

Please note – This is a previous WA award summary and does not contain the current rates of pay

WA award summary

Bakers (Metropolitan) Award

Pay rates applicable from 1 July 2023 to 30 June 2024

About this award summary

This document is a summary of the state Bakers (Metropolitan) Award. WA awards are legal documents that outline the pay rates, allowances, working hours, and leave entitlements for employees in a particular industry or type of work.

Complying with the provisions of a WA award is compulsory and all employers who are covered by this WA award must provide employees with the pay rates and employment entitlements in the WA award, as outlined in this award summary and in the full award as a minimum. Potential penalties for employers who do not meet WA award requirements are detailed on page 2.

This WA award summary is a summary only and does not include all obligations required by the award. It is important to also refer to the full Bakers (Metropolitan) Award that is available on the Western Australian Industrial Relations Commission website www.wairc.wa.gov.au. Provisions of other employment legislation also apply to employees and have been included in this WA award summary where appropriate. Reference should also be made to the *Minimum Conditions of Employment Act 1993* (MCE Act), the *Long Service Leave Act 1958* (LSL Act), and the *Industrial Relations Act 1979* (IR Act) for full details.

This document is formatted for viewing on the Wageline website and contains web links to other relevant information. If using a printed copy in which links are not visible, all additional information can be found at www.dmirs.wa.gov.au/wageline or by contacting Wageline on 1300 655 266.

Disclaimer

The Department of Mines, Industry Regulation and Safety has prepared this WA award summary to provide information on pay rates and major award provisions. It is provided as a general guide only and is not designed to be comprehensive or to provide legal advice. The department does not accept liability for any claim which may arise from any person acting on, or refraining from acting on, this information.

Three Step Check: to make sure this WA award summary is relevant to you

Step 1

Is the business in the state system?

This WA award summary applies to businesses in the **state industrial relations system.**

The state system covers businesses (and their employees) that operate as:

- ✓ sole traders
- ✓ unincorporated partnerships
- ✓ unincorporated trust arrangements
- incorporated associations and other non-profit bodies that are not trading or financial corporations

This summary does **not** apply to businesses and organisations in the national fair work' industrial relations system which operate as:

- Pty Ltd businesses that are trading or financial corporations
- incorporated partnerships or incorporated trusts
- incorporated associations and other non-profit bodies that are trading or financial corporations

For more information visit the <u>Guide to who is in the WA state system</u> page. If the business or organisation is in the national system visit the Fair Work Ombudsman website www.fairwork.gov.au

Step 2

Is the business covered by the Bakers (Metropolitan) Award?

The Bakers (Metropolitan) Award covers bakeries and bread manufacturing businesses in the state industrial relations system.

This award only applies to businesses in the area within a 45km radius from central Perth Post Office. This area excludes some suburbs in the outer Perth metropolitan area, and employers and employees should check whether the business falls within the 45km area from Perth GPO.

Businesses located outside the area of the Bakers (Metropolitan) Award are covered by the Bakers (Country) Award. The WA award summary for the Bakers (Country) Award is available at www.dn.is.awa.gov/lu/awardsummaries

Step 3

Is the employee's job covered by the Bakers (Metropolitan) Award? The Bakers (Metropolitan) Award sets pay rates, working hours and other employment arrangements for employees working as:

- Bakers
- ✓ Bakers Assistants
- Doughmakers

Industrial inspectors at the Department of Mines, Industry Regulation and Safety have powers under the IR Act to investigate employee complaints about underpayments of pay rates and leave entitlements under this WA award and state employment laws. Industrial inspectors also undertake regular proactive compliance audits in particular industries to determine if employers are paying correct wages and keeping correct employment records.

The penalty for contravening a provision of a WA award or not complying with a requirement relating to employment records is up to \$13,000 for individuals and \$65,000 for bodies corporate. Higher penalties apply for serious contraventions of up to \$130,000 for individuals and \$650,000 for bodies corporate. An industrial inspector is also able to give a person a civil infringement notice, similar to an 'on-the-spot fine', for not complying with employment record-related requirements. Record keeping requirements are outlined in the Employment records section.

