



Employment record keeping obligations

Fact sheet for small business employers in the state system

This fact sheet contains the same information as the [Record keeping requirements page of the Wageline website](#).

This fact sheet applies only to employers in the WA state industrial relations system. The state system covers businesses which operate as sole traders, unincorporated partnerships, unincorporated trust arrangements as well as any unincorporated associations or not for profit bodies that are not trading or financial corporations.

This information does not apply to any business which operates as a Pty Ltd business and is a trading or financial corporation nor to any incorporated association or not for profit body that is a trading or financial corporation. These businesses and organisations are in the national fair work system and should visit the Fair Work Ombudsman website at www.fairwork.gov.au for information on employment laws.

Legal requirements for employment records

All state system employers are legally required to keep employment records. While specific record keeping requirements differ based on whether employees are covered by a WA award or are award-free an employer is required to keep employment records for all employees.

Employment records can be written or electronic as long as they are in a form that can be printed. The records must be in English. 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.

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 during the period of employment and for seven years from the date employment ends.

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.

How can we help?



Penalties for not keeping employment records

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. A common requirement that employers fail to observe is a lack of detail in keeping employment records, particularly for employees covered by a WA award.

Employers can also be fined for not providing employment records to the Department of Mines, Industry Regulation and Safety Industrial Inspectors. Industrial inspectors have statutory powers to investigate complaints from employees where appropriate and employers are obliged to provide records when required to do so.

Record keeping requirements

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
- date the employment started
- total number of hours worked each week (this does not apply to award free employees earning \$45,000 or more per year)
- the gross and net amounts paid to the employee
- all pay deductions and the reasons for them
- all leave taken, whether paid, partly paid or unpaid
- all information required to calculate long service leave entitlements and payment

If an employee is covered by a WA award, the employer must record the following additional information:

- name of the WA award
- daily start and finish time and meal breaks taken
- employment status (such as full time, part time, casual)
- employee classification under the award
- any other information required by the specific WA award (such as address of employee, or hourly rate of pay)
- any other details required to show the employee is paid in accordance with the WA award such as ordinary and overtime hours, allowances, and penalties

Wageline's record keeping templates

Wageline has six templates to help small business employers meet their legal obligations for time and record keeping and keep accurate employee leave records. All record keeping templates are at www.dmirs.wa.gov.au/wageline, in the 'Record Keeping Requirements' area. The recording keeping templates are:

- Time and wages record template
- Payslip template
- Employment details template
- Annual leave record template
- Sick and carer's leave record template
- Long service leave record template

Disclaimer

The Department of Mines, Industry Regulation and Safety has prepared this fact sheet to provide information on record keeping requirements for state system employers. 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.