



# Employment record obligations for WA award employers

This publication outlines the legal employment record keeping obligations for employers who operate in the state industrial relations system and whose employees are covered by a **WA award**.

Information on employment record keeping for award free employers is available in a separate publication – Employment record keeping for award free employers available at [www.dmirs.wa.gov.au/employmentrecords](http://www.dmirs.wa.gov.au/employmentrecords)

If you do not know whether a WA award applies to your business visit the Wageline website for information [www.dmirs.wa.gov.au/wageline](http://www.dmirs.wa.gov.au/wageline) or contact Wageline on 1300 655 266.

The state system covers businesses that operate as:

- ✓ sole traders (e.g. Jane Smith trading as Jane's Café)
- ✓ unincorporated partnerships (e.g. Jane and Bob Smith trading as Jane's Café)
- ✓ unincorporated trust arrangements (Jane and Bob Smith as trustees for Jane's Café)

This publication is not relevant to businesses and organisations in the national 'fair work' industrial relations system which operate as:

- ✗ Pty Ltd businesses that are trading or financial corporations
- ✗ incorporated partnerships or incorporated trusts
- ✗ incorporated associations and other non-profit bodies (that are trading or financial corporations)

If the business is in the national system visit the Fair Work Ombudsman website [www.fairwork.gov.au](http://www.fairwork.gov.au)

## Disclaimer

This publication applies only to employers and employees in the WA state industrial relations system covered by a WA award. It is provided by the Department of Mines, Industry Regulation and Safety 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.

# Six steps for correct employment record keeping

Employers are legally required to record and keep employment records for all employees. All employment records must be written in English. Employment records can be written or electronic, as long as they are in a format that can be printed.

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. It is the employer who is legally required to keep the correct employment records. If the employer uses a third party, such as a book keeper, to manage payroll, the legal responsibility is still on the employer to ensure that the required information is collected and maintained.

All employment records must be kept for each employee during the period of employment and for at least seven years after the period of employment has ended. If the business is sold, the records should be transferred to the new employer.

This publication outlines the **six steps of employment record keeping** for employees covered by WA awards.



## Step 1 Record employee details

Employers **must** record each employee's details, including:

- employee's name
- date of birth if under 21 years of age
- date the employee commenced with the employer
- name of applicable WA award
- employment status (full time, part time, casual)
- employee's classification under the WA award

It is **useful** to record additional information, including:

- emergency contact
- email and mobile phone number
- mailing address

**Template 1 – Employment details** – is available at the end of this publication and an electronic version is available at [www.dmirs.wa.gov.au/employmentrecords](http://www.dmirs.wa.gov.au/employmentrecords)



## Step 2 Record hours worked including start and finish times and breaks

Employers must keep daily records for each employee which record:

- daily start and finish times
- hours worked each day, and whether the hours were ordinary hours or overtime
- meal breaks taken
- any leave taken, whether paid, partly paid or unpaid

Employers must record any other information necessary to prove that the wages received by the employee comply with the requirements of the applicable WA award, such as overtime hours worked, allowances paid, and any applicable location allowance. Records must be completed each day and on a separate worksheet for each employee.

The applicable WA award will provide specific detail on days and times when ordinary time hours must be worked, and when overtime or penalty rates are applicable.

**Template 2A – Weekly time and wages record – WA Award employees** is available at the end of this publication and an electronic version is available at [www.dmirs.wa.gov.au/employmentrecords](http://www.dmirs.wa.gov.au/employmentrecords)



## Step 3 Issue a payslip

Many WA awards require employers to provide payslips to their employees. Providing a payslip to each employee is good practice as it helps to:

- keep employees fully informed about what they are being paid;
- maintain good business records; and
- establish compliance with legal obligations.

Payslips should include:

- |   |  |
|---|--|
| ✓ employee's classification or job title                              | ✓ overtime worked and penalty rates paid   |
| ✓ date of payment and period of payment (e.g. 09/08/2019–15/08/2019)  | ✓ gross and net amounts paid   |
| ✓ ordinary hourly rate and number of hours worked at that rate        | ✓ any allowances paid  |
| ✓ current accruals of annual leave, sick leave and long service leave | ✓ the amount and purpose of any authorised deduction from pay (it is unlawful to make unauthorised deductions) |

Common WA Awards that **require** employers to provide a payslip to employees are:

- |   |                                       |
|---|---------------------------------------|
| ○ Building Trades (Construction) Award  | ○ Children's Services (Private) Award |
| ○ Transport Workers (General) Award     | ○ Security Officers' Award            |
| ○ Electrical Contracting Industry Award | ○ Contract Cleaners Award             |

**Template 3A – Payslip – WA Award employees** is available at the end of this publication and an electronic version is available at [www.dmirs.wa.gov.au/employmentrecords](http://www.dmirs.wa.gov.au/employmentrecords)



## Step 4 Record leave details

Accurate records of all leave taken by an employee whether paid or unpaid, must be maintained by the employer. Leave taken by the employee throughout their period of employment may include:

- annual leave
- paid or unpaid sick leave or carer's leave
- long service leave
- parental leave
- bereavement leave
- leave without pay.

