

## RECORDS RELATING TO EMPLOYEES AND PAY SLIPS

<b>Who must comply with these requirements?</b>	The requirements below apply to all employees and employers to whom the <i>Workplace Relations Act 1996</i> applies, including all employees employed under a transitional award. This includes employees of a corporation, but would exclude employees of sole traders and partnerships.
<b>Do we have to comply with the requirements?</b>	Yes. Records must be made in accordance with the specifications listed below. The purpose of the requirements is to ensure that employers are complying with their legal obligations concerning minimum conditions of employment, termination of employment, and other obligations.
<b>Do the records need to be in a special format?</b>	No, but the records must be kept in a form and condition that allows a workplace inspector to determine readily the employee's entitlements and whether the employee is receiving those entitlements.
<b>How long do we have to keep the records for?</b>	The employer must keep an entry in a record for a continuous period of 7 years after the date the entry was made.
<b>What general information must we keep about the employee?</b>	<p>The record must contain the following:</p> <ul style="list-style-type: none"> <li>(a) the name of the employer;</li> <li>(b) the name of the employee;</li> <li>(c) the date of birth of the employee;</li> <li>(d) whether the employee's employment is: <ul style="list-style-type: none"> <li>(i) full-time; or</li> <li>(ii) part-time;</li> </ul> </li> <li>(e) whether the employee's employment is: <ul style="list-style-type: none"> <li>(i) permanent; or</li> <li>(ii) temporary; or</li> <li>(iii) casual;</li> </ul> </li> <li>(f) the date on which the employee's employment began.</li> </ul>
<b>Do we need to record the employee's hours of work?</b>	<p>Only if a penalty rate or loading must be paid for overtime hours <i>actually worked</i> by an employee, in which case the record must contain either of the following:</p> <ul style="list-style-type: none"> <li>(a) the number of overtime hours worked by the employee during each day; or</li> <li>(b) when the employee started and ceased working overtime hours.</li> </ul>

<b>What if there is an agreement about reasonable additional hours?</b>	If the employer and employee agree in writing to an averaging of the employee's hours of work over an agreed period, the employer must keep a copy of that agreement.
<b>What must we record about the employee's pay?</b>	<p>The record must contain current details of the following:</p> <ul style="list-style-type: none"> <li>(a) details of the rate of remuneration paid to the employee;</li> <li>(b) a record of the hours worked by the employee, if the employee is a casual or irregular part-time employee who is guaranteed a basic periodic rate of pay;</li> <li>(c) details of any bonuses, allowances or other separately identifiable entitlement of the employee;</li> <li>(d) the gross and net amounts paid to the employee;</li> <li>(e) any deductions made from the gross amount paid to the employee.</li> </ul>
<b>What must we record about leave?</b>	<ol style="list-style-type: none"> <li>1. If the employee is entitled to leave (of whatever nature), the record must contain the following details: <ul style="list-style-type: none"> <li>(a) the accrual of that leave;</li> <li>(b) any leave taken by the employee;</li> <li>(c) the balance of the employee's entitlement to that leave from time to time.</li> </ul> </li> <li>2. If the employee has elected to forgo an entitlement to take an amount of leave, the employer must keep the following: <ul style="list-style-type: none"> <li>(a) a copy of the employee's written election to forgo the amount of leave;</li> <li>(b) a record of the rate of payment for the amount of leave forgone and when the payment was made.</li> </ul> </li> </ol>
<b>What must we record about superannuation?</b>	<p>If the employer is required to make superannuation contributions, the record must contain the following:</p> <ul style="list-style-type: none"> <li>(a) the amount of the contributions made;</li> <li>(b) the period over which the contributions were made;</li> <li>(c) the dates on which the contributions were made;</li> <li>(d) the name of any fund to which the contributions were made;</li> <li>(e) the basis on which the employer became liable to make the contributions, including: <ul style="list-style-type: none"> <li>(i) the keeping of a record of any election made by the employee as to the fund to which contributions are to be made; and</li> <li>(ii) the date of any relevant election.</li> </ul> </li> </ul>

<p><b>What if an employee leaves or is sacked?</b></p>	<ol style="list-style-type: none"> <li>1. If the employee’s employment is terminated, the record must specify whether the employment was terminated:             <ol style="list-style-type: none"> <li>(a) by consent; or</li> <li>(b) by notice; or</li> <li>(c) summarily; or</li> <li>(d) in some other manner, specifying the manner.</li> </ol> </li> <li>2. The record must also contain the name of the person who acted to terminate the employment.</li> <li>3. A copy of the letter of termination of the employee’s employment should be sufficient, providing it contains the above information.</li> </ol>
<p><b>What must we do about pay slips?</b></p>	<ol style="list-style-type: none"> <li>1. Written pay slips must be issued by the employer for each payment made to the employee as remuneration.</li> <li>2. The pay slip must be issued within 1 day of the payment to which the pay slip relates being made to the employee.</li> <li>3. The pay slip may be issued in electronic form or hard copy.</li> <li>4. The following particulars are required on a pay slip:             <ol style="list-style-type: none"> <li>(a) the name of the employer;</li> <li>(b) the name of the employee;</li> <li>(c) the date on which the payment to which the pay slip relates was made;</li> <li>(d) the period to which that pay slip relates;</li> <li>(e) if the employee is paid at an hourly rate of pay:                 <ol style="list-style-type: none"> <li>(i) the ordinary hourly rate; and</li> <li>(ii) the number of hours in that period for which the employee was employed at that rate; and</li> <li>(iii) the amount of the payment made at that rate.</li> </ol> </li> <li>(f) if the employee is not paid at an hourly rate of pay — that rate as at the latest date to which the payment relates expressed as an hourly rate;</li> <li>(g) the gross amount of the payment;</li> <li>(h) the net amount of the payment;</li> <li>(i) any amount paid that is an incentive-based payment, bonus, loading, monetary allowance, penalty rate or other separately identifiable entitlement provided to the employee;</li> <li>(j) the details in respect of each amount deducted from the gross amount of the payment including the name, or the name and number of the fund or account into which the</li> </ol> </li> </ol>

	<p>deduction was paid;</p> <p>(k) if the employer is required to make superannuation contributions for the benefit of the employee:</p> <p>(i) the amount of each contribution made for the benefit of the employee during the period to which the pay slip relates; and</p> <p>(ii) the name of any fund to which that contribution was made.</p>
<b>Can we alter the records?</b>	<ol style="list-style-type: none"> <li>1. Employers may not alter records or allow them to be altered unless there is an error, in which case they must be altered immediately and the nature of the correction recorded.</li> <li>2. The employer must not make, or make use of, false or misleading entries in records.</li> </ol>
<b>What if someone wants to see their records?</b>	<ol style="list-style-type: none"> <li>1. Employers must make a copy of a record available to employees, former employees and workplace inspectors on request.</li> <li>2. The copy must be provided at the business premises within 3 business days or posted within 14 days.</li> </ol>
<b>What can happen if we mess the records up?</b>	<ol style="list-style-type: none"> <li>1. For all of the above requirements strict liability applies to a breach. This means that the employer will be in breach if the requirements are not complied with regardless of whether the employer is at fault.</li> <li>2. A workplace inspector may apply to a court for an order that a person who has breached the requirements pay up to \$550.00 (for an individual) or \$2,750.00 (for a corporation). These fines are subject to change.</li> </ol>

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