.

Table 4.5: Proportion of providers whose casual staff are entitled to accrue long service leave

Are casual staff entitled to accrue long service leave?	Proportion of providers
All casual staff entitled to accrue long service leave (%)	61.1
Some casual staff, depending on whether the state in which the employee works has a portable longer service leave scheme (%)	7.9
Some casual staff, depending upon other reasons (%)	4.9
No casual staff (%)	26.1

As this question did not include a "not applicable" option, the actual proportion of providers who allow some casual staff to accrue long service leave will be slightly lower than the value shown in Table 4.5. This is because several providers selected "some casual staff, depending on other reasons" but subsequently stated that they do not employ casual staff. As providers with an entirely permanent workforce could not skip this question, it is also possible that these providers selected "no casual staff" despite having a completely permanent workforce, although the number of incorrect responses cannot be determined as this option did not contain a free text box.

5 Employment conditions

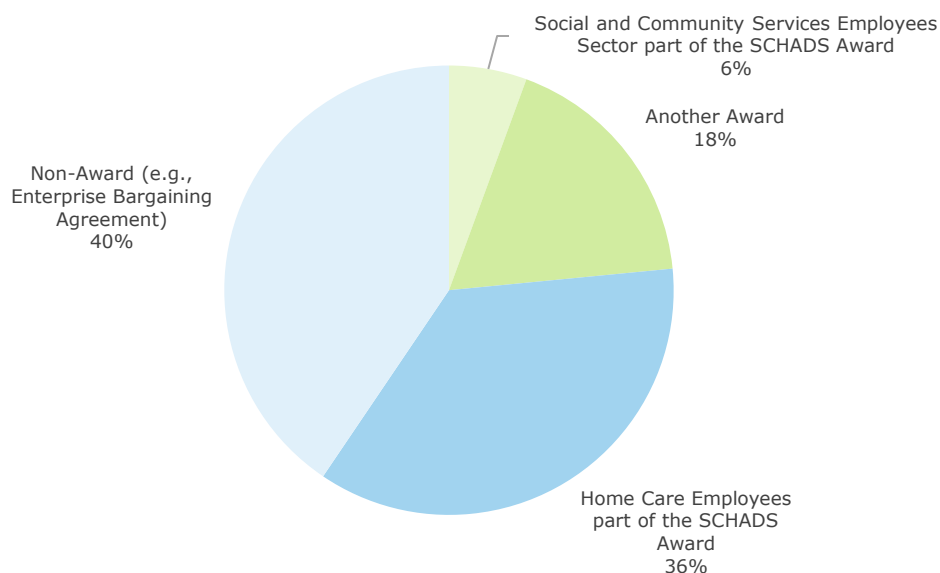
This year's iteration of the survey included additional questions relating to employment conditions. This chapter provides a summary of the responses relating to the awards and EBAs used by providers, as well as the allowances and fringe benefits paid to employees.

5.1 Awards and Enterprise Bargaining Agreements

The survey asked providers whether the majority of their DSW and FLS staff were paid in line with the SCHADS Award, another recognised Award, or a non-Award payment arrangement. This section presents the results for the pay Awards and agreements used by survey respondents.

Chart 5.1 illustrates that over half (59.5%) of all providers paid their employees under a recognised Award, with the most common being the Home Care Employees part of the SCHADS Award, which was used by 36% of providers.

Chart 5.1: Payment arrangements of survey respondents



Of the 18% of providers who paid under a recognised non-SCHADS Award, the most common was the Health Professionals and Support Services Award 2020 [MA000027]. Several providers listed multiple Awards, for example where there may have been multiple providers entered per survey return or where different Awards are used for different groups of staff. A full list of the recognised Awards used by providers is outlined in Appendix C.

Two providers indicated that they use a non-SCHADS Award but subsequently stated that the question was not applicable to their organisation. Accordingly, the actual proportion of providers who pay according to another recognised Award may be slightly lower than the survey data indicates.

The remaining 40% of survey respondents use a payment arrangement other than a recognised Award, such as an EBA. Where providers paid staff under an EBA, they were asked to provide further details including the EBA name, start date, end date and the Award used to assess the EBA against the Better Off Overall Test. A full list of the EBA details provided is included in Appendix C.

5.2 Allowances and fringe benefits

This section provides information on the type of allowances (Section 5.2.1) and fringe benefits (Section 5.2.2) paid by providers, and how this differs across providers.

5.2.1 Allowances

The survey gathered information from providers regarding the type of allowances paid to their staff and the proportion of workers within their organisation who receive an allowance. Survey results showed that 50.0% of all providers pay their workers an allowance. Within this group, the average proportion of staff within each organisation who receive an allowance is 73.5%, as outlined in Table 5.1.

Table 5.1: The proportion of staff within each organisation who receive an allowance

	Mean	Median	25 th PC	75 th PC
Proportion of staff within each organisation who receive an allowance (%)	73.5	90.0	51.0	100.0

For providers who pay an allowance, the survey asked them to specify the types of allowances paid to staff. As outlined in Table 5.2, the allowance most commonly paid is the reimbursement of travelling expenses (18.8%), followed by on-call (17.0%) and first aid (16.2%) allowances. Providers were able to select multiple allowances and many survey respondents specified that they paid more than one type of allowance listed. Of the 50.0% of providers who pay their workers an allowance, 16.0% pay a vehicle allowance, which covers some of an employee's expenses of operating a vehicle for delivering client services.

Table 5.2: Types of allowances paid by providers

Type of allowance	Proportion of providers
Special or protective clothes reimbursement (%)	1.9
Uniform (%)	2.6
Laundry (%)	4.1
Telephone (%)	6.6
Meal (%)	8.0
Other (%)	8.9
Vehicle (%)	16.0
First aid (%)	16.2
On call (%)	17.0
Travelling expenses reimbursement (%)	18.8

The proportion of providers who pay their employees other allowances not included in Table 5.2 was 8.9%, which is higher than 5 other allowances listed. Although this could be indicative of insufficient allowances being presented in the survey, it is also likely due to some providers poorly reading the question or having a limited understanding of what payments constitute an allowance. For example, several responses listed vehicle and travel-related payments under other allowances

despite having their own category. Further, sleepover shifts and higher duties were commonly listed as other allowances, which are typically included as part of the general reporting on wages. A list of the other allowances listed by providers is outlined in Appendix C.

When disaggregating the allowance categories according to primary service type, the results show that providers offering SIL as their principal service and those with no primary service type (Mixed providers) were most likely to pay allowances for most categories. As seen in Table 5.3, providers specialising in SIL were most likely to pay nine out of eleven allowance categories, with Mixed providers the second most likely. Mixed providers were the most likely to pay Laundry allowances (26.8%), followed by SIL providers (25.8%). 'Special or protective clothing reimbursements' was predominately paid by providers specialising in Participation in Community, Social and Civic Activities (22.7%), and by SIL and Mixed providers at 20.5% and 20.5% respectively.

Table 5.3: Allowances paid by providers according to primary service group, by revenue

	High Intensity DPA	DPA	Part in Comm Soc Civ	SIL	Employment	Groups	Mixed
First aid (%)	5.5	7.7	15.6	35.9	2.6	7.7	25.1
Laundry (%)	8.2	14.4	17.5	25.8	1.0	6.2	26.8
Meal (%)	7.7	7.7	15.5	34.8	1.1	4.4	28.7
On call (%)	4.5	10.5	13.5	40.1	0.0	3.0	28.4
Special or protective clothing reimbursement (%)	15.9	18.2	22.7	20.5	0.0	2.3	20.5
Uniform (%)	8.8	17.5	17.5	31.6	0.0	3.5	21.1
Telephone reimbursement (%)	2.7	14.7	14.7	38.0	2.7	5.3	22.0
Travelling expenses reimbursement (%)	7.8	13.5	23.5	27.6	1.4	5.3	21.0
Vehicle (%)	7.2	13.8	19.1	28.5	1.3	4.8	25.3
Other (%)	3.2	8.6	14.9	39.4	1.4	5.4	27.1

As seen in Table 5.4, the amount paid per worker for vehicle allowances and other allowances is (on average) 1.0% and 0.8% of the employee's base pay, respectively.

Table 5.4: Average dollar amount paid per worker (DSW and FLS) for vehicle and other allowances as a proportion of base rate of pay

	Mean	Median	25 th PC	75 th PC
Vehicle allowances (as a proportion of base rate of pay) (%)	1.0	0.7	0.2	1.6
Other allowances (as a proportion of base rate of pay) (%)	0.8	0.5	0.2	1.2

5.2.2 Fringe benefits

Approximately one quarter (23.5%) of all providers pay their workers fringe benefits. This amount does not include those who pay fringe benefits as part of a salary sacrificing scheme. Table 5.5 illustrates that of the providers who pay their workers fringe benefits, the average amount paid per FTE worker was \$10,801.10 in the most recent financial year.

Table 5.5: Average dollar amount paid per FTE worker (DSW and FLS) for fringe benefits

	Mean	Median	25 th PC	75 th PC
Fringe benefits per FTE worker (\$)	10,801.10	14,878.09	1,446.25	15,900.00

Table 5.6 shows that the average amount of fringe benefits paid per FTE worker was higher for providers registered as an NFP compared to for-profit organisations, at \$11,359.03 and \$2,193.07 respectively.

Table 5.6: Average dollar amount paid per FTE worker (DSW and FLS) for fringe benefits, by NFP status

	Mean	Median	25 th PC	75 th PC
For-profit (\$)	2,193.07	750.00	192.25	1,225.00
NFP (\$)	11,359.03	15,517.49	4,107.25	15,900.00

When disaggregating by organisation size by revenue, the average fringe benefits payment per FTE worker decreased as organisation size increased. As seen in Table 5.7, the average fringe benefit paid was \$12,484.52 for smaller organisations, compared to \$9,991.88 for larger organisations. The 75th percentile was \$15,900.00 across all sized providers, being the upper limit for the tax-free cap.

Table 5.7: Average dollar amount paid per FTE worker (DSW and FLS) for fringe benefits, by size of organisation, based on revenue

	Mean	Median	25 th PC	75 th PC
Smaller (\$)	12,484.52	15,899.00	9,095.00	15,900.00
Medium (\$)	10,213.55	12,535.00	615.64	15,900.00
Larger (\$)	9,991.88	12,724.50	274.97	15,900.00

The average fringe benefit payment also differed by primary service type, as seen in Table 5.8. Providers who specialised in High Intensity DPA and Employment as their primary service types paid the highest amount of fringe benefits per FTE worker (\$15,169.62 and \$13,012.52 respectively), while those offering DPA paid the lowest (\$6,540.86).

Table 5.8: Average dollar amount paid per FTE worker (DSW and FLS) for fringe benefits, by primary service type, based on revenue

	Mean	Median	25th PC	75th PC
High Intensity DPA (\$)	15,169.62	15,900.00	15,580.00	15,900.00
DPA (\$)	6,540.86	6,269.37	805.75	11,559.00
Part in Comm Soc Civ (\$)	10,251.15	15,860.00	1,592.50	15,900.00
SIL (\$)	10,624.07	15,227.49	610.75	15,900.00
Employment (\$)	13,012.52	16,001.06	5,481.50	16,757.50
Groups (\$)	10,455.82	12,470.00	3,888.50	15,900.00
Mixed (\$)	11,259.53	13,714.22	2,602.00	15,900.00

For further details and outputs on fringe benefits, see Appendix C.

6 Pricing issues

This year's iteration of the survey included additional questions relating to pricing. This chapter provides a summary of the responses related to reasons for setting prices at or below the NDIS Price Limit, and any variation in prices for NDIS clients vs. other clients.

6.1 TTP claim in 2019-20

Of the survey sample, 76.2% of providers reported that they had claimed for support items that were subject to the TTP arrangements in 2019-20. It should be noted that the survey was administrated in April 2021, and providers have until 30 June 2021 to claim the TTP for 2019-20. To that end, there may be a small proportion of providers who had not yet claimed the TTP for 2019-20 at the time of responding to the survey but are planning to claim prior to the end of June 2021. Of the survey sample, 83.7% of respondents had maintained up-to-date business contact details in the Provider Finder in 2019-20. Further, 75.6% of respondents reported to have published their service prices on their website in 2019-20.

6.2 Setting of prices

Survey results showed that 82% of providers reported always setting service prices for NDIS participants at the NDIS Price Limit. There were 17% of providers who reported sometimes setting prices at the NDIS Price Limit, and 1% reported always setting prices below the NDIS Price Limit.

Where providers answered "always/sometimes below the price limit", responses provided in a free text box indicated there were two primary reasons for offering prices below the NDIS Price Limit:

- Providers may negotiate a lower price with participants on a case-by-case basis, where a plan does not meet their needs and they require additional support.
- Many providers will not request changes to the prices in participant's service agreement until after their plan ends, even if the NDIS raises prices during this time.

Themes relating to specific types of support where providers may choose to lower prices outside of the reasons cited above, included:

- Short-term accommodation, particularly where a participant did not use a full 24/7 hours of support. In such cases, prices may be prorated on an hourly basis.
- Transport costs, with a view to lowering usage of a participant's transport budget.

6.3 Price schedules for NDIS and non-NDIS participants

Of the survey sample, 30% of providers reported setting different price schedules for NDIS participants compared to other clients. Where providers answered "different price schedules", responses provided in a free text box indicated the primary reason for offering different prices to NDIS participants compared to other clients was due to serving clients under different funding schemes with their own price models. Examples of these other schemes include the Transport Accident Commission (TAC), the Commonwealth Home Support Programme (CHSP), and WorkSafe. As a secondary reason, it was noted that privately paying clients may be charged different prices, with some providers noting it may be higher, particularly for items such as psychological therapy sessions. However, other providers noted prices may be slightly lower.

7 Programs of Support

This year's iteration of the survey included additional questions relating to Programs of Support¹¹. This chapter provides a summary of the responses related to the proportion of providers utilising Programs of Support and their feedback on the scheme.

Of the survey sample, 11.3% of providers reported using Programs of Support. Among providers who used Programs of Support, it was reported that only 27.5% of eligible services within their organisation used Programs of Support, on average (Table 7.1). The distribution of responses was skewed to the right, with the median value sitting at 10.0%.

Table 7.1: Proportion of eligible services within an organisation that Programs of Support is used for

	Mean	Median	25th PC	75th PC
Proportion of eligible services that use PoS (%)	27.5	10.0	0.0	50.0

Of the providers who participate in Programs of Support, 86% reported wanting Programs of Support to continue.

Providers who use Programs of Support were also asked to provide feedback on the scheme. Several providers highlighted the benefits of the scheme, stating it supports their financial viability as they can continue to deliver services even where a participant does not attend a session. This was particularly common among smaller providers and those offering group services. Providers also stated that the scheme helps estimate a 'typical' week of service which ensures better certainty on claims and staff rostering.

Where providers proposed future changes to the scheme, a common theme that emerged was to extend the maximum Programs of Support period from twelve weeks to reduce administrative burden and improve program flexibility. Several providers suggested extending the maximum period to six months or one year, while others requested a flexible period that can align with participants' plan duration.

Other themes identified in providers' feedback include simplifying the invoicing system to reduce administrative burden and extending the cancellation rule timeframe to promote more flexibility, particularly for providers with a less casualised workforce. Several providers did not offer feedback on the program but stated that their organisation plans to implement Programs of Support in the near future.

¹¹ Programs of Support are a safeguard to help improve participant access to a variety of programs and give participants greater certainty that a program will operate fully throughout its term.

8 Regression analysis

This chapter and Appendix D present the results of the regression analysis. The objective of this analysis is to identify key 'drivers' of selected cost model parameters to inform future development of the cost model. The cost model parameters that were modelled in this analysis are presented in Table 8.1.

Table 8.1: Parameters considered in the regression analysis

Key parameters	Variable description
Overheads costs	Total overhead costs as a percentage of total direct costs. Overheads costs include: non-service level staff, insurance premiums, rent and fittings, fleet costs, marketing, accounting and audit costs, IT and other costs an interest.
Direct costs	Total direct costs, which includes front-line staff costs, supervisor costs and direct consumables.
Permanent employment rate	The percentage of total FTE that are employed permanently.
Average hourly wages of support workers	The weighted average hourly wage of support workers within an organisation.
Average hourly wages of supervisors	The weighted average hourly wage of supervisors within an organisation.
Span of control	The number of support workers / the number of supervisors.
Utilisation rate of support workers	The percentage of support worker time spent on billable work.
EBITDA	Earnings before tax and amortisation as a percentage of total costs.

The regression analysis also assesses how each cost model parameter varies by the types of services provided by an organisation. Types of services include:

- Daily Personal Activities (DPA)
- High intensity Daily Personal Activities
- Supported Independent Living (SIL)
- Participation in Community, Social and Civic Activities
- Specialised Supported Employment
- Group and Centre Based Activities.

To remain consistent throughout the analysis, as well as to reduce the risk of issues associated with collinearity, the degree to which organisations provide DPA services are never included explicitly in the regression analysis.

The results of each regression analysis are discussed in the remainder of this Chapter in the order they are presented in Table 8.1. For further information on the regression analysis, including a list of variables and their definitions used in the analysis, the regression analytical framework, diagnostic tests and robustness checks, see Appendix D.

8.1 Overhead costs

The regression results provide several important insights into the drivers of overhead costs among organisations (Table 8.2). Findings include:

Overhead costs as a percentage of direct costs increase with the size of an organisation (as measured by number of participants), though economies of scale are met at approximately 250-300 participants. At the mean of the regression, a 1% increase in participants is associated with a 0.02 percentage point increase in overhead costs. However, overhead costs as a percentage of direct costs begin to decline with additional participants for organisations with more than approximately 250-300 participants. This indicates that larger organisations do reach a degree of economies of scale with regards to overhead costs.

NDIA funding is associated with reduced overhead costs. A one percentage point increase in revenue received from NDIA (as a percentage of total revenue) is associated with a -0.06 percentage point decline in overhead costs as a percentage of direct costs.

Additional analysis shows that increased NDIA funding (as a percentage of total revenue) is associated with reduced overhead costs and direct costs per participant, once controlling for the size of an organisation and complexity of an organisation's client base (proxied by revenue per client). However, overhead costs per participant tend to decline at a larger rate than direct costs per participant, as revenue from the NDIA increases.

SIL providers have higher overhead costs. A one percentage point increase in revenue received from SIL is associated with a 0.06 percentage point increase in overhead costs as a percentage of direct costs.

Group and Centre Based Activities service providers have higher overhead costs. A one percentage point increase in revenue received from Group and Centre Based Activities services is associated with a 0.08 percentage point increase in overhead costs as a percentage of direct costs. This finding is robust to the inclusion and exclusion of other explanatory variables.

Table 8.2: Regression analysis – overhead costs as a percentage of direct costs

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Participants (natural log)	0.082***	Including participants and its squared value in the regression means that the relationship between participants and overhead costs is dynamic.	211
Participants (natural log) - squared	-0.007***	At the means of the regression, a 1% increase in participants is associated with a 0.02 percentage point increase in overhead costs. However, overhead costs increase at a decreasing rate as a provider grows from 0 participants to approximately 270 participants. Overhead costs then begin to decline as providers grow to serve more than approximately 270 participants.	
Percentage of revenue from NDIA	-0.067***	A one percentage point increase in the percentage of revenue from NDIA is associated with a -0.06 percentage point decrease in overhead costs.	67.9%
Percentage of revenue from SIL services	0.061**	A one percentage point increase in the percentage of revenue from SIL services is associated with a 0.06 percentage point increase in overhead costs.	29.3%
Percentage of revenue from Group and Centre Based Activities services	0.080**	A one percentage point increase in the percentage of revenue from Group and Centre Based Activities is associated with a 0.08 percentage point increase in overhead costs.	11.5%

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Operations in South Australia (equals 1 if an organisation operates in SA)	-0.065*	Coefficient is only significant at the 10% level. Therefore, there is insufficient evidence to conclude that a relationship exists.	6.1%^
Organisation is a NFP	0.040**	An NFP organisation has overhead costs that are approximately 4 percentage points higher than other organisations.	65.4%^
Intercept	0.149***	The average level of overhead costs as a percentage of direct costs is 14.9%, after holding all other explanatory variables at zero.	
R ²	0.25		
Observations	355		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding. ^Indicates the proportion of the sample that are associated with the variable. Variables that were included in the regression analysis but were not significant at the 10% level include: participants / FTE (natural log); Percentage of revenue from Participation in Community, Social and Civic Activities; Percentage of revenue from Specialised Supported Employment services; and indicator variables for the percentage of revenue from each service type that equals 1 if a provider receives some revenue from that service type.

8.2 Direct organisational costs

The regression results provide several important insights into the drivers of direct organisational costs among organisations (Table 8.3). Findings include:

Larger providers experience economies of scale with regards to direct costs. Overall, a 1% increase in participants is associated with a 0.64% increase in direct costs, at the mean. This means that as organisations increase in size (as measured by the number of participants), direct costs per client tend to decline (as clients increase at a faster rate than direct costs). This is likely a result of providers being able to share costs across clients as their client base grows.

Providers with a larger span of control have higher direct costs. A 1% increase in the span of control is associated with a 0.25% increase in direct costs, once controlling for the size of a provider and the complexity of clients. This means that providers with more staff per supervisor tend to have higher direct costs.

SIL providers have greater direct costs. A one percentage point increase in revenue received from SIL services is associated with a 1.1% increase in direct costs. This is likely due to the higher needs of SIL participants.

Table 8.3: Regression analysis – Dependent variable: direct organisational costs (natural log)

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Participants (natural log)	0.636***	A 1% increase in participants is associated with a 0.64% increase in direct costs, at the mean.	221
Span of control (natural log)	0.253***	A 1% increase in the span of control is associated with a 0.25% increase in direct costs.	14.5

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Percentage of revenue from NDIA	-4.680***	Including percentage of revenue from NDIA and its squared value in the regression means that the relationship between participants and NDIA revenue is dynamic.	
Percentage of revenue from NDIA - squared	2.865***	At the mean of the regression, a one percentage point increase in revenue received from the NDIA (as a percentage of total revenue) is associated with a -1.10% decline in direct costs. However, direct costs decrease at a decreasing rate as revenue received from the NDIA (as a percentage of total revenue) increases from 0% to 85%. Direct costs then begin to increase slightly as revenue from the NDIA exceeds 85% of total revenue.	64.6%
Percentage of revenue from Participation in Community, Social and Civic Activities	-0.597***	A one percentage point increase in revenue received from community and social services is associated with a -0.6% decline in direct costs.	26.4%
Percentage of revenue from SIL services	1.144***	A one percentage point increase in revenue received from SIL services is associated with a 1.1% increase in direct costs.	28.4%
Provider claimed TTP	0.380**	Providers that claimed TTP tend to have higher organisational costs than providers that did not claim TTP.	75.5%^
Organisation is a NFP	0.294**	An NFP organisation tends to have higher direct costs than other providers.	65.8%^
Intercept	9.141***	The average level of direct costs is \$9,328, after holding all other explanatory variables at zero.	
R ²	0.72		
Observations	564		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5 or lower are considered as a significant finding. ^Indicates the proportion of the sample that are associated with the variable. Variables that were included in the regression analysis but were not significant at the 10% level include: Percentage of revenue from Group and Centre Based Activities services; state indicators if a provider is based in NSW, QLD or WA; average hourly wages of support workers; Provider paid employees under SCHADS Award; and indicator variables for the percentage of revenue from each service type that equals 1 if a provider receives some revenue from that service type.

8.3 Percentage of staff that are permanently employed (all staff)

The regression results provide several important insights into the drivers of the permanent employment rate among organisations (Table 8.4). Findings include:

Permanent employment rates increase with the size of the provider. At the mean of the regression, a 1% increase in participants is associated with a 0.038 percentage point increase in the permanent employment rate.

Very small providers (those with less than 10 FTE) have higher permanent employment rates than other providers. As providers increase in size from 0 FTE to 10 FTE, the permanent

employment rate declines by approximately 0.19 percentage points for a 1% increase in FTE. However, there is no significant relationship between permanent employment rates and FTE for providers with employment greater than 10 FTE.

This finding is likely due to the different mix of permanent-casual staff in organisations of different sizes. Very small organisations are likely to require a greater number of permanent staff to fill 'essential positions' such as administrative roles, and have little capacity to employ casual staff. Therefore, when these organisations begin to grow, they add casual staff at a higher rate than additional permanent staff to support these 'essential positions'. However, once an organisation employs more than approximately 10 FTE, they tend to add permanent positions at a greater rate than casual positions as they grow.

NDIA funding is associated with reduced permanent employment rates. A one percentage point increase in revenue received from NDIA (as a percentage of total revenue) is associated with a -0.16 percentage point decline in the permanent employment rate. This relationship holds even once controlling for the size of an organisation (as organisations that receive a greater proportion of their revenue from the NDIA tend to be smaller). There is no evidence that this finding is due to differences in the types of staffing associated with organisations that receive revenue from the NDIA, and those that do not (i.e. organisations do not differ in the distribution of FTE across DSW, FLS and back office).

Providers in regional and rural areas have higher permanent employment rates.

Organisations located in metropolitan areas have permanent employment rates that are 9.8 percentage points lower (on average) than other organisations, holding other variables constant. This finding indicates that providers in rural and regional areas do not staff their organisation in the same way as metropolitan providers.

