Record Keeping
Overview of Employee Records

Employers are required by law to maintain accurate records for all employees. If you engage employees under the WorkChoices legislation you are legally required to keep accurate and complete time and wages records and to issue pay slips for each employee. The Workplace Relations Act 1996 and Workplace Relations Regulations 2006 detail the requirements for Employee Records. Each state and territory also has legal requirements for employers to maintain accurate records for their employees.

You will need a number of documents to record the necessary information:

1. **Employee Details Form** *(See attached example)*
   - This is a permanent record that you will need to keep for each employee. Once completed you will generally not need to amend it unless the circumstances of the employee or employer change

2. **Weekly Time & Wages Worksheet** *(See attached example)*
   - This worksheet will need to be filled in daily

3. **Payslip Details** *(See attached example)*
   - This example shows all the information that needs to be included on a payslip

4. **Leave Records** *(See attached examples)*
   - 4.1 Personal Leave (including Sick Leave & Carer’s Leave) Record Worksheet:
   - 4.2 Other Leave (eg Parental Leave, Leave without Pay etc) Record Worksheet
   - 4.3 Annual Leave Record Worksheet
   - 4.4 Long Service Leave Record Worksheet

Some important points to know regarding your employment records:

- All records must be retained for a minimum of seven years from either the date the employee ceases their employment or an alteration to the record is made, whichever is the latter.
- Records must be written in English.
- Records must be made available for inspection by workplace inspectors if required.
- Where the business changes hands, the records must be transferred to the new employer.
- Under the Workplace Relations Act 1996 it is an offence to have false or misleading entries on records.
Breaches of record keeping requirements

Civil penalties apply if you, as an employer:

- Do not keep records containing the details listed
- Do not provide your employees with a payslip including the details listed
- Alter a record or allow a record to be altered except to correct a record with the correction being recorded as such
- Make or makes use of an entry in any record required to be kept if the person does so knowing the entry is false and misleading
- Do not make a copy of the record available in a legible form and in English when requested by a workplace inspector, the employee, or the former employee to whom the record relates
- Do not allow access when requested by a person entitled to inspect and copy a record relating to an employee or class of employees and
- Do not provide reasonable assistance or unreasonably refuses to undertake an interview about a record made or to be made by the employer.

An employee, former employee or workplace inspector may request a copy of the records, although employees can only request copies of their own records.

The record keeping requirements are strict liability provisions – this means that they only require proof of the prohibited conduct (eg failure to keep records) having actually occurred for the offence to arise. This means that you can’t claim you had no knowledge of the law as a form of defence.

A workplace inspector may apply to a court for an order where an employer contravenes a civil penalty provision (only applies to contraventions that occur after 27 September, 2006). The maximum penalty that can be ordered for each contravention of a civil penalty provision is $550 for an individual and $2,750 for a body corporate.

Employee Details Form

In general your employee records must show the following:

- The full name of the employer
- The full name and date of birth of the employee
- The date the employee commenced employment and the termination date when they finish
- The instrument which covers the employee (eg workplace agreement, award), their classification and whether they are casual, full-time etc.

See ‘1. Employee Details Form’ example
Weekly Time & Wages Worksheet

Your weekly time and wages records must include all the particulars necessary to show compliance with the hours of work, wage rates and general employment conditions (eg leave entitlements) under the industrial instrument, as well as the following:

- The basic information also found on the ‘Employee Details Form’, for example employer’s name, etc.
- The designation of the employee and the name of the instrument which covers the employee (eg workplace agreement, award), their classification and whether they are casual, full-time, etc.
- Date of payment and period to which payment relates
- The total number of hours required to be worked by an employee, whose base annual salary (ie excluding employer superannuation contributions, bonuses, loadings, etc.) is less than $55,000
- The number of hours worked by the employee on each day and in each week including starting and stopping times and details of meal breaks or other work breaks (where the base annual salary, ie excluding employer superannuation contributions, bonuses, loadings, etc. is less than $55,000)
- The rate at which the employee is being paid (details of weekly, daily, hourly or piecework rates of payment to the employee and details of piecework performed)
- Remuneration earned, including the hourly rate of pay, allowances and pay period
- If the employee is entitled to overtime loadings under an industrial instrument or a contract of employment – the worker’s start and finishing times and any overtime worked
- The gross and net amounts of wages paid to the employee
- Details of any deductions
- Contributions made by employer to a superannuation fund
- Details of any leave taken
- Any allowances, penalties, loadings, bonuses or incentive-based payments paid
- If the employee has agreed to an averaging of hours, a copy of the written agreement

See ‘2. Weekly Time and Wages Worksheet’ example

Payslips

You must give a written statement to your employees when paying wages. The statement must show how the payment is calculated and may be given on a pay slip/envelope or
other written pay advice and it must be issued to each employee within one day of the payment of wages.

