

Employer's Handbook

An introductory guide for employers

Lincolns
BEYOND NUMB3RS

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Employer Checklist

Before an employee commences

	Item	Website	See page
<input type="checkbox"/>	Register for PAYG Withholding with the Australian Taxation Office	https://www.ato.gov.au/Business/Registration/Work-out-which-registrations-you-need/Taxation-registrations/Pay-as-you-go-withholding/	n/a
<input type="checkbox"/>	Produce a pack of documents for your new employee. This would typically include the employment contract, letter of offer, employee details form, Super choice form, tax file number declaration form and any other documents relevant to your business	n/a	4
<input type="checkbox"/>	Have your new employee complete and return their Employee Details	n/a	6
<input type="checkbox"/>	Have your employee complete and return a Tax File Number Declaration	n/a	9
<input type="checkbox"/>	Have your employee complete and return a Superannuation Standard Choice Form	https://www.ato.gov.au/uploadedFiles/Content/SPR/downloads/SUPER17983Superannuation_standard_choice_form.pdf	10
<input type="checkbox"/>	Provide your new employee with a copy of Fair Work Information Statement (only applicable to national system employers)	https://www.fairwork.gov.au/employee-entitlements/national-employment-standards/fair-work-information-statement	15

When an employee commences

	Item	Website	See page
<input type="checkbox"/>	Set up a personnel file for the employee that will contain any documents pertaining to their employment	n/a	n/a
<input type="checkbox"/>	Provide an appropriate induction that includes company policies, workplace safety and health, operation of equipment	n/a	n/a

During employment

	Item	Website	See page
<input type="checkbox"/>	Have your employees complete timesheets	n/a	7
<input type="checkbox"/>	Have your employees apply for planned leave using a leave form	n/a	8

Employer Obligations

	Item	Notes
<input type="checkbox"/>	Deduct tax from each pay using PAYGW tables	See tax tables at: http://www.lincolns.com.au/tools-apps.php
<input type="checkbox"/>	Check the TFN declaration	This important to determine whether the employee has chosen the tax free threshold and whether they have HELP, SSL, ABSTUDY SSL, TSL OR SFSS debt
<input type="checkbox"/>	Report gross wages and tax withheld to the ATO when lodging your Business Activity Statement	
<input type="checkbox"/>	Calculate superannuation (currently 9.5%) on the gross ordinary time earnings (before deducting tax) and	Generally, you have to pay super for your employees if they: <ul style="list-style-type: none"> • are paid \$450 (before tax) or more in a calendar month • work full-time, part-time or on a casual basis • are under 18 and working more than 30 hours per week
<input type="checkbox"/>	Pay quarterly direct to the super fund (not to the employee) via a SuperStream compliant method	
<input type="checkbox"/>	Single touch payroll - Report payroll information from your payroll system at each pay cycle.	The old PAYG payment summaries are no longer relevant. Employees will access their year to date wages, tax withheld and superannuation from their MyGov account.

Other Considerations

	Item	Notes
<input type="checkbox"/>	Be sure a Workers' Compensation insurance policy is in place and that it is paid up	
<input type="checkbox"/>	Do you employ foreign workers?	https://www.fairwork.gov.au/find-help-for/visa-holders-and-migrants
<input type="checkbox"/>	Be aware of Fringe Benefits Tax if you are providing benefits in addition to the wage, such as motor vehicles, accommodation, meals	

Useful Links

Website description	Website address
Pay information - Everything a national system employer needs to know to meet their legal obligations in paying your employees	https://www.fairwork.gov.au/pay
Pay and conditions tool – a calculator for national system employers to determine base pay rates, allowances and penalty rates	https://calculate.fairwork.gov.au/FindYourAward
Award Finder (federal) – an alphabetical list of all modern Awards (national) and a tool to help you find the applicable award for your employees	https://www.fairwork.gov.au/awards-and-agreements/awards/list-of-awards
Award Finder (state) – an alphabetical list of all Awards in the state system	http://www.wairc.wa.gov.au/index.php/en/FullAwards
Leave calculator – a calculator for national system employers to find out how much annual or sick / carer’s leave as accumulated	https://calculate.fairwork.gov.au/leave
Apprentice and Trainee pay rates for national system employers	https://www.fairwork.gov.au/pay/minimum-wages/apprentice-and-trainee-pay-rates
Information on visa regulations for working holiday makers	https://www.ato.gov.au/Individuals/International-tax-for-individuals/Coming-to-Australia/Working-holiday-makers/
Check visa conditions online – allows employers to check visa conditions	https://immi.homeaffairs.gov.au/visas/already-have-a-visa/check-visa-details-and-conditions/check-conditions-online

