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"Your Compliance and Payroll Professionals"

INFORMATION SHEET

Pay Slip Requirements and best practices

Employers who engage workers under federal workplace relations legislation are legally required to keep accurate and complete time and wages records and to issue pay slips to each worker.

The record-keeping and pay slip requirements are designed to ensure that workers receive their correct wages and conditions.

What information must be included in the pay slip?

- ❖ the full name and trading name of the employer
- ❖ the name of the employee
- ❖ the date of payment
- ❖ the period of payment (for example 24/03/06 to 30/03/06)
- ❖ the gross and net amount of payment
- ❖ any loadings, monetary allowances, bonuses, incentive-based payments, penalty rates or other separately identifiable entitlement paid
- ❖ for employees paid on an hourly rate – the ordinary hourly rate of pay and number of hours worked at that rate and the amount of payment at that rate.
- ❖ For employees paid an annual rate (salary), that rate as at the last day in the payment period
- ❖ Any deductions made from the employees pay including:-
 - the amount and purpose of each deduction
 - the name, or the name and number, of the fund or account into which the deductions were paid
 - all deductions from an employees pay must be authorised in writing by the employee
- ❖ Employers who are required to make superannuation contributions for the benefit of employees should include the following details on the employee's pay slip:-
 - the amount of each superannuation contribution the employer made or is liable to make during the pay period
 - the name of the superannuation fund into which the superannuation contributions were made or will be made

WageSmart
7 Carell Street Caloundra
P O Box 3753 Caloundra Qld 4551
Fax: 0754 919217
www.wagesmart.com.au

Your Professional Consultants
Tracie Bucknall 0422 950 265
Michalle Faulkner 0418 947 296

Employers who contribute a defined benefit interest in a defined benefit fund do not need to fulfill the reporting requirements relating to superannuation contributions.

When must a pay slip be issued?

Employers must issue a written pay slip, containing the above information, to each employee within one day of the payment of wages.

Breaches of pay slip requirements?

The Workplace Relations Regulations 2006 allows for Workplace Inspectors to issue an infringement notice to Employers for identified breaches of pay slip and record keeping requirements, as an alternative to initiating court proceedings.

Breaches of a serious, willful or repetitive nature may lead to legal proceedings being brought against the Employer.

General workplace relations information.

The Workplace Authority provides free information and advice on all workplace relations matters. You can call the Workplace Info line for information on minimum pay and conditions of employment, and advice on negotiating and lodging workplace agreements. The Workplace Authority is also responsible for accepting the lodgment of workplace agreements and conducting the fairness test. The Workplace Authority can refer matters to the Workplace Ombudsman for investigation. You can contact the Workplace Info line on 1300 363 264 or visit www.workplace.gov.au.