

## Pay slips & record-keeping

We've improved our Record-keeping and pay slips course

Our updated [Record-keeping and pay slips online](http://www.fairwork.gov.au/how-we-will-help/online-training/online-learning-centre/record-keeping-pay-slips) ([www.fairwork.gov.au/how-we-will-help/online-training/online-learning-centre/record-keeping-pay-slips](http://www.fairwork.gov.au/how-we-will-help/online-training/online-learning-centre/record-keeping-pay-slips)) course features:

- interactive scenarios so you can work through common questions about record-keeping and payslips
- a mock audit scenario to help you make decisions about how to respond to a Fair Work Inspector request
- audio narration to guide you through the course and give life to characters in the scenarios
- a larger more user-friendly interface and engaging visual design.



### Pay slips and the JobKeeper scheme

Under the JobKeeper scheme, eligible employees have to be paid at least the amount of the JobKeeper payment per fortnight. Pay slips for these periods need to show any extra amount the employer paid the employee to make sure they received at least the amount of the JobKeeper payment for the period.

For more information, visit [Pay & the JobKeeper scheme](https://coronavirus.fairwork.gov.au/coronavirus-and-australian-work-place-laws/pay-and-leave-during-coronavirus/jobkeeper-wage-subsidy-scheme/pay-and-the-jobkeeper-scheme) (<https://coronavirus.fairwork.gov.au/coronavirus-and-australian-work-place-laws/pay-and-leave-during-coronavirus/jobkeeper-wage-subsidy-scheme/pay-and-the-jobkeeper-scheme>).

In any business, large or small, record-keeping is vital to success. Record-keeping and pay slip obligations ensure employees receive correct wages and entitlements.

Check out the [pay slips page](http://www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/pay-slips) ([www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/pay-slips](http://www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/pay-slips)) to learn what has to be included on pay slips and find our pay slip template.

Visit the [record-keeping page](http://www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/record-keeping) ([www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/record-keeping](http://www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/record-keeping)) to learn about record-keeping requirements and to download our record-keeping templates.

## End-of-year summaries

### Income statements

There have been changes to the way some employers need to report payroll information to the Australian Taxation Office (ATO). This includes payments such as:

- salaries and wages
- pay as you go (PAYG) withholding
- superannuation information.

This change is called Single Touch Payroll (STP).

If an employer reports using STP, they don't have to give employees an end-of-year payment summary. An employee's end-of-year payment summary - now called an income statement - is available through their myGov account. Go to the ATO's website to learn more about [Single Touch Payroll](https://www.ato.gov.au/Business/Single-Touch-Payroll/) (<https://www.ato.gov.au/Business/Single-Touch-Payroll/>).

Employers can learn more about these changes on the ATO's [About Single Touch Payroll](https://www.ato.gov.au/Business/Single-Touch-Payroll/) <sup>↗</sup> (https://www.ato.gov.au/Business/Single-Touch-Payroll/) page.

Employees can find information about income statements and how to access them on the ATO's [What Single Touch Payroll means for employees](https://www.ato.gov.au/business/single-touch-payroll/single-touch-payroll-for-employees/what-stp-means-for-employees/) <sup>↗</sup> (https://www.ato.gov.au/business/single-touch-payroll/single-touch-payroll-for-employees/what-stp-means-for-employees/) page .

### Payment summaries

If a workplace isn't using STP to report yet, employees should receive a summary of employee income.

This is called a payment summary, pay as you go (PAYG) payment summary or a 'group certificate'.

An employer should advise employees whether they will be receiving a payment summary.

Payment summaries are an extra pay slip and record-keeping requirement that is enforced by the Australian Taxation Office (ATO). For more information on providing payment summaries, employers can visit the ATO's [PAYG payment summary](https://www.ato.gov.au/Forms/PAYG-payment-summary---individual-non-business/) (https://www.ato.gov.au/Forms/PAYG-payment-summary---individual-non-business/) <sup>↗</sup> page.

Employees can go to the ATO's [Accessing your payment summary](https://www.ato.gov.au/Individuals/Working/Working-as-an-employee/Accessing-your-payment-summary/) <sup>↗</sup> (https://www.ato.gov.au/Individuals/Working/Working-as-an-employee/Accessing-your-payment-summary/) page to learn more.

Our Record My Hours app makes it quick and easy for employees to record and store the hours they work, plus other information about their employment. Find out more about our [Record My Hours app](http://www.fairwork.gov.au/how-we-will-help/how-we-help-you/record-my-hours-app) (www.fairwork.gov.au/how-we-will-help/how-we-help-you/record-my-hours-app) .

### You might also be interested in

- [Record-keeping and pay slips online course](http://www.fairwork.gov.au/how-we-will-help/online-training/online-learning-centre/record-keeping-pay-slips) (www.fairwork.gov.au/how-we-will-help/online-training/online-learning-centre/record-keeping-pay-slips)
- [Paying wages](http://www.fairwork.gov.au/Pay/paying-wages) (www.fairwork.gov.au/Pay/paying-wages)

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### Contact us

Fair Work Online: [www.fairwork.gov.au](http://www.fairwork.gov.au)

Fair Work Infoline: 13 13 94

Need language help?

Contact the Translating and Interpreting Service (TIS) on 13 14 50

Hearing & speech assistance

Call through the National Relay Service (NRS):

For TTY: 13 36 77. Ask for the Fair Work Infoline 13 13 94

Speak & Listen: 1300 555 727. Ask for the Fair Work Infoline 13 13 94

The Fair Work Ombudsman is committed to providing advice that you can rely on. The information contained on this website is general in nature. If you are unsure about how it applies to your situation you can call our Infoline on 13 13 94 or speak with a union, industry association or workplace relations professional. Visitors are warned that this site may inadvertently contain names or pictures of Aboriginal and Torres Strait Islander people who have recently died.