**IMPORTANT – THIS IS A SAMPLE ONLY. YOU SHOULD SEEK LEGAL
ADVICE WHEN DRAFTING AN EMPLOYMENT CONTRACT**

<Insert Letterhead>

<Date>

<Employee Name>
<Address Line 1>
<Address Line 2>

Good Morning/Afternoon <name>

Future Employment with < Business Name>

Congratulations on being accepted as part of the team at <business name>. Set out below are the conditions of your employment and our offer to you:

- Your position of <position> is permanent <full-time or part-time> and will commence on <date>.

<or>

Your position of <position> is <full-time or part-time> commencing on <date> and finishing on <date>.

- Your terms and conditions of employment will be subject to the <Award name> and you will be employed under <Classification level>.
- Your duties will be as described in the enclosed position description. You may be required from time to time to perform other duties within your level of skills and competence to meet business needs.
- Your salary package is \$< amount> per <hour/week/annum> (including 9.5% Superannuation). This is made up of a base salary of \$<salary> plus superannuation of \$<salary>. Your salary will be reviewed in < timing>.
- You will be paid on a <weekly/fortnightly/monthly> basis with the amount being deposited directly into your nominated bank account. Those details will be obtained from you together with your nominated superannuation fund during the first week of your employment.

- There is a standard three month probationary period. You will have a performance review three months after you commence your employment with us. At the end of the probationary period, subject to satisfactory performance and operational requirements, you will be offered continuing employment on a permanent basis.
- Full-time team members are entitled to 4 weeks annual leave, all public holidays and 10 days for personal / carer's leave. Annual leave and personal / carer's leave is pro-rata for part-time team members.

Please read the attached document/s carefully prior to accepting this offer of employment. Should you have any questions, please contact <insert name>.

If the terms and conditions of the offer are acceptable to you, please confirm your acceptance by signing and dating the enclosed copy of this letter and returning it prior to your proposed start date.

I trust that the position you have accepted within our team provides you with the professional challenges you desire and we look forward to you starting with us on <date>.

Yours sincerely

<Name of signatory>
<Title of signatory>

Enc

I hereby accept the offer of employment.

Name:

Signature:

Date:

Employee Details

Name

Job title

Tax File
Number

Address

Home phone

Mobile phone

Home email

Date of birth

Next of kin
name

Relationship

Next of kin
contact number

Superannuation
fund name

Superannuation
fund number

Bank account
details

BSB:

Account No:

Date of
commencement

Date ceased
employment

TIMESHEET

Employee Name: _____

Week Ending: _____

	Times	Hours	Leave			On Call Yes/No
			Annual	Public Holiday	Personal	
Monday						
Tuesday						
Wednesday						
Thursday						
Friday						
Saturday						
Sunday						
TOTAL						

Allowances

Travel: _____ kms @ <insert cents amount>c per kilometre \$ _____

On Call Allowance: _____ days @ \$<insert dollar amount> per day \$ _____

Professional Fee Reimbursement:

Date	Client	Total Invoice	Professional Fee (exc travel & medic)	Less GST	Claim (50%)
Total Professional Fee Reimbursement					\$

Total Allowances: \$ _____

Signature: _____

LEAVE APPLICATION

Name		Department	
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I wish to take leave on the dates shown below:

First day of leave		Last day of leave	
Return date			

This leave is made up of:

Type of leave	Number of days
Annual leave	
Personal leave	
Leave of absence (unpaid)	
Other, please specify (eg long service leave)	
Total	

Are there any public holidays during your leave period? Yes / No

Comments:

Signed		Dated	
--------	--	-------	--

When completed, please return to <insert name of person>.
You will receive an email when your leave has been approved.