Payslips must contain the following:

- The employer’s full name
- The employee name, their classification under the award or agreement
- The date of payment
- The period covered by the payment eg 24/03/06 to 30/03/06
- The number of hours covered by the payment at ordinary rates of pay and at overtime rates of pay
- The ordinary hourly rate and the amount paid at that rate
- For employees not paid an hourly rate – the remuneration at the time expressed as an hourly rate
- Details on overtime or penalty rates paid or loadings
- The gross and net amount of payment
- Details of allowances, bonuses or incentive-based payments
- Details of any deduction made from the wages
- The amount of contribution paid to a superannuation fund
- The accrual of annual, personal or other forms of leave and the balance of each type of leave
- The amount of superannuation contributions paid and the fund to which they were made

See ‘3. Payslips Details’ example

Electronic Payslips

Electronic pay slips must contain the same information as regular hard copy pay slips and must also be in plain, legible English. Employers must issue a pay slip – hard copy or electronic – to each employee within one day of the payment of wages. Generating a payslip and storing it on a database is not sufficient to meet the requirements relating to payslips contained in the Workplace Relations Regulations 2006. Once generated, electronic payslips must be issued to individual workers, for example, via email or into an electronic personal account. The electronic payslip must be on a non-editable data file, for example, in portable document format (PDF).
Even when an employee is on leave, you must ensure that a payslip is issued. You must also keep employment records for all records for at least seven years. If you choose to issue payslips electronically, you must still retain electronic or printed copies of all pay slips issued for the purposes of satisfying time and wages record keeping obligations under legislation.

Some best practice guidelines for issuing electronic pay slips are:

- They should be issued to your employee securely and in confidence
- They should be issued to your employees in a format that is easily printable
- All employees who are issued with an electronic payslip should be able to access and print them in private. For example, it would not be appropriate to issue an electronic payslip to an employee who may not have access to a computer to privately read and print his or her payslip

Leave Records

Personal leave (including sick leave and carer’s leave) and annual leave are normally credited to the employee’s leave balance each month. The amount may vary if working hours vary from month to month.

Details that must be recorded include many of those from the previous forms and worksheets, as well as:

- The employee’s nominal hours
- The rate that the employee accrues the leave
- The date on which the employee was credited with the leave
- The balance of the employee’s entitlement to that leave from time to time
- The amount of the leave taken by the employee
- The amount paid to the employee while on leave

Superannuation Contributions

The details that need to be recorded for superannuation contributions are:

- The amount of the contributions made
- The period over which the contributions were made
- The dates on which the contributions were made
- The name of the fund to which the contributions were made
- The basis on which the employer became liable to make the contributions, including:
  - The keeping of a record of any election made by the
employee as to the fund to which contributions are to be made, and

- The date of the relevant election

The:

1. ‘Employee Details Form’ and the
2. ‘Payslips Details Form’ records the above information.

**Record Keeping Requirements for School Aged Children**

In most States, the record keeping requirements when employing school aged children are the same as employing adults, apart from the need to record the date of birth if the employee is under 21 years of age. However Queensland does have some extra requirements.

**Queensland**

Under the *Child Employment Act 2006* and the *Child Employment Regulations 2006*, a school-aged or young child must obtain parental consent before starting work. A school-aged child is a child who is under the age of 16 years and required to be enrolled at a school. A child who is below the age of 16 years is not a school-aged child if they have completed compulsory schooling (i.e. completion of year 10) or is for any other reason not required to be enrolled at a school. If you intend on employing a school-aged child, you must obtain a signed ‘Parent’s Consent Form’.

If you employ a school-aged child you are required to keep certain basic employment records. These include:

- The full name of the employer
- The address of the premises where the child works
- The child’s full name, address and home phone number
- The name, address and home and business phone numbers of a parent of the child
- The name address and home and business phone number pf a person who the child’s parent nominates as being responsible for the child if the child’s parent cannot be contacted
- The child’s date of birth
- The nature of the work that the child is required to perform
- A copy of any special circumstances certificate or work limitation notice relevant to the child’s employment
- The ‘Parents’ Consent Form’ for the child
The following records are also required to be kept by those employing school-aged children; however they are also a record keeping requirement of adult employees:

- The number of hours worked by the child during each day and week
- The times at which the child started and stopped work
- The details of work breaks including meal breaks

