**Payroll Employee Records Management Policy**

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| *Purpose* | The purpose of this policy is to ensure compliance with legislation and ensure the integrity, confidentiality and security of payroll information. |
| *Scope* | The scope of this policy covers the administration of payroll records by employees and contractors of Pitstop. |
| *Resources* | Specific procedures for the implementation of this policy are available below and on the company intranet. |
| *Responsibility* | Responsibility for the implementation of this policy rests with employees and management with responsibility for the oversight of or direct administration of payroll records. |
| *Relevant legislation etc.* | * *Privacy Act 1988* (Cwlth) * *Equal Opportunity Act 2010* (Vic) * *Australian Securities and Investments Commission Act 2001* (Cwlth) * *Corporations Act 2001* (Cwlth) * *A New Tax System (Goods and Services Tax Administration) Act 1999* (Cwlth) * *A New Tax System (Goods and Services Tax) Act 1999* (Cwlth) * *Income Tax Assessment Act 1997* (Cwlth) * *Superannuation Guarantee (Administration) Act 1992* (Cwlth) * *Fair Work Act 2009* (Cwlth). |
| *Updated/authorised* | 10/2018 – Jack Tan, Finance and Operations Manager |

#### **Procedures**

#### **Access to and disclosure of employee information procedures**

As all employee information is confidential, all employee records will always be stored in a secure environment. Only authorised staff and legal authorities will have access to employee records.

Employee records are their own property and they may have access to their own records at any time.

Information contained in an employee's record will only be disclosed to a third party with the written consent of the employee. BCG is obliged to disclose information about an employee, with or without the employee’s consent, if it is determined by the designated authority to be a legal requirement or to provide reasonable assistance to law enforcement authorities.

#### To manage pay roll enquiries:

1. Determine nature of enquiry,
2. Determine authority using chart below.

| Description of enquiry | Designated person |
| --- | --- |
| The supervisor/manager/business owner may want to access:   * Employee details, * Hours of work, and * Payroll information (summary statements, PAYG, superannuation, help, etc.).   There also may be outside enquiries about the information above. In this situation you should always check with the designated person for authority to access and pass on information. | Finance and Operations Manager |
| A Fair Work Australia inspector may want to access:   * Employee records, * Wages, * Awards, * Employee timesheets, and * Leave information.   Your workplace may need to be inspected to access employee records and files. In this situation you should always tell the designated person that you have had an enquiry for a workplace visit that will require access to records. | Finance and Operations Manager |
| The Australian Taxation Office may want further information about employees, such as:   * Tax file numbers, * Employee withholding declaration, * Superannuation, * ABN or ACN, * PAYG, * BAS, and * HECS/HELP.   Your workplace policy will determine if you are able to pass this information on directly. | Finance and Operations Manager |
| Child support agencies may want further information on:   * An employee’s salary, and * Child support deductions. | Finance and Operations Manager |
| Australian state and federal courts may want further information about an employee’s contributions towards fines and court orders. | Finance and Operations Manager |
| Employee deductions agencies, such as unions and health insurance providers, may require employees to sign a deduction authority form which must be kept in the employee’s file. | Finance and Operations Manager |
| Employee’s request for their own payroll information. | Store Manager |

### **Collection of records procedures**

Files will be established for each employee, for the storage of information and documentation provided by each employee. Employees are to provide all documents required to undertake payroll, which may include but are not restricted to:

* Tax forms,
* Employee details, and
* Superannuation choice form.

It is the employee’s responsibility to provide accurate information and relevant records. No responsibility will be taken for any consequences incurred as a result of non-current or incorrect information being supplied.

### *To collect records from new employee:*

1. Provide employees with copies of tax file declaration and tax withholding declaration form at earliest possible time (within three days of commencement maximum),
2. Provide employees with superannuation choice form at earliest possible time (within three days of commencement maximum),
3. Collect forms within one week,
4. Forward forms to applicable authorities,
5. File forms and duplicates under employee name in secure, locking cabinet.