

Information Sheet

Record Keeping Obligations for State System Employers

November 2021

Employers who have employees subject to state industrial instruments must keep the following records as a minimum as set out by the *Industrial Relations Act 1979* (WA) (IR Act):

- name, and if employee is under 21 years of age - their date of birth;
- the name of any industrial instrument that applies;
- date employment commenced;
- for each day:
 - the time the employee started and finished work
 - the period/s for which the employee was paid
 - details of breaks, including meal breaks;
- for each pay period:
 - the employee's classification
 - the gross and net amounts paid under the industrial instrument
 - all deductions and the reasons for those deductions;
- all leave taken by the employee (paid, partly paid or unpaid);
- details required for the calculation of long service leave (e.g. the employee's normal hours of work and any changes to those hours);
- any other information required under the industrial agreement (such as the employee's status, e.g. full time, casual etc. daily total number of overtime hours, special rates and allowances); and
- any other information necessary to show that the remuneration and benefits received by the employee comply with the industrial instrument.

Further record keeping requirements may be specified in state awards or agreements and these must be complied with when employees are subject to these awards or agreements.

Employment records to be kept by an employer for award/agreement free employees are detailed in the *Minimum Conditions of Employment Act 1993* (WA) (MCE Act).

The employer must ensure the following details are recorded:

- the employee's name, and if the employee is under 21 years of age - their date of birth;
- date employment commenced;
- the total number of hours worked by the employee in each week;
- gross and net amounts paid under the employment contract;
- all deductions and the reasons for those deductions;
- all leave taken by the employee (paid, partly paid or unpaid);
- details required for the calculation of long service leave; and
- any other matters prescribed by the regulations.

Employers are required by law to keep employment records for a minimum of seven years.

Presentation of records

It is the responsibility of the employer to ensure all records are in a legible form, prepared using indelible material or stored electronically. The employer must create the records with 14 days of payment. There is no requirement under the IR Act and MCE Act to provide pay slips. However, state awards or state agreements might specify a different arrangement. CCIWA recommends that advice is sought in relation to these requirements.

In relation to Long Service Leave, the employer must keep records that specify:

- the employee's name, and if the employee is under 21 years of age, the employee's date of birth;
- the date the employee commenced employment with the employer;
- the gross and net amounts paid to the employees, including any deductions and the reason for those deductions;
- all paid and unpaid leave taken by the employee;
- details of any agreement between the employee and employer to contract out of Long Service Leave made under section 5 of the *Long Service Leave Act 1958*; and

Each record must be retained during the employment of the employee and for not less than seven years thereafter.

Disclaimer: *This information is current as at the date of this information sheet. CCIWA has taken all reasonable care in preparing this information, however, it is provided as a guide only. It is not legal advice and should not be relied upon as such. CCIWA does not accept liability for any claim which may arise from any person acting or refraining from acting on this information. This document is subject to copyright. Its reproduction and use outside its intended purpose is not permitted without prior written permission.*

Who can access employment records?

An employee (or a person authorised in writing by the employee) can request to view their own time and wages records. The employer must make the records available for inspection and make copies on request. An industrial inspector appointed by the IR Act can also request in writing to inspect and take copies of employees' records.

What happens if an employer contravenes the record keeping requirements?

If a relevant person under the IR Act, including an inspector, requests in writing to view employee records, the employer must oblige and let the relevant person inspect the records. If the employer contravenes this request, a civil penalty not exceeding \$5000 may be issued.



Employers requiring further information should contact CCIWA's Employee Relations Advice Centre on (08) 9365 7660, email advice@cciwa.com or visit CCIWA's website at www.cciwa.com.