



WA award summary

Clerks (Accountants Employees) Award

1 July 2021

About this award summary

This WA award summary is a summary of the state Clerks (Accountants Employees) Award and does not include all obligations required by the award. It is important that you also refer to the full Clerks (Accountants Employees) Award that is available on the WA Industrial Relations Commission website www.wairc.wa.gov.au

Provisions of other employment legislation also apply to employees and have been included in this WA award summary where appropriate. You may need to refer to the *Minimum Conditions of Employment Act 1993*, the *Long Service Leave Act 1958*, and the *Industrial Relations Act 1979* for full details.

This document is formatted for viewing on the Wageline website and contains web links to other relevant information. If you are using a printed copy in which links are not visible, all additional information can be found at www.dmirs.wa.gov.au/wageline or by contacting Wageline on 1300 655 266.

How can
we help?

Pay rates Leave entitlements Long service leave
 Employment arrangements Record keeping obligations



Three Step Check: to make sure this WA award summary is relevant to you

<p>Step 1 Is the business in the state system?</p>	<p>This WA award summary applies to businesses in the state industrial relations system. It covers businesses which operate as:</p> <ul style="list-style-type: none"> ✓ sole traders (e.g. Jane Smith trading as Jane’s Accounting) ✓ unincorporated partnerships (e.g. Jane and Bob Smith trading as Jane’s Accounting) ✓ unincorporated trust arrangements (e.g. Jane and Bob Smith as trustees for Jane’s Accounting) ✓ incorporated associations and other non-profit bodies that are not trading or financial corporations <p>This summary does not apply to businesses in the national industrial relations system which operate as:</p> <ul style="list-style-type: none"> ✗ Pty Ltd businesses (e.g. Smith Pty Ltd trading as Jane’s Accounting) ✗ incorporated partnerships or incorporated trusts ✗ incorporated associations and other non-profit bodies that are trading or financial corporations <p>For more information visit the Guide to who is in the WA state system page.</p> <p>If the business or organisation is in the national system visit the Fair Work Ombudsman website www.fairwork.gov.au</p>
<p>Step 2 Is the business covered by the Clerks (Accountants Employees) Award?</p>	<p>The Clerks (Accountants Employees) Award applies to businesses in the state industrial relations system which are:</p> <ul style="list-style-type: none"> ✓ accounting businesses
<p>Step 3 Is the employee’s job covered by the Clerks (Accountants Employees) Award?</p>	<p>The Clerks (Accountants Employees) Award sets pay rates, working hours and other employment arrangements for full time, part time and casual employees working in accounting businesses as:</p> <ul style="list-style-type: none"> ✓ clerical staff ✓ receptionists who do clerical work and as well as reception duties



Employers covered by this WA award are legally required to keep employment records. Employers can be fined up to \$5,000 for not keeping employment records, for keeping inadequate or fraudulent records, or for not providing records to Industrial Inspectors when required to do so. Page 5 details record keeping requirements.

The Clerks (Accountants Employees) Award is a legal document that outlines the minimum wages and condition of employment that must be provided to employees who are covered by the award. Employers and employees cannot agree to lesser conditions.

Industrial Inspectors at the Department of Mines, Industry Regulation and Safety have statutory powers to investigate employee complaints about underpayment of wages or leave entitlements under this WA award and state employment laws. The department can prosecute employers in the Industrial Magistrates Court for not paying the rates of pay, including overtime, penalty rates and allowances required by this WA award.

Employees who believe that they have been underpaid, or wish to make an anonymous report of wage theft, should visit the [Making a complaint about underpayment of wages or entitlements](#) page for more information.



Rates of pay

All rates of pay are gross rates (before tax). The table below provides the rates that apply from the first pay period on or after **1 July 2021**.

Rates of pay

Age	Weekly	Hourly	Casual hourly rate (includes 25% loading)
Senior Clerk	\$845.00	\$22.24	\$27.80
Adult 21 years and over*	\$838.10	\$22.06	\$27.57
20 years of age	\$737.80	\$19.42	\$24.27
19 years of age	\$655.80	\$17.26	\$21.57
18 years of age	\$573.90	\$15.10	\$18.88
17 years of age	\$491.90	\$12.94	\$16.18

- The Clerks (Accountants Employees) Award contains a scale of pay rates for adult employees aged 21 -24 years of age. It is unlawful under the *Equal Opportunity Act 1984* to pay adult employees less or more based solely on their age. As such the adult rate for a 25 year old is listed here.
- The Clerks (Accountants Employees) Award also provides wage rates for employees 16 years of age and under 16 years of age. Please consult the award on the WA Industrial Relations Commission website www.wairc.wa.gov.au for details. See information on employment of children laws below.

