



# SELF-AUDIT CHECKLIST

## Pay Slips and Employee Records



Created: January 2019

### Purpose of the Checklist

The QHA’s employment relations team has developed this Checklist to enable employers to conduct a self-audit of their employment records and payslip compliance.

The *Fair Work Act 2009* (the ‘Act’) and *Fair Work Regulations 2009* (‘Regulations’) set out the employment records that must be kept by an employer about an employee as well as the information that must be detailed on a Pay Slip.

Employers are encouraged to work through this QHA produced Checklist by answering either **yes** or **no** to whether the required information, as detailed in this Checklist, is contained in their employment records, or on the Pay Slips for each employee.

### Business Details

*Only complete this section if you require a confidential discussion on workplace laws with the Employment Relations team*

Venue / Company Name: \_\_\_\_\_

ABN/ACN: \_\_\_\_\_

Postal Address: \_\_\_\_\_

Contact Person for the Discussion: \_\_\_\_\_

Contact Person’s Position: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Total Number of employees: \_\_\_\_\_ Number of apprentices/trainees: \_\_\_\_\_

What Industrial Instrument applies to your employees (for example, an Award or an Enterprise Agreement)?

NAME OF THE INSTRUMENT:

\_\_\_\_\_

## Pay Slip Checklist

Employers are required to issue each employee with an accurate written pay slip relating to each payment. Please indicate if the following requirements are included on each and every employee pay slip:

- |                                                                                                                                                |     |    |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 1. Employing Entity Name: .....                                                                                                                | Yes | No |
| 2. Australian Business Number (if applicable): .....                                                                                           | Yes | No |
| 3. Employee's name: .....                                                                                                                      | Yes | No |
| 4. Period of payment to which the pay slip relates: .....                                                                                      | Yes | No |
| 5. Date the payment is made: .....                                                                                                             | Yes | No |
| 6. Gross amount of the payment: .....                                                                                                          | Yes | No |
| 7. Net amount of the payment: .....                                                                                                            | Yes | No |
| 8. The amount of any bonus, loading, allowance, penalty rate, incentive-based payment or other separately identifiable entitlement paid: ..... | Yes | No |
| 9. Details of any deduction from the gross amount, including the name and number of the fund or account the deduction is paid into: .....      | Yes | No |
| 10. If the employee is paid an <u>hourly rate</u> -                                                                                            |     |    |
| a) The Employee's ordinary hourly rate: .....                                                                                                  | Yes | No |
| b) The number of hours worked at that rate: .....                                                                                              | Yes | No |
| c) The amount of payment made at the rate: .....                                                                                               | Yes | No |
| 11. If the employee is paid an <u>annual rate</u> of pay, the rate as at the latest date to which the payment relates: .....                   | Yes | No |
| 12. Superannuation contributions -                                                                                                             |     |    |
| a) The Employer's contribution amount for the payslip period: .....                                                                            | Yes | No |
| b) Fund name and/or number (for each fund) the contribution was made into: .....                                                               | Yes | No |
| 13. Is the pay slip issued within 1 working day after the payment of wages: .....                                                              | Yes | No |
| 14. Is the pay slip issued electronically or in hard copy form:.....                                                                           | Yes | No |

By answering 'NO' to any of the above, Pay Slip requirements are not fully complied with.

Action to rectify the item/s of non-compliance is necessary.  
Please contact the QHA to discuss compliance actions.

# Employee Records Checklist

Employers are required to keep certain information about each employee – an employee record. The information may be kept in separate documents, for example, some details will be on timesheets, some will be in employee details forms, some will be in employment contracts, and so forth.

In addition to the content requirements on the below two pages, Employee Records must be:

- Kept for a period of 7 years
- Legible and in the English language (preferably in plain, simple English)
- Accurate at all times
- Unaltered unless for the purposes of correcting an error, and;
- Not be false or misleading to the employer's knowledge.
- Kept in a form that is readily accessible for inspection by the Fair Work Ombudsman ('FWO').