Group and Centre Based Activities services, and Specialised Supported Employment services providers have a higher rate of permanent employees. A one percentage point increase in revenue received from Group and Centre Based Activities services or Specialised Supported Employment services Groups is associated with a 0.4 percentage point increase in the permanent employment rate.

SIL providers have a higher rate of permanent employees. A one percentage point increase in revenue received from SIL services is associated with a 0.3 percentage point increase in the permanent employment rate.

Table 8.4: Regression analysis – Dependent variable: Permanent employment rate (% of all staff that are permanently employed)

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Participants (natural log)	0.038***	A 1% increase in participants is associated with a 0.04 percentage point increase in the permanent employment rate, at the mean.	231
Small organisation (equals 1 if an organisation has 10 FTE or less)	0.445***	The inclusion of an interactive term between FTE and the small organisation indicator provides evidence that there is a specific relationship between small organisations (those with 10 FTE or less) and FTE that does not hold for organisations larger than 10 FTE.	14.6%^
FTE (natural log)	0.026*	This relationship indicates that, as providers increase in size from 0 FTE to 10 FTE, the permanent employment rate declines by approximately 0.19 percentage points for a 1% increase in FTE.	89.4
Interactive term: small organisation * FTE	-0.220***		-

Variables of interest	Coefficient	Interpretation of results	Average value across sample
		However, there is insufficient evidence to conclude that permanent employment rates change in response to increase in FTE for organisations that employ more than 10 FTE, as the FTE coefficient is only significant at 10%.	
Span of control (natural log)	-0.072***	A 1% increase in the span of control is associated with a -0.07 percentage point decrease in the permanent employment rate, at the mean.	14.5
Percentage of revenue from NDIA	-0.158***	A one percentage point increase in revenue received from NDIA is associated with a -0.16 percentage point decline in the permanent employment rate.	63.7%
Degree of diversification of revenue across service types	0.080*	Only significant at the 10% level. Therefore, there is insufficient evidence to conclude that a relationship exists.	31.9%
Percentage of revenue from Group and Centre Based Activities services	0.413***	A one percentage point increase in revenue from Group services is associated with a 0.4 percentage point increase in permanent employment rate.	13.6%
Percentage of revenue from Supported Employment services	0.451***	A one percentage point increase in revenue from Employment services is associated with a 0.4 percentage point increase in the permanent employment rate.	3.5%
Percentage of revenue from SIL services	0.299***	A one percentage point increase in revenue received from SIL is associated with a 0.3 percentage point increase in the permanent employment rate.	28.6%
Operations in a metropolitan area	-0.098***	Organisations in metropolitan areas on average have permanent employment rates that are 9.8 percentage points lower than other organisations.	89.9%^
Intercept	0.430***	The average permanent employment rate for organisations is 43%, after holding all other explanatory variables at zero.	
R ²	0.43		
Observations	529		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding. ^Indicates the proportion of the sample that are associated with the variable. Variables that were included in the regression analysis but were not significant at the 10% level include: indicator variables for the percentage of revenue from each service type that equals 1 if a provider receives some revenue from that service type.

8.4 Average hourly wage of a disability support worker

The regression results provide several important insights into the drivers of the average wages paid to support workers across providers (Table 8.5). Findings include:

Average support worker wages increase with the number of participants they support.

Overall, a 1% increase in the number of participants per FTE is associated with a 0.37% increase in the average wage paid to a support worker. This indicates that support workers that are asked to manage a larger cohort of participants tend to be remunerated at a higher rate per hour.

Average support worker wages increase with the wages of supervisors. A \$1 increase in the average wage paid to supervisors is associated with a \$0.18 increase in the average wage paid to a support worker.

The relationship between the average wage paid to a support worker and the permanent employment rate is dynamic. As the permanent employment rate increases from 0% to approximately 53%, the average wage of a disability worker increases. However, as the permanent employment rate increases above approximately 53%, the average wage paid to a disability worker begins to decline. At the mean of the regression, a one percentage point increase in the permanent employment rate is associated with a -0.03% decline in the average wage paid to a disability support worker.

SIL and High intensity DPA providers pay higher wages to support workers than other providers. Overall, a one percentage point increase in revenue received from High intensity DPA services is associated with a \$0.03 increase in the average wage paid to a support worker.

Further, a one percentage point increase in revenue received from SIL services is associated with a \$0.02 increase in the average wage paid to a support worker. However, analysis shows that provision of SIL services is only associated with increases in the hourly wage of DSWs when a provider is a 'majority SIL provider' (i.e. the provider earns more than 55% of its revenue from SIL).

Table 8.5: Regression analysis – Dependent variable: Average wage of a disability support worker

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Participants (natural log)	-0.230*	Coefficient is only significant at the 10% level. Therefore, there is insufficient evidence to conclude that a relationship exists.	178
Participants per FTE (natural log)	0.372***	A 1% increase in the number of participants per FTE is associated with a 0.37% increase in the average wage paid to a support worker.	9.7
Permanent employment rate	4.909**	Including permanent employment rate and its squared value in the regression means that the relationship between permanent employment rates and support worker wages is dynamic.	
Permanent employment rate - squared	-4.638***	As the permanent employment rate increases from 0% to 53%, the average wage of a disability worker increases. However, as the permanent employment rate increases above 53%, the average wage paid to a disability worker begins to decline. At the means of the regression, a one percentage point increase in the permanent employment rate is associated with a -0.03% decline in the average wage paid to a DSW.	62.0%

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Average wage of supervisors	0.176***	A \$1 increase in the average wage paid to supervisors is associated with a \$0.18 increase in the average wage paid to a support worker. This is equivalent to an elasticity of 0.23 at the means of the regression.	\$38.2
Percentage of revenue from High intensity DPA	2.792***	A one percentage point increase in revenue received from high intensity personal activity services is associated with a \$0.03 increase in the average wage paid to a support worker.	10.1%
Percentage of revenue from SIL services	-2.422	Including percentage of revenue from SIL and its squared value in the regression means that the relationship between SIL revenue and support worker wages is dynamic.	
Percentage of revenue from SIL services - squared	4.487**	As the percentage of revenue received from SIL increases from 0% to 55%, the average wage of a disability worker does not change. However, as the percentage of revenue received from SIL increases above 55%, the average wage paid to a disability worker begins to increase. At the means of the regression, a one percentage point increase in revenue received from SIL services is associated with a \$0.02 increase in the average wage paid to a support worker.	25.6%
Percentage of revenue from Group and Centre Based Activities services	-3.382*	Including percentage of revenue from Group and Centre Based Activities services and its squared value in the regression means that the relationship between Groups services revenue and support worker wages is dynamic.	
Percentage of revenue from groups services - squared	4.493**	The relationship between the average wage paid to a support worker and the percentage of revenue received from Group and Centre Based Activities services is dynamic. As the percentage of revenue received from Group and Centre Based Activities services increases from 0% to 70%, the average wage of a disability worker does not change. However, as the percentage of revenue received from Group and Centre Based Activities services increases above 70%, the average wage paid to a disability worker begins to increase. At the means of the regression, there is no change in wages paid to support workers associated with a change in Group and Centre Based Activities services as most providers received less than 70% of revenue from Group and Centre Based Activities services.	12.1%
Operations in South Australia (equals 1 if an organisation operates in SA)	-0.958**	Organisations with operations in South Australia tend to have an average support worker wage that is \$0.9 lower than organisations that do not operate in South Australia.	6.8%^
Intercept	20.957***	The average hourly wage paid to support workers is \$20.9, after holding all other explanatory variables at zero.	

Variables of interest	Coefficient	Interpretation of results	Average value across sample
R ²	0.20		
Observations	635		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding. ^Indicates the proportion of the sample that are associated with the variable. Variables that were included in the regression analysis but were not significant at the 10% level include: revenue received from the NDIA, span of control; whether an organisation claimed TTP and whether an organisation paid employees under the SCHADS award were included in the regression model; and indicator variables for the percentage of revenue from each service type that equals 1 if a provider receives some revenue from that service type.

8.5 Average hourly wage of supervisors

The regression results provide several important insights into the drivers of the average wages paid to supervisors across providers (Table 8.6). Findings include:

Average supervisor wages increase with the number of support workers that they manage. Overall, a 1% increase in the span of control ratio is associated with a \$0.01 increase in the average wage paid to supervisors. This indicates that supervisors who manage a larger cohort of support workers tend to be compensated at a higher rate.

The type of service provided by an organisation has a significant relationship with the average wage paid to supervisors. Overall, organisations that provide a greater level of High intensity DPA services, SIL services, and Group and Centre Based Activities services tend to pay a higher hourly rate to their supervisors. Further, supervisor wages appear to more elastic to the provision of different service types than support workers. This indicates that providers tend to favour hiring higher skilled supervisors, rather than support workers, to support the provision of services to 'higher needs' participants.

Table 8.6: Regression analysis – Dependent variable: Average hourly wage of supervisors

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Average wage of DSWs	0.563***	A \$1 increase in the average wage paid to DSWs is associated with a \$0.56 increase in the average wage paid to a supervisor. This is equivalent to an elasticity of 0.47 at the means of the regression. Significant at 1%.	\$30.6
Participants per FTE (natural log)	0.361*	Coefficient is only significant at the 10% level. Therefore, there is insufficient evidence to conclude that a relationship exists.	10.1
Span of control (natural log)	0.853***	A 1% increase in the span of control ratio is associated with a \$0.01 increase in the average wage paid to supervisors. Significant at 1%.	14.3
Percentage of revenue from High intensity DPA	5.119***	A one percentage point increase in revenue received from High intensity DPA services is associated with a \$0.05 increase in the average wage paid to supervisors. Significant at 1%.	10.4%
Percentage of revenue from SIL services	1.853**	A one percentage point increase in revenue received from SIL services is associated with a \$0.02 increase in the average wage paid to supervisors. Significant at 1%.	29.2%

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Percentage of revenue from Group and Centre Based Activities services	3.605**	A one percentage point increase in revenue received from Group and Centre Based Activities services is associated with a \$0.04 increase in the average wage paid to supervisors. Significant at 1%.	13.6%
Percentage of revenue from Participation in Community, Social and Civic Activities services	2.398**	A one percentage point increase in revenue received from participation in Community, Social and Civic Activities services is associated with a \$0.04 increase in the average wage paid to supervisors. Significant at 1%.	25.6%
Organisation is a NFP	0.975**	An NFP organisation tends to pay supervisors a higher hourly wage than other organisations. Significant at 5%.	67.2%^
Intercept	14.253***	The average hourly wage paid to supervisors is \$14.2, after holding all other explanatory variables at zero.	
R ²	0.21		
Observations	598		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5 or lower are considered as a significant finding. ^Indicates the proportion of the sample that are associated with the variable. Variables that were included in the regression analysis but were not significant at the 10% level include: permanent employment rate; and indicator variables for the percentage of revenue from each service type that equals 1 if a provider receives some revenue from that service type.

8.6 Span of control (headcount)

The regression results provide several important insights into the drivers of span of control across providers (Table 8.7). Findings include:

The span of control ratio increases as an organisation grows. Overall, a 1% increase in the number of participants is associated with a 0.18% increase in the span of control ratio. This indicates that as organisations grow in size, they tend to increase the number of support workers per supervisor.

The provision of employment services and Groups and Centre based services is associated with a lower level of span of control. Overall, a one percentage point increase in revenue received from employment services is associated with a -0.6% decline in the span of control ratio.

Further, a one percentage point increase in revenue received from Group and Centre Based Activities services is associated with a -0.47% decline in the span of control ratio. Significant at 5%.

The relationship between span of control and the permanent employment rate is dynamic. As the permanent employment rate increases from 0% to 50%, the span of control ratio tends to decline by -0.50% for a one percentage point increase in the permanent employment rate. As the permanent employment rate increases from 50% to 100%, the span of control ratio

tends to decline by -0.20% for a one percentage point increase in the permanent employment rate.

Table 8.7: Regression analysis – Span of control (headcount) (natural log)

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Participants per FTE (natural log)	-0.168***	A 1% increase in the number of participants per FTE is associated with a -0.17% decrease in the span of control ratio. Significant at 1%.	10.1
Participants (natural log)	0.183***	A 1% increase in the number of participants is associated with a 0.18% increase in the span of control ratio. Significant at 1%.	226
Permanent employment rate	-1.925***	Including permanent employment rate and its squared value in the regression means that the relationship between permanent employment rates and span of control is dynamic.	61.5%
Permanent employment rate - squared	1.053***	The relationship between the permanent employment rate and span of control is non-linear. As the permanent employment rate increases from 0% to 50%, the span of control ratio tends to decline by -0.5% for a one percentage point increase in the permanent employment rate. As the permanent employment rate increases from 50% to 100%, the span of control ratio tends to decline by -0.2% for a one percentage point increase in the permanent employment rate.	
Percentage of revenue from employment services	-1.255**	A one percentage point increase in revenue received from employment services is associated with a -1.2% decline in the span of control ratio. Significant at 5%.	2.9%
Percentage of revenue from Group and Centre Based Activities services	-0.474**	A one percentage point increase in revenue received from Group and Centre Based Activities services is associated with a -0.47% decline in the span of control ratio. Significant at 5%.	13.6%
Intercept	2.417*	The average span of control ratio for an organisation is approximately 11, after holding all other explanatory variables at zero.	
R ²	0.29		
Observations	450		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding. Variables that were included in the regression analysis but were not significant at the 10% level include: average hourly wage of a supervisor; Percentage of revenue from SIL services; utilisation rate of support workers; percentage of revenue from Group and Centre Based Activities services; percentage of revenue from Participation in Community, Social and Civic Activities; and indicator variables for the percentage of revenue from each service type that equals 1 if a provider receives some revenue from that service type.

8.7 Utilisation

The regression results provide several important insights into the drivers of the utilisation rate of support workers across providers (Table 8.8). Findings include:

The utilisation rate increases as an organisation grows. Overall, a 1% increase in the number of participants is associated with a 0.01 percentage point increase in the utilisation rate of support workers.

The provision of Group and Centre Based Activities services is associated with a lower utilisation rate of support workers. Overall, one percentage point increase in the percentage of revenue received from Group and Centre Based Activities services is associated with a -0.05 percentage point decline in the utilisation rate of support workers.

Providers that receive a larger proportion of their revenue from the NDIA have higher utilisation rates of support workers. Overall, a one percentage point increase in the revenue received from the NDIA (as a percentage of total revenue) is associated with a 0.04 percentage point increase in the utilisation rate of support workers.

Table 8.8: Regression analysis – Utilisation of support workers

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Participants (natural log)	0.008**	A 1% increase in the number of participants is associated with a 0.01 percentage point increase in the utilisation rate of support workers. Significant at 1%.	201
Percentage of revenue from NDIA	0.037***	A one percentage point increase in the revenue received from the NDIA (as a percentage of total revenue) is associated with a 0.04 percentage point increase in the utilisation rate of support workers. Significant at 1%.	66.4%
Percentage of revenue from Groups services	-0.055***	A one percentage point increase in the percentage of revenue received from Groups services is associated with a -0.05 percentage point decline in the utilisation rate of support workers. Significant at 1%.	11.6%
Intercept	0.777***	The average utilisation rate for an organisation is approximately 77%, after holding all other explanatory variables at zero.	
R ²	0.06		
Observations	768		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding. Variables that were included in the regression analysis but were not significant at the 10% level include: the number of states an organisation operates in; percentage of revenue from SIL services; and indicator variables for the percentage of revenue from each service type that equals 1 if a provider receives some revenue from that service type.

8.8 EBITDA

The regression results provide several important insights into the drivers of provider EBITDA (Table 8.9). Findings include:

Organisations that have a higher permanent employment rate have lower EBITDA. A one percentage point increase in the permanent employment rate is associated with a -0.07% decline in EBITDA.

Providers that have a higher support worker utilisation rate tend to have higher EBITDA. A one percentage point increase in the utilisation rate of a DSW is associated with a 0.06 percentage point increase in EBITDA.

Providers that receive a larger proportion of their revenue from the NDIA tend to have higher EBITDA than other providers. Overall, a one percentage point increase in the revenue received from the NDIA (as a percentage of total revenue) is associated with a 0.01 percentage point increase in EBITDA.

Table 8.9: Regression analysis – EBITDA

Variables of interest	Coefficient	Interpretation of results	Average value across sample
Permanent employment rate	-0.077***	A one percentage point increase in the permanent employment rate is associated with a -0.07 percentage point decline in EBITDA. Significant at 1%.	62.9%
Utilisation rate (support worker)	0.061**	A one percentage point increase in the utilisation rate of a DSW is associated with a 0.06 percentage point increase in EBITDA. Significant at 5%.	82.1%
Percentage of revenue received from NDIA	0.065***	A one percentage point increase in the revenue received from the NIDA (as a percentage of total revenue) is associated with a 0.006 percentage point increase in EBITDA. Significant at 1%.	62.3%
Provider claimed TTP	0.017*	Significant at 10%. There is insufficient evidence to conclude that a relationship exists.	76.7%^
Intercept	-0.008	There is no evidence that the average EBITDA recorded by an organisation differs from zero, after holding all other explanatory variables at zero.	
R ²	0.22		
Observations	528		

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding. ^Indicates the proportion of the sample that are associated with the variable. Variables that were included in the regression analysis but were not significant at the 10% level include: span of control (natural log); percentage of revenue from Specialised Supported Employment services; percentage of revenue received from SIL services; indicator variables controlling for if revenue is greater or less than 1 from SIL and employment services; the percentage of revenue received from employment SIL services.

9 Review of survey process

The NDIA engaged Deloitte Access Economics to design and field the 2019-20 Financial Benchmarking Survey to collect information on staffing numbers, costs and of NDIS support providers. This chapter provides reflections on the survey process, including identified opportunities for improvements to future iterations of the survey.

A primary objective of the survey was to inform the parameters of the NDIS Cost Model, which underpins the price controls relating to the provision of supports delivered by DSWs. A secondary objective was to provide information that can be used to monitor the disability services market over time. This allows the NDIA to identify possible market failures or opportunities for future deregulation. It also enables disability service providers to gauge their performance against their peers to support their transition to a more open and competitive market. The metrics and analysis presented in preceding chapters show that the survey achieved both objectives. In addition, the survey and associated analysis provide a benchmark that can be used as a data point when evaluating trends over time using future iterations of the survey.

9.1 Response rate

Deloitte was provided with an initial distribution list of 3,218 providers. This was comprised of 953 providers who were eligible for the TTP and 2,265 providers who were not. Of this sample, 1,033 providers completed the survey and 35 providers completed Ability Roundtable's benchmarking program. This resulted in submissions from a total of 1,063 providers across 1,054 responses, as some submissions covered multiple providers.

The total number of providers submitting a response yielded a response rate of 32%. This was notably higher than the response rate achieved in the 2018-19 iteration of the survey, at 20%, over the same survey field time.

As noted in Section 1, the survey responses received were representative of the initial distribution list when evaluated at a jurisdictional and provider size (revenue) level. This provides a measure of confidence in the extent to which the metrics presented in this report provide an accurate representation of the NDIA's disability services market.

9.2 Survey success factors

Several modifications to the survey planning and administration process, as compared with the previous year, contributed to an enhanced and more streamlined approach. Enhancements to the survey planning and preparation process which may have contributed to the improved response rate include:

- **Hosting of informational webinar.** A webinar was held one week ahead of the distribution of the survey link. The webinar provided an overview of the survey questions and example answers. It also provided a forum for providers to ask questions. The webinar was attended by 465 providers. A recording of the webinar was made publicly available and had 602 views at the time of survey closure.
- **Provision of the survey questionnaire in Adobe PDF format with the initial invitation email.** This allowed providers to gather complex financial information from various sources and personnel within their organisation (e.g. finance, human resources, etc.) prior to populating the survey online.
- **Provision of a Frequently Asked Questions document with the initial invitation email.** This document drew on queries frequently raised at the help-desk during the previous iteration of the survey.

- **Promotion of the survey by National Disability Services (NDS).** NDS promoted the survey via their website, their newsletter, and social media accounts. This helped to overcome scepticism as to the authenticity and legitimacy of the survey observed in the previous iteration of the survey.
- **A layered approach to communications.** Initial communications and announcements from the NDIA were followed by communications from Deloitte. This helped to convey the importance of survey completion, particularly for TTP eligible providers, and aided in establishing the authenticity and legitimacy of the survey.

Modifications to the survey questionnaire were perceived to overcome some of the data quality issues experienced in the previous iteration of the survey. Of note, last year, financial and operational literacy challenges appeared to contribute to errors in the calculation of responses involving a derivation of a ratio or proportion. This year, all questions that had previously involved ratios or proportions were modified to ask providers to enter raw numbers. Deloitte then derived ratios and proportions, as required, at the data analysis stage.

Modifications to survey logistics also supported a more streamlined experience. This year, a generic survey link was issued to all providers rather than individual unique links. Like last year, most queries at the help-desk related to requests for the survey link, as many large organisations were unable to identify who in the organisation was sent the initial invitation email. The use of a generic link meant the help-desk was able to respond to these queries immediately, as compared with last year, where Deloitte had to locate a provider's unique link and/or create and share a new link manually.

9.3 Challenges and opportunities for improvement

A review of help-desk queries and the data outputs were used to inform an assessment of key challenges and opportunities for improvements to future iterations of the survey.

A summary of suggestions for future iterations of the survey include:

- Examining each question's applicability for different type of providers, and implementing skip logic, as appropriate. As an example, sole providers could skip questions related to wages or leave allowances for different staffing types.
- Inclusion of a question at the beginning of the survey related to provider tenure. For those in operation for less than a year, the number of months could be piped into questions requesting information for a full financial year. These responses could then be prorated to a full year at the data analysis stage or removed, depending on preference. This variable could also be considered in regression analysis to identify if a relationship exists between tenure and efficiency.
- Inclusion of a table of definitions in the Frequently Asked Questions document. This would maximise the integrity of the data, given that many providers use different classifications for payroll items (e.g. what is considered a fringe benefit or a travel expense).
- Prioritising questions for inclusion. Anecdotal feedback from providers indicated that the survey, in its current form, took a number of hours to complete.
- As part of future reports, it will be important to perform longitudinal data analysis on key metrics to assess if providers are becoming more efficient over time. The change in scope for this iteration of the survey, as compared to the focus of the 2018-19 iteration, limited the ability to undertake year-on-year analysis in this report.

10 Endnotes

¹ NDIA (2020), *The NDIS in each state*, retrieved from <<https://www.ndis.gov.au/understanding/ndis-each-state>>; NDIA (2021), *What is the NDIS*, retrieved from <<https://www.ndis.gov.au/understanding/ndis-each-state>>.

² Walsh, J., & Johnson, S. (2013). Development and Principles of the National Disability Insurance Scheme. *Australian Economic Review*, 46(3), 327-337.

³ NDIA (2020), *Price guides and pricing*, retrieved from <<https://www.ndis.gov.au/providers/price-guides-and-pricing>>.

⁴ NDIA (2019), National Disability Insurance Scheme: Cost model for Disability Support Workers, retrieved from <<https://www.ndis.gov.au/media/1821/download>>.

⁵ NDIA (2020), *2019-20 Annual Price Review*, retrieved from <<https://www.ndis.gov.au/providers/price-guides-and-pricing/annual-price-review/2019-20-annual-price-review>>.

⁶ Fair Work Ombudsman (2021), *Personal/carer's leave, compassionate leave & family and domestic violence leave*, retrieved from <<https://www.fairwork.gov.au/tools-and-resources/fact-sheets/minimum-workplace-entitlements/personal-leave-and-compassionate-leave>>

Appendix A Declaration of adherence to data security, storage and management requirements

I, Natasha Doherty as Partner of Deloitte Access Economics Pty Ltd (ABN 19 954 628 041) (hereinafter referred to as 'Deloitte Access Economics'), declare that Deloitte Access Economics has complied with the terms of the Contract for the Provision of Financial Benchmarking Survey dated 18 February 2021.

The declaration is made for the Survey conducted from March to April 2021, in respect of data relating to disability services rendered over their last financial year. Specifically, we declare that we have complied with the terms outlined in Section 5 of the Contract "Customer Material to be provided by Customer".

A handwritten signature in black ink, appearing to read 'N Doherty', with a stylized flourish at the end.

Natasha Doherty

Partner, Deloitte Access Economics

Appendix B Survey questions

Survey process

The survey fielding period took place from 29 March 2021 to 23 April 2021, with Deloitte Access Economics providing a help desk service via email during this time to assist providers that had questions or difficulties.

Providers were notified of the upcoming survey and invited to attend an informational webinar for further information on the purpose, timeline and scope of the survey. The informational webinar had approximately 465 attendees and included a Q&A feature where providers could submit questions. These questions were used to provide further guidance on how to complete several questions.

The providers were sent a survey link in an invitation email issued on 29 March 2021, which included a short description of the purpose and timeline of the survey, as well as the help desk contact details for any queries. To assist providers in completing the survey, a survey user guide was also developed by drawing upon the frequently asked questions raised during the survey period in the previous year and the informational webinar. This guide was attached to the invitation email along with a copy of the full survey questionnaire and a link to the informational webinar recording.

The initial timeline indicated the survey would be open until 11 April 2021. An email was issued to all providers on 9 April 2021 advising that the survey would be extended to 23 April 2021 to facilitate additional responses.