**Template 4 – Leave record** – is available at the end of this publication and an electronic version is available at [www.dmirs.wa.gov.au/employmentrecords](http://www.dmirs.wa.gov.au/employmentrecords)

Under the *Long Service Leave Act 1958* it is compulsory for employers to keep employment records for all employees detailing:

- the employee's name
- date of birth if under 21 years of age
- the gross and net amount paid to the employee
- all leave taken, whether paid, partly paid or unpaid and
- any other details necessary for the calculation of the payment for long service leave such as:
  - the date on which the employee commenced employment with the employer
  - the gross and net amounts paid to the employee
  - all leave taken by the employee, whether it is paid, partly paid, or unpaid and
  - details of any written agreement made between the employer and the employee to forgo ('cash out') the employee's entitlement to accrued long service leave including how much leave was cashed out, when it was cashed out and the payment the employee received for the cashed out leave.

An employer must also ensure that records relating to long service leave are kept during the period of employment and for seven years from the date employment ends.



Employees in the construction industry are covered by the construction industry portable paid long service leave scheme. For information please visit [www.myleave.wa.gov.au](http://www.myleave.wa.gov.au)



## Step 5 Provide records to industrial inspectors when required to do so

The Industrial Inspectors at the Department of Mines, Industry Regulation and Safety are State Government officers with legal authority to access employment records for employees. This includes being able to enter any premises where records are kept for the purpose of inspecting those records, seizing the records or taking copies or extracts from the records.

Industrial inspectors have statutory powers to investigate complaints and can require employers to produce records. Penalties can apply for a failure to do so. The authority to access employment records includes being able to enter the premises of employers for the purposes of inspecting records and taking copies or extracts from the records. Records can be inspected during a routine workplace visit or as a result of a complaint by an employee or previous employee.

**In a recent case, a Perth doctor was ordered by the Industrial Magistrates Court to pay a penalty of \$4,000 plus disbursements for obstructing an investigation by industrial inspectors.**



## Step 6 Keep your records for 7 years

All employment records must be kept for at least seven years for both current and past employees. The employer must also ensure that records relating to long service leave are kept during the period of employment and for seven years from the date employment ends.

Under the *Long Service Leave Act 1958*, the length of employment for an employee's long service leave entitlements is based on the total time with the business, rather than one specific employer. If an employer sells a business, all employment records should be provided to the new owner so they can ensure they meet all their long service leave obligations to employees.



Wageline's record keeping templates help state system employers meet their legal obligations for employment records.

The templates are available at [www.dmirs.wa.gov.au/employmentrecords](http://www.dmirs.wa.gov.au/employmentrecords)

## Template 1 - Employment details

Employer name:		ABN:	
<b>Employee's personal details</b>			
Full name:		Address:	
Date of birth:		Emergency contact:	
Email:		Relationship:	
Phone (home):		Phone (mobile):	
Phone (mobile):		Bank name:	
Nominated super fund:		Account name:	
Membership number:		BSB:	Account number:
<b>Employment details</b>			
Commencement date:		Date employment ceased:	
Name of WA award: <i>(if applicable)</i>		Job classification / Level: <i>(e.g. Food and Beverage Attendant Level 2; apprentice carpenter, senior hairdresser)</i>	
Employment status:	Full time <input type="checkbox"/>	Part time <input type="checkbox"/>	Casual <input type="checkbox"/>
	Fixed term <input type="checkbox"/>	Apprentice <input type="checkbox"/>	Trainee <input type="checkbox"/>
			Payment method: <i>(e.g. cheque/EFT)</i>
			Pay period: <i>(e.g. weekly)</i>

### Disclaimer

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## Template 2A - Weekly time and wages record - WA award employees

Employment details			
Employee's name:		Employer's name:	
Date of birth (if under 21):		ABN:	
Name of WA award:		Business trading name:	
Job classification / Level: <i>(e.g. Food and Beverage Attendant Level 2; apprentice carpenter, senior hairdresser)</i>		Pay period dates:	
Employment status: <i>(Full time, part time or casual)</i>		Pay date:	