Registered trainees

- Registered trainees are employees who are undertaking a traineeship registered with the [Apprenticeship Office](#) at the Department of Training and Workforce Development.
- The weekly pay rate for a registered trainee under the Clerks (Accountants Employees) Award is calculated by multiplying the rate of pay under the award for the registered trainee's age and classification by 39 and dividing that sum by 52.
- Under this WA award, traineeships can only be undertaken on a full time basis.
- Registered trainees are covered by all other provisions of the Clerks (Accountants Employees) Award including working hours, penalty rates, allowances and leave entitlements.
- All time that a registered trainee spends at TAFE (or other off the job training) is considered to be normal working hours. An employer is not required to pay TAFE fees on behalf of the registered trainee.



To receive email updates when WA award pay rates change, subscribe to [Wageline News](#).



Employment of children

- Under the *Children and Community Services Act 2004*, it is illegal to employ children under the age of 15 in this industry, except if the child is working as part of a school program or in a family business.
- School aged children must not be employed during school hours, unless participating in a school program (e.g. work experience placement).
- Visit the [When children can work in Western Australia](#) page for more information.



Allowances

Meal allowance

If an employee is required to work two or more hours after their ordinary finishing time, they must be provided with a meal and an adequate break. If the employee is not provided with a meal, they must be paid **\$8.10**.

Stenographers allowance

An adult employee working as a stenographer must be paid **\$5.60** per week. A 20 year old junior employee must be paid \$3.40 per week, a 19 year old \$2.60 per week, an 18 year old \$1.00 per week, and a 17 year old 70 cents per week.

Location allowance for employees in regional areas

- Employees employed in certain regional towns must be paid the location allowance relevant to that town. Rates listed below are for adult employees working full time. Junior employees, casual employees, part time employees, apprentices and trainees must be paid proportionate location allowance based on the proportion which their weekly wage is to the adult rate under the WA award.
- If an employee has a dependant (a spouse or partner, or a child if there is no spouse or partner) the employee is entitled to receive double the allowance specified for the relevant town except if the dependant also receives a location or district allowance payment as part of their own employment.
- If an employee has a 'partial dependant' (a dependant who receives a district or location allowance of their own which is less than the location allowance the employee is entitled to under this award) the employee is entitled to receive:
 - the relevant location allowance for the employee's town; **plus**
 - an amount equal to the difference between the employee's location allowance and the amount their partial dependant receives in district or location allowance.
- If an employee receives free board and lodging, or is paid an allowance for board and lodging, the rate of location allowance is adjusted to 66.67% (two thirds) of the rate for the relevant town.

Location allowance rates effective 1 July 2021

Town	\$ per week	Town	\$ per week	Town	\$ per week
Agnew	\$22.70	Halls Creek	\$53.30	Norseman	\$20.10
Argyle	\$60.80	Kalbarri	\$8.10	Nullagine	\$58.90
Balladonia	\$23.50	Kalgoorlie	\$9.70	Onslow	\$39.50
Barrow Island	\$39.50	Kambalda	\$9.70	Pannawonica	\$29.60
Boulder	\$9.70	Karratha	\$38.20	Paraburdoo	\$29.40
Broome	\$36.50	Koolan Island	\$40.00	Port Hedland	\$31.60
Bullfinch	\$10.60	Koolyanobbing	\$10.60	Ravensthorpe	\$11.90
Carnarvon	\$18.70	Kununurra	\$60.80	Roebourne	\$44.00
Cockatoo Island	\$40.00	Laverton	\$23.20	Sandstone	\$22.70
Coolgardie	\$9.70	Learmonth	\$33.40	Shark Bay	\$18.70
Cue	\$23.30	Leinster	\$22.70	Southern Cross	\$10.60
Dampier	\$31.80	Leonora	\$23.20	Telfer	\$54.20
Denham	\$18.70	Madura	\$24.50	Teutonic Bore	\$22.70
Derby	\$37.90	Marble Bar	\$59.00	Tom Price	\$29.40
Esperance	\$6.60	Meekatharra	\$20.10	Whim Creek	\$37.80
Eucla	\$25.40	Mount Magnet	\$25.20	Wickham	\$36.50
Exmouth	\$33.40	Mundrabilla	\$25.00	Wiluna	\$22.90
Fitzroy Crossing	\$46.10	Newman	\$21.80	Wyndham	\$56.90