Reminder emails were issued on 14 April 2021 and 20 April 2021 to providers who had not yet completed the survey. Both emails contained links to the survey, user guide and recorded informational webinar, as well as a notice that the survey would close on Friday 23 April 2021.

Provider information questions

Provider information

Details of the organisation and the person completing the form.

1. Please provide the legal name, ABN (Australian Business Number) and NDIA Provider Number of all organisations that are covered by this service return.
 - a. Legal name
 - b. ABN
 - c. NDIS Provider Number
2. Please provide the following details for the person who is completing the 'survey return' on behalf of the organisation.
 - a. What is the person's First Name?
 - b. What is the person's Last Name?
 - c. What organisation does the person work for?
 - d. What is the person's role in the organisation?
 - e. What is the person's email address?
 - f. What is the person's telephone number?

Type of provider

If the form covers more than one organisation, then these questions apply to the lead or largest organisation.

3. Was the organisation registered with the Australian Charities and Not-For-Profits Commission in 2019-20?
 - a. Yes
 - b. No
4. Was the organisation registered as a Deductible Gift Recipient with the Australian Taxation Office in 2019-20?
 - a. Yes
 - b. No
5. Was the organisation an Income Tax Exempt Organisation for income tax purposes in 2019-20?
 - a. Yes
 - b. No
6. Was the organisation a registered public benevolent institution endorsed by the ATO for FBT concessions in 2019-20?
 - a. Yes
 - b. No
7. Did the organisation pay payroll tax in 2019-20?
 - a. Yes
 - b. No
8. Did the organisation pay income tax or company tax in 2019-20?
 - a. Yes
 - b. No
9. Did the organisation receive Job Keeper payments in 2019-20?
 - a. Yes
 - b. No

Size of provider

10. What was the total revenue of the organisations covered by this 'survey return' in 2019-20? Express this as a dollar amount.
 - a. Total revenue
11. What was the total revenue from the NDIS of the organisations covered by this 'survey return' in 2019-20? Express this as a dollar amount.
 - a. Total NDIS revenue

12. How many NDIS participants did the organisations covered by this 'survey return' supply services to in 2019-20?

- a. NDIS participants

Temporary Transformation Payment

If the form covers more than one organisation, then these questions apply to the lead or largest organisation.

13. Did any of the organisations covered by this survey return claim for support items that were subject to the Temporary Transformation Payment arrangements in 2019-20?

- a. Yes
- b. No

14. Did all the organisations covered by this survey return who claimed for support items that were subject to the Temporary Transformation Payment arrangements in 2019-20 list and keep up-to-date their business contact details in the Provider Finder in 2019-20?

- a. Yes
- b. No

15. Did all the organisations covered by this survey return who claimed for support items that were subject to the Temporary Transformation Payment arrangements in 2019-20 publish their service prices on its website in 2019-20?

- a. Yes
- b. No

If you answered yes, please provide a valid link(s) to all published service prices.

16. Does the organisation always set its service prices for NDIS participants at the amounts set out in the NDIS Price Guide, or did it offer supports at a price below the NDIS Price Limit?

- a. Always at the price limit
- b. Sometimes at the price limit / sometimes below the price limit
- c. Always below the price limit

If your organisation offers services at a price below the NDIS Price Limit, please provide more information in the free text box.

17. Does your organisation have different price schedules for NDIS participants and other clients?

- a. Yes
- b. No

If answered "Yes", please provide more information in the free text box.

Workforce profile questions

Unless specified otherwise, questions should be answered in the context of only NDIS-funded services in these support categories:

- Assistance with Daily Life
 - Daily Personal Activities
 - High Intensity Daily Personal Activities
 - Assistance with Daily Life Tasks in a Group or Shared Living Arrangement (Supported Independent Living)
- Participation in Community, Social and Civic activities
 - Assistance to Access Community, Social and Recreational Activities
 - Group and Centre based activities
 - Employment Supports.

Where this is not possible, please answer the question in the context of all supports funded through the NDIS.

18. As of 30 June 2020, how many of the organisation's disability support workers, front-line supervisor staff and other staff were permanent and casual? Please report in terms of headcount and on a fulltime equivalent (FTE) basis. Please do not include relief hires in your staff count.

- a. Headcount – Disability support workers
- b. Headcount – Front line supervisors
- c. Headcount – Other staff
- d. FTE – Disability support workers
- e. FTE – Front line supervisors
- f. FTE – Other staff

19. What are the standard working hours per day for full time disability support workers and front-line supervisor staff in the organisation?

- a. Number of hours
- b. Number of minutes

20. Compared to weekdays, do your staffing arrangements on weekends and public holidays tend to rely upon more permanent or casual staff (a lot more casual, a few more casual, approximately the same, a few more permanent or a lot more permanent staff)?
Night shifts

- a. A lot more casual staff
- b. A few more casual staff
- c. Approximately the same
- d. A few more permanent staff
- e. A lot more permanent staff

20. Compared to weekdays, do your staffing arrangements on weekends and public holidays tend to rely upon more permanent or casual staff (a lot more casual, a few more casual, approximately the same, a few more permanent or a lot more permanent staff)?
Saturday shifts

- a. A lot more casual staff
- b. A few more casual staff
- c. Approximately the same
- d. A few more permanent staff
- e. A lot more permanent staff

20. Compared to weekdays, do your staffing arrangements on weekends and public holidays tend to rely upon more permanent or casual staff (a lot more casual, a few more casual, approximately the same, a few more permanent or a lot more permanent staff)?
Sunday shifts

- a. A lot more casual staff
- b. A few more casual staff
- c. Approximately the same
- d. A few more permanent staff
- e. A lot more permanent staff

20. Compared to weekdays, do your staffing arrangements on weekends and public holidays tend to rely upon more permanent or casual staff (a lot more casual, a few more casual, approximately the same, a few more permanent or a lot more permanent staff)?

Public holiday shifts

- a. A lot more casual staff
- b. A few more casual staff
- c. Approximately the same
- d. A few more permanent staff
- e. A lot more permanent staff

Wage and salary questions

This section asks questions about your payment arrangements for your disability support staff and front-line supervisors only.

Unless specified otherwise, questions should be answered in the context of only NDIS-funded services in these categories:

- Assistance with Daily Life
 - Daily Personal Activities
 - High Intensity Daily Personal Activities
 - Assistance with Daily Life Tasks in a Group or Shared Living Arrangement (Supported Independent Living)
- Participation in Community, Social and Civic activities
 - Assistance to Access Community, Social and Recreational Activities
 - Group and Centre based activities
 - Employment Supports.

Where this is not possible, please answer the question in the context of all supports funded through the NDIS.

21. Does your organisation pay the majority of its disability support staff and front-line supervisors delivering NDIS services in line with a recognised Award?

- a. Yes, the Social and Community Services Employees Sector part of the Social, Community, Home Care and Disability Services Industry Award 2010 SCHADS Award [MA000100])
- b. Yes, the Home Care Employees part of the Social, Community, Home Care and Disability Services Industry Award 2010 SCHADS Award [MA000100])
- c. Yes, another award (please specify)
- d. No, we do not pay according to an Award (e.g. Enterprise Bargaining Agreement, please specify)

22. If you pay according to an Enterprise Bargaining Agreement (EBA), complete the following information:

- a. Name of the EBA
- b. Start date of the EBA
- c. End date of the EBA

23. When the EBA was assessed against the Better Off Overall test, against which Award was it tested?

- a. The Social and Community Services Employees Sector part of the Social, Community, Home Care and Disability Services Industry Award 2010 SCHADS Award [MA000100])
- b. The Home Care Employees part of the Social, Community, Home Care and Disability Services Industry Award 2010 SCHADS Award [MA000100])
- c. Another Award (please specify)

24. Please enter the percentage distribution of disability support workers and front-line supervisor staff (based on headcount) against the following pay levels as at 30 June 2020.
Distribution – Disability Support Staff

- a. ≤\$25.00
- b. \$25.01-\$27.49
- c. \$27.50-\$29.99
- d. \$30.00-\$32.49
- e. \$32.50-\$34.99
- f. \$35.00-\$37.49
- g. \$37.50-\$39.99
- h. \$40.00-\$44.99
- i. \$45.00-\$49.99
- j. ≥\$50.00

24. Please enter the percentage distribution of disability support workers and front-line supervisor staff (based on headcount) against the following pay levels as at 30 June 2020.
Distribution – Front Line Supervisors

- a. ≤\$25.00
- b. \$25.01-\$27.49
- c. \$27.50-\$29.99
- d. \$30.00-\$32.49
- e. \$32.50-\$34.99
- f. \$35.00-\$37.49
- g. \$37.50-\$39.99
- h. \$40.00-\$44.99
- i. \$45.00-\$49.99
- j. ≥\$50.00

Annual leave

25. What is the minimum number of hours of annual leave that a person employed as a fulltime disability support worker in your organisation is entitled to accrue per year of service?

- a. 152 hours (4 weeks a year)
- b. Other amount (please specify)

26. Does the number of hours of annual leave that a person employed as a fulltime disability support worker in your organisation is entitled to accrue per year of service depend upon whether or not they are a shift worker, or on some other factor?

- a. No
- b. Yes, one week extra annual leave if they are a shift worker
- c. Other (please specify)

27. What proportion of staff are entitled to more than the minimum number of hours of annual leave that you specified above?

Personal leave

28. What is the minimum number of hours of personal leave that a person employed as a fulltime disability support worker in your organisation is entitled to accrue per year of service?
- a. 152 hours (4 weeks a year)
 - b. Other amount (please specify)
29. Does the number of hours of personal leave that a person employed as a fulltime disability support worker in your organisation is entitled to accrue per year of service depend upon whether or not they are a shift worker, or on some other fact?
- a. No
 - b. Yes (please specify)
30. What proportion (%) of staff are entitled to more than the minimum number of hours of personal leave that you specified above?

Long service leave

31. How many hours of long service leave does a person employed as a fulltime disability support worker in your organisation accrue for each year of service?
32. Are casual staff entitled to accrue long service leave benefits in your organisation?
- a. Yes, all casual staff
 - b. Some, depends on whether the state in which the employee works has a portable long service leave scheme
 - c. Some, other reason (please specify)
 - d. None

Shift loadings

33. What shift loadings above the standard hourly base rate apply to people employed by your organisation on a casual or permanent basis?
- Permanent Employee

- a. Afternoon shift
- b. Night shift
- c. Saturday
- d. Sunday
- e. Public Holiday

33. What shift loadings above the standard hourly base rate apply to people employed by your organisation on a casual or permanent basis?

Casual Employee

- a. Afternoon shift
- b. Night shift
- c. Saturday
- d. Sunday
- e. Public Holiday

34. What percentage of base salary was paid as superannuation by your organisation in 2019-20?

Allowances and benefits

35. Does your organisation pay its workers any allowance and if so, what is the proportion of workers (%) who receive an allowance?

- a. Yes, the proportion of workers in our organisation who are paid an allowance is (please specify)
- b. No, our organisation does not pay any of its workers an allowance

Note: Please complete Q36 if you indicated in Q35 that you pay an allowance to workers. If you do not pay an allowance, continue to Q39.

36. You have indicated that some or all workers in your organisation are paid an allowance. Please tick all types of allowances that your organisation pays its workers.

- a. First aid
- b. Laundry allowance
- c. Meal allowance
- d. On call allowance
- e. Special or protective clothing reimbursement
- f. Uniform allowance
- g. Telephone reimbursement
- h. Travelling expenses reimbursement
- i. Vehicle allowance
- j. Other allowances (please specify)

Note: If you indicated in Q36 that you pay workers an allowance for using their own vehicles, complete Q37 as follows. If you indicated you pay workers another allowance, continue to Q38.

37. What is the average dollar amount per worker (direct support and front line supervisor) per year, for vehicle allowances?

Note: If you indicated in Q36 that you pay workers an allowance for other reasons, complete Q38 as follows.

38. What is the average dollar amount per worker (direct support and front line supervisor) per year, for other allowances?

39. Does your organisation pay its workers any fringe benefits?

- a. Yes, the amount paid per FTE worker is (please specify)
- b. No, our organisation does not pay any of its workers fringe benefits

40. For the jurisdiction where your organisation generates the largest source of its NDIS revenue, what was the workers compensation premium that your organisation paid, as a proportion of wages and salaries? This will be shown on your latest workers compensation premium notice.

41. How was your organisation classified for workers' compensation purposes, in the jurisdiction where you earn the largest share of your NDIS revenue? (For example, "Social Assistance Services" or "Residential Care Services").

Utilisation and business costs

This section will ask you questions about your organisation's business costs and staff utilisation.

Note: Some questions in this section relate to NDIS-funded services and others refer to organisation-wide business costs. Please read the Help Text in each question closely to ensure you are responding correctly.

42. For disability support workers on average over the financial year which ended in 2020, what proportion of time did they spend on the following activities? *This question should be answered in the context of NDIS-funded services only. 'General administration' for the purposes of this question refers to all administration activities which are not directly related to a particular client.*
- Billable time (excluding billable travel)
 - Billable travel time
 - Non billable travel time
 - Training
 - Breaks
 - Non billable client-related administration
 - NDIS Quality and Safety Commission compliance
 - General administration and other tasks
 - Total
43. For front line supervisors on average over the financial year which ended in 2020, what proportion of time did they spend on the following activities? *This question should be answered in the context of NDIS-funded services only. 'General administration' for the purposes of this question refers to all administration activities which are not directly related to a particular client.*
- Billable time (excluding billable travel)
 - Billable travel time
 - Non billable travel time
 - Training
 - Breaks
 - Non billable client-related administration
 - NDIS Quality and Safety Commission compliance
 - General administration and other tasks
 - Total

Financial year information

The following questions ask for information to be provided with respect to your organisation's 'financial year which ended in 2020'. This can be adapted to reflect the range of financial years which are used across the sector. Depending on the financial year used by your organisation, the 'financial year which ended in 2020' could refer to (for example) July 2019-June 2020, January 2020-December 2020, April 2019-March 2020, or some other 12 month period which ended in 2020.

44. For your organisation's financial year which ended in 2020, what was your organisation's total revenue from all sources? Please answer this question in the context of your entire organisation (it does not relate to only NDIS funded activities).
- Total revenue
45. For your organisation's financial year which ended in 2020, what was your organisation's total current assets and total current liabilities as at the beginning of period and end of

period? *Please answer this question in the context of your entire organisation (it does not relate to only NDIS funded activities).*

- a. Total current assets - Beginning of financial year value (\$)
 - b. Total current assets - End of financial year value (\$)
 - c. Total current liabilities - Beginning of financial year value (\$)
 - d. Total current liabilities - End of financial year value (\$)
46. For your organisation's financial year which ended in 2020, what were the total direct costs incurred by your organisation? Please answer this question in the context of your **entire organisation** (it does not relate to only NDIS funded activities). 'Direct costs' include labour costs for front-line staff and supervisors, as well as for consumables (these are costs such as travel mileage, fuel, cleaning and showering products, continence products and/or bin bags).
- a. Front-line staff costs
 - b. Supervisor staff costs
 - c. Direct consumables
47. For your organisation's financial year which ended in 2020, what were the total overhead or indirect costs incurred by your organisation for each of the following categories? *Please answer this question in the context of your entire organisation (it does not relate to only NDIS funded activities). The sum of the numbers included in the boxes should be equal to your organisation's total expenses for your financial year which ended in 2020, less the total direct costs (provided in Q46). Please exclude Cost of Goods Sold from your overheads. If unsure of your organisation's depreciation, please enter '0' into the depreciation box.*
- a. Nonservice level staff (i.e. admin staff and all staff that are not disability support workers or front-line supervisors)
 - b. Insurance premiums
 - c. Rent and fittings
 - d. Fleet
 - e. Marketing
 - f. Accounting and audit
 - g. IT and other costs
 - h. Depreciation
 - i. Interest
 - j. Other (excludes Cost of Goods Sold)
 - k. Total
48. For your organisation's financial year which ended in 2020, what was your total profit? Please use earnings before interest, taxes, depreciation and amortization (EBITDA). If you use some other definition of profit, please specify what that is. *Please answer this question in the context of your **entire organisation** (it does not relate to only NDIS funded activities).*

Closing questions: Programs of Support

49. [Optional] In 2020, the Scheme introduced Programs of Support (PoS) for certain group supports. Under this approach, providers claim against the plans of all the participants who had agreed to attend an instance of support in the program of support as though they had attended (whether or not they did) - as long as the provider had the capacity to deliver the instance of support. Supports delivered as part of the PoS are not subject to the short notice cancellation rules. As a new concept, the continuation of PoS is subject to being reviewed on its effectiveness. Do you use Programs of Support?

- a. Yes
- b. No

50. If you do use PoS, for roughly what proportion (%) of your eligible services do you use PoS for?

51. Would you like to see PoS continue as a permanent feature of the scheme?

- a. Yes
- b. No

52. Are there any changes you would like to see made to PoS?

You have reached the last question of the survey. By clicking 'Finish and submit' your survey will be submitted and you will no longer be able to alter your responses. Would you like to finish and submit your survey?

53. Please confirm that the answers provided in this benchmarking survey are true and honest statements consistent with your organisation's financial accounts

54. If we have any questions about the information provided, who is the best person to follow up with? Please provide their name and email address.

- a. Name
- b. Email address

Appendix C Additional data output

C.1. Questions where implausible responses were removed

Table C.1: Questions where implausible responses were removed

Question number	Question	Description of cleaning	Rate of error removal (%)
10	What was the total revenue of the organisations covered by this 'survey return' in 2019-20? Express this as a dollar amount.	Responses were removed if less than the NDIS revenue provided in Q11. Responses were also removed if less than 100, as an entire organisation's annual revenue being less than \$100 is likely an error.	5.0
11	What was the total revenue from the NDIS of the organisations covered by this 'survey return' in 2019-20? Express this as a dollar amount.	Removed value if less than 100, as an entire organisation's annual NDIS revenue being less than \$100 is likely an error.	3.3
18	As of 30 June 2020, how many of the organisation's disability support workers, front line supervisor staff and other staff were permanent and casual? Please report in terms of headcount and on a fulltime equivalent (FTE) basis. Please do not include relief hires in your staff count.	Responses were removed if the headcount value was smaller than zero or not a whole number. Responses were also removed if the FTE value was greater than the headcount value.	7.6
19	What are the standard working hours per day for full time disability support workers and front line supervisor staff in the organisation?	Responses below zero were excluded. Responses were also removed if the number of hours worked exceeded 10 hours or if the number of minutes worked exceeded 60 minutes.	1.2
20	Compared to weekdays, do your staffing arrangements on weekends and public holidays tend to rely upon more permanent or casual staff?	Responses were removed if the organisation previously indicated they had only casual staff, using Q18's data on permanent and casual headcount as a validation.	18.0
34	What percentage of base salary was paid as superannuation by your organisation in 2019-20?	Responses were removed where larger than 20, as this is more than double the standard rate of 9.5.	0.5
45	For your organisation's financial year which ended in 2020, what was your organisation's total current assets and total current liabilities as at the beginning of period and end of period?	Responses were removed if less than 0.	0.4

C.2. Questions where outliers were removed

Table C.2: Questions where outliers were removed

Question number	Question	Rate of outlier removal (%)
33	What shift loadings above the standard hourly base rate apply to people employed by your organisation on a casual or permanent basis?	14.1
39	Does your organisation pay its workers any fringe benefits?	14.2
40	For the jurisdiction where your organisation generates the largest source of its NDIS revenue, what was the workers compensation premium that your organisation paid, as a proportion of wages and salaries?	20.9
45	For your organisation's financial year which ended in 2020, what was your organisation's total current assets and total current liabilities as at the beginning of period and end of period?	14.8

C.3. Data cleaning summary

Table C.3: Data cleaning summary

Item (question or calculation)	Data cleaning performed
10. What was the total revenue of the organisations covered by this 'survey return' in 2019-20? Express this as a dollar amount.	Removed if less than 100 or total revenue is less than NDIA revenue.
11. What was the total revenue from the NDIS of the organisations covered by this 'survey return' in 2019-20? Express this as a dollar amount.	Removed if less than 100.
12. How many NDIS participants did the organisations covered by this 'survey return' supply services to in 2019-20?	Removed if not a whole number.
18. As of 30 June 2020, how many of the organisation's disability support workers, front-line supervisors and other staff were permanent and casual? - Headcount	Removed if smaller than 0 or not a whole number. Removed if FTE greater than headcount. Removal flag also created if an organisation has no DSWs, FLS or other staff.
18. As of 30 June 2020, how many of the organisation's disability support workers, front-line supervisors and other staff were permanent and casual? – Full time equivalent	Removed if smaller than 0.
Calculation of permanent employment rate for DSWs, FLS, other (back office) staff and all staff (on FTE basis)	Removed if organisation has no DSWs, FLS or back office staff. Removed if any of the FTE DSW, FLS or back office values into the calculation are errors as a result of question 18 cleaning.
Calculation of back office ratio to FLS and DSW staff (FTE)	Removed if any of the FTE DSW, FLS or back office values into the calculation are errors as a result of question 18 cleaning.
19. What are the standard working hours per day for full time disability support workers and front-line supervisor staff in the organisation	Z toggle. Removed if hours value is smaller than 0 or larger than 10 (based on Ability First advice, as IQR method was impractical). Removed minutes value if smaller than 0 or larger than 60.
Calculation of span of control (FTE): Ratio of direct service staff to supervisors	Removed if no FLS staff (FTE)
Calculation of span of control (HC): Ratio of direct service staff to supervisors	Removed if no FLS staff (HC)
20. Compared to weekdays, do your staffing arrangements on weekends and public holidays tend to rely upon more permanent or casual staff for night shifts, weekend shifts and public holidays.	Insert error ("E") if previously stated that the organisation had only casual DSW staff.
24. Please enter the percentage distribution of disability support workers and front-line supervisor staff (based on headcount) against the following pay levels as at 30 June 2020 for disability support staff and front line supervisors.	For each pay bracket, removed value if smaller than 0 or larger than 100

Item (question or calculation)	Data cleaning performed
Calculation of weighted average DSW and FLS pay.	Removed value if sum of responses equal zero.
25. What is the minimum number of hours of annual leave that a person employed as a full-time disability support worker in your organisation is entitled to accrue per year of service?	Insert error ("E") if previously stated that the organisation had only casual staff. Outliers removed by 1.5 times IQR method.
26. Does the number of hours of annual leave that a person employed as a full-time disability support worker in your organisation is entitled to accrue per year of service depend upon whether or not they are a shift worker, or on some other factor? - Selected Choice	Insert error ("E") if previously stated that the organisation had only casual staff.
27. What proportion (%) of staff are entitled to more than the minimum number of hours of annual leave that you specified above?	Removed if more than 100 or less than 0. Error if previously stated only had casual staff
28. What is the minimum number of hours of personal leave that a person employed as a full-time disability support worker in your organisation is entitled to accrue per year of service?	Insert error ("E") if previously stated that the organisation had only casual staff.
29. Does the number of hours of personal leave that a person employed as a full-time disability support worker in your organisation is entitled to accrue per year of service depend upon whether or not they are a shift worker, or on some other factor? - Selected Choice	Insert error ("E") if previously stated that the organisation had only casual staff.
30. What proportion (%) of staff are entitled to more than the minimum number of hours of personal leave that you specified above?	Removed if more than 100 or less than 0. Insert error ("E") if previously stated that the organisation had only casual staff.
31. How many hours of Long service leave is a person employed as a full-time disability support worker in your organisation accrue for each year of service?	Insert error ("E") if previously stated that the organisation had only casual staff. Outliers removed by 1.5 times IQR method.
33. What shift loadings above the standard hourly base rate apply to people employed by your organisation on a casual or permanent basis?	Insert error ("E") for permanent staff loading values if previously stated that the organisation had only casual staff. Outliers removed by 1.5 times IQR method for all values, except Saturday permanent loadings. Outliers removal method for Saturday permanent loading values was to remove values over 150, as the 1.5 times IQR method was overly restrictive given the narrow distribution.
34. What percentage of base salary was paid as superannuation by your organisation in 2019-20?	The outlier removal method of 1.5 times IQR was not appropriate as the distribution had an IQR of 0.

Item (question or calculation)	Data cleaning performed
	Responses of more than 20 were considered implausible and were removed as outliers.
35. Does your organisation pay its workers any allowance and if so, what is the proportion of workers (%) who receive an allowance?	Numerical values were removed if larger than 100. Any values between 0 and 1 were multiplied by 100 to obtain a percentage.
37. What is the average dollar amount per worker (direct support and frontline supervisor) per year, for vehicle allowances?	Z toggle used, values of 'zero' removed and outliers removed by 1.5 times IQR method.
Calculation of vehicle allowances as a proportion of weighted average pay	Calculations were only applied to providers who answered question 37. Calculations were also filtered to exclude 'zero' and outlier values in inputs from question 24 and question 27.
38. What is the average dollar amount per worker (direct support and front-line supervisor) per year, for other allowances?	Z toggle used, values of 'zero' removed and outliers removed by 1.5 times IQR method.
Calculation of other allowances as a proportion of weighted average pay	Calculations were only applied to providers who answered question 38. Calculations were also filtered to exclude 'zero' and outlier values in inputs from question 24 and question 2.
39. Does your organisation pay its workers any fringe benefits?	Outliers removed on upper end, values less than or equal to 0 removed given negative lower outlier removal value
40. For the jurisdiction where your organisation generates the largest source of its NDIS revenue, what was the workers compensation premium that your organisation paid, as a proportion of wages and salaries?	Outliers removed on upper end, values less than or equal to 0 removed given negative lower outlier removal value
42. For disability support workers on average over the financial year which ended in 2020, what proportion of time did they spend on the following activities?	Removed if smaller than 0 or larger than 100. Removed if billable time < 50. Removal flag also created when DSW billable time is less than 50.
43. For front line supervisors on average over the financial year which ended in 2020, what proportion of time did they spend on the following activities?	Removed if smaller than 0 or equal/larger than 100.
44. For your organisation's financial year which ended in 2020, what was your organisation's total revenue from all sources?	Outliers removed with upper value of 1.5 times IQR, however removed where smaller than 0 instead of negative lower outlier removal bound. Z toggle.