Employees who believe that they have been underpaid, or who wish to make an anonymous report of wage theft, should visit the Making a complaint about underpayment of wages or entitlements page.

Stay informed when WA award pay rates change, subscribe to Wageline News or follow Wageline on social media.

Rates of pay

All rates of pay are gross rates (before tax). The tables below provide the rates that apply from the first full pay period on or after 1 July 2023.

Adult rates of pay – applicable from the first pay period on or after 1 July 2023 until end of last pay period commenced in June 2024.

Classification (See page 11)	Weekly	Hourly	Casual (includes 20% loading)	
Doughmaker	\$964.30	\$25.38	\$30.45	
Single Hand Baker	\$964.30	\$25.38	\$30.45	
Baker	\$957.10	\$25.19	\$30.22	
Baker's Assistant	\$870.60	\$22.91	\$27.49	
Jobbers			\$30.22	

Apprentice rates of pay—applicable from the first pay period on or after 1 July 2023 until and of last pay period commenced in June 2024.

3 Year Term	Age of apprentice	Weekly	Hourly
1st Voor	Under 21	\$526.40	\$13.85
1st Year	21 or over	\$733.40	\$19.30
and Voor	Under 21	\$717.80	\$18.89
2nd Year	21 or over	\$733.40	\$19.30
3rd Year	All ages	\$842.20	\$22.16

- Employers are required to pay an apprentice for the time spent at TAFE (or other off the job training) as normal working hours. An employer is not required to pay TAFE fees on behalf of the apprentice.
- If the apprentice is a high school student undertaking a school based apprenticeship they must be paid the relevant hourly rate for the year of their apprenticeship for
 - o all hours spent working on the job; plus
 - o hours spent in off the job training (deemed to be 25% of actual hours worked each week).
- Visit the <u>Pay rates for apprentices</u> page for more information.

Junior rates of pay— applicable from the first pay period on or after 1 July 2023 until end of last pay period commenced in June 2024.

Junior employees (19 years and under) are paid a percentage of the adult rate applicable to their classification.

Age	% of adult
19 years of age	90%
18 years of age	80%
17 years of age	70%
16 years of age	60%
15 years of age	45%

Baker's as istant junior rates of pay- applicable from the first pay period on or after 1 July 2023 until end of last pay period commenced in June 2024.

Baker's Assistant	% of adult	Weekly	Hourly	Casual (includes 20% loading)
19 years of age	90%	\$783.50	\$20.62	\$24.74
18 years of age	80%	\$696.50	\$18.33	\$21.99
17 years of age	70%	\$609.40	\$16.04	\$19.24
16 years of age	60%	\$522.40	\$13.75	\$16.50
15 years of age	45%	\$391.80	\$10.31	\$12.37

Registered trainees

- Registered trainees are employees who are undertaking a traineeship registered with the <u>Apprenticeship Office</u> at the Department of Training and Workforce Development. Traineeships can be undertaken on a full time, part time or school-based basis.
- There is no job classification for a registered trainee under the Bakers (Metropolitan) Award and if an employee was undertaking a traineeship in this industry, they would be award free. Visit the Apprenticeship Office website for information on whether training packages are available for the industry covered by this award.
- Visit the <u>Pay rates for trainees</u> page for wage rates for award free full time, part time and school based registered trainees. Registered trainees in this industry are entitled to <u>annual leave</u>, <u>personal leave</u> and other leave and employment entitlements that apply to award free employees while undertaking a traineeship.
- An employer is required to pay a registered trainee for time spent at TAFE (or other off the job training) as normal working hours. An employer is not required to pay TAFE fees on behalf of the registered trainee.

Allowances

Foreperson allowance

In addition to the wage applicable to a doughmaker, a **foreperson** must be paid the following allowance per week if in charge of:

•	less than 4 employees	\$13.95
•	4 or more employees but less than 10	\$22.25
•	10 or more employees but less than 20	\$34.15
•	20 or more employees	\$43.95

Disability allowance

A doughmaker or single hand baker must be paid a disability allowance of \$5.85 per week.