1. Employee Details Form

**Employee Details for:**

**Employer Details**
- Registered Name: ___________________________
- ABN/ACN: ___________________________
- Trading Name: ___________________________

**Employee Details**
- Full Name: __________________________________________
- Date of Birth: ___________________________ (Birth certificate sighted if under 21)
- Address: __________________________________________
- Postcode: ___________________________
- Phone Number: ___________________________
- Mobile Number: ___________________________
- Email Address: ___________________________
- Tax File Number: ___________________________
- Next of Kin: ___________________________

**Employment Details**
- Commencement Date: ___________________________
- Employee Number: ___________________________
- Classification/job title (as per award or NAPSA): ___________________________
- Employed As: Full time ☐ Part time ☐ Casual ☐ Other ☐
- Name of Award(s) or Agreement(s) NAPSA that applies: ___________________________
- Nominal Hours for Full time/ Part time employee (eg 38 hours): ___________________________
- Agreed/required method of pay (eg cheque): ___________________________
- Agreed/required: (1) Pay period (eg weekly) ___________________________ (2) Pay day ___________________________

**Banking Details**
- Bank: ___________________________
- Address: ___________________________
- Account Name: ___________________________
- BSB: ___________________________
- Account Number: ___________________________

**Other Details**
- Superannuation Fund Name: ___________________________
- Membership Number: ___________________________
- Super. Fund Elected by Employee: ☐ Yes ☐ No
- Date Superannuation Fund Elected: ___________________________
- Worker’s Compensation Policy name: ___________________________

**Termination Details**
- Date notice of termination given to employee/employer: ___________________________
- Date of employee’s last day at work: ___________________________
- Terminated by: ___________________________
- Position: ___________________________
- Method of termination: Consent ☐ Notice ☐ Summarily ☐ Other ___________________________
- Reason(s) given: ___________________________

### 2. Weekly Time and Wages Calculations Worksheet

**WEEK ENDING:** __________/________/________

**DATE PAID:** __________/________/________

#### Employer Details

**Employer Name:**

**ABN/ACN:**

#### Employee Details

**Employee Name:** ____________________________________________

**Name of Award(s) or Agreement(s) NAPSA:** _________________________

**Classification/job title:** ________________________________

#### Employee's Ordinary Hours:

<table>
<thead>
<tr>
<th>Day &amp; date eg Monday 21/3</th>
<th>Start Time eg 6.30am</th>
<th>Break Unpaid eg Meal</th>
<th>Restart Time</th>
<th>Finish Time</th>
<th>Other times/ breaks</th>
<th>TOTAL unpaid breaks</th>
<th>Start Time</th>
<th>Break Unpaid</th>
<th>Restart Time</th>
<th>Finish Time</th>
<th>Other Times/Breaks</th>
<th>TOTAL unpaid breaks</th>
<th>Type eg sick, family, etc.</th>
<th>Hours</th>
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<tbody>
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</table>

**Ordinary Hours TOTAL:**

**Overtime TOTAL:**

**Leave TOTAL:**

#### Employee Declaration

**I have worked the above hours.**

**Signed:** ________________________________

**Date:** __________/________/________
3. Payslip Details Form

WEEK ENDING: _____/_____/______  DATE PAID: _____/_____/______

### Employee Details

Employee Name: ____________________________________________________________

Name of Award(s) or Agreement(s) NAPSA: __________________ Classification/job title: __________________________

Full time weekly wage or salary – as in award/agreement: $ ________

### Calculation Schedules

<p>| | | |</p>
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Ordinary time rate</td>
<td>hours @ $ p/hr</td>
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<tr>
<td>Saturday</td>
<td>hours @ $ p/hr</td>
<td>$</td>
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<tr>
<td>Sunday</td>
<td>hours @ $ p/hr</td>
<td>$</td>
</tr>
<tr>
<td>Public Holiday</td>
<td>hours @ $ p/hr</td>
<td>$</td>
</tr>
<tr>
<td>Shift Penalty – rate 1</td>
<td>hours @ $ p/hr</td>
<td>$</td>
</tr>
<tr>
<td>Shift Penalty – rate 2</td>
<td>hours @ $ p/hr</td>
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<tr>
<td>Overtime – rate 1</td>
<td>hours @ $ p/hr</td>
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<td>Overtime – rate 2</td>
<td>hours @ $ p/hr</td>
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<tr>
<td>Overtime – rate 3</td>
<td>hours @ $ p/hr</td>
<td>$</td>
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<tr>
<td>Piece/tally work – rate 1</td>
<td>No of items @ $ p/item</td>
<td>$</td>
</tr>
<tr>
<td>Piece/tally work – rate 2</td>
<td>No of items @ $ p/item</td>
<td>$</td>
</tr>
</tbody>
</table>