Item (question or calculation)	Data cleaning performed
45. For your organisation's financial year which ended in 2020, what was your organisation's total current assets and total current liabilities as at the beginning of period and end of period?	Outliers removed by 1.5 times IQR method.
46. For your organisation's financial year which ended in 2020, what were the total direct costs incurred by your organisation?	Z toggle.
47. For your organisation's financial year which ended in 2020, what were the total Overhead or indirect costs incurred by your organisation for each of the following categories?	Removed if smaller than 0.Z toggle if sum of Q47 responses = 0
Calculation of overheads as a proportion of direct costs	Outliers removed by 1.5 times IQR method for all values, and 0 responses removed. Error result where Q46 or Q47 responses contained errors.
Calculation of EBITDA as a percentage of total costs	Outliers removed by 1.5 times IQR method for all values, and 0 responses removed. Error result where Q48, Q47 or Q46 responses contained errors.

C.4. Percentiles (PC), standard deviation, skew and kurtosis

Table C.4: Percentiles (PC), standard deviation, skew and kurtosis

	Min	5 th PC	10 th PC	25 th PC	50 th PC	75 th PC	90 th PC	95 th PC	Max	STD	Skew	Kurtosis
Permanent employment rate												
Permanent employment rate	0.6	13.0	22.1	36.9	68.4	92.0	100.0	100.0	100.0	29.8	-0.3	-1.3
DSW utilisation												
Total billable time	50.0	60.0	65.0	75.0	83.0	91.0	97.0	100.0	100.0	12.0	-0.6	-0.2
Billable time (exc billable travel)	0.0	50.0	60.0	70.0	80.0	88.0	95.0	97.1	100.0	14.2	-0.7	1.0
Billable travel	0.0	0.0	0.0	0.0	3.0	6.5	10.0	15.0	80.0	6.3	3.7	28.4
Non-billable travel	0.0	0.0	0.0	0.0	0.0	5.0	10.0	10.0	30.0	4.0	2.2	6.1
Training	0.0	0.0	0.0	1.0	3.0	5.0	10.0	10.0	20.0	3.4	1.6	3.7
Breaks	0.0	0.0	0.0	0.0	0.0	5.0	6.4	10.0	18.5	3.3	1.7	2.8
Client related admin	0.0	0.0	0.0	0.0	2.0	5.0	10.0	10.0	23.0	4.0	1.6	3.3
NDIS Quality and Safety Compliance Commission	0.0	0.0	0.0	0.0	1.0	5.0	6.0	10.0	40.0	3.5	3.1	19.1
General admin and other tasks	0.0	0.0	0.0	0.0	2.0	5.0	10.0	10.0	30.0	4.3	2.2	6.9

Financial Benchmarking Survey

	Min	5 th PC	10 th PC	25 th PC	50 th PC	75 th PC	90 th PC	95 th PC	Max	STD	Skew	Kurtosis
FLS Utilisation												
Total billable time	0.0	0.0	0.0	0.0	10.0	45.0	70.0	80.0	100.0	28.5	1.0	-0.2
Billable time (exc billable travel)	0.0	0.0	0.0	0.0	10.0	40.0	68.0	80.0	100.0	27.2	1.1	0.1
Billable travel	0.0	0.0	0.0	0.0	0.0	1.5	5.0	10.0	90.0	5.5	7.6	94.2
Non-billable travel	0.0	0.0	0.0	0.0	0.0	5.0	10.0	15.0	95.0	8.0	5.5	47.4
Training	0.0	0.0	0.0	2.0	5.0	10.0	15.0	20.0	100.0	8.9	4.7	37.9
Breaks	0.0	0.0	0.0	0.0	0.0	5.0	8.0	10.0	100.0	4.9	8.7	154.4
Client related admin	0.0	0.0	0.0	5.0	20.0	46.5	70.0	81.0	100.0	26.6	0.8	-0.4
NDIS Quality and Safety Compliance Commission	0.0	0.0	0.0	5.0	10.0	20.0	30.0	30.6	95.0	12.0	1.9	5.9
General admin and other tasks	0.0	0.0	1.0	6.0	15.0	29.8	50.0	69.5	100.0	20.5	1.8	3.5
Overheads and EBITDA												
Overheads as a share of direct costs	0.0	10.6	15.9	26.2	40.6	64.5	100.0	127.7	158.6	33.9	1.1	0.8
EBITDA as of total costs	-21.7	-7.0	-3.1	0.0	5.6	13.3	22.0	28.8	38.6	10.5	0.6	0.4
Back office												
Back office employment share (FTE)	0.0	0.0	0.0	3.8	13.1	24.0	37.6	50.0	63.0	14.6	0.9	0.3

	Min	5 th PC	10 th PC	25 th PC	50 th PC	75 th PC	90 th PC	95 th PC	Max	STD	Skew	Kurtosis
Salary on-costs and supervision costs												
Workers compensation premium (%)	0.0	0.8	1.1	1.9	2.3	3.5	4.2	5.0	7.2	1.3	0.7	0.6
Weighted average DSW pay	\$22.42	\$24.87	\$26.43	\$28.72	\$30.57	\$33.50	\$36.27	\$40.32	\$65.00	\$6.22	3.0	13.2
Weighted average FLS pay	\$22.42	\$27.82	\$30.42	\$33.75	\$38.61	\$43.13	\$53.75	\$65.00	\$65.00	\$9.76	1.0	1.0
Span of control (HC)	0.0x	1.0x	2.8x	5.0x	9.6x	15.3x	26.6x	39.4x	145.0x	13.7x	3.6x	21.5x
Span of control (FTE)	0.0x	0.4x	1.0x	2.5x	5.3x	9.0x	14.4x	20.3x	83.9x	8.3x	4.0x	25.0x

C.5. DSW weighted average pay (\$) disaggregated results

Table C.5: DSW weighted average pay (\$) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW weighted average pay (\$)	31.57	30.57	28.72	33.50	1020.0
By size (revenue)					
Small (\$)	32.50	31.25	28.75	34.07	435.0
Medium (\$)	30.85	30.05	28.60	32.96	366.0
Large (\$)	30.64	29.75	28.75	32.04	157.0
By state					
NSW (\$)	31.27	31.00	28.75	33.05	317.0
VIC (\$)	32.14	30.20	28.75	33.65	227.0
QLD (\$)	31.22	29.97	28.35	33.49	197.0
WA (\$)	30.88	29.40	28.75	33.50	77.0
SA (\$)	31.29	29.73	28.39	31.80	70.0
ACT (\$)	32.38	32.06	29.26	33.08	24.0
NT (\$)	34.11	30.20	28.75	36.37	18.0
TAS (\$)	32.89	31.57	28.51	35.11	28.0
By NFP					
For-profit (\$)	32.08	30.65	28.68	33.75	504.0
NFP (\$)	31.06	30.50	28.74	33.23	516.0
By MMM (revenue)					
≤3 (\$)	31.58	30.55	28.75	33.49	857.0
4-5 (\$)	31.46	29.27	27.93	33.25	91.0
By service type					
High Intensity DPA (\$)	33.15	31.25	28.75	34.42	59.0
DPA (\$)	30.82	29.52	28.35	31.96	147.0
Part in Comm Soc Civ (\$)	32.55	30.32	28.41	34.62	211.0
SIL (\$)	31.13	30.62	28.82	32.63	252.0
Employment (\$)	29.81	29.80	27.04	31.82	22.0
Groups (\$)	31.79	30.80	29.24	33.25	81.0
Mixed (\$)	30.50	29.75	28.25	32.90	208.0

	Mean	Median	25th PC	75th PC	Sample size
By % NDIS revenue					
≤25% total revenue (\$)	30.99	30.30	28.47	33.75	182.0
26-50 % total revenue (\$)	30.94	30.68	27.92	32.88	96.0
51-75% total revenue (\$)	31.00	29.74	28.65	31.98	170.0
>75% total revenue (\$)	32.10	31.00	28.75	33.75	513.0

C.6. FLS weighted average pay (\$) disaggregated results

Table C.6: FLS weighted average pay (\$) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
FLS weighted average pay (\$)	40.28	38.61	33.75	43.13	1019.0
By size (revenue)					
Small (\$)	41.26	38.75	33.75	47.50	435.0
Medium (\$)	39.58	38.71	34.28	42.50	366.0
Large (\$)	40.44	38.75	36.62	42.50	157.0
By state					
NSW (\$)	40.54	38.75	35.25	43.15	317.0
VIC (\$)	40.33	37.75	33.75	42.93	227.0
QLD (\$)	40.52	38.75	34.06	44.15	197.0
WA (\$)	41.39	39.16	34.73	43.38	77.0
SA (\$)	39.41	37.36	33.75	42.62	70.0
ACT (\$)	41.03	41.72	36.00	45.19	24.0
NT (\$)	41.37	39.55	34.00	43.31	18.0
TAS (\$)	40.00	38.93	35.17	42.50	28.0
By NFP					
For-profit (\$)	39.50	36.37	32.03	42.65	503.0
NFP (\$)	41.04	39.37	36.25	43.30	516.0
By MMM (revenue)					
≤3 (\$)	40.45	38.75	34.26	43.27	857.0
4-5 (\$)	40.72	38.43	35.07	43.56	91.0

	Mean	Median	25th PC	75th PC	Sample size
By service type					
High Intensity DPA (\$)	41.50	38.75	34.40	47.50	59.0
DPA (\$)	37.78	36.25	31.25	42.50	147.0
Part in Comm Soc Civ (\$)	40.60	38.75	33.75	44.38	211.0
SIL (\$)	39.93	38.45	35.67	42.50	251.0
Employment (\$)	41.91	38.93	33.35	50.87	22.0
Groups (\$)	42.88	42.50	36.25	47.50	81.0
Mixed (\$)	40.05	38.55	33.76	42.50	208.0
By % NDIS revenue					
≤25% total revenue (\$)	42.17	41.31	36.25	47.50	182.0
26-50 % total revenue (\$)	38.19	37.62	33.75	41.51	96.0
51-75% total revenue (\$)	39.53	38.75	33.97	42.50	170.0
>75% total revenue (\$)	40.51	38.12	33.75	42.68	512.0

C.7. FTE Span of control disaggregated results

Table C.7: FTE span of control disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
FTE Span of control	7.3x	5.3x	2.5x	9.0x	876.0
By size (revenue)					
Small	5.6x	3.6x	1.8x	7.4x	352.0
Medium	7.9x	6.0x	3.4x	9.3x	338.0
Large	10.3x	7.8x	5.3x	11.5x	152.0
By state					
NSW	7.7x	5.1x	2.4x	9.5x	276.0
VIC	7.3x	5.8x	2.5x	9.0x	199.0
QLD	7.3x	6.0x	3.3x	8.9x	173.0
WA	6.6x	5.3x	2.7x	8.8x	70.0
SA	6.5x	5.4x	2.5x	8.9x	64.0
ACT	7.0x	5.1x	3.6x	6.6x	21.0
NT	8.5x	5.5x	2.8x	12.1x	17.0

	Mean	Median	25th PC	75th PC	Sample size
TAS	9.8x	5.8x	3.9x	12.0x	22.0
By NFP					
For-profit	6.4x	4.6x	2.0x	8.6x	384.0
NFP	7.9x	5.8x	2.8x	9.6x	492.0
By MMM (revenue)					
≤3	7.4x	5.4x	2.6x	9.1x	748.0
4-5	7.5x	6.1x	3.1x	9.3x	85.0
By service type					
High Intensity DPA	7.1x	5.0x	2.4x	10.4x	50.0
DPA	5.9x	4.9x	1.7x	8.5x	116.0
Part in Comm Soc Civ	6.9x	4.5x	2.0x	7.6x	161.0
SIL	8.7x	7.1x	4.2x	10.6x	233.0
Employment	2.7x	1.6x	1.0x	2.8x	21.0
Groups	6.2x	4.0x	2.0x	7.2x	75.0
Mixed	7.9x	5.7x	3.1x	8.6x	193.0
By % NDIS revenue					
≤25% total revenue	6.9x	4.2x	2.0x	8.4x	168.0
26-50 % total revenue	6.0x	3.5x	1.6x	7.5x	89.0
51-75% total revenue	6.9x	5.7x	2.7x	9.0x	163.0
>75% total revenue	8.1x	6.1x	3.3x	9.7x	422.0

C.8. Headcount span of control disaggregated results

Table C.8: Headcount span of control disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
Headcount span of control	13.1x	9.6x	5.0x	15.3x	575.0
By size (revenue)					
Small	10.0x	7.8x	4.0x	12.5x	199.0
Medium	14.6x	9.7x	6.6x	16.0x	233.0
Large	17.2x	13.1x	8.8x	19.2x	115.0
By state					
NSW	13.1x	9.5x	5.0x	15.9x	180.0
VIC	15.4x	10.6x	6.0x	17.6x	130.0
QLD	12.0x	9.6x	5.6x	14.0x	119.0
WA	12.1x	10.0x	6.9x	15.8x	48.0
SA	15.4x	10.5x	6.1x	16.4x	34.0
ACT	10.9x	8.8x	6.6x	10.5x	13.0
NT	9.7x	6.3x	4.4x	10.9x	8.0
TAS	16.6x	11.2x	7.0x	19.6x	15.0
By NFP					
For-profit	12.6x	9.3x	4.7x	16.0x	241.0
NFP	13.5x	9.9x	5.6x	15.2x	333.0
By MMM (revenue)					
≤3	13.7x	10.0x	5.6x	16.2x	489.0
4-5	11.9x	9.7x	5.2x	13.0x	54.0
By service type					
High Intensity DPA	15.8x	10.0x	5.0x	21.0x	33.0
DPA	11.4x	8.5x	3.5x	14.9x	70.0
Part in Comm Soc Civ	12.6x	9.5x	5.1x	16.6x	102.0
SIL	14.8x	10.5x	7.1x	15.3x	155.0
Employment	6.7x	3.0x	1.8x	10.1x	7.0
Groups	7.6x	6.2x	3.5x	10.0x	44.0
Mixed	15.0x	10.7x	6.7x	17.0x	141.0

	Mean	Median	25th PC	75th PC	Sample size
By % NDIS revenue					
≤25% total revenue	11.2x	8.5x	4.3x	13.1x	103.0
26-50 % total revenue	14.3x	10.0x	6.8x	15.0x	58.0
51-75% total revenue	12.5x	11.0x	6.0x	16.3x	116.0
>75% total revenue	14.5x	10.0x	6.0x	16.5x	275.0

C.9. Back office employment share (%) disaggregated results

Table C.9: Back office employment share (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
Back office employment share (%)	16.1	13.1	3.8	24.0	865.0
By size (revenue)					
Small (%)	14.7	10.1	0.0	23.7	358.0
Medium (%)	16.9	14.5	7.2	23.8	326.0
Large (%)	18.4	16.7	6.3	24.3	148.0
By state					
NSW (%)	15.9	12.5	2.6	24.4	280.0
VIC (%)	18.3	16.0	6.3	27.7	193.0
QLD (%)	15.0	12.6	5.7	20.9	168.0
WA (%)	13.0	10.4	2.8	21.4	66.0
SA (%)	18.5	15.6	5.6	24.8	62.0
ACT (%)	10.4	10.5	2.8	14.3	22.0
NT (%)	19.5	16.5	6.7	28.6	17.0
TAS (%)	17.6	17.5	6.0	24.6	24.0
By NFP					
For-profit (%)	13.9	10.0	0.0	21.6	403.0
NFP (%)	18.0	15.8	7.0	26.6	462.0
By MMM (revenue)					
≤3 (%)	16.2	13.1	4.2	24.0	741.0
4-5 (%)	17.1	15.4	6.2	24.1	82.0

	Mean	Median	25th PC	75th PC	Sample size
By service type					
High Intensity DPA (%)	14.3	9.6	0.0	25.0	53.0
DPA (%)	13.7	10.0	0.0	21.6	113.0
Part in Comm Soc Civ (%)	15.0	10.6	0.0	22.4	170.0
SIL (%)	15.3	12.5	5.2	22.7	230.0
Employment (%)	19.5	15.6	0.0	33.7	14.0
Groups (%)	21.1	20.2	11.0	30.5	72.0
Mixed (%)	17.5	15.7	6.8	24.6	187.0
By % NDIS revenue					
≤25% total revenue (%)	14.7	11.8	3.0	21.6	152.0
26-50 % total revenue (%)	19.7	16.7	3.9	31.2	83.0
51-75% total revenue (%)	17.9	15.2	7.7	23.8	151.0
>75% total revenue (%)	15.2	12.4	3.1	23.4	441.0

C.10. Permanent employment rate by FTE (%) disaggregated results

Table C.10: Permanent employment rate by FTE (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
Permanent employment rate by FTE (%)	63.7	68.4	36.9	92.0	815.0
By size (revenue)					
Small (%)	61.4	60.7	33.2	98.9	313.0
Medium (%)	62.4	65.1	36.7	88.9	322.0
Large (%)	70.9	80.0	53.0	90.9	153.0
By state					
NSW (%)	64.4	73.9	36.7	90.9	263.0
VIC (%)	64.3	71.0	36.6	93.1	184.0
QLD (%)	60.8	59.4	36.1	89.1	165.0
WA (%)	63.0	65.3	34.6	92.5	67.0
SA (%)	61.3	65.8	29.5	91.9	53.0
ACT (%)	60.2	55.0	42.1	78.1	16.0
NT (%)	62.2	72.9	30.5	88.8	16.0

	Mean	Median	25th PC	75th PC	Sample size
TAS (%)	80.4	80.1	64.8	100.0	24.0
By NFP					
For-profit (%)	53.0	46.7	25.8	86.6	335.0
NFP (%)	71.1	78.2	51.7	92.2	480.0
By MMM (revenue)					
≤3 (%)	62.8	67.0	36.0	91.5	700.0
4-5 (%)	69.4	73.5	49.6	96.2	80.0
By service type					
High Intensity DPA (%)	50.6	46.1	28.6	80.6	45.0
DPA (%)	55.1	49.4	25.9	98.2	94.0
Part in Comm Soc Civ (%)	57.9	54.5	31.0	87.9	156.0
SIL (%)	68.2	77.1	48.3	90.7	217.0
Employment (%)	89.9	94.2	82.8	100.0	20.0
Groups (%)	79.8	86.5	68.7	100.0	72.0
Mixed (%)	58.8	58.3	34.3	85.5	181.0
By % NDIS revenue					
≤25% total revenue (%)	70.6	77.6	44.6	98.6	166.0
26-50 % total revenue (%)	69.6	74.8	47.6	98.4	85.0
51-75% total revenue (%)	65.3	75.1	41.4	89.1	144.0
>75% total revenue (%)	58.1	55.8	31.0	87.5	385.0

C.11. Workers compensation premium (%) disaggregated results

Table C.11: Workers compensation premium (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
Workers compensation premium (%)	2.6	2.3	1.9	3.5	835.0
By size (revenue)					
Small (%)	2.5	2.2	1.8	3.4	319.0
Medium (%)	2.6	2.3	1.8	3.3	300.0
Large (%)	2.8	2.5	2.0	3.6	139.0
By state					
NSW (%)	2.9	2.5	2.1	3.9	248.0
VIC (%)	2.2	2.1	1.8	2.5	181.0
QLD (%)	2.2	2.0	1.5	2.6	150.0
WA (%)	2.9	2.9	2.1	3.7	68.0
SA (%)	2.6	2.4	2.2	3.5	56.0
ACT (%)	3.9	3.7	3.0	5.1	19.0
NT (%)	2.3	2.2	1.7	3.0	17.0
TAS (%)	3.3	3.0	2.6	4.2	19.0
By NFP					
For-profit (%)	2.8	2.4	2.0	3.8	363.0
NFP (%)	2.5	2.2	1.8	3.1	472.0
By MMM (revenue)					
≤3 (%)	2.6	2.3	1.9	3.3	680.0
4-5 (%)	2.5	2.2	1.7	3.5	72.0
By service type					
High Intensity DPA (%)	2.5	2.2	2.0	3.1	48.0
DPA (%)	2.8	2.5	2.0	3.9	111.0
Part in Comm Soc Civ (%)	2.3	2.2	1.5	3.0	146.0
SIL (%)	3.0	2.7	2.2	3.9	207.0
Employment (%)	2.6	2.3	1.9	3.3	21.0
Groups (%)	2.1	2.0	1.4	2.4	64.0
Mixed (%)	2.5	2.2	1.9	3.0	172.0

	Mean	Median	25th PC	75th PC	Sample size
By % NDIS revenue					
≤25% total revenue (%)	2.3	2.2	1.6	2.9	156.0
26-50 % total revenue (%)	2.5	2.2	1.9	3.2	90.0
51-75% total revenue (%)	2.8	2.5	2.0	3.5	152.0
>75% total revenue (%)	2.7	2.3	2.0	3.6	401.0

C.12. DSW Utilisation – total billable time (%) disaggregated results

Table C.12: DSW Utilisation – total billable time (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW Utilisation – total billable time (%)	81.8	83.0	75.0	91.0	912.0
By size (revenue)					
Small (%)	79.4	80.0	70.0	90.0	368.0
Medium (%)	83.1	85.0	76.0	91.0	347.0
Large (%)	84.1	85.0	78.6	92.0	155.0
By state					
NSW (%)	81.5	81.0	75.0	91.0	280.0
VIC (%)	80.7	80.5	73.0	89.3	208.0
QLD (%)	83.1	85.0	75.0	92.0	183.0
WA (%)	82.2	85.5	75.8	91.0	72.0
SA (%)	80.3	81.5	70.0	90.0	61.0
ACT (%)	80.7	81.5	73.3	87.4	22.0
NT (%)	80.4	81.5	75.5	89.5	18.0
TAS (%)	86.5	88.7	80.8	91.4	26.0
By NFP					
For-profit (%)	81.5	82.0	73.0	91.0	425.0
NFP (%)	82.1	83.9	75.0	90.0	487.0
By MMM (revenue)					
≤3 (%)	81.8	83.0	75.0	91.0	781.0
4-5 (%)	81.5	80.0	75.0	90.0	81.0
By service type					
High Intensity DPA (%)	82.8	85.5	75.0	91.8	54.0
DPA (%)	80.9	82.0	70.0	92.1	124.0
Part in Comm Soc Civ (%)	81.5	80.0	75.0	90.0	186.0
SIL (%)	84.2	85.0	80.0	91.0	233.0
Employment (%)	75.1	76.0	65.0	85.0	19.0
Groups (%)	77.9	80.0	70.0	86.5	71.0
Mixed (%)	82.5	83.0	75.0	91.7	199.0

	Mean	Median	25th PC	75th PC	Sample size
By % NDIS revenue					
≤25% total revenue (%)	78.8	80.0	70.0	89.4	165.0
26-50 % total revenue (%)	80.5	80.0	74.0	90.0	89.0
51-75% total revenue (%)	83.3	85.0	78.5	91.0	163.0
>75% total revenue (%)	82.8	84.1	75.0	92.0	460.0

C.13. DSW Utilisation – Non-billable travel (%) disaggregated results

Table C.13: DSW Utilisation – non-billable travel (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW Utilisation – Non-billable travel (%)	2.6	0.0	0.0	5.0	912.0
By size(revenue)					
Small (%)	3.0	0.0	0.0	5.0	368.0
Medium (%)	2.5	1.0	0.0	5.0	347.0
Large (%)	2.1	0.5	0.0	2.5	155.0
By state					
NSW (%)	2.7	0.0	0.0	5.0	280.0
VIC (%)	2.5	0.8	0.0	5.0	208.0
QLD (%)	2.4	0.0	0.0	3.0	183.0
WA (%)	3.4	1.3	0.0	5.0	72.0
SA (%)	2.6	1.0	0.0	5.0	61.0
ACT (%)	3.6	2.2	0.0	6.5	22.0
NT (%)	1.9	0.5	0.0	2.8	18.0
TAS (%)	1.9	0.0	0.0	2.0	26.0
By NFP					
For profit (%)	2.9	0.0	0.0	5.0	425.0
NFP (%)	2.3	0.0	0.0	3.2	487.0
By MMM (revenue)					
≤3 (%)	2.6	0.0	0.0	5.0	781.0
4-5 (%)	2.7	1.0	0.0	5.0	81.0

