

## Pay slips & record-keeping

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 \(https://www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/pay-slips\)](https://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 \(https://www.fairwork.gov.au/Pay/pay-slips-and-record-keeping/record-keeping\)](https://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.

There are changes to the way some employers need to report payroll information (such as wages, pay as you go (PAYG) withholding and superannuation) to the Australian Taxation Office from 1 July 2018. For information go to [Single Touch Payroll](https://www.ato.gov.au/business/single-touch-payroll/) (https://www.ato.gov.au/business/single-touch-payroll/) on the ATO website.


### Payment summary

At the end of each financial year, employers have to give employees a summary of their income for the past year.

This is called a 'payment summary' or 'Pay as you go (PAYG) payment summary' and often called a 'group certificate'.

Payment summaries are an extra pay slip and record-keeping requirement that is enforced by the Australian Taxation Office (ATO).

Visit the ATO website for more information on payment summaries, including what is included in a payment summary and what to do if it is late, lost or incorrect:

- [Payment summaries - for employees \(https://www.ato.gov.au/Forms/PAYG-payment-summaries--forms-and-guidelines/?anchor=Individual\\_NonBusiness#Individual\\_NonBusiness\)](https://www.ato.gov.au/Forms/PAYG-payment-summaries--forms-and-guidelines/?anchor=Individual_NonBusiness#Individual_NonBusiness) 
- [Payment summaries - for employers !\[\]\(a852c5461f8be0331350e2cc706daa68\_img.jpg\) \(https://www.ato.gov.au/Forms/PAYG-payment-summaries--forms-and-guidelines/\)](https://www.ato.gov.au/Forms/PAYG-payment-summaries--forms-and-guidelines/)

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 \(https://www.fairwork.gov.au/how-we-will-help/how-we-help-you/record-my-hours-app\)](https://www.fairwork.gov.au/how-we-will-help/how-we-help-you/record-my-hours-app) .

Page reference No: 1725

### 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