Day and date	Ordinary hours						Overtime hours					Leave		
	Start Time	Start unpaid meal break	End unpaid meal break	Other break	Finish time	Total hours <i>(exclude unpaid breaks)</i>	Overtime start time	Start unpaid break	End unpaid break	Overtime finish time	Total hours <i>(exclude unpaid breaks)</i>	Leave type	Leave hours	
<b>WEEKLY TOTAL ORDINARY HOURS:</b>							<b>WEEKLY TOTAL OVERTIME HOURS:</b>						<b>TOTAL:</b>	



## Template 2A - Weekly time and wages record - WA award employees - Page 2

<b>Hours worked</b> - Refer to the Wageline's WA award summary or the relevant WA award for details on ordinary time hours, overtime hours or penalty rates applicable.				<b>Deductions</b>	
Type of pay	Rate	Total hours	Pay	Deduction type	Amount
Ordinary time rate			\$	PAYG tax	\$
Additional ordinary time rate			\$	Other deductions <i>(please specify)</i>	\$
Saturday rate			\$	Total deductions	\$
Sunday rate			\$	<i>Permitted deductions are any amount the employer is authorised, in writing, by the employee to deduct and pay on behalf of the employee; any amount the employer is authorised to deduct and pay on behalf of the employee under the relevant WA award; or any amount the employer is authorised or required to deduct by law or a court order.</i>	
Public holiday rate			\$		
Shift penalty			\$		
Overtime – Time and a half			\$		
Overtime – Double time			\$	<b>Net pay</b>	
Other rate <i>(please specify)</i>			\$	Gross pay	\$
Allowance			\$	Total deductions	\$
Allowance			\$	Net pay paid to employee	\$
Leave <i>(type)</i>			\$	<b>Superannuation</b>	
Leave <i>(type)</i>			\$	Employer contribution	\$
Leave loading			\$	Fund	
Gross pay			\$	Date paid into fund	

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## Template 3A - Payslip - WA award employees

Employment details			
Employee's name:		Employer's name:	
Date of birth (if under 21):		ABN:	
Name of WA award:		Business trading name:	
Job classification / Level: <i>(e.g. Food and Beverage Attendant Level 2; apprentice carpenter, senior hairdresser)</i>		Pay period dates:	
Employment status: <i>(Full time, part time or casual)</i>		Pay date:	

Wages	Total hours	Rate per hour (\$)	Total (\$)
Ordinary time rate		\$	\$
Additional ordinary time rate		\$	\$
Saturday rate		\$	\$
Sunday rate		\$	\$
Public holiday rate		\$	\$
Overtime – Time and a half		\$	\$
Overtime – Double time		\$	\$
Other rate <i>(please specify)</i>		\$	\$
Allowance		\$	\$
Allowance		\$	\$
Leave <i>(type)</i>		\$	\$
Leave <i>(type)</i>		\$	\$
Leave loading		\$	\$
<b>GROSS PAY</b>			\$

## Template 3A - Payslip - WA award employees - Page 2

Deductions		Employer superannuation contribution	
Deduction type	Amount	Name of fund	
PAYG tax	\$		
Other deductions <i>(please specify)</i>	\$	Contribution	\$
Other	\$		
<b>Total deductions</b>	<b>\$</b>	<b>Final pay</b>	
<i>Permitted deductions are any amount the employer is authorised, in writing, by the employee to deduct and pay on behalf of the employee; any amount the employer is authorised to deduct and pay on behalf of the employee under the relevant WA award; or any amount the employer is authorised or required to deduct by law or a court order.</i>		Gross pay	\$
		Total deductions	\$
		Net pay paid to employee	\$

For more information please visit the Wageline website [www.dmirs.wa.gov.au/wageline](http://www.dmirs.wa.gov.au/wageline) or call Wageline on 1300 65 266.

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## Template 4 – Leave record

Employment details			
Employee's name:		Employer's name:	
Date of birth (if under 21):		ABN:	
Name of WA award:		Trading name of business:	
Job classification / Level: <i>(e.g. Food and Beverage Attendant Level 2; apprentice carpenter, hairdresser)</i>		Employment status: <i>(Full time, part time, casual)</i>	

Type of leave <i>(Annual leave, long service leave, paid sick/carers leave, parental leave, unpaid carer's leave, leave without pay, bereavement leave)</i>	Opening balance	Details of leave taken				Reasonable proof provided <i>(if required)</i>			Leave balance  Hours/minutes	
		Type of leave taken	Hours/minutes	Date	Hours	From	To	Yes		No

Leave loading may be payable on annual leave if the employee is covered by a WA award.

All leave taken should also be recorded in the time and wages record for the relevant pay period (use Template 2).

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