Office Use Only

	Signature	Date
<Insert title of person approving leave>		
<Insert title of 2 nd person approving leave>		



Tax file number declaration

This declaration is NOT an application for a tax file number.
■ Use a black or blue pen and print clearly in BLOCK LETTERS.
■ Print X in the appropriate boxes.
■ Read all the instructions before you complete this declaration.



30920713

ato.gov.au

Section A: To be completed by the PAYEE

1 What is your tax file number (TFN)?

For more information, see question 1 on page 2 of the instructions.

OR I have made a separate application/enquiry to the ATO for a new or existing TFN.

OR I am claiming an exemption because I am under 18 years of age and do not earn enough to pay tax.

OR I am claiming an exemption because I am in receipt of a pension, benefit or allowance.

2 What is your name? Title: Mr Mrs Miss Ms

Surname or family name

First given name

Other given names

3 If you have changed your name since you last dealt with us, show your previous family name

4 What is your date of birth? Day / Month / Year

5 What is your home address in Australia?

Suburb or town

State/territory Postcode

6 On what basis are you paid? (Select only one.) Full-time employment Part-time employment Labour hire Superannuation or annuity income stream Casual employment

7 Are you an Australian resident for tax purposes? Yes No You must answer no at question 8. (Visit ato.gov.au/residency to check)

8 Do you want to claim the tax-free threshold from this payer? Only claim the tax-free threshold from one payer at a time, unless your total income from all sources for the financial year will be less than the tax-free threshold. Yes No Answer no at questions 9 and 10 unless you are a foreign resident claiming a seniors and pensioners, zone or overseas forces tax offset.

9 Do you want to claim the seniors and pensioners tax offset by reducing the amount withheld from payments made to you? Yes No Complete a Withholding declaration (NAT 3093), but only if you are claiming the tax-free threshold from this payer. If you have more than one payer, see page 3 of the instructions.

10 Do you want to claim a zone, overseas forces, dependent spouse or dependent (invalid and carer) tax offset by reducing the amount withheld from payments made to you? Yes No Complete a Withholding declaration (NAT 3093).

11 (a) Do you have an accumulated Higher Education Loan Program (HELP) debt? Yes No Your payer will withhold additional amounts to cover any compulsory repayments that may be raised on your notice of assessment.

(b) Do you have an accumulated Financial Supplement debt? Yes No Your payer will withhold additional amounts to cover any compulsory repayments that may be raised on your notice of assessment.

DECLARATION by payee: I declare that the information I have given is true and correct.

Signature Date Day / Month / Year

There are penalties for deliberately making a false or misleading statement.

Once section A is completed and signed, give it to your payer to complete section B.

Section B: To be completed by the PAYER (if you are not lodging online)

1 What is your Australian business number (ABN) or your withholding payer number? Branch number (if applicable)

2 If you don't have an ABN or withholding payer number, have you applied for one? Yes No

3 What is your legal name or registered business name (or your individual name if not in business)?

4 What is your business address?

5 Who is your contact person?

6 If you no longer make payments to this payee, print X in this box

DECLARATION by payer: I declare that the information I have given is true and correct.

Signature of payer Date Day / Month / Year

Return the completed original ATO copy to:
For WA, SA, NT, VIC or TAS Australian Taxation Office PO Box 795 ALBURY NSW 2640
For NSW, QLD or ACT Australian Taxation Office PO Box 9004 PENRITH NSW 2740

IMPORTANT See reverse side of Payer's copy for: payer obligations lodging online.

There are penalties for deliberately making a false or misleading statement.

TAXPAYER-SENSITIVE (when completed)



Section A: Employee to complete

1 Choice of superannuation fund

I request that all my future superannuation contributions be paid to: (place an in one of the boxes below)

my employer's superannuation fund named in 'Section B – Question 6'

my own choice of superannuation fund

! You only need to complete 'Section A' if you want to choose the superannuation fund that your employer's superannuation contributions are paid to.

2 Your details

Name

Employee identification number (if applicable)

Tax file number (TFN)

➔ Make sure your superannuation fund knows your TFN. You can check just by looking at your latest statement from them. It helps you keep track of your money, allows you to pay extra contributions, and makes sure the money gets taxed at the special low rate.