	Mean	Median	25th PC	75th PC	Sample size
By service type					
High Intensity DPA (%)	2.1	0.0	0.0	3.8	54.0
DPA (%)	3.5	1.0	0.0	5.0	124.0
Part in Comm Soc Civ (%)	3.6	2.0	0.0	5.0	186.0
SIL (%)	1.5	0.0	0.0	2.0	233.0
Employment (%)	1.4	0.0	0.0	0.0	19.0
Groups (%)	2.2	0.0	0.0	2.3	71.0
Mixed (%)	2.7	2.0	0.0	5.0	199.0
By % NDIS revenue					
≤25% total revenue (%)	2.9	1.0	0.0	5.0	165.0
26-50 % total revenue (%)	3.5	1.0	0.0	5.0	89.0
51-75% total revenue (%)	2.6	1.0	0.0	5.0	163.0
>75% total revenue (%)	2.3	0.0	0.0	3.0	460.0

C.14. DSW Utilisation – breaks (%) disaggregated results

Table C.14: DSW Utilisation – breaks (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW Utilisation – breaks (%)	2.2	0.0	0.0	5.0	912.0
By size (revenue)					
Small (%)	2.5	0.0	0.0	5.0	368.0
Medium (%)	2.1	0.0	0.0	4.3	347.0
Large (%)	2.2	0.2	0.0	4.0	155.0
By state					
NSW (%)	2.4	0.0	0.0	5.0	280.0
VIC (%)	2.1	0.0	0.0	4.5	208.0
QLD (%)	2.3	0.0	0.0	4.8	183.0
WA (%)	1.7	0.0	0.0	2.0	72.0
SA (%)	2.9	1.0	0.0	5.0	61.0
ACT (%)	2.7	1.2	0.0	5.8	22.0
NT (%)	3.8	2.0	0.0	6.5	18.0

	Mean	Median	25th PC	75th PC	Sample size
TAS (%)	1.8	0.0	0.0	3.4	26.0
By NFP					
For-profit (%)	2.2	0.0	0.0	5.0	425.0
NFP (%)	2.3	0.1	0.0	5.0	487.0
By MMM (revenue)					
≤3 (%)	2.3	0.0	0.0	5.0	781.0
4-5 (%)	2.1	0.0	0.0	4.0	81.0
By service type					
High Intensity DPA (%)	2.1	0.0	0.0	5.0	54.0
DPA (%)	2.5	0.0	0.0	5.0	124.0
Part in Comm Soc Civ (%)	2.4	0.0	0.0	4.0	186.0
SIL (%)	1.6	0.0	0.0	2.0	233.0
Employment (%)	5.3	5.0	1.0	7.5	19.0
Groups (%)	3.1	2.0	0.0	6.0	71.0
Mixed (%)	2.1	0.0	0.0	4.7	199.0
By % NDIS revenue					
≤25% total revenue (%)	2.8	1.0	0.0	5.0	165.0
26-50 % total revenue (%)	2.6	0.2	0.0	5.0	89.0
51-75% total revenue (%)	2.3	0.0	0.0	4.1	163.0
>75% total revenue (%)	1.9	0.0	0.0	3.0	460.0

C.15. DSW Utilisation – training (%) disaggregated results

Table C.15: DSW Utilisation – training (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW Utilisation – training (%)	3.8	3.0	1.0	5.0	912.0
By size(revenue)					
Small (%)	4.1	4.0	1.5	5.0	368.0
Medium (%)	3.8	3.0	1.0	5.0	347.0
Large (%)	3.1	2.0	1.4	5.0	155.0
By state					

	Mean	Median	25th PC	75th PC	Sample size
NSW (%)	3.8	3.0	1.0	5.0	280.0
VIC (%)	3.7	2.5	1.0	5.0	208.0
QLD (%)	4.0	3.0	2.0	5.0	183.0
WA (%)	3.9	3.0	2.0	5.0	72.0
SA (%)	4.1	3.0	1.5	5.0	61.0
ACT (%)	3.5	5.0	2.0	5.0	22.0
NT (%)	3.1	2.8	1.0	5.0	18.0
TAS (%)	3.1	2.2	1.0	5.0	26.0
By NFP					
For profit (%)	4.2	5.0	1.5	5.0	425.0
NFP (%)	3.4	2.5	1.0	5.0	487.0
By MMM (revenue)					
≤3 (%)	3.7	3.0	1.0	5.0	781.0
4-5 (%)	4.1	3.0	2.0	5.0	81.0
By service type					
High Intensity DPA (%)	3.5	3.0	1.1	5.0	54.0
DPA (%)	4.0	4.0	1.0	5.0	124.0
Part in Comm Soc Civ (%)	3.6	2.5	1.0	5.0	186.0
SIL (%)	3.8	3.0	1.5	5.0	233.0
Employment (%)	4.5	3.0	1.5	5.0	19.0
Groups (%)	3.4	3.0	1.0	5.0	71.0
Mixed (%)	3.7	3.0	1.5	5.0	199.0
By % NDIS revenue					
≤25% total revenue (%)	3.7	3.0	1.5	5.0	165.0
26-50 % total revenue (%)	3.4	2.5	1.0	5.0	89.0
51-75% total revenue (%)	3.5	2.0	1.0	5.0	163.0
>75% total revenue (%)	4.0	3.0	1.5	5.0	460.0

C.16. DSW Utilisation – Non-billable client-related administration (%) disaggregated results

Table C.16: DSW Utilisation – Non-billable client-related administration (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW Utilisation – Non-billable client-related administration (%)	3.3	2.0	0.0	5.0	912.0
By size (revenue)					
Small (%)	3.6	2.0	0.0	5.0	368.0
Medium (%)	3.3	2.0	0.0	5.0	347.0
Large (%)	3.2	2.0	0.0	5.0	155.0
By state					
NSW (%)	3.1	2.0	0.0	5.0	280.0
VIC (%)	4.3	4.0	0.0	6.0	208.0
QLD (%)	2.9	2.0	0.0	5.0	183.0
WA (%)	3.3	2.0	0.0	5.0	72.0
SA (%)	3.4	3.0	0.0	5.0	61.0
ACT (%)	3.6	2.5	0.3	5.0	22.0
NT (%)	4.5	3.8	0.0	8.8	18.0
TAS (%)	2.3	1.9	0.0	4.0	26.0
By NFP					
For-profit (%)	2.6	1.0	0.0	5.0	425.0
NFP (%)	4.0	3.0	0.0	5.0	487.0
By MMM (revenue)					
≤3 (%)	3.3	2.0	0.0	5.0	781.0
4-5 (%)	3.8	2.5	0.0	5.0	81.0
By service type					
High Intensity DPA (%)	3.2	1.0	0.0	5.0	54.0
DPA (%)	2.7	1.0	0.0	5.0	124.0
Part in Comm Soc Civ (%)	2.7	2.0	0.0	5.0	186.0
SIL (%)	3.1	2.0	0.0	5.0	233.0
Employment (%)	5.4	5.0	1.0	7.0	19.0
Groups (%)	6.1	5.0	1.0	10.0	71.0

	Mean	Median	25th PC	75th PC	Sample size
Mixed (%)	3.4	2.1	0.0	5.0	199.0
By % NDIS revenue					
≤25% total revenue (%)	4.4	4.0	0.0	6.0	165.0
26-50 % total revenue (%)	3.9	3.0	0.0	5.0	89.0
51-75% total revenue (%)	3.2	2.0	0.0	5.0	163.0
>75% total revenue (%)	2.9	2.0	0.0	5.0	460.0

C.17. DSW Utilisation – General administration and other tasks (%) disaggregated results

Table C.17: DSW Utilisation – General administration and other tasks (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW Utilisation – General administration and other tasks (%)	3.6	2.0	0.0	5.0	912.0
By size (revenue)					
Small (%)	4.3	3.0	0.0	5.0	368.0
Medium (%)	3.0	2.0	0.0	5.0	347.0
Large (%)	3.0	2.0	0.2	5.0	155.0
By state					
NSW (%)	3.8	2.0	0.0	5.0	280.0
VIC (%)	3.8	2.5	0.5	5.0	208.0
QLD (%)	2.8	2.0	0.0	5.0	183.0
WA (%)	3.6	2.0	0.0	5.0	72.0
SA (%)	4.1	3.0	0.0	5.0	61.0
ACT (%)	3.4	3.1	2.0	5.0	22.0
NT (%)	4.5	1.5	0.1	5.0	18.0
TAS (%)	2.3	2.0	0.0	5.0	26.0
By NFP					
For-profit (%)	3.7	2.0	0.0	5.0	425.0
NFP (%)	3.4	2.0	0.0	5.0	487.0
By MMM (revenue)					

	Mean	Median	25th PC	75th PC	Sample size
≤3 (%)	3.5	2.0	0.0	5.0	781.0
4-5 (%)	3.7	2.5	0.5	5.0	81.0
By service type					
High Intensity DPA (%)	3.9	2.3	0.0	5.0	54.0
DPA (%)	3.6	2.0	0.0	5.0	124.0
Part in Comm Soc Civ (%)	3.8	2.0	0.0	5.0	186.0
SIL (%)	3.3	2.0	0.0	5.0	233.0
Employment (%)	5.2	5.0	2.0	9.8	19.0
Groups (%)	4.3	3.0	1.0	5.5	71.0
Mixed (%)	3.1	2.0	0.0	5.0	199.0
By % NDIS revenue					
≤25% total revenue (%)	4.8	4.0	1.0	7.0	165.0
26-50 % total revenue (%)	3.5	2.0	0.2	5.0	89.0
51-75% total revenue (%)	2.6	1.5	0.0	5.0	163.0
>75% total revenue (%)	3.4	2.0	0.0	5.0	460.0

C.18. DSW Utilisation – NDIS Quality and Safety Commission compliance (%) disaggregated results

Table C.18: DSW Utilisation – NDIS Quality and Safety Commission compliance (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
DSW Utilisation – NDIS Quality and Safety Commission compliance (%)	2.6	1.0	0.0	5.0	912.0
By size (revenue)					
Small (%)	3.1	2.0	0.0	5.0	368.0
Medium (%)	2.2	1.0	0.0	3.0	347.0
Large (%)	2.2	1.0	0.0	3.0	155.0
By state					
NSW (%)	2.8	2.0	0.0	5.0	280.0

	Mean	Median	25th PC	75th PC	Sample size
VIC (%)	2.9	2.0	0.0	5.0	208.0
QLD (%)	2.5	1.0	0.0	3.0	183.0
WA (%)	1.9	1.0	0.0	2.0	72.0
SA (%)	2.5	1.0	0.0	5.0	61.0
ACT (%)	2.5	1.7	0.0	5.0	22.0
NT (%)	1.8	2.0	0.0	2.5	18.0
TAS (%)	2.0	0.9	0.0	4.6	26.0
By NFP					
For-profit (%)	2.8	1.0	0.0	5.0	425.0
NFP (%)	2.5	1.0	0.0	3.1	487.0
By MMM (revenue)					
≤3 (%)	2.7	1.5	0.0	5.0	781.0
4-5 (%)	2.1	1.0	0.4	2.0	81.0
By service type					
High Intensity DPA (%)	2.4	1.0	0.0	5.0	54.0
DPA (%)	2.9	1.0	0.0	5.0	124.0
Part in Comm Soc Civ (%)	2.4	1.0	0.0	5.0	186.0
SIL (%)	2.4	1.7	0.0	3.0	233.0
Employment (%)	3.1	2.0	0.7	5.0	19.0
Groups (%)	2.9	2.0	0.5	5.0	71.0
Mixed (%)	2.5	1.0	0.0	4.0	199.0
By % NDIS revenue					
≤25% total revenue (%)	2.5	1.0	0.0	5.0	165.0
26-50 % total revenue (%)	2.6	2.0	0.0	5.0	89.0
51-75% total revenue (%)	2.5	1.5	0.0	4.0	163.0
>75% total revenue (%)	2.6	1.0	0.0	5.0	460.0

C.19. Overheads as a percentage of direct costs (%) disaggregated results

Table C.19: Overheads as a percentage of direct costs (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
Overheads as a percentage of direct costs (%)	50.1	40.6	26.2	64.5	893.0
By size (revenue)					
Small (%)	53.0	43.8	24.7	76.3	353.0
Medium (%)	47.6	39.1	26.0	56.9	328.0
Large (%)	47.2	41.3	28.4	58.6	146.0
By state					
NSW (%)	50.0	39.2	24.1	63.5	274.0
VIC (%)	49.3	41.4	26.2	61.2	196.0
QLD (%)	48.5	39.2	27.1	64.0	175.0
WA (%)	48.5	36.9	24.3	65.9	63.0
SA (%)	53.3	43.6	26.8	73.5	59.0
ACT (%)	54.7	40.9	28.7	59.3	20.0
NT (%)	63.4	54.0	36.5	82.1	15.0
TAS (%)	45.5	40.4	26.2	61.9	25.0
By NFP					
For-profit (%)	47.6	37.9	22.0	63.0	400.0
NFP (%)	52.1	41.9	29.7	65.9	493.0
By MMM (revenue)					
≤3 (%)	50.0	40.2	25.9	64.4	742.0
4-5 (%)	46.7	38.2	26.9	55.5	78.0
By service type					
High Intensity DPA (%)	45.3	40.1	19.5	58.5	50.0
DPA (%)	45.0	35.2	22.0	60.5	115.0
Part in Comm Soc Civ (%)	45.7	38.3	22.2	61.2	169.0
SIL (%)	48.3	40.1	29.1	61.1	227.0
Employment (%)	83.1	79.6	43.5	128.8	15.0
Groups (%)	62.6	52.6	38.7	88.9	69.0

	Mean	Median	25th PC	75th PC	Sample size
Mixed (%)	50.3	37.5	27.5	59.3	186.0
By % NDIS revenue					
≤25% total revenue (%)	61.0	50.8	30.7	88.7	150.0
26-50 % total revenue (%)	59.1	47.6	31.3	85.9	92.0
51-75% total revenue (%)	51.0	41.9	30.7	63.0	170.0
>75% total revenue (%)	44.2	36.2	23.2	56.1	452.0

C.20. EBITDA as a percentage of total costs (%) disaggregated results

Table C.20: EBITDA as a percentage of total costs (%) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
EBITDA as a percentage of total costs (%)	7.6	5.6	0.0	13.3	930.0
By size (revenue)					
Small (%)	6.3	4.0	-0.1	12.2	374.0
Medium (%)	9.0	6.7	1.7	15.1	334.0
Large (%)	8.1	7.0	2.6	13.9	148.0
By state					
NSW (%)	7.5	5.6	0.0	13.3	286.0
VIC (%)	7.8	5.4	0.0	14.1	201.0
QLD (%)	7.8	5.6	0.0	13.1	178.0
WA (%)	6.4	4.2	-0.1	11.0	69.0
SA (%)	8.3	6.4	0.0	14.7	59.0
ACT (%)	8.7	7.0	1.1	15.4	21.0
NT (%)	10.0	11.1	0.6	16.5	17.0
TAS (%)	7.9	6.5	1.3	17.2	25.0
By NFP					
For-profit (%)	8.5	6.4	0.0	15.9	407.0
NFP (%)	6.9	5.4	0.8	12.3	523.0
By MMM (revenue)					
≤3 (%)	7.7	5.6	0.0	13.3	768.0

	Mean	Median	25th PC	75th PC	Sample size
4-5 (%)	7.7	4.9	-0.2	13.8	79.0
By service type					
High Intensity DPA (%)	6.3	2.6	-0.1	9.3	51.0
DPA (%)	8.6	6.2	0.0	15.2	123.0
Part in Comm Soc Civ (%)	7.4	5.2	0.0	13.3	180.0
SIL (%)	8.0	6.5	0.0	14.7	224.0
Employment (%)	6.7	4.4	1.9	13.3	18.0
Groups (%)	5.5	3.1	-0.9	10.3	78.0
Mixed (%)	8.1	6.6	1.4	13.1	191.0
By % NDIS revenue					
≤25% total revenue (%)	2.9	2.1	-1.5	6.5	170.0
26-50 % total revenue (%)	6.4	4.4	-0.4	12.7	99.0
51-75% total revenue (%)	9.4	6.7	2.9	14.2	167.0
>75% total revenue (%)	9.3	7.9	0.0	15.4	457.0

C.21. Fringe benefits (\$) disaggregated results

Table C.21: Fringe benefits (\$) disaggregated results

	Mean	Median	25th PC	75th PC	Sample size
Total sample					
Fringe benefits (\$)	10,801.1	14,878.1	1,446.3	15,900.0	230.0
By size(revenue)					
Small (\$)	12,484.5	15,899.0	9,095.0	15,900.0	65.0
Medium (\$)	10,213.6	12,535.0	615.6	15,900.0	100.0
Large (\$)	9,991.9	12,724.5	275.0	15,900.0	62.0
By state					
NSW (\$)	10,301.1	15,210.0	713.0	15,900.0	81.0
VIC (\$)	10,938.6	12,615.0	4,144.0	15,900.0	53.0
QLD (\$)	10,459.2	12,717.0	1,000.0	15,900.0	41.0
WA (\$)	10,252.9	14,042.1	1,271.5	15,967.5	22.0
SA (\$)	11,881.0	15,860.0	6,432.0	15,950.0	11.0
ACT (\$)	12,484.9	15,893.0	11,330.5	15,976.6	6.0

	Mean	Median	25th PC	75th PC	Sample size
NT (\$)	16,462.3	16,012.0	15,900.0	16,331.0	6.0
TAS (\$)	11,349.9	15,455.0	7,823.0	15,945.0	7.0
By NFP					
For-profit (\$)	2,193.1	750.0	192.3	1,225.0	14.0
NFP (\$)	11,359.0	15,517.5	4,107.3	15,900.0	216.0
By MMM (revenue)					
≤3 (\$)	10,816.1	15,000.0	1,592.5	15,900.0	203.0
4-5 (\$)	8,886.7	9,095.0	929.5	15,450.0	19.0
By service type					
High Intensity DPA (\$)	15,169.6	15,900.0	15,580.0	15,900.0	9.0
DPA (\$)	6,540.9	6,269.4	805.8	11,559.0	15.0
Part in Comm Soc Civ (\$)	10,251.2	15,860.0	1,592.5	15,900.0	35.0
SIL (\$)	10,624.1	15,227.5	610.8	15,900.0	76.0
Employment (\$)	13,012.5	16,001.1	5,481.5	16,757.5	8.0
Groups (\$)	10,455.8	12,470.0	3,888.5	15,900.0	26.0
Mixed (\$)	11,259.5	13,714.2	2,602.0	15,900.0	55.0
By % NDIS revenue					
≤25% total revenue (\$)	12,270.9	15,899.5	8,453.0	15,900.0	62.0
26-50 % total revenue (\$)	11,049.5	15,899.0	812.0	16,000.0	36.0
51-75% total revenue (\$)	10,163.8	12,732.0	567.0	15,900.0	41.0
>75% total revenue (\$)	9,638.6	9,430.0	612.9	15,899.8	86.0

C.22. Workers compensation classifications of survey respondents

Table C.22: Workers compensation classifications of survey respondents

Workers compensation classification group	Count of providers (approximate)
Aboriginal medical service	1
Accommodation care services	2
Accommodation for aged, home care services, non-residential care services, child care services and nursing home.	1
Administration	4
Adult community & education	1
Adult day care	2
Aged care residential services	1
Aged care, age & disability care, etc.	13
Allied health service	6
Alteration and addition to homes	1
Arts education	2
Assistance services, assistance to access community, social and recreational activities, etc.	5
Association operation	1
Business and professional assoc.	2
Carers, rehabilitation & case management service	1
Centre based support	1
Charitable organisation	1
Childcare services	1
Community access, community care, community participation, etc.	23
Core	2
Daily living support	2
Department of education	1
Disability support, disability services, disability care, etc.	48
Early childhood, early learning, etc.	2
Education services, technical & vocational education & training, training services, etc.	7
Employment placement & recruitment	7
Financial administration	1
Fitness services	1
General workers	1

Workers compensation classification group	Count of providers (approximate)
Group and centre based activities, group social support	3
Health care services	9
Home and community care	3
Home care services	39
Hospital operation, non - private sector	1
iCare	2
Individual services	1
In-home care	2
Interest group	2
Laundry	2
Light manufacturing and recycling	1
Local government administration	5
Mental health support	2
Multidisciplinary clinic	1
N/a, not sure, none, etc.	25
NDIS related supports	2
Non-residential care services	77
Not-for-profit	1
Other allied health services	8
Other classified services	1
Other education & training	4
Other health services	13
Other interest group services	9
Other residential care services	24
Other social assistance services	121
Other social assistance services disabilities assistance service	5
Other transport equipment manufacturing	1
P82190	1
Packaging services	2
Participation in community, social and civic activities	1
Personal care services	2
Physiotherapy services	4
Plan management	1

Workers compensation classification group	Count of providers (approximate)
Preschool and kindergartens	2
Printing	1
Providing social assistance to disability care	1
Provision of disabled and aged care services	1
Psychosocial support services	2
Public health service	1
Rec camps for students with intellectual disabilities	1
Religious services	1
Residential care	142
Respite care services	1
SAS	3
Shads	1
Social & community	6
Social and interpersonal skills and or lifestyle training	1
Social assistance services	310
Social recreation services	1
Social support services	2
Social welfare services	1
South Australian industry classification	1
Special school	5
Specialist employment services	1
Sports and physical recreation instruction	1
St John of God Accord outreach services	1
Standard classification	1
State government vic funded community service organisations	1
Support coordination	4
Support services to people with disabilities	1
Support worker / support services	4
Supported independent living	6
Theatre and orchestra productions	1
Therapy supports	1
Welfare and community	1
Working partners - question does not apply	1

C.23. 'Other factors' relevant in determining annual leave accrual as listed by providers

Table C.23: 'Other factors' relevant in determining annual leave accrual as listed by providers

Summary responses by providers to question 26:
People who were transferred from our old award have retained the 6 weeks annual leave provision.
The number of hours worked every fortnight.
The number of additional hours worked.
Payment of a 17.5 extra base rate for annual leave.
An extra 22.8 hours of annual leave for shift workers.
One extra week of annual leave if the staff member works weekends.
Standard Mon- Fri operational hours.
Staff receive six weeks annual leave as per existing enterprise agreement.
Residential workers get five weeks due to weekend work. Day Services employees employed prior to 01/03/20 get six weeks per year under the MEA.
Staff employed in Day Services entitled to 6 weeks. Staff employed in Residential services one week extra annual leave for working shift work.
An extra seven days awarded to staff working more than ten weekends per year.
All employees receive a set amount of annual leave per year.
Annual leave paid in accordance with the SCHADS award.
Annual leave rolls over and accumulates each year if not used.
All support workers are casual (pay includes 25 leave loading instead).
Two weeks extra annual leave for residential support workers.
One week extra if working in Group based Activities (Day Service).
Staff who work ten or more Saturdays and/or Sundays within the year are entitled to five weeks Annual Leave.
Pro rata - sometimes more than four weeks depending on hours of work per year.
Full time shift workers accrue an additional week of leave if they work as a shift worker for more than 4 ordinary hours on 10 or more weekends during the yearly period.
Where ten or more shifts are worked on weekends in the year, the employee is entitled to extra leave at an FTE equivalent amount of a total of five weeks per annum.

Summary responses by providers to question 26:

Accrue one extra week of annual leave if employee works over seven days.

Two weeks of annual leave according to Enterprise Bargaining Agreement.

One week extra for shift worker and two weeks' extra for centre based staff where shutdown period is greater than four weeks.

One week extra if working across a seven day roster.

An extra week if they work ten Sunday shifts.

Shift worker (works Sunday shifts) is entitled to an additional week of annual leave.

An employee who works 70 or more sleepovers is entitled to 6 weeks annual leave per year.

C.24. 'Other factors' relevant in the calculation of personal leave accrual as per survey responses

Table C.24: 'Other factors' relevant in the calculation of personal leave accrual as per survey responses

Summary of responses by providers to question 29:
Years of service of staff.
In accordance with the Enterprise Bargaining Agreement.
As per fair work.
Shift workers get 99 hours (13 days) and night shift workers get 120 hours (12 days of 10 hours).
Personal leave entitlements are governed by the current expired agreements as the conditions are greater than the modern award.
MEA conditions and legacy from previous EBA for existing staff.
Leave increases from ten to twelve days after one year.
If the staff is over 50 years of age they are able to get an extra week.
Entitlement increases per year of service until it reaches 21 days.
Grandfathered residential staff have a greater personal leave entitlement.

C.25. 'Other factors' relevant in long service leave accrual for casual staff as per survey responses

Table C.25: 'Other factors' relevant in long service leave accrual for casual staff as per survey responses

Summary responses by providers to question 32:
The years of service.
Hours worked per month.
Whether the staff member's service has been continuous in accordance with the legislation.
All casual staff are entitled to approximately 30 hours per year after 7 years according to the <i>Long Service Leave Act 2018</i> (Vic).
Victoria Portable Long Service Leave.
Permanent casual staff only.
No paid benefits are provided to casuals. However, if a casual transfers to a permanent role they will have their original commencement date recognised for the purposes of eligibility for long service leave.
The staff member's role within the organisation and what is covered under the scheme.
The applicable Enterprise Bargaining Agreement.
The relevant Award.
If they work the equivalent of full-time hours consistently for more than 12 months.
If they remain with the company for the qualifying period of 10 years.
If service is deemed continuous for greater than 7 years.
If employee fits the definition of eligible employee under long service leave scheme.
Depends on the entitlements of the pre-modern award relevant to the employee when they commenced.
Casual staff accrue long service leave as per the applicable legislation surrounding casual employees/long service leave casual conversion.
Calculated by Xero payroll.
After 7 years of service continuous service (pro rata).
ACT staff are entitled to casual long service leave.
After 12 months of active service working regular shifts.

