



Factsheet:

## Pay slips and records



**Your employer has to keep accurate records for you. These are important for proving that you are being paid the correct wages and other entitlements.**

### Employee information

These records are private and only the employer, payroll staff and authorised external bodies can access them.

### What information must be kept by employers?

A business will keep the following information about you:

- General employment records
  - your name
  - the date that you started work
  - whether you are full-time, part-time, permanent, temporary or casual
- Pay records
  - the rate of pay paid to you
  - gross (before tax) and net (after tax) amounts paid to you
  - any other deductions
  - other entitlements such as incentives, bonuses, loadings, penalty rates or allowances.

### Hours of work

- a record of the hours worked by you
- overtime hours worked if you are paid a penalty rate or loading
- a copy of a written agreement if your employer and you have agreed to change the working hours.

### Leave

- any leave taken by you
- the balance of your leave, which you have not yet taken.

If your employer and you agree to cash out an accrued amount of leave, the employer needs to keep:

- a copy of the agreement to cash out the leave
- a record of the pay rate for the leave cashed out.

### Superannuation

- the amount of each contribution
- the date when each contribution was made
- the period that the contribution applies to
- the name of the fund which the contribution was paid into
- the date you elected to make contributions into a different fund

### Flexible working arrangements

If your employer and you agree in writing to a flexible work arrangement, the employer needs to keep:

- a copy of the agreement
- a copy of the notice when the arrangement ends.



## Ending employment

- how the relationship ended – e.g. dismissal, resignation, on-the-spot dismissal, redundancy
- the name of the person who terminated the employment.

## Changing business owners

When a business changes hands, the old employer must give the new employer all your employment records if you are staying on in the business and working for the new employer.

## Pay slips

### Pay slips must be issued to you:

- within one working day of pay day – even if you are on leave
- either electronically or on paper.

### A pay slip must include:

- the name of your employer
- the Australian Business Number (ABN) (if any) of your employer
- your name
- the date of payment
- the pay period (e.g. 21/07/14 to 25/07/14)
- the gross (before tax) and net (after tax) amount of pay
- any loadings, allowances, bonuses, incentive-based payments, penalty rates or other entitlements paid that can be singled out
- if you are paid an hourly rate – the ordinary hourly pay rate and number of hours worked at that rate and the amount of pay at that rate
- if you are paid an annual rate (salary) – the rate as at the last day in the pay period
- any deductions made from your pay, including the amount and details of each deduction (including superannuation), the name and number of the fund or account the deductions are paid into

- if your employer is required to pay superannuation contributions for you the employer needs to include:
  - the amount of each superannuation contribution made during the period to which the pay slip relates, or
  - the amounts of contributions that you are liable to make, or
  - the name or the name and number of the superannuation fund you put or will put superannuation contributions into.

## Wage deductions

Your employer cannot deduct any money from your pay unless you have agreed to it in writing or it is required under the law. This includes tax, superannuation, child support agency payments and other court ordered deductions..

## Useful websites and contacts

### Fair Work Ombudsman

Hotline: 13 13 94 [www.fairwork.gov.au](http://www.fairwork.gov.au)

### Work Cover NSW

Hotline: 13 10 50 [www.workcover.nsw.gov.au](http://www.workcover.nsw.gov.au)

### NSW Industrial Relations

Hotline: 131 628 [www.industrialrelations.nsw.gov.au](http://www.industrialrelations.nsw.gov.au)



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**Master Builders Association**

New South Wales