3 Details of my chosen superannuation fund:

Fund name

Fund address

Suburb/town State/territory Postcode

Member No. (if applicable)

Account name

Superannuation fund's Australian business number (ABN) (if applicable)

Superannuation product identification number (if applicable)

Daytime phone number

4 Appropriate documentation (Place an in the box if you have attached the required information.)

- I have attached:
- a. a letter from the trustee stating that this is a complying fund or retirement savings account (RSA) or, for a self managed superannuation fund, a copy of documentation from the ATO confirming the fund is regulated
 - b. written evidence from the fund stating that they will accept contributions from my employer, and
 - c. details about how my employer can make contributions to this fund.

Your employer is not required to accept your choice of fund if you have not provided the appropriate documents.

Signature

Date

Day / Month / Year
 / /

! If you have completed 'Section A', return this form to your employer and keep a copy for your own records. Do not send this form to us at the ATO or your superannuation fund.

Section B: Employer to complete

➤ Give this form to your employee after you have completed 'Section B'.

5 Your details

Business name

ABN

Signature

Date

Day / Month / Year
 / /

6 Your employer nominated superannuation fund

If the employee does not choose a different superannuation fund, superannuation contributions will be paid to the following superannuation fund on behalf of this employee (unless the employee has previously chosen a different fund):

Fund's name

Superannuation product identification number (if applicable)

For the product disclosure statement for this fund (if applicable) Phone

Fund's website

For your records:

This section must be completed when the employee returns the form to you with a completed 'Section A'.

Date valid choice is accepted / / Date you act on your employee's valid choice / /

⚠ **Do not send a copy of this form to us at the ATO or your superannuation fund.** You must keep a copy for your own records for a period of five years.

⚠ When you receive this form and all of the required information from your employee, and where an employee has chosen a fund, any contributions you make in the two months after receiving the form can be made to either your employer nominated superannuation fund (your default fund) or the employee's new chosen fund. Contributions after the two month period must be made to the employee's new chosen superannuation fund.

PRIVACY STATEMENT

We do not collect this information. We provide a format for you as an employee to provide that information to your employer.



Introduction to the National Employment Standards

What are the National Employment Standards?

The National Employment Standards (NES) are the 10 minimum standards of employment which cover the following:

- [Maximum weekly hours of work](#) – 38 hours per week, plus reasonable additional hours.
- [Requests for flexible working arrangements](#) – certain employees can ask to change their working arrangement.
- [Parental leave and related entitlements](#) – up to 12 months unpaid leave and the right to ask for an extra 12 months unpaid leave. Also includes adoption-related leave.
- [Annual leave](#) – four weeks paid leave per year, plus an extra week for some shift workers.
- [Personal/carer's leave and compassionate leave](#) – 10 days paid personal/carer's leave, two days unpaid carer's leave as required, and two days compassionate leave as required.
- [Community service leave](#) – unpaid leave for voluntary emergency activities and leave for jury service, with an entitlement to be paid for up to 10 days for jury service.
- [Long service leave](#) – paid leave for employees who have been with the same employer for a long time.
- [Public holidays](#) – a paid day off on a public holiday (unpaid for casuals), except where reasonably requested to work.
- [Notice of termination and redundancy pay](#) – up to five weeks notice of termination and up to 16 weeks redundancy pay, both based on length of service.
- [Provision of a Fair Work Information Statement](#) – must be provided by employers to all new employees.

Who do the NES apply to?

The NES apply to all employees covered by the national workplace relations system, however only certain entitlements apply to casual employees.

These are:

- maximum weekly hours
- two days unpaid carer's leave and two days unpaid

compassionate leave per occasion

- community service leave (except paid jury service)
- public holidays
- provision of the Fair Work Information Statement.

In addition, casual employees who have been employed for at least 12 months by an employer on a regular and systematic basis and with an expectation of ongoing employment are entitled to:

- make requests for flexible working arrangements
- parental leave and related entitlements.

There are also two NES that apply to all full-time and part-time employees, whether they are covered by the national workplace relations system or not.

These are:

- parental leave and related entitlements
- notice of termination.

How do the NES apply?

