

Time and Wages Records

FACT SHEET

What Records Must Employers Keep?

Employers who engage workers under the WorkChoices 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.

The information provided below is in force as at May 2009.

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 Regulations:

- the employer's name;
- the worker's name;
- the date the worker commenced work with the employer;
- whether the worker undertakes part-time or full-time work and whether they are engaged as a permanent, temporary or casual worker;
- 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 worker;
- if the worker has agreed to an averaging of hours, a copy of the written agreement;
- the worker's rate of pay;
- the gross and net amounts paid and details of any deductions;
- any monetary allowances, penalty rates, loadings, bonuses or incentive-based payments paid;
- leave accrued, leave taken and the balance of the leave from time to time;
- 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 election;
- 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), and
- 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?), and
 - date of termination.

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?

Workers or former workers 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 allow 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, wilful or repetitive nature may lead to legal proceedings being brought against the employer.

Templates for Employers

In order to assist employers to understand and comply with their record-keeping requirements, the OWS has developed a record-keeping and pay slips template. When used correctly, these templates will ensure that employers are meeting their record-keeping and pay slips obligations.

Both the record-keeping and pay slips templates are available to download on the OWS website at www.ows.gov.au