

Pay Slip Requirements

What must be included in the pay slip?

Employers must issue each employee with a pay slip that includes:

- The name of the employee
- The name of the employer
- The date of payment (e.g. 5/04/09)
- The period to which the pay slip relates (e.g. 22/03/09 to 4/04/09)
- The gross and net amounts of payment
- Any deductions from the gross amount including the name, or the name and number of the fund or account into which each deduction was paid
- Any bonuses, loadings, monetary allowances, penalties, incentive-based payments or other separately identifiable entitlements paid
- For employees paid an hourly rate - the ordinary hourly rate of pay, number of hours for which the employee was employed at that rate in the relevant period and the amount of payment made at that rate
- For employees paid an annual rate - that rate as at the latest date to which the payment relates, and
- If the employer must make superannuation contributions for the employee (excluding those made to a defined benefit fund), the amount of each contribution the employer has made or is liable to make during the period to which the pay slip relates
- The name of the superannuation fund.

Other requirements for pay slips

Employers must issue a pay slip (either electronic or on paper) containing the above information to each employee within one day of the payment of the relevant remuneration to the employee.

For an example see Sample Payslip