Meal allowance

- If an employee is required to work 2 or more hours of overtime, they must be provided with a meal or paid \$9.05.
- If an employee works such overtime that a second meal is required, they must be provided with a meal or paid \$6.15.

Deductions from pay

- An employer may only make a deduction from an employee's pay if:
 - the employer is required by a court or a state or federal law to make the deduction (e.g. tax that must be withheld from the employee's part).
 - the employee has authorised the deduction in writing (as part of a written employment contract or otherwise) and the deduction is paid on behalf of the employee; or
 - the employer's authorised by the WA award to make the deduction and the deduction is paid on behalf of the employee.
- Deductions or requirements to pay an amount of money to the employer or another person in relation to an employee under the age of 18 are not permitted unless the deduction or payment is agreed to in writing by the employee's parent or guardian.
- A term of a WA award or employment contract providing for a deduction from an employee's pay will be of no effect it it is for the benefit of the employer or a party related to the employer and is unreasonable in the circumstances.
- An employer cannot directly or indirectly compel an employee to access goods, accommodation or other services instead of money as part of the employee's pay.

Meal breaks

- Employees must receive a meal break of between 20 and 40 minutes after not less than 2 ½ hours and not more than 5 hours of work.
- In addition, employees must receive a paid 10 minute break if they work 4 or more hours.

Hours and overtime

Ordinary hours

- The ordinary hours for an employee under this WA award are:
 - an average of 38 hours over a maximum cycle of four weeks (for rostering options, please view the full award on the WA Industrial Relations Commission website www.wairc.wa.gov.au or call Wageline on 1300 665 266);
 - worked between 6.00pm on Sunday and midnight on Friday;
 - o no more than 10 hours (exclusive of meal breaks) per day; and
 - no more than five consecutive shifts per week.
- Rosters must be posted seven working days before the commencement of each working week.

Overtime

- All time, except any that stands alone, worked in excess of the ordinary hours prescribed as a week's work must be paid for at the rate of time and a half for the first two hours and double time after that.
- All time worked in excess of 10 hours on any shift stands alone and must be paid for at the rate of double time.
- If a full time or part time employee works so much overtime that they do not have 10 consecutive hours off work
 in between shifts, they must be released from duty without loss of pay until they have had 10 consecutive hours
 off work. If they are not released from duty, they must be paid double time for these hours.

Early start allowance and Sunday penalty rates

These percentages are in addition to the ordinary rate for all hours worked on that shift.

Shift	Applicable rate
Shift which commences after 3.00am and before 6.00am	Additional 25%
Shift which commences between 6.00pm and 3.00am	Additional 36%
Hours worked on Sunday after 6.00pm	Double time

Public holidays

- Full time employees are entitled to public holidays (or days substituted for public holidays) without deduction of pay. Part time employees are entitled to public holidays (or days substituted for public holidays) without deduction of pay if they would ordinarily be required to work on that day if it was not a public holiday.
- For the purposes of payment of public holiday rates under this award, if Christmas Day or New Year's Day falls on a Saturday or Sunday, the following Monday will be considered to be the public holiday, and when Boxing Day falls on a Sunday or Monday, the following Tuesday will be considered to be the public holiday. When a public holiday is substituted with another day, the public holiday itself is no longer considered a public holiday for the purposes of the WA award.
- The Easter Sunday public holiday is observed on the actual day, and it is not substituted to another day solely because it falls on a weekend. Employees required to work on Easter Sunday must be paid at public holiday penalty rates. Visit the Easter and vipublic holiday page for more information.
- All time worked on a public holiday is paid for at double time and one half (or by agreement time off in lieu at the equivalent rate i.e. 2.5 hours time off for every hour worked)..
- Visit the Point Holiday oin Western Australia page to view the public holiday dates.