Deductions from pay

An employer may **only** make a deduction from an employee's pay if:

- the employee has agreed to the deduction in writing, (as part of a written employment contract or otherwise) and the deduction is paid on behalf of the employee;
- the employer is authorised by the WA award to make the deduction and the deduction is paid on behalf of the employee; or
- the employer is required by a court or a state or federal law to make the deduction (e.g. tax that must be withheld from the employee's pay).



Working hours and penalty rates

Working hours – full time employees

- The Clerks (Accountants Employees) Award does not regulate the number of hours of work for full time employees or when these hours can be worked.
- There is a minimum condition of employment (set by the *Minimum Conditions of Employment Act*) relating to reasonable hours of work that applies to employees covered by this WA award. Employees can only be required to work 38 hours per week plus reasonable additional hours. Visit the [Hours of Work](#) page for more information on reasonable hours.

When penalty rates apply for a full time employee	Penalty rates
If an employee works on a public holiday or substituted day	Double time and a half

Working hours – part time employees

- Part time employees work on an ongoing basis every week for a maximum of 32 hours per week.
- The Clerks (Accountants Employees) Award does not regulate when these hours can be worked.
- There is a minimum condition of employment (set by the *Minimum Conditions of Employment Act*) relating to reasonable hours of work that applies to employees covered by this WA award. Employees can only be required to work 38 hours per week plus reasonable additional hours. Visit the [Hours of Work](#) page for more information on reasonable hours.
- Part time employees receive the same wages and conditions as full time employees but on a proportionate basis according to the number of hours they work.

When penalty rates apply for a part time employee	Penalty rates
If an employee works on a public holiday or substituted day	Double time and a half

Working hours – casual employees

- The Clerks (Accountants Employees) Award does not regulate the number of hours of work for casual employees or when these hours can be worked.
- There is a minimum condition of employment (set by the *Minimum Conditions of Employment Act*) relating to reasonable hours of work that applies to employees covered by this WA Award. Employees can only be required to work 38 hours per week plus reasonable additional hours. Visit the [Hours of Work](#) page for more information on reasonable hours.

When penalty rates apply for a casual employee	Penalty rates
If an employee works on a public holiday or substituted day	Double time and a half on the casual hourly rate



Employment records

- Employers are legally required to keep employment records which demonstrate that employees have been paid all entitlements under the Clerks (Accountants Employees) Award and relevant legislation.
- Employers must keep all employment records for at least seven years after they are made for both current and past employees. Records relating to long service leave must be kept for seven years from the date employment ends.
- Employers can be fined up to \$5,000 by the Industrial Magistrates Court for not keeping employment records or for keeping inadequate or fraudulent records. Employers often fail to keep sufficient detail in their employment records.
- Employers must keep records that detail:
 - Employee's name
 - Date of birth if under 21 years of age
 - Date employee commenced with the employer
 - Total number of hours worked each week
 - The gross and net amounts paid to the employee

- All information required to calculate long service leave entitlements and payment
- All pay deductions and reasons for them
- Name of WA award that applies
- Daily start and finish time and meal breaks taken
- Employment status (full time, part time, casual)
- Employee's classification under the award
- All leave taken, whether paid, partly paid or unpaid
- Any other information necessary to prove that the wages received by an employee comply with the requirements of the Clerks (Accountants Employees) Award, such as overtime hours worked and allowances paid. Contact [Wageline](http://www.wageline.com.au) or view the full Clerks (Accountants Employees) Award on the WA Industrial Relations Commission website www.wairc.wa.gov.au for details.
- Employment records can be written or electronic as long as they are in a form that can be printed. Time and wage books can be used to keep employment records, however, it is the employer's responsibility to ensure the time and wage book includes all of the required information.
- The records must be in English.
- Wageline's [Employment record obligations for WA award employers](#) publication helps state system employers keep correct employment records. The publication features helpful step by step guides to record keeping and Wageline's new look [record keeping templates](#).