C.26. Recognised non-SCHADS Awards used by providers (as entered in survey responses), with an approximate count

Table C.26: Recognised non-SCHADS Awards used by providers (as entered in survey responses), with an approximate count

Other recognised Awards used by providers	Number of providers
Health Professionals and Support Services Award 2020 MA000027	10
Supported Employment Services Award 2020 (MA 000103)	9
Local Government (State) Award	4
Victoria disability services (NGO) agreement 2019	4
Labour Marker Assistance Industry Award (MA 000099)	3
Nurses Award 2010 [MA000034]	3
Clerk - Private Sector Award	2
Educational Services (Teachers) Modern Award	2
Health and Allied Services Award	2
NSW Health Service Health Professional (State) Award	2
Aged care award 2010	1
AH professionals	1
Allied Health Assistants and Managers EBA	1
Centre Manager and Centre Supervisor (MA000100)	1
Childrens Services Modern Award	1
Clerical and Administrative Employees State Award	1
Crown Employees Aging, Disability and Home Care – NSW Department of Family and Community Services (Community Living Award) 2015	1
Crown Employees Public Service Conditions Award	1
Educational Services (Post Secondary Award)	1
Enterprise Bargaining Award Kiama Community College	1
Fairwork	1
GDP Industries Enterprise Agreement	1

Other recognised Awards used by providers	Number of providers
Holy Cross Services Enterprise Agreement 2017	1
HPSSA2020	1
Independent contract based off Aboriginal Community Controlled Health Service Award 2010	1
Independent contractors \$35p/hr	1
LHMU & Wendy's Home Services Enterprise Agreement 2003-2006	1
Lifestyle Supports Enterprise Agreement	1
Multi Employer Agreement	1
N.H.A.C.E Collective Agreement 2016	1
National Employment Standards	1
Northcott Enterprise Agreement 2016-2018	1
Nurses (SA) Public Sector Award	1
Nurses Department of Communities and Justice Services – Aging Disability and Home Care (State Award)	1
Ozcare Enterprise Agreement 2018 (AG2018/3346)	1
Passenger and Transport Award 2020	1
Preserved State Agreement	1
Racing & Wagering WA	1
RDA Coaching Staff (MA000082)	1
Retail, hospitality	1
SA Government Health Ancillary Award	1
SA Municipal Salaried Officers Award	1
SA Public Sector Salaried Employees Interim Award	1
South Australian Government Health etc Ancillary Employees Award	1
Disability Support Workers Award-State (AN140093) QLD	1
Victorian Allied Health Professionals EBA	1
Victorian Local Authorities Award	1

Other recognised Awards used by providers	Number of providers
Victorian Schools Award	1
Victorian Stand Alone Community Health Services (Health & Allied Services Managers and Admin Officers) Multiple Enterprise Agreement 2018-2022	1
WA Health System – Australian Nursing Federation – Registered Nurses, Midwives, Enrolled (Mental Health) and Enrolled (Mothercraft) Nurses – Industrial Agreement 2018	1
We are owners of our own business and do not employ other staff!	1
We do not provide Disability support. We are Therapy support providers	1

C.27. Other payment arrangements used by providers (as entered in survey responses), with approximate count

Table C.27: Other payment arrangements used by providers (as entered in survey responses), with approximate count

Name of Award	Number of providers
Enterprise Bargaining Agreement (no specific agreement mentioned)	76
Victorian Disability Services (NGO) Agreement 2019	11
No staff – sole trader, business partnership, etc.	9
Collective Workplace Agreement (no specific agreement mentioned)	8
Multi Employer Agreement (no specific agreement mentioned)	4
Contractor agreements (no specific agreement mentioned)	3
Blue Care/Wesley Mission Brisbane Administration Employees Enterprise Agreement 2013	1
ADE Only - Retail and Distribution Enterprise Agreement Salary Rates	1
ALARA Enterprise Agreement 2015 as amended for Support Workers ONLY.	1
Araluen Day Service Agreement 2010 and Araluen Residential and Support Services EA 2011	1
ASJB Pty Ltd t/a Just Better Care Hume Southern Riverina Enterprise Agreement	1
At this time we are a small business start-up and most people employed are family working for reduced wages	1
Avenues Certified Agreement	1
BDS Single Enterprise Agreement	1
Blue Care/Wesley Mission Brisbane Care and Support Employees Enterprise Agreement 2013	1

Name of Award	Number of providers
Blue Care/Wesley Mission Brisbane Nursing Employees Enterprise Agreement 2013	1
Carers ACT Enterprise Agreement 2014 (which is aligned to the award)	1
CatholicCare Canberra & Goulburn Enterprise Agreements 2017-2020	1
Enterprise Bargaining Agreement- Activ Foundation Incorporated - United Voice-Direct Care Staff Enterprise Agreement 2015	1
Family Based Care Enterprise Agreement 2017	1
Flagstaff group certified agreement	1
Gippsland Lakes Community Health Support workers Agreement 2018-2021	1
Good Samaritan industries EA 2019	1
HelpingMinds Staff Agreement 2016	1
IFAs with BOOT against SCHADS	1
Inala Enterprise Agreement	1
Individual Agreements	1
JBC Brisbane North Enterprise Agreement 2015	1
Just Better Care Gippsland Enterprise Agreement 2020	1
Just Better Care Multi Enterprise Agreement	1
Just Better Care Northern Sydney Collective Agreement 2006	1
Karakan Employees' Collective Agreement 2008	1
Kyabra Collective Agreement	1
Li-Ve Tasmania has an EA based upon Schads, we pay above award	1
Lutheran Services has an Enterprise Bargaining Agreement	1
Melba Support Services EA	1
Mercy Disability Services Enterprise Agreement 2010	1
Multicultural Home Support Service and Disability Support Service Enterprise Agreement 2001-2015	1
N/A	1
Negotiate rate which is above Award rate	1

Name of Award	Number of providers
Nursing Port Stephens Pty Ltd Employee Collective Agreement	1
Office based workers are on a SCHADS award	1
Onemda Association Disability Services Australia (Part 1) Enterprise Agreement 2008	1
Pay above the award, as the going rate for good teacher demands rates of pay above the award	1
Phoenix Lifestyle Support Association Inc. And its employees Enterprise Agreement 2010-2014	1
Rural Lifestyle Options Enterprise Agreement 2012	1
SA Public Sector Salaried Employees Interim Award & SA Modern Public Sector Enterprise Agreement: Salaried 2017	1
SEQUAL Certified Workplace Agreement	1
Social, Community, Home Care and Disability Services Industry Award 2010 (SCHADS) for Qld and ACT, plus Able Australia Collective Agreement (Victoria) and Able Australia (Tasmania) Union Collective Agreement	1
South Australian Public Sector Wages Parity Enterprise Agreement: Weekly Paid 2017	1
St John of God Accord - Accord Community Engagement Services (ACES) EA 2014 and St John of God Accord - Residential Services EA 2018	1
Support Staff on EBA, Other Staff and Frontline Supervisors as per SCHADS Award	1
Tasmanian Disability Services Industry Multi Employer Enterprise Agreement 2011	1
Unitingcare Community Enterprise Agreement 2012 - 2014	1
Valmar Support Services Ltd Enterprise Agreement	1
Victorian Standalone Community Health services (health and allied services, managers and administrative Officers) multiple enterprise agreement 2018-2022	1
We are a plan management organization processing invoices for third party organizations	1
Certified Agreement and pay slightly above award rates	1
Employment agreements with workers with pay based on SCHADS award plus and the NES legislation	1
we pay 20 above award rates in line with the Health care and support services award	1
We pay above award due to an enterprise agreement.	1
We pay above the SHADS award but everyone is on different pay rates depending on their level of experience and most are contractors	1

Name of Award	Number of providers
We pay approximately 50 of staff under SCHADS SAC sector, the remaining 50 are arts workers - we are currently in negotiation for an EBA for these staff who fall outside of SCHADS.	1
Western Australian Minimum Wage Award Free Employees. Agency Negotiated Hourly Rates.	1
Westhaven Enterprise Agreement	1

C.28. Enterprise Bargaining Agreements details of providers (as per responses entered into the survey)

Table C.28: Enterprise Bargaining Agreements details of providers (as per responses entered into the survey)

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
2008 Centacare Community and Disability Services Union Collective Agreement	7 October 2008	Nominal Expiry date 3 years from above date of lodgement	Social and Community Services (Queensland) Award 2001; Disability Support Workers Award - State 2003; Award for Accommodation and Care Services employees for aged persons - South Eastern Division 4004
360 HEALTH + COMMUNITY ENTERPRISE AGREEMENT 2018	1 December 2018	1 December 2020	HEALTH PROFESSIONALS + SUPPORT SERVICES AWARD
Able Australia Collective Agreement (Victoria) and Able Australia (Tasmania) Union Collective Agreement	2006 and 2021	2009 and 2024	The Social and Community Services Employees Sector part of the SCHADS Award
Activ Foundation Incorporated - United Voice- Direct Care Staff Enterprise Agreement 2015	2nd December 2015	Nominal expiry 24 November 2018	The Home Care Employees part of the SCHADS Award
ADE Only - Retail and Distribution Enterprise Agreement Salary Rates	February 2020	February 2021	The Social and Community Services Employees Sector part of the SCHADS Award
ALARA QLD Limited Enterprise Agreement 2015	15 April	15 April 2019 (Nominal Expiry)	The Social and Community Services Employees Sector part of the SCHADS Award
Alzheimers Australia WA Ltd "Staff" Enterprise Agreement 2016	27 July 2016	19 July 2019	The Social and Community Services Employees Sector part of the SCHADS Award
Anglicare Tasmania Inc. Collective Agreement 2014	22 December 2014	N/A	The Social and Community Services Employees Sector part of the SCHADS Award
AnglicareSA Ltd/Australian Services Union Social, Community, Disability, Clerical Allied Health and Miscellaneous Employee Agreement	23 February 2017	Ongoing	The Social and Community Services Employees Sector part of the SCHADS Award
Arts Access Society	2004	2021	The Social and Community Services Employees Sector part of the SCHADS Award

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
Arymead Child and Family Centre Collective Teamwork Agreement	2013	2015	The Social and Community Services Employees Sector part of the SCHADS Award
ASJB Pty Ltd t/a Just Better Care Hume Southern Riverina Enterprise Agreement	24 March 2015	Current 2021	The Social and Community Services Employees Sector part of the SCHADS Award
Avenues Certified Agreement	2001	Ongoing	Social and Community Services (Qld) Award 1996
Avivo: Live Life Inc Community Based Agreement 2018	17 February 2020	9 February 2023	The Social and Community Services Employees Sector part of the SCHADS Award
Bayside Respite Care Support Workers Certifies Agreement 2005	11 April 2006	Open	The Social and Community Services Employees Sector part of the SCHADS Award
BDS Single Enterprise Agreement 2011	28 September 2011	30 September 2015	The Social and Community Services Employees Sector part of the SCHADS Award
Blue Care/Wesley Mission Brisbane Administration Employees Enterprise Agreement 2013, Blue Care/Wesley Mission Brisbane Care and Support Employees Enterprise Agreement 2013, Blue Care/Wesley Mission Brisbane Nursing Employees Enterprise Agreement 2013	April 2013, April 2014, June 2015	30 June 2016	The Social and Community Services Employees Sector part of the SCHADS Award, the Home Care part of the SCHADS Award, the Aged Care Award 2010 and Nurse Award 2010
Calvary Home Care Services Support Workers EA 2010 VIC, SA & NT	February 2010	February 2014	Home and Community Care Award
Care Matters PTY LTD (t/as Care With Quality) Community Care Employees Enterprise Agreement 2009	2009	30 Dec 2013	The Home and Community Care Award 2001 AT7806214CRV
Carers ACT Enterprise Agreement	2 October 2014	Nominal end date 2 October 2017 but it continues until replaced or return to award	The Social and Community Services Employees Sector part of the SCHADS Award
Carinya Society Disability Services Victoria (Part 1) Collective Agreement 2008 and Carinya Society and HSU Disability Services Union Collective Agreement 2006 – 2009	2006	2008	The Social and Community Services Employees Sector part of the SCHADS Award
CatholicCare Canberra & Goulburn Enterprise Agreement	2017	2020	The Social and Community Services Employees Sector part of the SCHADS Award
CatholicCare, Diocese of Wollongong (Catholic Family Welfare Services) Enterprise Agreement 2020	28 December 2020	28 December 2023	The Social and Community Services Employees Sector part of the SCHADS Award
CLO Psychosocial Enterprise Agreement 2009	February 2010	31 March 2021	The Social and Community Services Employees Sector part of the SCHADS Award

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
Coastlink Certified Agreement 2005 Extended 2008	2005	Ongoing	The Social and Community Services Employees Sector part of the SCHADS Award
Community Living & Respite Services LRS Enterprise Agreement 2010	26 March 2010	28 June 2021	Attendant Care Victoria Award 2004 and Residential & Support Services (Victoria) Award 1999
Community Living Project Incorporated Enterprise Agreement 2010	12 January 2011	11 January 2014	Disability Services Award (SA) 2006 [AN150046]
Community Transport Industry (NSW) Multi Enterprise Agreement 2011	22 December 2011	Ongoing	SCHADS Award and Passenger Vehicle Transportation Award 2010
Community Transport Organisations - Multi Enterprise Agreement	23 December 2011	N/A	Passenger Transport Award
Community Vision Australia Disability & Aged Care Agreement 2019	December 2019	December 2022	The Social and Community Services Employees Sector part of the SCHADS Award
Cooinda Terang Inc & HSU Disability Services Union Collective Agreement	2006	2009	The Social and Community Services Employees Sector part of the SCHADS Award
Day Services Agreement and Residential and Support Services	2010 and 2011	2014 and 2015	The Social and Community Services Employees Sector part of the SCHADS Award
DISABILITY LIVING INCORPORATED ENTERPRISE AGREEMENT 2016	9 November 2016	8 November 2019	The Social and Community Services Employees Sector part of the SCHADS Award
Employee Collective Agreement	2007	N/A	The Social and Community Services Employees Sector part of the SCHADS Award
Employee Collective Agreement	2007	2010	The Social and Community Services Employees Sector part of the SCHADS Award
Eskleigh Foundation Incorporated Enterprise Agreement 2019	28 October 2020	31 July 2021	The Social and Community Services Employees Sector part of the SCHADS Award
Family Based Care 2017	29 May 2017	21 May 2021	Both Awards
Flagstaff Certified	10 June 2004	Ongoing	Supported Employment Award, Country Printing Award
Flourish Australia Enterprise Agreement 2018	29 March 2019	1 January 2021	The Social and Community Services Employees Sector part of the SCHADS Award
Gippsland Lakes Community Health Support workers Agreement 2018-2021	15 April 2019	31 December 2021	The Home Care Employees part of the SCHADS Award
Gladstone Community Linking Agency Inc Enterprise Agreement 2016	25 January 2017	25 January 2021	The Social and Community Services Employees Sector part of the SCHADS Award
Gold Coast Community Lifestyles	13 November 2020	13 November 2023	The Social and Community Services Employees Sector part of the SCHADS Award

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
Good Samaritan Industries EA 2019	10 April 2020	30 June 2021	Some against SCHADS (Support Workers) Some against SES Award Some against Retail Award Some against Transport Award
Greek Orthodox Community of St. George & GOC Staff Enterprise Agreement 2009	21 April 2010	0	The Social and Community Services Employees Sector part of the SCHADS Award
Headway Gold Coast Collective Agreement 2009	May/June 2009	May/June 2014	Community Services Award (Queensland) Notional Agreement Preserving State Award NAPSA
Help At Home Inc Enterprise Agreement 2010greement 2010	September 2010	N/A	The Social and Community Services Employees Sector part of the SCHADS Award
HelpingMinds Staff Agreement 2016	1 July 2016	30 June 2020	The Social and Community Services Employees Sector part of the SCHADS Award
INALA ENTERPRISE AGREEMENT	20 May 2014	31 December 2016	Inala Award SACS Award Nurses Award
Ivanhoe Diamond Valley Centre Disability Services Victoria (Part 1) Collective Agreement 2008	2008	30 June 2009	The Social and Community Services Employees Sector part of the SCHADS Award
Javas Care Pty Ltd Enterprise Agreement 2015	22 January 2015	22 January 2019	The Home Care Employees part of the SCHADS Award
Just Better Care Multi Enterprise agreement	30 May 2018	22 May 2022	The Home Care Employees part of the SCHADS Award
Just Better Care Northern Sydney Collective Agreement	2006	N/A	The Home Care Employees part of the SCHADS Award
Karakan Employees' Collective agreement 2008	30 June 2009	30 June 2012	Disability Support Worker award (Qld)
Kyabra Collective Association Inc the ASU and Employees Enterprise Agreement 2012	27 April 2012	10 September 2020	The Social and Community Services Employees Sector part of the SCHADS Award
Livende Veranto EA 2020	1 April 2020	1 April 2023	The Social and Community Services Employees Sector part of the SCHADS Award
Lutheran Services (Qld) Enterprise Agreement 2019	26 November 2019	21 March 2023	The Social and Community Services Employees Sector part of the SCHADS Award
Mallee Accommodation & Support Program Ltd Enterprise Agreement 2016	30 Nvember 2016	30 June 2019 nominal expiry date	The Social and Community Services Employees Sector part of the SCHADS Award
Melba Support Services EA	2020	2023	The Social and Community Services Employees Sector part of the SCHADS Award
Mental Health Association of Central Australia (MHACA) Enterprise Agreement 2020	7 April 2020	31 March 2023	The Social and Community Services Employees Sector part of the SCHADS Award
Mercy Disability Services Enterprise Agreement 2010	14 September 2010	13 September 2013	The Social and Community Services Employees Sector part of the SCHADS Award

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
Minda Incorporated Enterprise Bargaining Agreement No.9, 2016	31 January 2017	30 June 2019	The Social and Community Services Employees Sector part of the SCHADS Award
Montagu Community Living Inc. Union Collective Agreement 2015	28 October 2016	Ongoing	The Social and Community Services Employees Sector part of the SCHADS Award
Montrose Access Enterprise Agreement 2015	2015	2017	The Social and Community Services Employees Sector part of the SCHADS Award
Mosaic Support Services (TAS) INC T/A Mosaic Support Services (AG 2019/1504)	2019	30 June 2022	The Social and Community Services Employees Sector part of the SCHADS Award
Multicultural Home Support Service and Disability Support Service Enterprise Agreement	2011	2015	The Home Care Employees part of the SCHADS Award
NDNS Enterprise Agreement 2014	2014	2018	The Social and Community Services Employees Sector part of the SCHADS Award
Neighbourhood Houses and Adult Community Education Centres Collective Agreement	29 December 2016	1 December 2019	The Social and Community Services Employees Sector part of the SCHADS Award
New Horizons Enterprise Agreement 2018	26 October 2018	30 June 2021	The Social and Community Services Employees Sector part of the SCHADS Award
Nexus inc. HACSU Enterprise Agreement 2016	20 February 2018	31 May 2019	The Social and Community Services Employees Sector part of the SCHADS Award
Noah's Ark Enterprise Agreement 2018	30 July 2019	30 June 2021	Health Professionals & Support Services Award
Nulsen Haven Association (inc) and United Voice Enterprise Agreement	01 January 2015	31 December 2017	The Social and Community Services Employees Sector part of the SCHADS Award
Nursing Port Stephens Pty Ltd Collective Agreement	-	-	The Home Care Employees part of the SCHADS Award
Onemda Association Disability Services Australia (Part 1) Enterprise Agreement 2008	2008	30 June 20019 and Remains in force until a new agreement is made	The Social and Community Services Employees Sector part of the SCHADS Award
Open Minds Australia Collective Agreement 2015-2017	22 May 2015	21 May 2017	The Social and Community Services Employees Sector part of the SCHADS Award
Orana Australia Limited and United Voice Enterprise Agreement 2018	7 February 2019	7 February 2022	The Social and Community Services Employees Sector part of the SCHADS Award
Phoenix Lifestyle Support Association Inc. And its employees Enterprise Agreement 2010-2014	September 2010	ongoing	The Social and Community Services Employees Sector part of the SCHADS Award
Prestige Inhome Care Enterprise Agreement	7 June 2012	Current	The Home Care Employees part of the SCHADS Award
Richmond Wellbeing Incorporated Enterprise Agreement 2019	1 July 2019	1 July 2022	The Social and Community Services Employees Sector part of the SCHADS Award

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
Rural Lifestyle Options Enterprise Agreement	14 January 2012	13 January 2020	The Social and Community Services Employees Sector part of the SCHADS Award
Senses Foundation Inc Collective Agreement 2006	2006	ongoing	The Social and Community Services Employees Sector part of the SCHADS Award
SEQUAL Certified Workplace Agreement	11 March 2008	11 March 2011	The Social and Community Services Employees Sector part of the SCHADS Award
Shaping Outcomes Key Worker Specialist Collective Agreement 2019	22 November 2019	22 November 2022	The Social and Community Services Employees Sector part of the SCHADS Award
Sharing Places Collective Agreement	5 January 2012	5 January 2015	The Social and Community Services Employees Sector part of the SCHADS Award
SILC IFA	29 August 19	29 August 21	The Social and Community Services Employees Sector part of the SCHADS Award
Sir Moses Montefiore Jewish Home Enterprise Agreement	2014	2016	The Home Care Employees part of the SCHADS Award
South Australian Government Wages Parity Enterprise Agreement	31 January 2018	31 January 2020	SA Public Sector Salaried Employees Interim Award
South Australian Public Sector Wages Parity Enterprise Agreement: Weekly Paid 2017	24 January 2018	30 June 2020	Intellectual Disability Services Award
Synapse Lifestyle Support Workers Enterprise Agreement	19 July 2012	19 July 2015	The Social and Community Services Employees Sector part of the SCHADS Award
Tasmanian Disability Services Industry - Multi Employer Enterprise Agreement	2011	Ongoing	The Social and Community Services Employees Sector part of the SCHADS Award
Tasmanian Disability Services Industry Multi Employer Enterprise Agreement 2011	02 June 2011	30 June 2012	The Social and Community Services Employees Sector part of the SCHADS Award
The Individual Supported Accommodation Service & Community/Disability Employees Enterprise Agreement 2012	07 August 2012	07 August 2016	The Home Care Employees part of the SCHADS Award
The Paraplegic and Quadriplegic Association of NSW Collective Agreement	2009	Still Active	The EBA was approved under the predecessor legislation which did not apply a Better Off Overall Test. That legislation referred to a no disadvantage test. In addition, the awards that existed at that time and which were relevant to ParaQuad employees were different to the Awards which are in place now because there has been an award modernisation process under the Fair Work Act.
The Whiddon Group Agreement 2017	01 May 2018	01 October 2021	The Home Care Employees part of the SCHADS Award

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
Townsend House and Royal SA Deaf Society Inc Enterprise Agreement 2017	18 October 2018	01 May 2020	The Social and Community Services Employees Sector part of the SCHADS Award
Trio Support Services Pty Ltd Collective Agreement	20 August 2008	N/A	Attendant Care - Victorian Award 2004
United Voice Residential support worker agreement and United Voice Community Support Worker Agreement	December 2015	December 2018 continues	Not applicable
Unitingcare Community Enterprise Agreement 2012 - 2014	5 February 2013	Nominal expiry 4 February 2015, however still in application today	The Social and Community Services Employees Sector part of the SCHADS Award
UnitingCare West Employee Collective Agreement 2016	1 July 2016	30 June 2019	The Social and Community Services Employees Sector part of the SCHADS Award
Valmar Support Services Ltd Enterprise Agreement	8 August 2016	31 July 2018 nominal expiry date	The Social and Community Services Employees Sector part of the SCHADS Award
Victorian Disability Services (NGO) Agreement 2019	01 March 2020	31 December 2022	The Social and Community Services Employees Sector part of the SCHADS Award
Victorian Disability Services (NGO) Agreement 2019	02 March 2020	31 December 2022	The Home Care Employees part of the SCHADS Award
Victorian Disability Services (NGO) Agreement 2019	01 March 2020	31 December 2022	HSU Disability Services Union Collective Agreement 2006-2009
Victorian Disability Services (NGO) Agreement 2019 A Multi Employer Agreement between Australian Education Union, Health and Community Services Union, and Jobs Australia on behalf of Employers Victorian Disability Services (NGO) Agreement 2019	1 March 2020	31 December 2022	The Social and Community Services Employees Sector part of the SCHADS Award
Victorian Standalone Community Health services (health and allied services, managers and administrative Officers) multiple enterprise agreement 2018-2022.	2018	2022	Health Professionals and Support Services Award 2020
Villa Maria Society & HSU Disability Services Union Collective Agreement 2006-2009 (underpinned by SCHADS Home Care Sector)	HSU in 2006 Part 1 Collective	30 June 2009	The Home Care Employees part of the SCHADS Award
Western Medicare Local Enterprise Agreement 2013	25 March 14	18 March 18	The Social and Community Services Employees Sector part of the SCHADS Award
Westhaven Accommodation Support Service Enterprise Agreement 1999	21 March 1999	21 March 2001	The Social and Community Services Employees Sector part of the SCHADS Award
Wintringham Collective Agreement 2020	19 Feb 2021	30 Apr 2024	All of the above Awards, as well as Nurses Award 2010 and Aged Care Award 2010

Name of EBA	Start Date	End Date	Award used to assess EBA for the Better Off Overall test
WMQ Residential Disability Services Care and Support Employees Enterprise Agreement 2019	24 July 2019	3 May 2022	The Social and Community Services Employees Sector part of the SCHADS Award
Xavier Children's Support Network Enterprise Agreement 2014 FWC approval	11 July 2014	30 June 2017	The Social and Community Services Employees Sector part of the SCHADS Award
YMCA Bundaberg Inc Union Collective Agreement 2009	4 August 2009	28 October 2020	The Social and Community Services Employees Sector part of the SCHADS Award
Yooralla DSW EBA	12 March 2018	12 March 2021	The Social and Community Services Employees Sector part of the SCHADS Award

C.29. Average sample size by disaggregation category

Table C.29: Average sample size by disaggregation category

Category	Average sample size
Provider size by NDIA revenue	Smaller
	367
	Medium
	331
	Larger
	144
Main state of operation by participant count	NSW
	277
	VIC
	200
	QLD
	174
	WA
	69
	SA
	60
	ACT
	21
	NT
	17
	TAS
	24
NFP status	For-profit
	420
	NFP
	471
Majority service type, based on revenue	High intensity DPA
	52
	DPA
	123
	Part in Comm Soc Civ
	180
	SIL
	224
	Employment
	19
	Groups
	71
	Mixed
	188
Main geographical region of operation, based on revenue	MMM ≤ 3
	754
	MMM 4-5
	80
	MMM ≥ 6
	7
Main geographical region of operation, based on revenue	$\leq 25\%$ total revenue
	160
	26-50% total revenue
	87
	51-75% total revenue
	155
	$> 75\%$ total revenue
	447

Note: The values presented here are the fixed number of providers allocated to every category, with the average number of 'eligible' responses once errors are removed from the parameters disaggregated.