Employment of children

- Under the *Children* and *Community Services Act 2004*, the minimum age for employment in a restaurant, cafe, fast food or takeaway food business is 13 years of age, except if the child is working as part of a school program (e.g. work experience placement) or in a family business.
- A child who is 13 or 14 years old may work in a restaurant, café or fast food or takeaway food outlet between 6.00am and 10.00pm (excepting school hours) if the employer has obtained written permission from their parent or guardian.
- A person must not employ a child of compulsory school age during the hours when the child is required to attend school or otherwise participate in an educational program of a school.
- There are significant penalties for breaching the employment of children laws:
 - o employing a child without the permission of a parent a fine of up to \$24,000 or \$120,000 for a corporation
 - o employing a child before 6.00am or after 10.00pm a fine of up to \$24,000 or \$120,000 for a corporation.

Resources for businesses which employ children

- The <u>Employment of children laws shop, restaurant, fast food or takeaway food business</u> page provides specific information for employers and store managers.
- A template form for gaining written parental permission for employing children under 15 is available.
- Conducting a self-audit will assist retail and food industry employers to ensure all employment arrangements
 comply with the child employment laws. Wageline's <u>Self-Audit Checklist</u> for this industry is a tool to help
 employers to conduct a self-audit of compliance with the child employment laws.

Leave entitlements

Quick reference guide			
Leave entitlement	Full time	Part time	Casual
Annual leave	\checkmark	✓	J.K
Personal leave	\checkmark	✓	
Unpaid personal leave for caring purposes	✓	✓ .	
Bereavement leave	\checkmark	✓	
Unpaid parental leave	✓		→ ✓
Long service leave	✓	A C	√
Unpaid family and domestic violence leave	✓		✓

This WA award summary covers the basic leave entitlements for employees covered by the Bakers (Metropolitan) Award but does **not** include all details on leave obligations and entitlements. Full details of conditions are contained in the Bakers (Metropolitan) Award on the WA Industrial Relations commission website www.wairc.wa.gov.au, the Minimum Conditions of Employment Act 1993 and the Long Service Leave Act 1958.

Bereavement leave

- All employees, including casual employees, are childled to two days paid bereavement leave per occasion on the death of a spouse, de facto partner, parent, step parent, grandparent, child, step-child, grandchild, sibling or any other member of the employee's household. The 2 days need not be consecutive.
- Bereavement leave is a minimum entitlement from the Minimum Conditions of Employment Act 1993.

Parental leave

Employees, including eligible casual employees, are entitled to the unpaid parental leave entitlements in the National Employment Standards of the *Fair Work Act 2009*, as well as a number of more beneficial conditions contained in the *Minimum Conditions of Employment Act 1993* (a return to work after parental leave on a modified basis and a reversion to pre-parental leave working conditions). Visit the <u>Parental leave</u> page for more details.

Personal leave

- Personal leave entitles a full time or part time employee to paid time off work due to either illness or injury to themselves, or because they have to care for a member of their family or household who requires care or support because they are sick, injured or affected by an unexpected emergency.
- Each year, full time and part time employees accrue paid personal leave equal to the number of hours they would ordinarily work in a two week period, up to 76 hours per year. Personal leave is a cumulative entitlement, and any leave not taken in one year is carried over and able to be taken in future years.
- Paid personal leave accrues on a weekly basis for full and part time employees. Wageline's <u>Personal leave</u> <u>calculation guide</u> can assist with calculating paid personal leave entitlements.
- An employee, including a casual employee, is entitled to up to two days of unpaid personal leave per occasion
 when a member of the employee's family or household requires care or support because of a personal illness or
 injury or unexpected emergency affecting the member. A full time or part time employee cannot take unpaid
 personal leave for caring purposes if they have paid personal leave available.
- Casual employees are not entitled to paid personal leave. Casual employees can access up to two days of unpaid personal leave for caring purposes per occasion.
- Personal leave is a minimum entitlement from the Minimum Conditions of Employment Act 1993.
- Visit Wageline's <u>Personal leave</u> page for definitions of 'member of the family or household' or for more information.

