



PAYSLIP REQUIREMENTS

Pay slip requirements under the Fair Work Act

1. Employers must issue pay slips to each employee within 1 working day of their pay day.
2. The pay slip must be issued in electronic form or hard copy.
3. Employers must ensure that a pay slip is issued to an employee, even when they are on leave.

What information must be on the pay slip?

The employee's pay slip must include:

- the name of the employer (for example, XYZ Pty Ltd trading as XYZ Fruit Barn)
- ABN
- The employee's name
- The date of payment
- The pay period (eg. 24/3/10 to 30/3/10)
- 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 you will make during the pay period
 - The name or the name and number of the superannuation fund you put or will put superannuation contributions into.

Deductions from an employees pay

Any deductions from an employee's pay must be authorised in writing by the employee, however an employer is generally allowed to make a deduction from an employee's pay if:

- The employee agreed in writing and the deduction is principally for the employee's benefit, or
- The employee authorised the deduction in accordance with an industrial agreement; or
- The deduction is authorised by or under an award or an order of Fair Work Australia; or
- The deduction is authorised by or under a law or an order of a court.

Generally speaking, an employer cannot make a deduction from an employee's pay if:

- The deduction is for the benefit of the employer and is unreasonable, or
- If the employee is under 18 years of age and the employee's guardian or parent hasn't authorised the deduction in writing

Contraventions

Fair Work Inspectors can issue employers an infringement notice for failing to meet pay slip requirements however in serious cases prosecutions may occur.



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If you have any questions regarding this fact sheet or would like assistance regarding IR/HR/OHS contact IR Assist for more information:

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