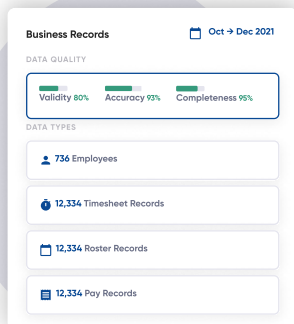


Payroll record-keeping: what you need to know



There is guidance from numerous pieces of legislation on the data that we are required to collect. The Fair Work Act requires businesses to keep records easily accessible for a Fair Work Inspector as well as the records of the last 7 years of operations. The Fair Work Act requires us to keep records of several types of records including; general records, pay records, hours of work records, leave records and super contributions. It is important to collect the mandatory information required as per your industry award.

What to include in your records

General records	Pay records	Hours of work	Leave records	Superannuation
<ul style="list-style-type: none"> Employer's name Employer's ABN Employee's name Start date Type of employment (full time, part time or casual) 	<ul style="list-style-type: none"> Employee rates of pay Gross amounts paid Net amounts paid Deductions from gross pay Any bonuses 	<ul style="list-style-type: none"> Hours worked by employee Overtime hours worked by employee on each day Start time End time Unpaid breaks Paid breaks 	<ul style="list-style-type: none"> Leave taken Balance of leave entitlements Leave taken in advance 	<ul style="list-style-type: none"> Amount of contribution that was made Period over which contribution were made

Rostered and actual shift activity records

Rostered shift activity	vs.	Actual shift activity
<ul style="list-style-type: none"> Date roster published Agreed roster intervals Types of hours being roster (as per industry award) eg: annual leave, paid leave, higher duties) Location of shift 		<ul style="list-style-type: none"> Location of work Actual shift intervals (start and end times) Paid break intervals Unpaid break intervals Types of hours recorded Allowances (as per your industry award)



All records must also be legible and in English and cannot be altered unless the change is to correct an error



Employers must fulfil record-keeping and pay slip obligations according to Fair Work's standards to avoid enforcement actions. Infringement notices, akin to on-the-spot fines, are given for non-compliance, with a 28-day payment window. Legal action, including court proceedings, may follow, resulting in penalties. Severe violations incur higher fines and serious contraventions.