Annual leave

- Full time employees are entitled to a minimum of four weeks of paid annual leave for each year of completed service, up to 152 hours. Part time employees are entitled to a minimum of annual leave of four weeks per year paid on a pro rata basis according to the number of hours they are required ordinarily to work in a four week period. Casual employees are not entitled to annual leave.
- Annual leave is a minimum entitlement in the *Minimum Conditions of Employment Act 1993* and the Bakers (Metropolitan) Award sets out additional requirements regarding annual leave and annual leave loading.
- During a period of annual leave an employee must be paid annual leave loading of 17.5% or regular shift loadings whichever is higher. See the award for details.
- On termination, annual leave loading of 17.5% is paid out on fully accrued annual leave entitlements for completed years of employment. Annual leave loading is not paid on proportionate leave (leave accrued in an incomplete year of employment) on termination.
- Annual leave accrues on a weekly basis:
 - A full time employee accrues 2.923 hours of annual leave for each completed week of work.
 - A part time employee accrues the relevant proportion of 2.923 hours annual leave for each completed week
 of work.
 - o Wageline's Annual leave calculation guide can assist with calculating annual leave entitlements.
- Visit Wageline's <u>Annual leave</u> page for more information.

Family and domestic violence leave

- All employees are entitled to five days' unpaid family and domestic violence leave in each 12 month period. This
 leave is available in full at the start of each 12 month period of an employee's employment and does not
 accumulate from year to year. The five days' leave is available in full to partitine and casual employees (i.e. it is
 not pro rata).
- An employee is able to take unpaid family and domestic violence leave if:
 - o the employee is experiencing family and domestic violence; and
 - o the employee needs to do something to deal with the impact of the family and domestic violence; and
 - o it is impractical for the employee to do that thing outside the employee's ordinary hours of work.
- Leave can be taken in a single continuous five day period, separate periods of one or more days each, or periods of less than one day.
- Family and domestic violence leave is a minimum entitlement from the *Minimum Conditions of Employment Act* 1993.
- Visit Wageline's <u>Family and domestic violence leave</u> page for more information.

Long service leave

- Long service leave is a paid leave entitlement for full time, part time and casual employees. Under the Long Service Leave Act 1958 (LSL Act), an employee may be eligible for long service leave:
 - after 10 years of continuous employment with the same employer, and for every 5 years of continuous employment after the initial 10 years; and
 - on a pro-rata basis when their employment ends after 7 years of continuous employment but before 10 years.
- The Long cervice leave pages of the Wageline website contain information on who is covered by the LSL Act, the entitlement to long service leave, how long service leave can be taken and frequently asked questions.
- To be entitled to long service leave an employee's employment with their employer must be continuous. There are some paid and unpaid absences or interruptions to an employee's employment that:
 - do not break an employee's continuous employment; and
 - o count towards the employee's period of employment for the purposes of accruing long service leave. Some other types of absences do not break an employee's continuous employment, but do not count towards an employee's period of employment for the purposes of accruing long service leave. Visit the Long service leave- What is continuous employment page for details.
- An employee's employment may in some circumstances also be continuous despite a change in the ownership of
 a business and the associated change of employer. This applies regardless of anything written in a sale of business
 contract. Visit the <u>Long service leave What happens when business ownership changes?</u> page for details.
- The <u>WA long service leave calculator</u> can provide an estimate of an employee's long service leave entitlement when employment ends as a result of resignation, dismissal, death or redundancy..

Resignation, termination and redundancy

Resignation by the employee

A casual employee can resign by providing one hour's notice to the employer.

Full time and part time employees are required to provide notice as per the table below:

Period of continuous service	Period of notice
During the first month	1 day
More than one month but less than 1 year	1 week
1 year or more but less than 3 years	2 weeks
3 years or more but less than 5 years	3 weeks
5 years or more	4 weeks

Termination

An employer is required to give a casual employee one hour's notice of termination.

Prior to terminating an apprentice, an employer must contact the Department of Training and Workforce Development Apprenticeship Office on 13 19 54 to discuss any proposed termination of an apprentice.