Payslips

- Employees may be provided with a payslip which includes for each pay period the number of ordinary hours and the number of overtime hours worked, wages and any allowances paid and any deductions made.
- If a payslip is not provided, the employer must allow the employee to inspect the payment records.
- Wageline's [Employment record obligations for WA award employers](#) publication includes a payslip template.



Public holidays

- A full time employee is entitled to public holidays (or days substituted for public holidays) without deduction of pay. A part time employee is entitled to a public holiday (or day substituted for a public holiday) without deduction of pay if they would ordinarily be required to work on that day if it was not a public holiday.
- If a public holiday falls on a Saturday or Sunday, the following Monday will be considered to be the public holiday. However, if Boxing Day falls on a Sunday or Monday, the following Tuesday will be considered to be the public holiday. When a public holiday is substituted with another day, the public holiday itself is no longer considered a public holiday for the purposes of the Clerks (Accountants Employees) Award.
- Visit the [Public Holidays in Western Australia](#) page to view the public holiday dates.



Leave entitlements

Quick reference guide

Leave entitlement	Full time	Part time	Casual
Annual leave	✓	✓	✗
Sick and carer's leave	✓	✓	✗
Unpaid carer's leave	✓	✓	✓
Bereavement leave	✓	✓	✓
Unpaid parental leave	✓	✓	✓
Long service leave	✓	✓	✓

This WA award summary covers the basic leave entitlements for employees covered by the Clerks (Accountants Employees) Award but does **not** include all details on leave obligations and entitlements. Full details of conditions are contained in the Clerks (Accountants Employees) Award on the WA Industrial Relations Commission website www.wairc.wa.gov.au, the *Minimum Conditions of Employment Act 1993* and the *Long Service Leave Act 1958*.

Bereavement leave

- All employees, including casual employees, are entitled to two days paid bereavement leave on the death of a spouse, de facto partner, parent, step-parent, grandparent, child, step-child, grandchild, sibling or any other member of the employee's household. The two days need not be consecutive.
- Bereavement leave is a minimum entitlement from the *Minimum Conditions of Employment Act 1993*.

Parental leave

Employees, including eligible casual employees, are entitled to the unpaid parental leave entitlements in the National Employment Standards of the *Fair Work Act 2009*, as well as a number of more beneficial conditions contained in the *Minimum Conditions of Employment Act 1993* (a return to work after parental leave on a modified basis and a reversion to pre-parental leave working conditions). Visit the [Parental leave](#) page for further details.

Sick and carer's leave

- Sick and carer's leave entitles a full time or part time employee to paid time off work due to either illness or injury to themselves (sick leave), or because they have to care for a member of their family or household who requires care or support because they are sick, injured or affected by an unexpected emergency (carer's leave).
- Full time and part time employees are entitled to paid sick and carer's leave equal to the number of hours they would ordinarily work in a two week period, up to 76 hours per year. Sick and carer's leave is a cumulative entitlement, and any leave not taken in one year is carried over to the next year.
- Sick and carer's leave accrues on a weekly basis for full and part time employees. Wageline's [Sick leave calculation guide](#) can assist with calculating sick and carer's leave entitlements.
- In the first year of employment, a full time or part time employee can use any paid sick and carer's leave that they have accrued to date for caring purposes.
- In the second and subsequent years of employment, a full time employee can only use a maximum of 76 hours of their accrued sick leave entitlement for caring purposes, or a part time employee the relevant proportion of 76 hours based on their ordinary hours of work.
- An employee is entitled to up to two days of unpaid carer's leave per occasion if an employee does not have sufficient paid leave accrued or has exceeded the maximum amount of carer's leave that can be taken in any 12 month period.
- Casual employees are not entitled to paid sick leave or paid carer's leave. Casual employees can access up to two day's unpaid carer's leave per occasion.
- Sick and carer's leave is a minimum entitlement from the *Minimum Conditions of Employment Act 1993*.
- Visit Wageline's [Sick leave](#) page for definitions of 'member of the family or household' or for more information.
- Wageline's [Employment record obligations for WA award employers](#) publication includes a leave record template.