Appendix D Data analysis

This appendix provides additional information related to the regression analysis conducted in Section 8, including an overview of the analytical framework and methodology, a description of the variables used in the analysis and how they are calculated, and additional supportive information regarding the regression analysis.

D.1. Methodology and approach of the regression analysis

D.1.1. Analytical framework and methodology

Regression analysis was conducted using a four-step methodology. Each step is discussed in succession below.

Broad model design

The analysis incorporated a broad-to-specific model design framework. A broad model was initially designed, based on correlation analysis and a theoretical framework regarding the 'drivers' of a specific variable. This broad model also included interactive terms to test theories on the dynamic relationships of variables. OLS regression was used as the initial technique for all regressions.

Diagnostic tests

A range of diagnostic checks were conducted to ensure that the broad model was correctly specified, as well as to determine if OLS regression was an appropriate technique to use for the data. Diagnostic tests included:

- **Tests for linearity:** Linearity was tested through the use of augmented-component-plus-residual plots. This analysis assesses the suitability of a linear relationship between an independent variable and the dependent variable, holding other variables constant. If a variable was not identified to have a linear relationship, different transformations of the variable were included (such as square, cubic or log transformation).
- **Tests for outliers:** This analysis used the Cooks D test to identify potential outliers within the regression model. Leverage plots were then used to identify which outliers should be removed. The model with and without outliers was then tested to assess whether removing the outliers improved the model fit.
- **Tests for heteroskedasticity:** Heteroskedasticity was assessed using a Breusch-Pagan / Cook-Weisberg test for heteroskedasticity. Different transformations of the dependent variable were tested if heteroskedasticity was found in the error terms of the regression. However, if no suitable and logical transformation could be identified, the regression was run using robust standard errors.
- **Tests for normality in the residuals:** Residuals for the regression were assessed through an assessment of the skewedness and kurtosis of the distribution of the error term. Due to the size of the sample, if the error term approximated a normal distribution, an OLS regression was deemed as appropriate. If the error term was not approximately normally distributed, different transformations of the dependent variable were considered (such as a log transformation), in addition to different regression techniques.
- **Tests for multicollinearity:** Variance inflation factors are used to test for multicollinearity. This test assesses the change in variance of the model when including other variables. Highly correlated variables were removed from the regression, after testing its impacts on other regressors.
- **Specification tests:** Ramsey RESET test is conducted to determine there are any specification issues in the regression analysis. If specification issues did exist, the broad model was assessed using additional variables, as well as different transformations of regressors.

Specific model selection

Once a valid broad regression model was identified, the analysis used a backwards step-wise process to identify a specific regression model. This process involved remove insignificant variables, based on its impact on specific information criteria. The following information criteria were used to identify a more suitable model.

- **Akaike information criterion (AIC):** A prediction error score that penalises model complexity. AIC was used as the primary model selection criteria. If a model had an improved AIC (lower AIC score), then this model was identified as more suitable.
- **Adjusted R-squared:** An adjusted version of R-squared (model fit) that takes into account the number of predictors in the model. This criteria is used to assess a preferred model when AIC does not change, or changes only marginally.
- **Out-of-sample prediction:** This test divides the dataset randomly into training and testing segments of the data. The regression model is then trained on a proportion of the data and the prediction error is tested on the training segment of the data. An out-of-sample prediction error is then determined from this process. This criteria is used to assess a preferred model when AIC does not change, or changes only marginally.

Once a specific model was identified, it was put through the diagnostic tests one more time (as described above) to ensure that the specific model remains valid.

Robustness checks

Additional regression techniques were used for data when it was unclear that OLS regression was the best technique. The results for these analyses are presented in this appendix to provide an additional robustness assessment of the OLS regression findings.

Variables and definitions

A number of explanatory variables were used in this analysis. Table D.1 provides a list of all variables that were tested in the regression analysis, as well as the definition of variables.

Table D.1: Variables used in the regression analysis

Variable	Definition
Participant related variables	
Participants	Number of participants served by a provider.
Participants / FTE	Number of participants / total FTE.
Employment related variables	
FTE	Total FTE of all staff
Span of Control	Headcount of disability support workers / headcount of supervisors
Utilisation	The proportion of disability support worker time spent on billable work
Back office staff rate	Proportion of back office staff / front line and supervisor staff
Permanent employment rate	Percentage of all FTE that are permanent
Average wage of support workers	The weighted average wage of support workers
Average wage of a supervisor	The weighted average wage of supervisors
Organisational costs and related variables	
Direct organisational costs	The sum of costs of DSW, FLS and direct consumables.
Overhead costs (as a percentage of direct costs)	The sum of all overhead costs (such as marketing, accounting and audit costs, and insurance) as a percentage of direct costs.
Costs per participants	Total costs / participants
Revenue related variables	
EBITDA	Earnings before tax and amortisation as a percentage of total costs.
Revenue	Total revenue received by an organisation.
Revenue per participants	Total revenue / participants.
Percentage of revenue from NDIA	Total revenue from the NDIA as a percentage of total revenue received by the provider.
Percentage of revenue from High intensity Daily Personal Activities	Total revenue from High intensity daily personal activity service delivery as a percentage of total NDIS revenue received by the provider.
Percentage of revenue from Participation in Community, Social and Civic Activities	Total revenue from Participation in Community, Social and Civic Activities service delivery as a percentage of total NDIS revenue received by the provider.
Percentage of revenue from Specialised Supported Employment services	Total revenue from Specialised Supported Employment service delivery as a percentage of total NDIS revenue received by the provider.
Percentage of revenue from SIL services	Total revenue from supported in-living care service delivery as a percentage of total NDIS revenue received by the provider.

Variable	Definition
Percentage of revenue from Group and Centre Based Activities services	Total revenue from Group and Centre Based Activities service delivery as a percentage of total NDIS revenue received by the provider.
Degree of diversification of revenue across service types	Ranges from 0 to 1, where 0 indicates that an organisation receives all of its revenue from 1 service type.
Organisation is a NFP	The organisation registered with the Australian charities and Not-For-Profits Commission in 2019-20
Other variables	
Provider paid employees under SCHADS Award.	Equals 1 if an organisation paid their employees under a SCHADS Award.
Provider claimed TTP	Equals 1 if an organisation claimed a transition payment in the past 12 months.
Number of states operating in	The number of states an organisation operates in. Ranges from 1 to 4, where 4 equates to a provider that has operations in 4 or more states/
State indicators	Variables that equal 1 if a provider receives some revenue from a particular state.
Operates in a metropolitan area	Variables that equal 1 if a provider receives some revenue from a metropolitan area.

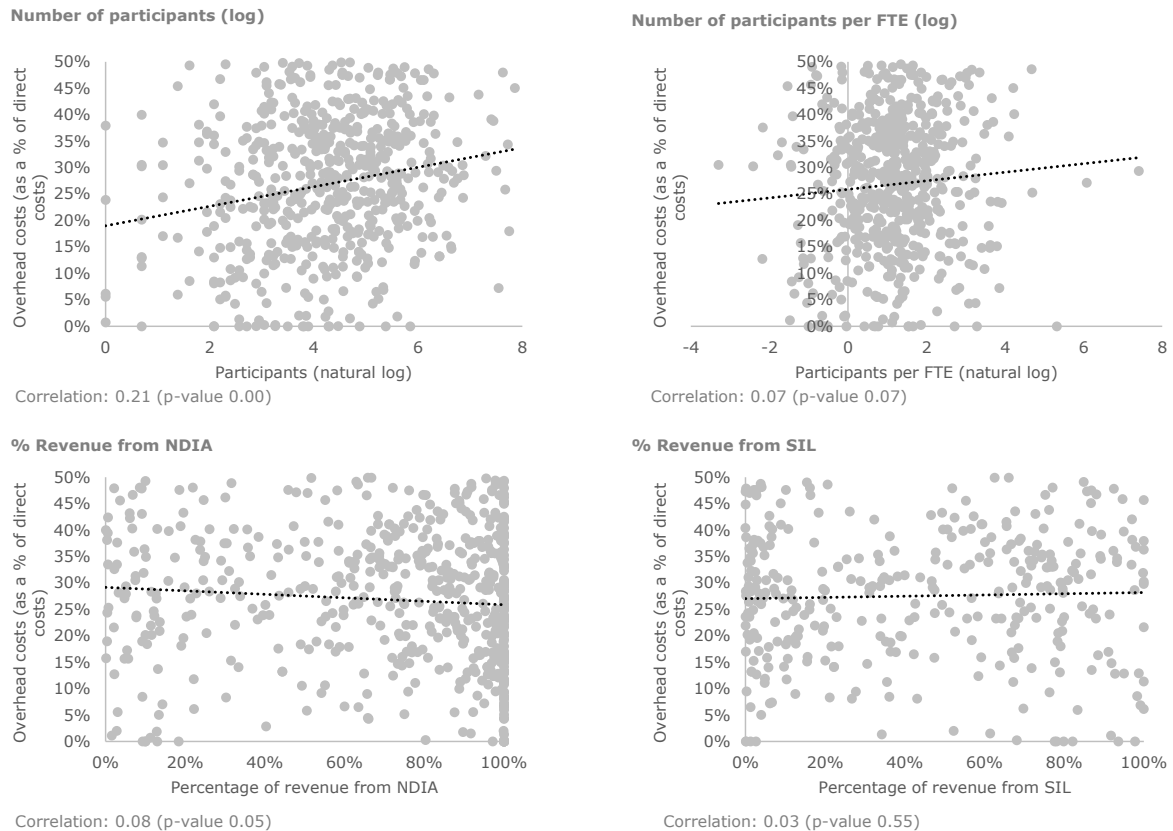
D.2. Additional information associated with the regression analysis

This section presents some additional information related to the regression analysis conducted in this report.

D.2.1. Overhead costs

Correlation analysis of selected variables of interest and overhead costs (as a percentage of direct costs) are presented in Chart D.1.

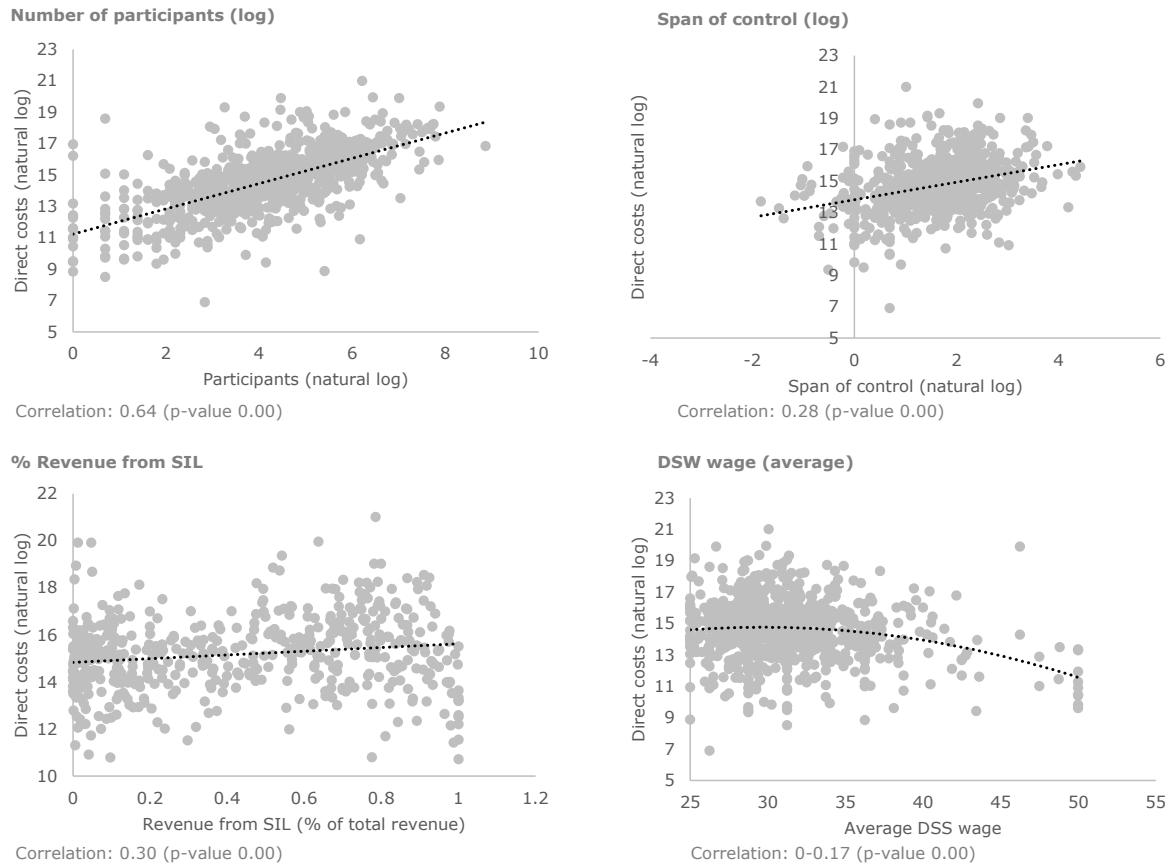
Chart D.1: Correlations between key variables of interest and overhead costs



D.2.2. Direct organisational costs

Correlation analysis of selected variables of interest and direct organisational costs are presented in Chart D.2.

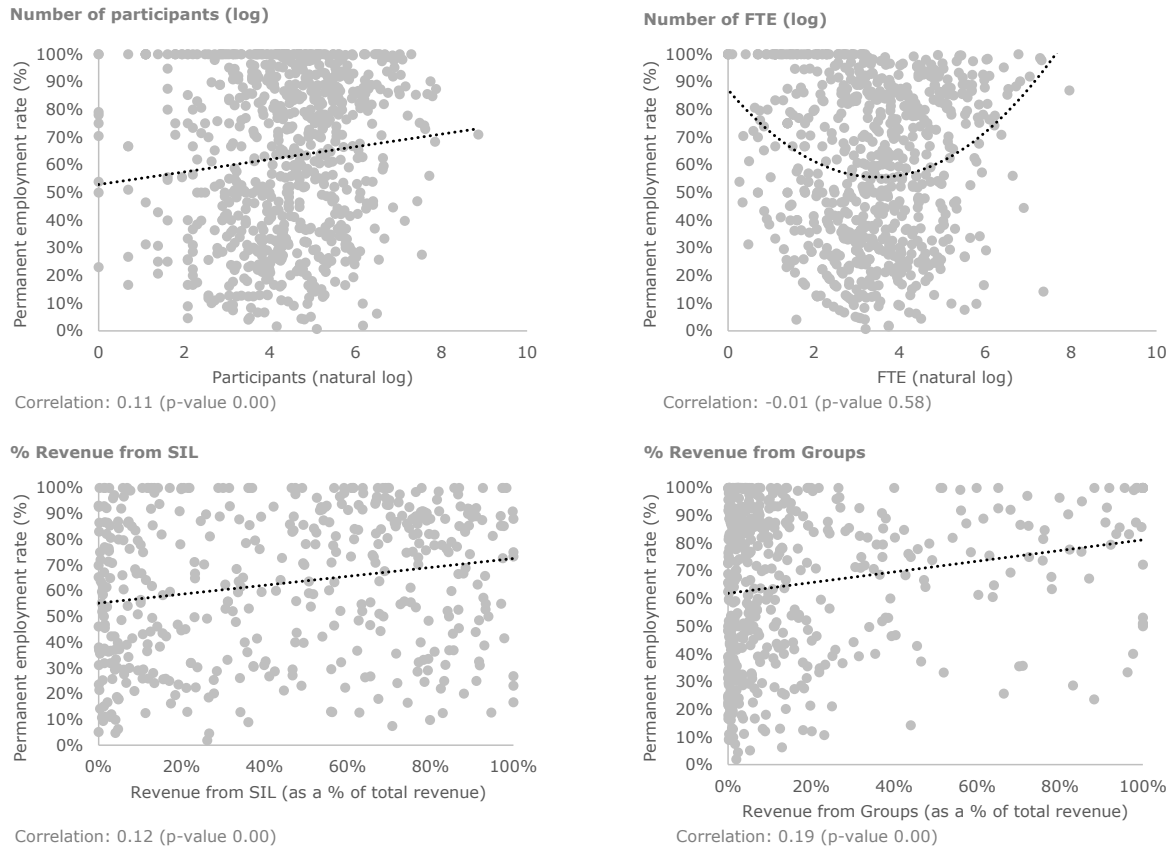
Chart D.2: Correlations between key variables of interest and direct costs



D.2.3. Permanent employment rate

Correlation analysis of selected variables of interest and the permanent employment rate are presented in Chart D.3.

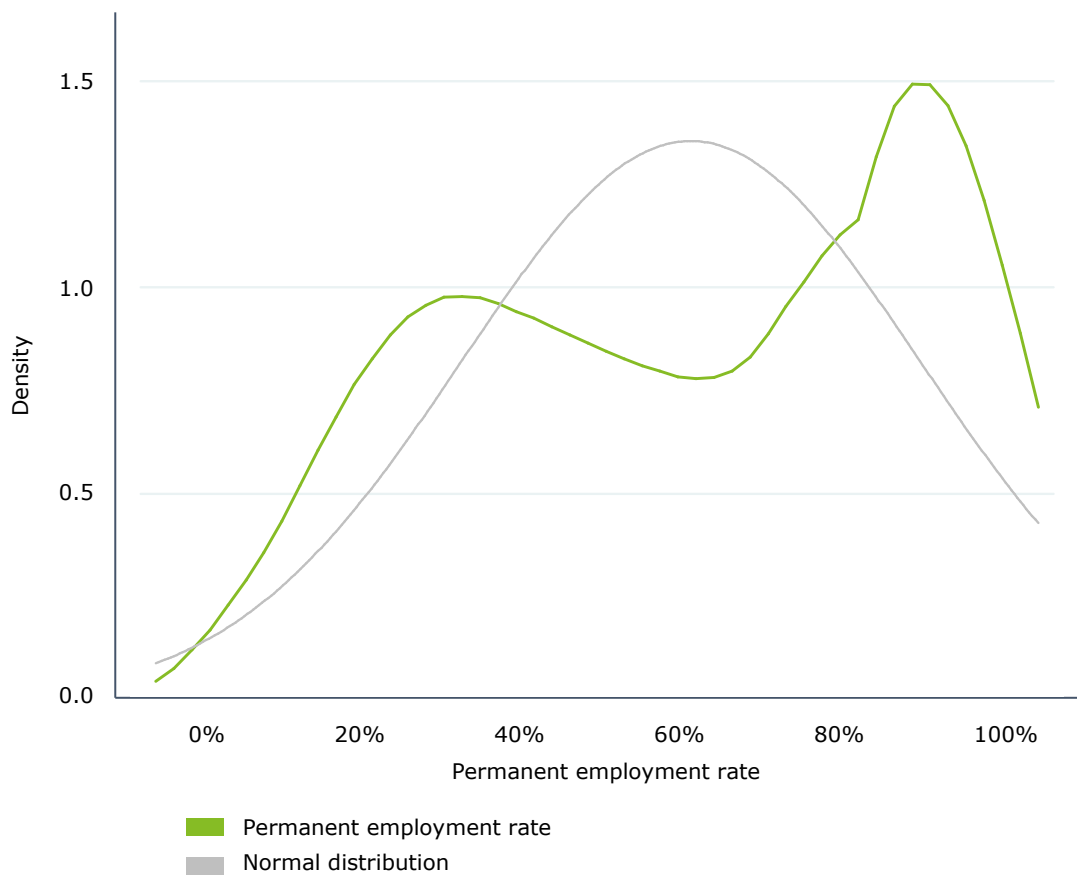
Chart D.3: Correlations between key variables of interest and permanent employment rate



This analysis uses an OLS (linear) regression model to identify the drivers of permanent employment rate within NDIA providers. A linear regression analysis is justified as the distribution of the error term of the regression is approximately normal. However, as the distribution of the independent variable has a constrained range, the robustness of the model results are compared across a Tobit regression and a generalised linear model (GLM) with a logit link, to constrain the distribution between 0 and 1 (Chart D.4).

Both the Tobit and a GLM with a logit link assess variables with a constrained range differently. A Tobit regression assumes that the permanent employment rate is censored at 100%. Alternatively, a GLM regression model with a logit link is a logit transformed linear model that models a distribution that is between 0% and 100%. Both models are used in comparison with an OLS regression, which does not assume the distribution of the data is constrained.

Chart D.4: Distribution of permanent employment rate (density plot)



Notes: N (584), skewness (-0.24), kurtosis (1.7)

The results are presented in Table D.2 and show that a GLM model tends to fit the actual data slightly better than a linear and Tobit regression. Further, the linear regression model tends to provide slightly more conservative estimates of the value of coefficients, compared to other models. However, as there is little variation between the models, a linear regression technique is considered appropriate for this analysis.

Table D.2: Additional regression analysis – permanent employment rate (% of all staff that are permanently employed)

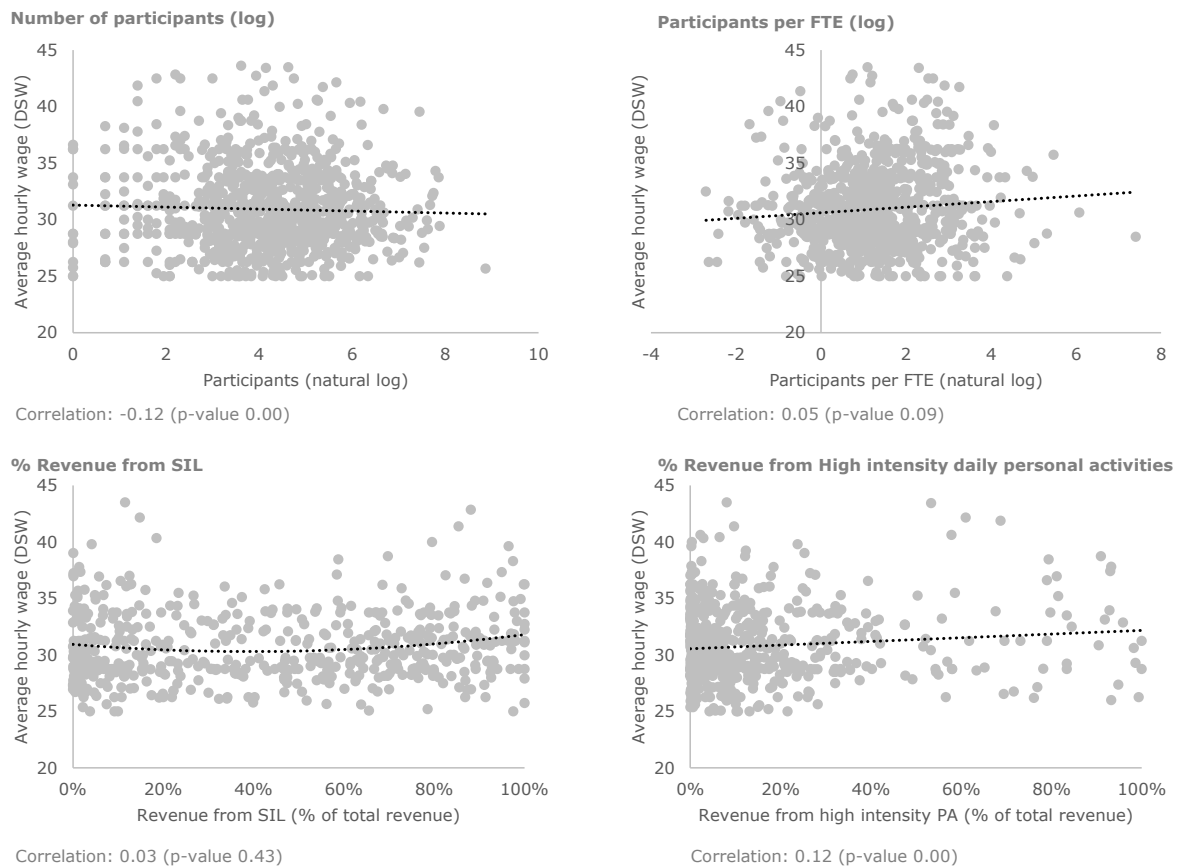
Variables of interest	Linear regression	Tobit regression (censored at permanent employment rate = 100%)	GLM with a logit link
Participants (natural log)	0.038***	0.044***	0.044***
FTE (natural log)	0.026*	0.019	0.026*
Interactive term: small organisation (less than 10 FTE) * FTE	-0.220***	0.264***	-0.265***
Span of control (natural log)	-0.072***	0.073***	-0.082***
Percentage of revenue from NDIA	-0.158***	0.175***	-0.178***
Percentage of revenue from Group and Centre Based Activities services	0.413***	0.453***	-0.472***
Percentage of revenue from Specialised Supported Employment services	0.451***	0.576***	-0.681***
Percentage of revenue from SIL services	0.299***	0.319***	-0.323***
R ²	0.43	0.42	0.43
Out-of-sample prediction error	0.95	0.96	0.93

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding. Only coefficients of interested are showed in the summary table. Coefficients for a GLM are provided at the means of the regression.

