Employer Compliance Checklist

Employee Records and Payslips



IRiQ Law Guide

Understanding Your Obligations

Employers must make and keep employee records for seven years and provide compliant payslips within one working day of payment.

This checklist summarises key obligations relating to employee record-keeping and payslip requirements under the *Fair Work Act 2009* (Cth) **(FWA)** and *Fair Work Regulations 2009* (Cth) **(FWR)**.

If you would like assistance reviewing your current practices, please contact the **IRiQ Law** team.

How to use this checklist

This checklist provides a practical way to review your organisation's compliance with employee record-keeping and payslip requirements.

- Work through each section and confirm whether your organisation meets the listed obligations
- Identify any gaps or areas that require attention
- Keep supporting records or documentation to demonstrate compliance
- Review this checklist periodically or when payroll or employment practices change

This checklist is intended as a general compliance guide only and does not replace tailored legal advice.

Looking for more practical HR/IR support?

Get in touch via email at **iriqlaw@iriqlaw.com.au** or call **07 3077 6767** to discuss your needs.

www.iriq.com.au

Get in Touch

1. Record Keeping

Compliance Item	Requirement	Legislative Reference	Yes
Create and maintain employee records	Employers must make and keep employee records for each employee as prescribed by the regulations.	FWA s 535	☐
Retention period	Employee records must be retained for 7 years.	FWA s 535; FWR 3.31–3.46	☐
Form of records	Records must be legible, in English and readily accessible to a Fair Work Inspector.	FWR 3.44	☐
Accuracy of records	Records must not be false or misleading to the employer's knowledge.	FWA ss 535, 536, 718	☐
Alterations to records	Records must only be altered to correct an error.	FWR 3.44	☐
Employee access	Copies of records must be provided on request by an employee or former employee.	FWR 3.42	☐
Inspector access	Records must be available for inspection by a Fair Work Inspector.	FWA ss 706–709	☐

2. Employee Information Records

Compliance Item	Requirement	Legislative Reference	Yes
General employee details	Records must include employer name, ABN (if any), employee name, commencement date and employment status.	FWR 3.32	☐
Pay records	Records must include rate of pay, gross and net amounts paid, deductions, loadings, allowances and penalties.	FWR 3.33	☐
Hours of work	Records must include hours worked for casual or irregular part-time employees and overtime hours where applicable.	FWR 3.34	☐
Leave records	Records must include leave taken and leave balances.	FWR 3.36	☐
Superannuation records	Records must include contributions made, contribution dates, pay period and fund details.	FWR 3.37	☐
Written agreements	Employers must retain written agreements relating to hours or leave (e.g. averaging arrangements or leave in advance).	FWR 3.34, 3.36	☐
Transfer of business	Employee records must transfer to the new employer in a transfer of business.	FWR 3.41	☐

3. Payslip Compliance

Compliance Item	Requirement	Legislative Reference	Yes
Issuing payslips	Employers must provide a payslip within one working day of payment.	FWA s 536; FWR 3.46	☐
Form of payslip	Payslips may be provided electronically or in hard copy, provided they are accessible to the employee.	FWR 3.46	☐
Employer information	Payslip must include employer name and ABN (if any).	FWR 3.46	☐
Employee information	Payslip must include employee name, pay period and payment date.	FWR 3.46	☐
Pay information	Payslip must show gross and net pay and separately identifiable payments such as allowances or penalties.	FWR 3.46	☐
Hourly employees	Payslip must include ordinary hourly rate, hours worked at that rate and amount paid.	FWR 3.46	☐
Salaried employees	Payslip must include the annual rate of pay as at the last day of the pay period.	FWR 3.46	☐
Deductions	Payslip must include deduction details and the name of the receiving account or fund.	FWR 3.46	☐
Superannuation	Payslip must include super contributions made or payable and the super fund name and number (where required).	FWR 3.46	☐
Family and domestic violence leave	Payslips must not identify family and domestic violence leave taken by an employee.	FWR 3.46	☐
False or misleading payslips	Employers must not knowingly issue false or misleading payslips.	FWA ss 536, 718	☐

Need assistance reviewing your record keeping or payroll compliance?

Get in touch via email at **iriqlaw@iriqlaw.com.au**
or call **07 3077 6767** to discuss your needs.

www.iriq.com.au

Get in Touch