Terms in awards, registered agreements and employment contracts cannot exclude or provide for an entitlement less than the NES, and those that do have no effect. However, they can affect the operation of the NES in certain ways.

For example, they may specify terms that deal with:

- averaging an employee's ordinary hours of work
- the cashing out and taking of paid annual leave
- the cashing out of paid personal/carer's leave
- extra personal/carer's leave or annual leave in exchange for foregoing an equivalent amount of pay.
- the substitution of public holidays
- situations in which redundancy entitlements do not apply.

They may also supplement the NES by providing entitlements that are more favourable for employees.

A contravention of the NES may result in penalties of up to \$12,600 for an individual and \$63,000 for a corporation.

Contact us

Fair Work Online: 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**

IMPORTANT INFORMATION ABOUT YOUR PAY AND CONDITIONS

Employees in Australia have entitlements and protections at work, under:

FAIR WORK LAWS	AWARDS	ENTERPRISE AGREEMENTS	EMPLOYMENT CONTRACTS
 <ul style="list-style-type: none"> • minimum entitlements for all employees • includes the National Employment Standards 	 <ul style="list-style-type: none"> • set minimum pay and conditions for an industry or occupation • cover most employees in Australia 	 <ul style="list-style-type: none"> • set minimum pay and conditions for a particular workplace • negotiated and approved through formal process 	 <ul style="list-style-type: none"> • provide additional conditions for an individual employee • can't reduce or remove minimum entitlements

Find your award at www.fairwork.gov.au. Check if your workplace has an enterprise agreement at www.fwc.gov.au/agreements

\$ PAY Your minimum pay rates are in your award or enterprise agreement. If there is no award or agreement for your job, you must get at least the National Minimum Wage. **You can't agree to be paid less.** Minimum pay rates are usually updated yearly. Find out what you should get at www.fairwork.gov.au/minimum-wages

NATIONAL MINIMUM WAGE FROM 1 JULY 2019	 \$19.49/hour full-time or part-time	 \$24.36/hour casual	 Use our free calculators to check your pay, leave and termination entitlements at: www.fairwork.gov.au/pact
This is the adult rate for employees with no award or enterprise agreement. Lower rates may apply to juniors, apprentices and employees with disability.			

✓ NATIONAL EMPLOYMENT STANDARDS

These are minimum standards for all employees. Rules and exclusions may apply. **Your award or agreement may provide more.** Find more information on the National Employment Standards at www.fairwork.gov.au/NES

	Full-time and part-time employees	Casual employees
Annual leave	✓ 4 weeks paid leave per year (pro rata for part-time employees) + 1 week for eligible shift workers	✗
Personal leave* (sick or carer's leave)	✓ 10 days paid leave per year	✗
Carer's leave	✓ 2 days unpaid leave per permissible occasion (if no paid personal leave left)	✓ 2 days unpaid leave per permissible occasion
Compassionate leave	✓ 2 days paid leave per permissible occasion	✓ 2 days unpaid leave per permissible occasion
Family & domestic violence leave	✓ 5 days unpaid leave per 12 months	✓ 5 days unpaid leave per 12 months
Community service leave • Jury service	✓ 10 days paid leave with make-up pay + unpaid leave as required	✓ Unpaid leave as required
• Voluntary emergency management activities	✓ Unpaid leave as required to engage in the activity	✓ Unpaid leave as required to engage in the activity
Long service leave	✓ Paid leave (amount and eligibility rules vary between states and territories)	* Varies between states and territories
Parental leave eligible after 12 months employment	✓ 12 months unpaid leave - can extend up to 24 months with employer's agreement	✓ 12 months unpaid leave for regular and systematic casuals - can extend up to 24 months with employer's agreement
Maximum hours of work	✓ Full-time employees – 38 hours per week + reasonable additional hours Part-time and casual employees – 38 hours or employee's ordinary weekly hours (whichever is less) + reasonable additional hours	
Public holidays	✓ A paid day off if you'd normally work. If asked to work you can refuse, if reasonable to do so	✓ An unpaid day off. If asked to work you can refuse, if reasonable to do so
Notice of termination	✓ 1-5 weeks notice (or pay instead of notice) based on length of employment and age	✗
Redundancy pay eligible after 12 months employment	✓ 4-16 weeks pay based on length of employment	✗

