Pay Slips

Do Schools need to comply?

Yes, compliance is required for all employers under the Fair Work Act 2009 (Cth).

Conditions of compliance:

An employer must issue a pay slip to each employee within one working day of their pay day even when they are on leave.

If you have to comply, what do you have to do?

The pay slip must be written in plain and simple English and must be in hard copy or electronic form.

If it is in electronic form, the pay slip must contain the same information as the hard copy and must be forwarded to each employee via email or into an electronic personal account and it must be in an easily printable format.

The contents of pay slips are mandated to include:

- The name of the employer
- The Australian Business Number (ABN) 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 from your employee’s pay, including the amount and details of each deduction (including superannuation) including the name, or the name and number, of the fund or account the deductions are paid into
- If you are required to pay superannuation contributions for your employee’s benefit, you should include:
  - The amount of each superannuation contribution made during the period to which the pay slip relates, or the amounts of contributions that you are liable to make; and
  - The name or the name and number of the superannuation fund you put or will put superannuation contributions into.

An employer is only allowed to make deductions from an employee’s pay if authorised in writing by the employee and in accordance with an industrial agreement, an award or order of Fair Work Australia or under a court order.
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What are the consequences if you don’t comply?

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

However, if an employer’s failure to meet the requirements is serious, wilful or repetitive, Fair Work Inspectors may take the employer to court.

Useful links:

Fair Work Ombudsman – Pay slips & record keeping
Fair Work Act 2009 (Cth)