D.2.4. Average hourly wage of a disability support worker

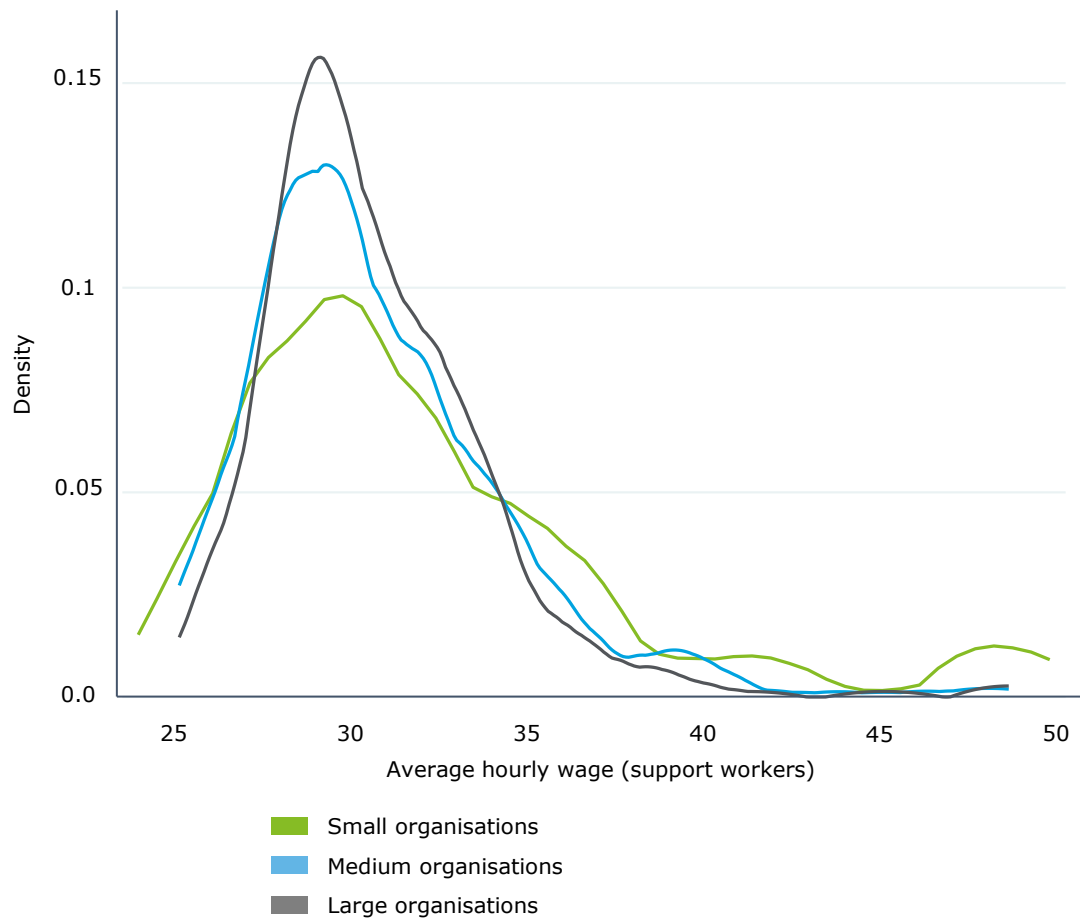
Correlation analysis of selected variables of interest and the average wage of support workers are presented in Chart D.5.

Chart D.5: Correlations between key variables of interest and the average hourly wage of a disability support worker



An additional robustness check on the relationship between the size of an organisation and the average hourly support worker wage was conducted by assessing the equality of distributions of support worker wages by organisations size. Overall, a Kolmogorov-Smirnov test for the equality of distribution functions identified that there was a relationship between size of an organisation and the average hourly disability support worker wage. The analysis shows that large and medium organisations had statistically significantly different distributions of average hourly wages of support workers than small organisations (Chart D.6). However, regression analysis presented in Chapter 8 shows that this relationship is only significant at the 10% level, after controlling for other explanatory variables.

Chart D.6: Density plot for average hourly support worker wage, by size of organisation

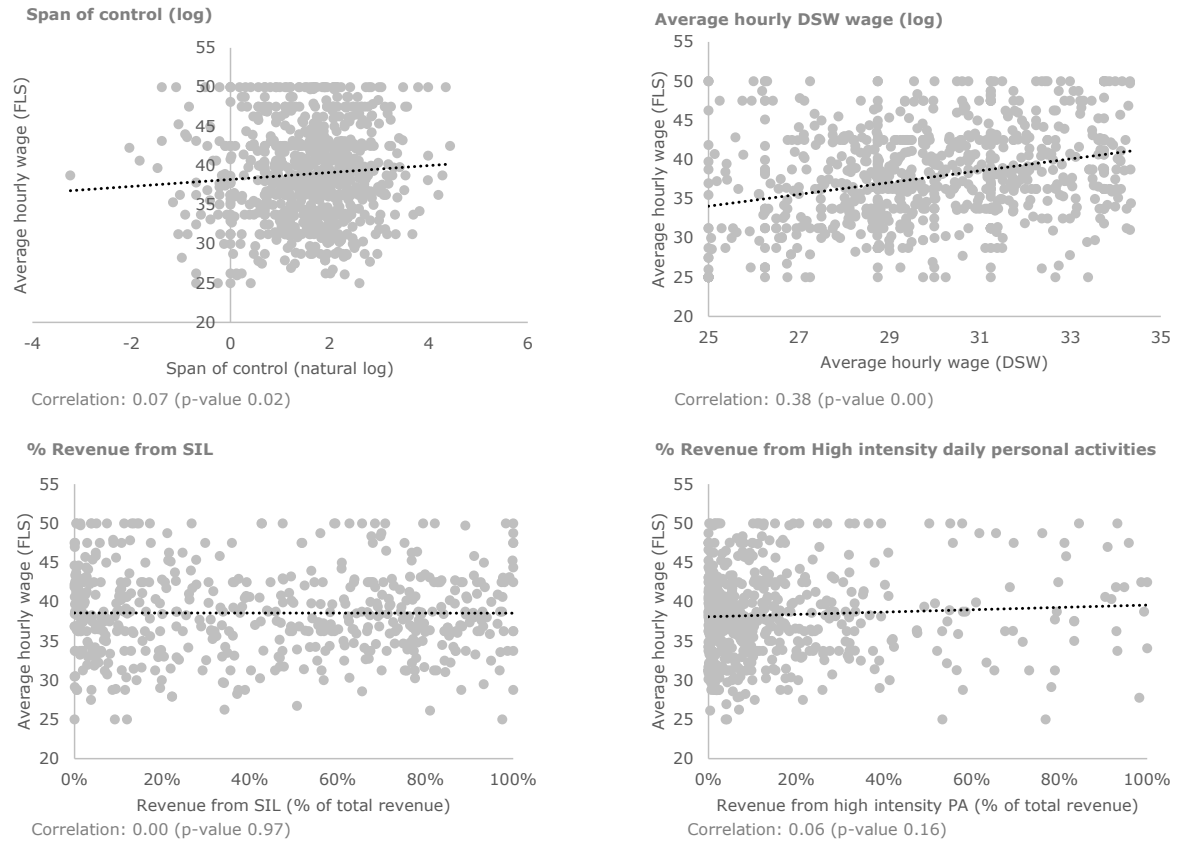


Notes: Size of organisation is determined by revenue

D.2.5. Average hourly wage of supervisors

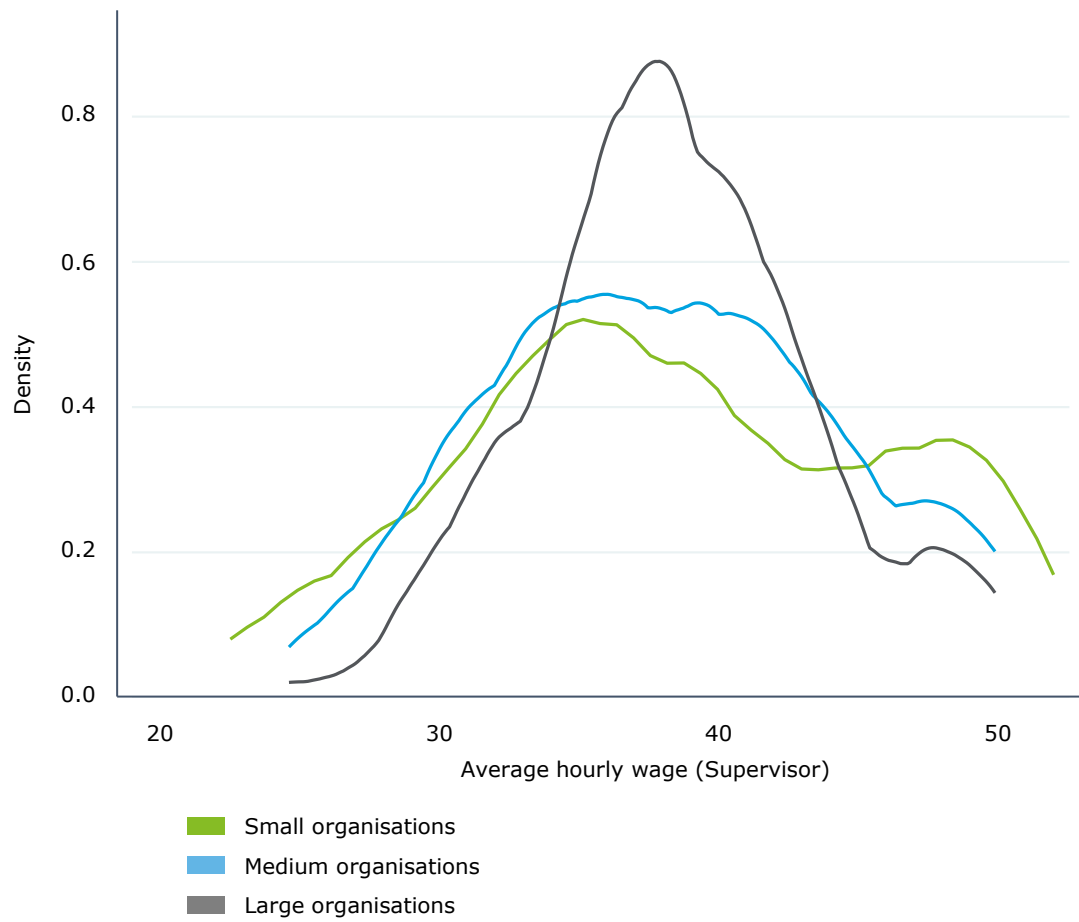
Correlation analysis of selected variables of interest and the average wage of supervisors are presented in Chart D.7.

Chart D.7: Correlations between key variables of interest and the average hourly wage of supervisors



An additional robustness check on the relationship between the size of an organisation and the average hourly supervisor wage was conducted by assessing the equality of distributions of support worker wages by organisations size. Overall, a Kolmogorov-Smirnov test for the equality of distribution functions identified that there was a statistically significant difference in the distributions of hourly wages of supervisors between large and small organisations. However, there was no difference identified between small and medium organisations (Chart D.8). Further, regression analysis presented in Chapter 8 shows that this relationship is only significant at the 10% level, after controlling for other explanatory variables.

Chart D.8: Density plot for average hourly supervisor wage, by size of organisation

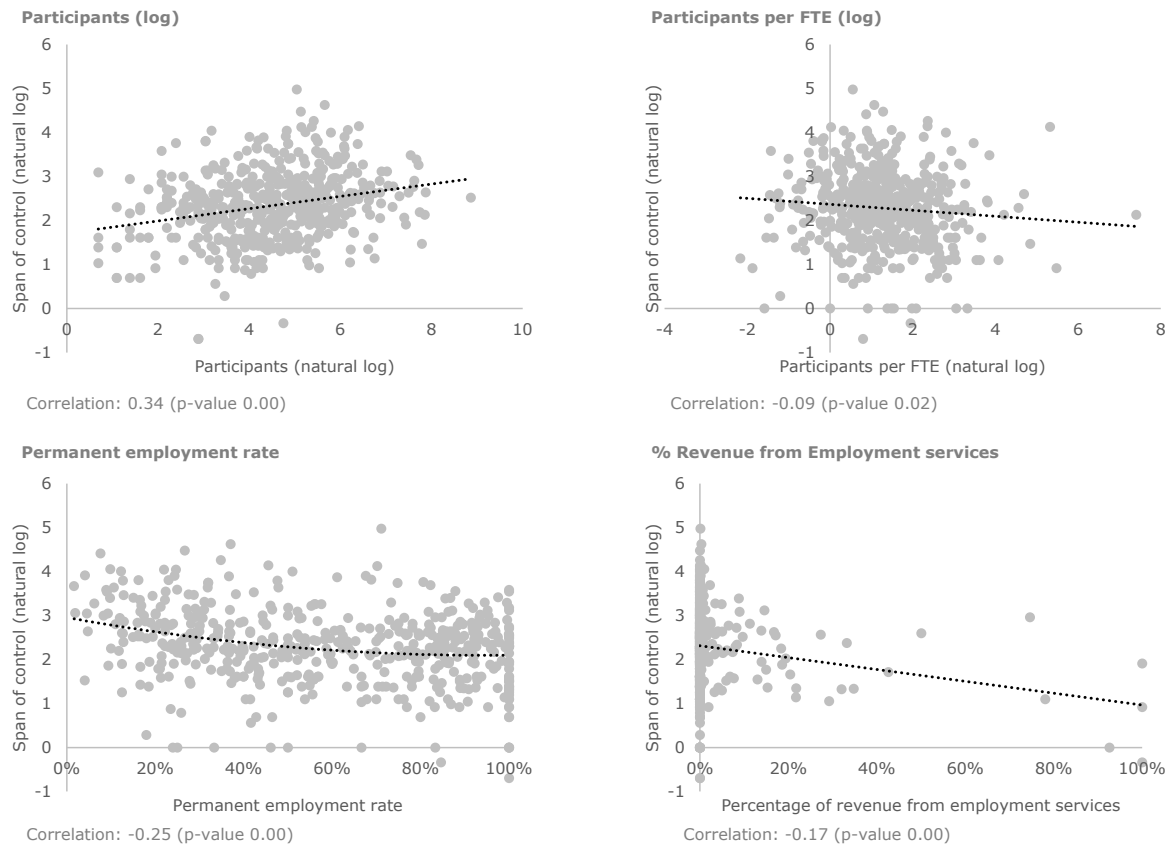


Notes: Size of organisation is determined by revenue

D.2.6. Span of control (Headcount)

Correlation analysis of selected variables of interest and span of control are presented in Chart D.9.

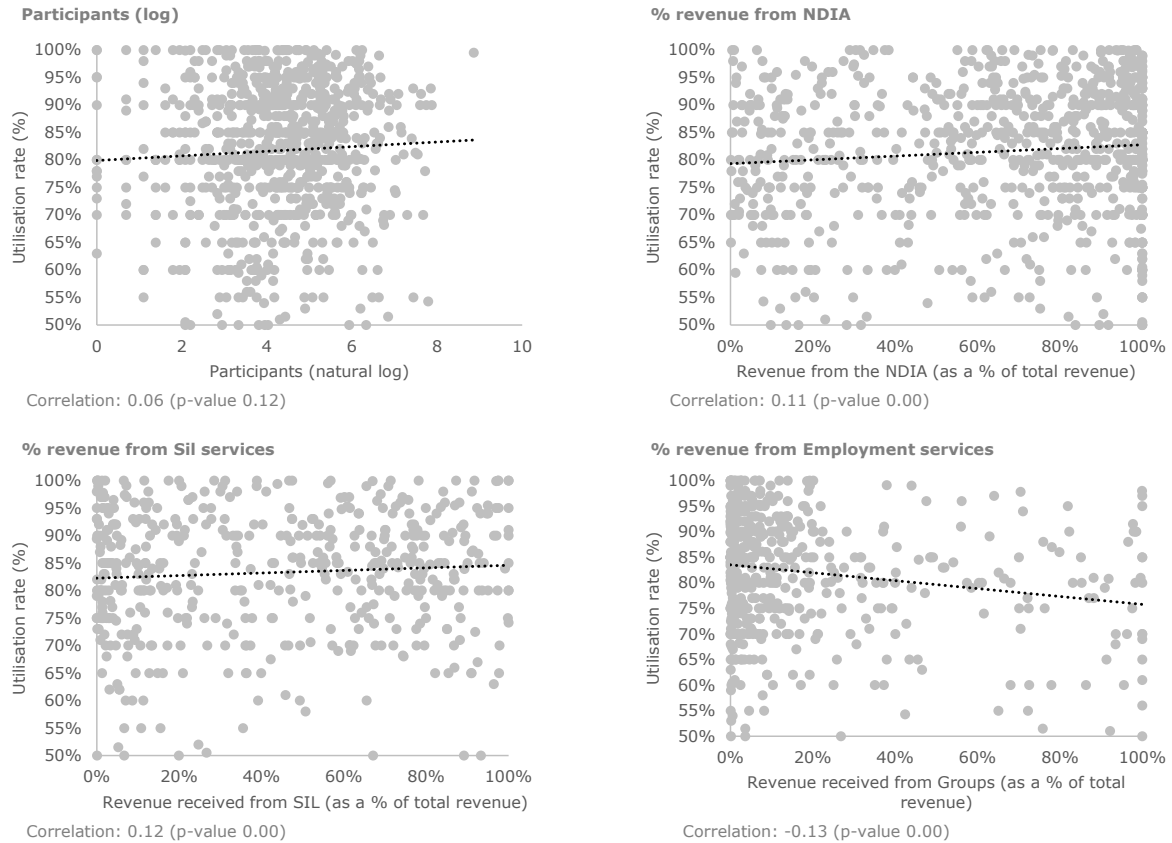
Chart D.9: Correlations between key variables of interest and span of control



D.2.7. Utilisation rate

Correlation analysis of selected variables of interest and utilisation rate are presented in Chart D.10.

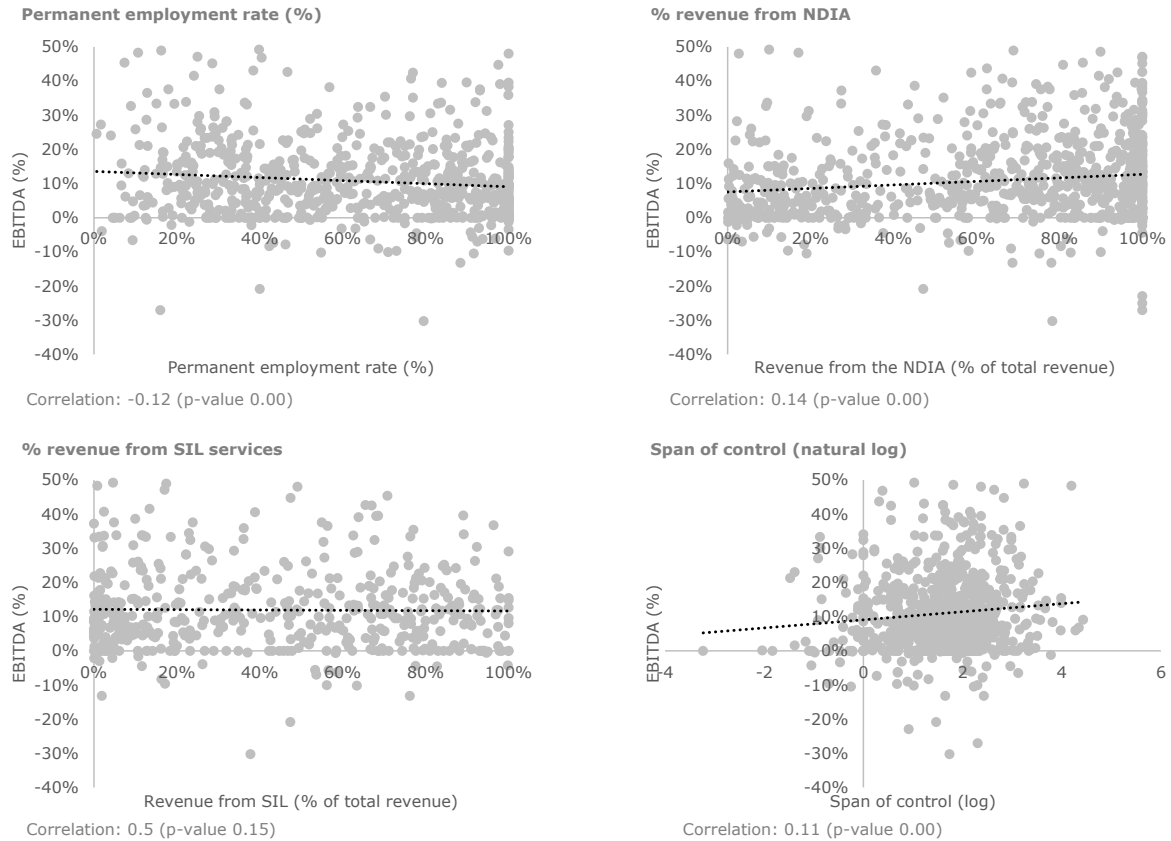
Chart D.10: Correlations between key variables of interest and utilisation rate



D.2.8. EBITDA

Correlation analysis of selected variables of interest and EBITDA are presented in Chart D.11.

Chart D.11: Correlations between key variables of interest and EBITDA



A two-part model is conducted to assess the validity of the OLS regression results for EBITDA presented in Chapter 8. The two-part model is used to test the hypothesis that there are fundamental differences in the 'drivers' of whether a provider records a positive EBITDA, and if they do, how large is their EBITDA?

The two-part model conducts two different analyses; a logistic regression that assesses the determinants of whether a provider records a positive EBITDA or not; and a linear regression which assesses the determinants of EBITDA once a provider reports a positive EBITDA. If the coefficients are statistically significant and in the same direction in both regression analyses, an OLS regression is considered appropriate to model that relationship between.

The results are presented in Table D.3 and show that the coefficients for explanatory variables are consistent across both the linear and logistic regressions. The only two variables that are not consistent are the span of control and whether a provider claimed TTP. Therefore, as the majority of relationships are consistent across the analyses, the OLS is considered an appropriate method to model the 'drivers' of EBITDA.

Table D.3: Additional regression analysis – EBITDA

Variables of interest	Logit regression	Regression (when EBITDA is positive)	Interpretation
Permanent employment rate	-1.521***	-0.061***	An increase in the permanent employment rate is associated with a decrease in the probability that an organisation will record a positive EBITDA, and a decrease in the magnitude of EBITDA a provider will report.
Utilisation rate (support workers)	0.854	0.053*	No relationship identified.
Span of control (natural log)	0.374***	0.000	An increase in the span of control is associated with an increase in the probability that an organisation record a positive EBITDA. However, there is no relationship between the span of control ratio and the magnitude of EBITDA a provider will report.
Percentage of revenue received from NDIA	1.205***	0.051***	An increase in the percentage of revenue from the NDIA is associated with an increase in the probability that an organisation will record a positive EBITDA, and an increase in the magnitude of EBITDA a provider will report.
Percentage of revenue received from SIL services	0.247	0.013	No relationship identified.
Percentage of revenue from Specialised Supported Employment services	0.192	0.021	No relationship identified.
Provider claimed TTP	-0.036	-0.022**	A provider that claims TTP is more likely to report a higher EBITDA than other providers. However, a provider that claims TTP is not more likely to report a positive EBITDA, versus reporting a zero or negative EBITDA.

Notes: ***significant at 1% level, ** significant at 5% level, *significant at 10% level. Only variables with a significance level of 5% or lower are considered as a significant finding.

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