Except in cases of serious misconduct, an employer is required to give full time and part time employees the following period of notice of termination (or payment in lieu):

Period of continuous service	Notice period
Not more than 1 year	1 week
More than 1 year but not more than 3 years*	2 weeks
More than 3 years but not more than 5 years*	3 weeks
More than 5 years*	4 weeks

^{*}Employees over 45 years of age with two or more years of continuous service must receive an additional week's notice

Redundancy

An employee is redundant when their employer has made a definite decision that they no longer wish the job the employee has been doing to be done by anyone.

When an employee has been made redundant they are entitled to receive:

- the appropriate notice period or pay in lieu of notice, as outlined in the termination section above;
- paid leave for job interviews;
- any unpaid wages;
- any unused accrued and pro rata annual leave;
- any unused accrued long service leave;
- pro rata long service leave (if applicable); and
- severance pay (if applicable).

Visit the <u>Redundancy General pformation</u> page for information on redundancy obligations.

Award severance pay - Employers who employ less than 15 employees

Employers covered by the Bakers (Metropolitan) Award who employ less than 15 employees must pay the severance pay entitlements in the award when an employee is made redundant, as outlined in the table below.

Award severance pay does not need to be paid to casual employees, apprentices, employees who have been engaged for a specific period of time or for a specified task or tasks, or employees terminated as a consequence of conduct that justifies instant dismissal.

Period of continuous service with employer*	Award severance pay
Less than 1 year	Nil
1 year but less than 2 years	4 weeks
2 years but less than 3 years	6 weeks
3 years but less than 4 years	7 weeks
4 years and over	8 weeks

^{*}An employee's period of continuous service includes any service with that business under a previous employer where there has been a transmission of business.

Severance pay - Employers who employ 15 or more employees

Employers covered by this award who employ 15 or more employees must pay severance pay when an employee is made redundant, as outlined in the table below.

Period of continuous service*	Number of weeks severance pay
Less than 1 year	Nil
1 year and less than 2 years	4 weeks
2 years and less than 3 years	6 weeks
3 years and less than 4 years	7 weeks
4 years and less than 5 years	8 weeks
5 years and less than 6 years	10 weeks
6 years and less than 7 years	11 weeks
7 years and less than 8 years	13 weeks
8 years and less than 9 years	14 weeks
9 years and less than 10 years	16 weeks
10 years and over	12 weeks

^{*}An employee's period of continuous service includes any service with that business under a previous employer where there has been a transmission of business.

These severance pay requirements do not apply to probationary employees, apprentices and trainees, casual and contract employees or employees terminated due to serious misconduct of for other reasons not related to redundancy.

Redundancy pay is calculated based on the applicable number of weeks' severance multiplied by ordinary time earnings. Ordinary time earnings excludes overtime, penalty rates, and allowances.

If the employee resigns during the notice period, they are entitled to the same severance pay they would receive if they had worked until the end of the notice period. However, in this circumstance the employee is not entitled to payment in lieu of notice.

Visit the <u>Redundancy payments</u> page for more information on redundancy payments.

Dismissal requirements

Under state laws, employees cannot be dismissed if to do so would be harsh, unfair or oppressive. There must be a valid and fair reason for dismissal, such as:

- consistent unsatisfactory work performance (which has been raised with the employee and the employee given further training and an opportunity to improve their work performance);
- inappropriate behaviour or actions; or
- serious misconduct.

The <u>Dismissal information</u> page outlines obligations and requirements when an employee is terminated.

Pay slip and record keeping requirements

Employers must provide all employees with a pay slip, and must keep employment records as required by state employment law. There are penalties for not keeping records and not providing a pay slip.

Pay slips

Employers need to provide a pay slip to each employee within one working day of paying the employee for work performed. The employer can decide whether to give a hard copy or electronic form of the pay slip.