*Applications have been made to the High Court to appeal a recent decision on the method of accruing and taking paid personal/carer's leave under the National Employment Standards. This document currently reflects the state of the law as it applies to affected employees, but is subject to any changes at law. For details see www.fairwork.gov.au/leave/sick-and-carers-leave

IMPORTANT INFORMATION ABOUT YOUR PAY AND CONDITIONS



FLEXIBILITY

After 12 months employment, you can make a written **request for flexible working arrangements** if you're 55 or over, a carer, have a disability, are experiencing violence from a family member (or are supporting a family or household member who is), or are the parent of, or have caring responsibilities for, a child of school age or younger. This includes employees returning from parental or adoption leave asking to work part-time to care for the child. Your employer must respond in writing within 21 days. They can only say no on reasonable business grounds.

You and your employer can also **negotiate an individual flexibility arrangement**. This would change how certain terms in your award or enterprise agreement apply to you. An individual flexibility arrangement must be a genuine choice – it can't be a condition of employment – and it must leave you better off overall. Find out more at:

www.fairwork.gov.au/flexibility

DID YOU KNOW?

You can create a free My account to save your workplace information in one place at:
www.fairwork.gov.au/register

You can find free online courses to help you start a new job or have difficult conversations at work, visit:
www.fairwork.gov.au/learning

The **Record My Hours app** makes it quick and easy to record the hours you work. It's free on the App Store and Google Play.



ENDING EMPLOYMENT

When your employment ends, your final pay should include all **outstanding entitlements**, such as wages and unused annual leave and long service leave.

You may be entitled to **notice of termination**, or pay instead of notice. If you're dismissed for serious misconduct, you're not entitled to notice. If you resign you may have to give your employer notice. To check if notice is required and what should be in your final pay visit:

www.fairwork.gov.au/ending-employment

If you think your **dismissal was unfair** or unlawful, you have **21 calendar days** to lodge a claim with the Fair Work Commission. Rules and exceptions apply. Find out more at:

www.fairwork.gov.au/termination



PROTECTIONS AT WORK

All employees have protections at work. You can't be treated differently or worse because you have or exercise a workplace right, for example, the right to request flexible working arrangements, take leave or make a complaint or enquiry about your employment.

You have the right to join a union or choose not to, and to take part in lawful industrial activity or choose not to.

You also have protections when temporarily absent from work due to illness or injury, from discrimination, bullying and harassment, coercion, misrepresentation, sham contracting, and undue influence or pressure. Find out more at:

www.fairwork.gov.au/protections



AGREEMENT MAKING

Enterprise agreements are negotiated between an employer, their employees, and any employee representatives (e.g. a union). This process is called 'bargaining' and has to follow set rules. The Fair Work Commission checks and approves agreements. For information about making, varying, or terminating an enterprise agreement visit:

www.fwc.gov.au/agreements



TRANSFER OF BUSINESS

If a transfer of business occurs, your employment with your old employer ends. If you're employed by the new employer within three months to do the same (or similar) job, some of your entitlements might carry over to the new employer. This may happen if, for example, the business is sold or work is outsourced. Find out more at:

www.fairwork.gov.au/transfer-of-business



RIGHT OF ENTRY

Union officials with an entry permit can enter the workplace to talk to workers that they're entitled to represent, or to investigate suspected safety issues or breaches of workplace laws.

They must comply with certain requirements, such as notifying the employer, and can inspect or copy certain documents. Strict privacy rules apply to the permit holder, their organisation and your employer. Find out more at:

www.fwc.gov.au/entry-permits

WHO CAN HELP?

FAIR WORK OMBUDSMAN

- information and advice about pay and entitlements
- free calculators, templates and online courses
- help resolving workplace issues
- investigates and enforces breaches of workplace laws.

www.fairwork.gov.au - 13 13 94

FAIR WORK COMMISSION

- hears claims of unfair dismissal, unlawful termination, bullying, discrimination or 'adverse action' at work
- approves, varies and terminates enterprise agreements
- issues entry permits and resolves industrial disputes.

www.fwc.gov.au - 1300 799 675