

Pay slips

Employers must issue pay slips to each employee within 1 working day of their pay day. It's best practice for these to be written in plain and simple English.

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

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 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](http://www.fairwork.gov.au/resources/glossary/pages/default.aspx#gross-pay) (www.fairwork.gov.au/resources/glossary/pages/default.aspx#gross-pay) and [net amount of pay](http://www.fairwork.gov.au/resources/glossary/pages/default.aspx#net-pay) (www.fairwork.gov.au/resources/glossary/pages/default.aspx#net-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.

Note: Employers who contribute a defined benefit interest in a defined benefit fund don't have to include these contributions in the pay slip.

Deductions

Generally speaking, an employer is 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 enterprise 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.

However generally speaking, an employer cannot make a deduction from an employee's pay even if it is authorised by an award or an enterprise agreement if:

the deduction is for the benefit of the employer or a party related to the employer and is unreasonable in the circumstances, 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 and record-keeping requirements. This is an alternative to taking employers to court.

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

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 into an electronic personal account, etc., rather than simply storing them on a database

issue pay slips in an easily printable format.

By way of best practice, employers should:

issue pay slips in an easily printable format.

issue pay slips to workers securely and confidentially

ensure that workers can access and print their pay slips in private (e.g. it would be inappropriate to issue an electronic pay slip to a factory worker who doesn't have access to a computer terminal to privately read and print their pay slip).

Templates for employers

The Fair Work Ombudsman's record-keeping and pay slip templates are designed to help employers with record-keeping and pay slips.

Find out more:

[Pay slip and record-keeping templates](#)

(www.fairwork.gov.au/resources/templates/pages/Pay-slips-and-record-keeping.aspx)

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The Fair Work Ombudsman is committed to providing useful, reliable information to help you understand your rights and obligations under workplace laws.

It is your responsibility to comply with workplace laws that apply to you.

The information contained on this website is:

** general in nature and may not deal with all aspects of the law that are relevant to your specific situation*

** not legal advice.*

Therefore, you may wish to seek independent professional advice to ensure all the factors relevant to your circumstances have been properly considered.

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