Annual leave

- Full time employees are entitled to a minimum of four weeks of paid annual leave for each year of completed service, up to 152 hours. Part time employees are entitled to a minimum of four weeks of paid annual leave per year paid on a pro rata basis according to the number of hours they are required ordinarily to work in a four week period. Casual employees are not entitled to annual leave.
- Annual leave is a minimum entitlement in the *Minimum Conditions of Employment Act* and the Clerks (Accountants Employees) Award sets out additional requirements regarding annual leave and annual leave loading.
- During a period of annual leave an employee must be paid annual leave loading of 17.5%. On termination, annual leave loading of 17.5% is paid out on fully accrued annual leave entitlements for completed years of employment. Annual leave loading is not paid on proportionate leave (leave accrued in an incomplete year of employment) on termination
- Annual leave accrues on a weekly basis:
 - A full time employee accrues 2.923 hours of annual leave for each completed week of work.
 - A part time employee accrues the relevant proportion of 2.923 hours annual leave for each completed week of work.
 - Visit Wageline's [Annual leave calculation guide](#) to help work out annual leave entitlements.
- Wageline's [Employment record obligations for WA award employers](#) publication includes a leave record template.

Long service leave

- Long service leave is a paid leave entitlement for employees who have continuous employment with 'one and the same employer' for a specified period. Full time, part time and casual employees are entitled to long service leave under the *Long Service Leave Act 1958*.
- To be entitled to long service leave an employee's employment with their employer must be continuous. The amount of their long service leave is determined by the employee's period of continuous employment.
- There are a range of paid and unpaid absences or interruptions to an employee's employment that count towards the employee's period of employment for the purposes of accruing long service leave. Some other types of absences do not break an employee's continuous employment, but do not count towards an employee's period of employment for the purposes of accruing long service leave. See the [Long service leave – What is continuous employment](#) page for more information.
- 'The one and the same employer' also includes employers who previously owned a business, where there has been a transmission of business. This means an employer who buys or otherwise acquires a business or part of a business will take on the long service leave obligations for existing employees if there has been a transmission of business. This applies regardless of anything written in a sale of business contract.

Taking long service leave	
<p>The long service leave entitlement for full time, part time and casual employees is:</p> <ul style="list-style-type: none"> • after 10 years of continuous employment with the one and the same employer – $8^{2/3}$ (8.667) weeks of leave on ordinary pay; and • for every 5 years of continuous employment with the one and the same employer after the initial 10 years – $4^{1/3}$ (4.333) weeks of leave on ordinary pay. 	
When employment ceases	
Employee with between 7 and 10 years of continuous employment	<p>When an employee with at least 7 but less than 10 years of continuous employment resigns or is terminated, they are entitled to pro rata long service leave on the basis of $8^{2/3}$ (8.667) weeks for 10 years of continuous employment. This entitlement:</p> <ul style="list-style-type: none"> • is calculated on the employee's entire period of employment; that is, years, months, weeks and days; • applies to employees who resign, are made redundant, die or whose employer has terminated them for any reason other than serious misconduct; and • does not apply to an employee whose employer has terminated them for serious misconduct.
Employee with 10 or more years of continuous employment	<p>Full entitlement – 10 years or more of continuous employment</p> <p>An employee who resigns or whose employment is terminated for any reason is entitled to:</p> <ul style="list-style-type: none"> • $8^{2/3}$ (8.667) weeks of leave if they have completed 10 years of continuous employment; and • an additional $4^{1/3}$ (4.333) weeks of leave for each subsequent 5 years after the initial 10 years of continuous employment. <p>Pro-rata entitlement – more than 10 years of continuous employment</p> <p>When an employee with more than 10 years but less than 15 years of continuous employment resigns or is terminated, they are entitled to pro rata leave. This entitlement:</p> <ul style="list-style-type: none"> • is calculated on the basis of $8^{2/3}$ weeks for 10 years of continuous employment for each year of employment since they completed 10 years of continuous employment; • is calculated on completed years of employment only; that is, it does not include months, weeks or days; and • does not apply to an employee whose employer has terminated them for serious misconduct. <p>This pro rata entitlement (calculated on the basis of $8^{2/3}$ weeks for 10 years of continuous employment) will also apply to each year of employment since an employee completed 15, 20, 25, 30, 35 years etc. of employment.</p>