Please indicate if the following requirements are in the records kept about all employees:

## CONTENT

- |                                                                              |     |    |
|------------------------------------------------------------------------------|-----|----|
| 1. Employing Entity Name: .....                                              | Yes | No |
| 2. Employee's Name: .....                                                    | Yes | No |
| 3. Date of employment commencing: .....                                      | Yes | No |
| 4. Whether the Employee is employed on a full time or part time basis:.....  | Yes | No |
| 5. Whether the Employee's employment is permanent, temporary or casual:..... | Yes | No |
| 6. Australian Business Number: .....                                         | Yes | No |

## PAY RECORDS

- |                                                                                                                                                   |     |    |
|---------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| 7. The Employee's rate of remuneration:.....                                                                                                      | Yes | No |
| 8. Gross and net amounts paid to the Employee:.....                                                                                               | Yes | No |
| 9. Details of deductions made to the gross amount:.....                                                                                           | Yes | No |
| 10. Number of hours worked (for casual or irregular part time only): .....                                                                        | Yes | No |
| 11. Where a penalty rate or loading is paid for overtime hours worked -                                                                           |     |    |
| a) The number of overtime hours worked each day: .....                                                                                            | Yes | No |
| b) Details of the starting and ceasing times of the overtime worked: .....                                                                        | Yes | No |
| 12. Any written agreements pertaining to the averaging of work hours:.....                                                                        | Yes | No |
| 13. Details of any monetary allowance or separately identifiable entitlement, penalty rate, loading, bonus, or incentive-based payment made:..... | Yes | No |
| 14. For an award covered Employee who has been given (and agrees to) an undertaking of a guarantee of earnings for a 12 month period -            |     |    |
| a) A copy of the written undertaking: .....                                                                                                       | Yes | No |
| b) A copy of an Employer's revocation of the undertaking: .....                                                                                   | Yes | No |

## SUPERANNUATION RECORDS

- |                                                                                                  |     |    |
|--------------------------------------------------------------------------------------------------|-----|----|
| 15. Where an Employer is required to make superannuation contributions, the record must detail - |     |    |
| a) The amount of contributions made: .....                                                       | Yes | No |
| b) The period over which the contributions have been made: .....                                 | Yes | No |
| c) The date on which each contribution was made: .....                                           | Yes | No |
| d) The name of any fund into which a contribution was made: .....                                | Yes | No |

16. The basis the Employer became liable to make the contribution, including -
- |                                                    |     |    |
|----------------------------------------------------|-----|----|
| a) A record of the Employee's fund election: ..... | Yes | No |
| b) The date of the Employee's fund election: ..... | Yes | No |

**LEAVE RECORDS**

17. For an Employee who is entitled to a form of leave:
- |                                                                                                                                                                               |     |    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| a) Details of any leave that is taken: .....                                                                                                                                  | Yes | No |
| b) The balance of that leave entitlement: .....                                                                                                                               | Yes | No |
| c) In the event of agreement to cash out a period of annual leave (as allowed under the relevant industrial instrument), a copy of the agreement with the following details - |     |    |
| - the rate of payment that the leave was cashed out at: .....                                                                                                                 | Yes | No |
| - when the payment was made: .....                                                                                                                                            | Yes | No |

**INDIVIDUAL FLEXIBILITY ARRANGEMENT**

18. Where an individual flexibility agreement (as per the Act) is agreed to -
- |                                                                     |     |    |
|---------------------------------------------------------------------|-----|----|
| a) A copy of that written agreement: .....                          | Yes | No |
| b) A copy of the notice/agreement to terminate the agreement: ..... | Yes | No |

**TERMINATION OF EMPLOYMENT**

19. Where an employee's employment is terminated, records that detail -
- |                                                                                                                                                |     |    |
|------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|
| a) Whether the employment was terminated by consent, by notice, summarily, or in another manner (with details of that manner specified): ..... | Yes | No |
| b) The name of the person who acted to terminate the employment: .....                                                                         | Yes | No |

**OTHER**

1. Transfer of Business

Employers are also required to keep records where a transfer of business has occurred. In the instance of becoming a new employer that is, taking on the business and the employees employed at the business, please contact the QHA for more information about those record keeping obligations.

2. Inspection of a Record

Employer obligations with respect to copying a record for inspection by an Employee or a FWO inspector exist under the Regulations. QHA members are encouraged to contact the QHA for more information.

By answering 'NO' to any of the above, Employee Record requirements are not fully complied with.

Action to rectify the item/s of non-compliance is necessary.  
Please contact the QHA to discuss compliance actions.

The information contained in this checklist is intended for general information only. Whilst due care has been taken in preparing this document, no responsibility is accepted by the author for the accuracy of the information therein contained. All liability is expressly disclaimed for any damage which may arise from any person acting on any statement or information contained herein.

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