A pay slip needs to include the following information:

- the employer's name and Australian Business Number (if any);
- the employee's name;
- the period to which the pay slip relates;
- the date on which the payment referred to in the pay slip was made;
- the gross and net amounts of the payment, and any amount withheld as tax;
- any incentive based payment, or payment of a bonus, loading, penalty rates or another monetary allowance or separately identifiable entitlement;
- if an amount is deducted from the gross amount of the payment:
 - the name of the person in relation to whom or which the deduction was made;
 - if the deduction was paid into a fund or account the name, or the name and number, of the fund or account; and
 - the purpose of the deduction;
- if the employee is paid at an hourly rate of pay:
 - o the rate of pay for the employee's ordinary hours;
 - o the number of hours worked during the period to which the pay slip relates; and
 - o the amount of the payment made at that rate;
- if the employee is paid a weekly or an annual rate of pay the rate as at the latest date to which the payment relates;
- if the employer is required to make superannuation contributions for the benefit of the employee:
 - the amount of each contribution that the employer made during the period to which the pay slip relates and the name, or the name and number, of any fund to which the contribution was made; or
 - the amounts of the contributions that the employer is liable to make in relation to the period to which the
 pay slip relates, and the name, or the name and number, of any fund to which the contributions will be
 made.

Wageline's Pay slip information page provides more information and a pay slip template to assist employers.

Employment records

Record keeping requirements

It is compulsory for all employers to keep employment records which include the following information:

- the employee's name and, if under 21 years of age, their date of birth;
- the employer's name and Australian Business Number (if any);
- the name of the WA award that applies (in this case the Bakers (Metropolitan) Award);
- date the employee commenced employment with the employer;
- for each day of work:
 - o the time at which the employee started and finished work;
 - o period/s for which the employee was paid; and
 - details of work breaks including meal breaks;
- for each pay period:
 - o the employee's designation (such as full time, part time, casual) and employee classification;
 - o the gross and net amounts paid to the employee;
 - o any amount withheld as tax; and
 - o all deductions from pay and the reasons for them;
- any incentive based payment, bonus, loading, penalty rates or other monetary allowance or entitlement;
- all leave taken, whether paid, partly paid or unpaid;

- the following matters relating to superannuation:
 - the date on which each superannuation contribution was made, the amount of the contributions, the period over which the contributions were made, the name of any fund to which a contribution was made;
 - o how the employer worked out the amount of superannuation owed; and
 - o any choice made by the employee as to which fund their contributions are to be made and the date on which the choice was made;
- the information necessary for the calculation of and payment of long service leave under the LSL Act. Employers are also be required to comply with the record keeping requirements in the LSL Act. Visit www.dmirs.wa.gov.au/longserviceleave for details;
- any other information necessary to show that the pay and benefits received by the employee comply with the WA award and other legal obligations such as employee entitlements under the MCE Act or LSL Act; and
- any other information required by the WA award to be recorded.

It is also compulsory to keep employment records that detail specific information regarding:

- termination related matters; and
- any supported wage system or a supported wage industrial instrument provision that applies to an employee
 with a disability.

If an employer makes a payment to an employee in cash, the employer must provide a record of the payment to the employee and ensure that a copy of the record of payment is kept as an employment record.

Wageline's <u>Employment records - Employer obligations</u> page provides more information and record keeping templates to assist employers.

Time periods for keeping records

It is compulsory that each entry in relation to annual leave and long service leave must be retained during the employee's period of employment and for not less than 7 years after the employment ends and each other employment record must be retained for not less than 7 years after it is made.

Classifications

- "Baker" is an employee who is competent by training and experience to perform, and who may be required to perform, any or all of the operations involved in the baking of bread. Such operations, without limiting the definition, include the mixing, handling, moulding or baking of dough. Provided that such a baker may be required by the employer to perform any general work in connection with the bakehouse.
- "Baker's assistant" is an employee who is not a baker or apprentice who assists in the operations involved in the making and baking of bread, but does not handle, mix, mould or bake dough.
- "Jobber" is an employee casually employed for not less than two hours except in the making of doughs during any
 one day or night.
- "Single hand baker" is an employee in a bakehouse where there is no other person regularly employed in the mixing, handling or baking of dough, except where the employer regularly and substantially works in the bakehouse.
- "Dough maker" is an employee who is required to perform any or all of the operations involved in the making of dough. Such operations include all work incidental to, preparing for, and finishing off the making of dough.