Allowance/other payment: $ 
Allowance/other payments: $ 
Leave – type: hours @ $ p/hr $ 
Leave – type: hours @ $ p/hr $ 

### Gross Pay

Gross Pay $ 

### Deductions

Taxation: $ 
Other (specify eg board, meals, etc) $ 
Superannuation – Personal Contribution
Fund Name: __________________________
Account Number: __________________________
Period of Contribution: ___/___/___ to ___/___/___
Date paid into fund: ___/___/___

Other (specify): $ 
Other (specify): $ 
Total Deductions: $ 

### Net Pay

Net Pay $ 

### Superannuation – Employer Contributions

Fund Name: __________________________
Account No: __________________________
Period of Contribution: ___/___/___ to ___/___/___
Date paid into fund: ___/___/___ $ 

### Employee Declaration

I have received the Net Pay shown on this worksheet

Signed: ____________________ Date: _____/_____/______

03/2009
## PERSONAL LEAVE (Including Sick leave and carer’s Leave) Employee Details

**Employee Name:**

**Date employee eligible:** ____/____/____  Leave accrued pa._________________________

<table>
<thead>
<tr>
<th>Type of leave eg Sick leave</th>
<th>Leave Accrual</th>
<th>Details of leave taken or paid in lieu</th>
<th>Reasons for leave / Comments</th>
<th>Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date</td>
<td>Hours</td>
<td>From</td>
<td>To</td>
<td>Time paid in lieu</td>
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03/2009
## OTHER LEAVE (eg parental leave, leave without pay, etc) Employee Details

**Employee Name:**

<table>
<thead>
<tr>
<th>Date</th>
<th>Hours</th>
<th>From</th>
<th>To</th>
<th>Time paid in lieu</th>
<th>Amount Paid</th>
<th>Certificate</th>
<th>Yes/No</th>
<th>Balance</th>
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**Reasons for leave / Comments**
# 4.3 Annual Leave Record

## ANNUAL LEAVE

**Employee Name:**

<table>
<thead>
<tr>
<th>Date eligible:</th>
<th>Leave accrued pa: _________________ hours/pa</th>
</tr>
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<tbody>
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### Leave Accrual

<table>
<thead>
<tr>
<th>Date</th>
<th>Hours</th>
<th>From</th>
<th>To</th>
<th>Time paid in lieu</th>
<th>Amount paid</th>
<th>Leave Balance (hours/mins)</th>
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<tr>
<th>Date</th>
<th>Hours</th>
<th>From</th>
<th>To</th>
<th>Time paid in lieu</th>
<th>Amount paid</th>
<th>Leave Balance (hours/mins)</th>
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03/2009

- 13 -
## LONG SERVICE LEAVE

**Employee Name:**

<table>
<thead>
<tr>
<th>Qualifying Period of Employment</th>
<th>Leave Taken</th>
<th>Termination of Employment</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Start date</strong></td>
<td><strong>From</strong></td>
<td><strong>Date of termination</strong></td>
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<tr>
<td><strong>Date first eligible</strong></td>
<td><strong>To</strong></td>
<td><strong>Date of</strong></td>
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<tr>
<td><strong>Adjusted date (if applicable)</strong></td>
<td><strong>No. of</strong></td>
<td><strong>termination</strong></td>
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<td><strong>weeks</strong></td>
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<td><strong>$Rate of</strong></td>
<td><strong>etc.)</strong></td>
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<td><strong>Payment</strong></td>
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<td><strong>details</strong></td>
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<td><strong>$Rate of</strong></td>
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<td><strong>ordinary pay</strong></td>
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Australian Veterinary Association Practice Management

VISION
To promote and improve management within the veterinary industry.

MISSION STATEMENT
To enhance quality of life in Australian Veterinary Practices by enabling AVAPM members to develop personal skills in veterinary practice management and by providing resources and networks that enhance veterinary practice management through knowledge sharing and knowledge creation and through the fostering of relationships and personal support that comes from belonging to the association.

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- Award representation
- Copies of all relevant industrial awards via Web-based Award service
- Continuing professional education
- Interaction with stakeholders from the professional and affiliated associations
- Document kit containing draft employment contracts
- Liaison for Graduate Certificate in Management (Veterinary Practice)
- General advice on management issues to employers and managers
- Regular newsletters
- Access to practice management tools
- Free copy of AVAPM proceedings from AVA Annual Conference
- Access to the members only area of the AVAPM Website. www.avapm.com.au

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