



*"Your Compliance and Payroll Professionals"*

## INFORMATION SHEET

### Record Keeping Requirements

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 records must Employers keep?

Records should be in a condition and form that allows a Workplace Inspector to access the records and determine whether a worker is receiving their correct entitlements.

Employers must keep a record of the following details for each worker as required by the Workplace Relations Regulations 2006:-

- ❖ the name of the employee and employer
- ❖ the date the employee commenced work
- ❖ whether the employee undertakes part-time or full time work and whether they are engaged as a permanent, temporary or casual employee
- ❖ if a penalty rate or loading must be paid for overtime hours actually worked, the number of overtime hours worked or the start and finish times of those hours.
- ❖ If the worker is a casual or irregular part time worker who is guaranteed a basic periodic rate of pay, the hours worked by that employee.
- ❖ If the worker has agreed to an averaging of hours, a copy of the written agreement.
- ❖ The employees rate of pay.
- ❖ The gross and net amounts paid and details of any deductions.
- ❖ any penalties, loadings, bonuses, incentive-based payments, other monetary allowances or separately identifiable entitlements paid to the employee
- ❖ leave taken, leave accrued, leave balance and details of any leave which the employee has elected to forgo
- ❖ details of any leave which the worker has elected to forego, including the rate of pay for the leave forgone, the date of payment and a copy of the written decision.

- ❖ Superannuation fund name and contribution details (such as the amount, date of payment and period to which the payment relates) if required to be made under an award, agreement or election (excluding those made in respect of a defined benefit interest in a defined benefit fund)
- ❖ The termination of a worker's employment, including:
  - The name of the person who terminated the employment.
  - how the termination took place (was the employment terminated by consent, by notice, summarily or in some other manner?)
  - date of termination.

## **For how long must records be kept?**

Employers must keep all time and wages records of each worker for at least seven years.

## **How should the records be kept?**

The records should be in plain English and easy to read. It is fine for Employers to keep records on computer as long as the records can be printed out on request.

## **Who has access to these records?**

Employee's or former employee's have the right to access their own records. Other authorised persons, including Workplace Inspectors, must be allowed access to time and wages records. Reasonable assistance must be given to an authorised person seeking to inspect and copy a record. Failure to do so may result in penalties being applied. Employers have the right to ask someone to provide reasonable proof that they are authorised to inspect records.

## **Breaches of record keeping requirements.**

The Workplace Relations Regulations 2006 allows for Workplace Inspectors to issue an infringement notice to Employers for identified breaches of 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](http://www.workplace.gov.au).

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