- The [Long service leave](#) pages of the Wageline website contain extensive information on:
 - What counts as continuous employment, including details on the impact of various types of paid and unpaid absences or interruptions on continuous employment.
 - What happens when business ownership changes.
- The [WA long service leave calculator](#) can provide an estimate of an employee’s long service leave entitlement when employment ends as a result of resignation, dismissal, death or redundancy. The WA long service leave calculator is available at www.dmirs.wa.gov.au/lslcalculator.



Resignation, termination and redundancy

Resignation by the employee

- Full time and part time employees are required to provide one week’s notice.
- A casual employee is required to provide one hour’s notice to the employer.

Termination

- An employer is required to give a casual employee one hour’s notice of termination.
- Except in cases of serious misconduct, an employer is required to give full time and part time employees the following period of notice of termination (or payment in lieu):

Period of continuous service	Notice period
Not more than 1 year	1 week
More than 1 year but not more than 3 years*	2 weeks
More than 3 years but not more than 5 years*	3 weeks
More than 5 years*	4 weeks

- *Employees over 45 years of age with two or more years of continuous service must receive an additional week’s notice.
- These obligations come from the *Fair Work Act 2009* which applies rather than the notice provisions in the Clerks (Accountants Employees) Award.

Dismissal requirements

- Under state laws, employees cannot be dismissed if to do so would be harsh, unfair or oppressive. There must be a valid and fair reason for dismissal, such as:
 - consistent unsatisfactory work performance (which has been raised with the employee and the employee given further training and an opportunity to improve their work performance);
 - inappropriate behaviour or actions; or
 - serious misconduct.
- The [Dismissal information](#) page outlines obligations and requirements when an employee is terminated.

Redundancy

- An employee is redundant when their employer has made a definite decision that they no longer wish the job the employee has been doing to be done by anyone.
- When an employee has been made redundant they are entitled to receive:
 - the appropriate notice period or pay in lieu of notice, as outlined in the Termination section above;
 - paid leave for job interviews;
 - any unpaid wages;
 - any unused accrued and pro rata annual leave;
 - any unused accrued long service leave;
 - pro rata long service leave (if applicable); and
 - severance pay (if applicable).
- Visit the [Redundancy – General information](#) page for information on redundancy obligations.

Severance pay – Employers who employ 15 or more employees

- Employers covered by this award who employ 15 or more employees must pay severance pay when an employee is made redundant, as outlined in the table below.
- Employers who employ less than 15 employees are not required to make severance payments to redundant employees.

Period of continuous service*	Number of weeks severance pay
Less than 1 year	Nil
1 year and less than 2 years	4 weeks
2 years and less than 3 years	6 weeks
3 years and less than 4 years	7 weeks
4 years and less than 5 years	8 weeks
5 years and less than 6 years	10 weeks
6 years and less than 7 years	11 weeks
7 years and less than 8 years	13 weeks
8 years and less than 9 years	14 weeks
9 years and less than 10 years	16 weeks
10 years and over	12 weeks

*An employee's period of continuous service includes any service with that business under a previous employer where there has been a transmission of the business.

- These severance pay requirements do not apply to probationary employees, apprentices and trainees, casual and contract employees or employees terminated due to serious misconduct or for other reasons not related to redundancy.
- Redundancy pay is calculated based on the applicable number of weeks' severance multiplied by ordinary time earnings. Ordinary time earnings excludes overtime, penalty rates, and allowances.
- If the employee resigns during the notice period, they are entitled to the same severance pay they would receive if they had worked until the end of the notice period. However, in this circumstance the employee is not entitled to payment in lieu of notice.
- Visit the [Redundancy payments](#) page for information on redundancy payments.

Disclaimer

The Department of Mines, Industry Regulation and Safety has prepared this WA award summary to provide information on pay rates and major award provisions. It is provided as a general guide only and is not designed to be comprehensive or to provide legal advice. The department does not accept liability for any claim which may arise from any person acting on, or refraining from acting on, this information.