



# CATHOLIC ARCHDIOCESE OF MELBOURNE

## HUMAN RESOURCES OFFICE



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### **CIRCULAR 01/2007 (18 JANUARY 2007) TO ALL PARISH PRIESTS AND ADMINISTRATORS IN THE ARCHDIOCESE OF MELBOURNE**

#### **Workplace Relations Regulations**

#### **Amendments to the new record keeping requirements for non school based parish employees**

##### **1. Summary**

The Federal Government has entirely rewritten the Workplace Relations Regulations on employee records and payslips, delivering on its promise to simplify the record-keeping requirements.

The amended Regulations come into force from 27 March 2007, and penalties will apply from that date.

The Regulations will no longer require employers to record hours worked by employees, unless:

- the hours are overtime hours for which the employer is required to pay penalty rates or loadings; or
- the employee works as a casual or irregular part time employee, in which case all hours worked must be recorded.

The Regulations also remove the requirement to record an employee's 'nominal hours' in records and payslips, and the requirement to convert an employee's annual rate of pay to an hourly rate for the purposes of payslips. For employees paid an annual salary, the payslip must record that annual salary.

Other amendments include:

- clarification that an employer may provide a payslip electronically or as a hard copy;
- removal of the requirement that employers record in employee records the employee's date of birth, industrial instrument and classification;
- removal of the requirement that payslips record the employee's classification;
- clarification that the employer must record an employees' gross pay, net pay and details of deductions; and
- amendment to requirements for recording of leave – the following details must now be recorded for all types of leave – leave accrued, leave taken and leave balance.

## **2. Previous advice**

As a consequence, the employer obligations in respect to record keeping and contents on payslips as set out paragraphs 3 to 7 of Circular 8 of 21 August 2006 are amended to read as follows.

## **3. Obligations - General Records**

The Regulations require the following general information to be kept for all employees:

- a. The employer's name eg, The Parish Priest of St (name's) Parish of, (city or suburb or town name). *While the Australian Taxation Office will accept the business name, ie Parish of, (city or suburb or town name) for Payment Summaries, these Regulations require you to name the employer.*
- b. The employee's name.
- c. The date on which the employee's employment began.
- d. Whether the employee works part time or full time and is an ongoing (permanent), temporary or casual employee.
- e. If the employee's employment is terminated, the name of the person who acted to terminate and whether the employment was terminated by consent, by notice, summarily or in some other specified manner.

The record must be:

- In a legible form in the English language.
- In a form that is readily accessible to a workplace inspector.

## **4. Obligations – Overtime Hours Worked**

The Regulations require that if a penalty rate or loading (however described) must be paid for overtime hours (as distinct from time in lieu) actually worked by an employee, the employer must keep a record relating to the employee stating either the number of overtime hours worked by the employee during each day or when the employee started and ceased working overtime hours.

## **5. Obligations - Pay Records**

The following records must be kept relating to pay:

- a. Details of the rate of remuneration paid to the employee.
- b. If the employee is a casual or irregular part time employee who is guaranteed a basic periodic rate of pay, the record relating to the employee must also contain a record of the hours worked by the employee.
- c. If the employee is entitled to be paid, an incentive-based payment or a bonus; or a loading or a penalty rate or another monetary allowance or separately identifiable entitlement - details of the payment, bonus, loading, rate, allowance or entitlement.
- d. The gross and net amounts paid to the employee and any deductions made from the gross amount paid to the employee.
- e. The name of superannuation fund, amount of contributions, date on which contributions are paid, period over which contributions are made and basis on which employer is liable to make contributions including any election made by the employee.

## **6. Obligations - Payslips**

The Regulations require an employer to issue a payslip relating to each payment to an employee, within one day of payment. The following information must be contained in pay slips:

- a. The name of the employer, eg the Parish Priest of St (name's) Parish of, (city or suburb or town name).
- b. The name of the employee.
- c. The date on which the payment (to which the payslip relates) was made.
- d. The period to which that payslip relates.
- e. If the employee is paid at an hourly rate of pay:
  - the ordinary hourly rate.
  - the number of hours in that period for which the employee was employed at that rate.
  - the amount of the payment made at that rate.
- f. If the employee is paid at an annual rate of pay — that rate (as at the latest date to which the payment relates).
- g. The gross amount of the payment.
- h. The net amount of the payment.
- i. Any amount paid that is an incentive-based payment, bonus, loading, monetary allowance, penalty rate or other separately identifiable entitlement the employee has.
- j. The details in respect of each amount deducted from the gross amount of the payment including the name, or the name and number, of the fund or account into which the deduction was paid.
- k. If the employer is required to make superannuation contributions for the benefit of the employee:
  - the amount of each contribution made for the benefit of the employee during the period to which the payslip relates and the name of any fund to which that contribution was made; or
  - the amounts of contributions that the employer is liable to make in relation to the period to which the pay slip relates, and the name of any fund to which those contributions will be made.

## **7. Obligations - Leave Records**

If the employee is entitled to leave, the record relating to the employee must contain the following details:

- a. the accrual of that leave;
- b. any leave taken by the employee;
- c. the balance of the employee's entitlement to that leave from time to time.

If you require any assistance in respect to these requirements, please ring me on 9926 5629.



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