



Australian Government

Fair Work OMBUDSMAN

Pay slip rules

Australia's new workplace relations system

From 1 July 2009, most Australian workplaces are governed by a new system created by the *Fair Work Act 2009*.

The Fair Work Ombudsman helps employees, employers, contractors and the community to understand and comply with the new system. We provide information and advice, investigate workplace complaints and enforce Commonwealth workplace laws.

Employers must issue pay slips to each employee within one working day of pay day, even if an employee's on leave. Pay slips should be written in plain, simple English.

The pay slip must be issued in electronic form or hard copy.

The Fair Work Ombudsman has designed templates to help employers meet their record-keeping and pay slip obligations. Download these templates from:

www.fwo.gov.au/Fact-sheets

What information must be on the pay slip?

A pay slip must include:

- the employer's name (e.g. XYZ Pty Ltd trading as XYZ Pie Shop)
- from 1 January 2010 – the Australian Business Number (ABN) (if any) of the employer
- the employee's name
- the date of payment
- the pay period (e.g. 24/3/09 to 30/3/09)
- the gross and net amount of pay
- any loadings, monetary allowances, bonuses, incentive-based payments, penalty rates or other entitlements paid that can be singled out
- if the employee is paid an hourly rate - the ordinary hourly pay rate and number of hours worked at that rate and the amount of pay at that rate
- if the employee is paid an annual rate (salary), the rate as at the last day in the pay period
- any deductions made, including the amount and details of each deduction (including superannuation)



- for superannuation contributions:
 - the amount of each contribution you will make during the pay period
 - the name, or the name and number, of the superannuation fund that contributions were paid into.

Electronic pay slips

Electronic pay slips must list the same information as hard copy pay slips. Employers must:

- give electronic pay slips to each worker via email or an electronic personal account, etc., rather than simply storing them on a database
- issue pay slips in an easily printable format.

Need to know more?

- Fair Work Online www.fairwork.gov.au has more information on the topics covered in this fact sheet.
- Download or read the Records employers must keep fact sheet:
www.fwo.gov.au/Fact-sheets

Infringement notices

Fair Work Inspectors can issue employers with an infringement notice for failing to meet pay slip and record-keeping requirements.

An infringement notice is similar to an on-the-spot fine and is an alternative to taking matters to court. Generally an employer will have 28 days to pay the penalty in the infringement notice.

Maximum infringement notice fines:

- \$330 per contravention - for an individual
- \$1650 per contravention - for a corporation.

If an employer's failure to meet the requirements is serious, wilful or repetitive, Fair Work Inspectors may recommend the matter be taken to court.

Contact us

Fair Work Online: www.fairwork.gov.au

Fair Work Infoline: 13 13 94

Monday to Friday, between 8.00am–6.00pm.

Need language help?

Contact the Translating and Interpreting Service (TIS) on **13 14 50**.

Hearing & speech impairment

Call through the National Relay Service (NRS):

- For TTY: **13 36 77**
Ask for the Fair Work Infoline 13 13 94.
- Speak & Listen: **1300 555 727**
Ask for the Fair Work Infoline 13 13 94.