



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

WA Award Summary

Clerks (Accountants Employees) Award

1 July 2018

About this Award Summary

This WA Award Summary is a summary of the state Clerks (Accountants Employees) Award and does not include all obligations required by the award. It is important that you also refer to the full Clerks (Accountants Employees) Award that is available on the WA 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. You may need to refer to the *Minimum Conditions of Employment Act 1993*, the *Long Service Leave Act 1958*, and the *Industrial Relations Act 1979* for full details.

This document is formatted for viewing on the Wageline website and contains web links to other relevant information. If you are 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.

How can we help?

- Pay rates
- Leave entitlements
- Long service leave
- Employment arrangements
- Record keeping obligations



Three Step Check: to make sure this WA Award Summary is relevant to you

| | |
|---|--|
| <p>Step 1 Is the business in the state system?</p> | <p>This WA Award Summary applies to businesses in the state industrial relations system. It covers businesses which operate as:</p> <ul style="list-style-type: none"> ✓ sole traders (eg Jane Smith trading as Jane’s Accounting) ✓ unincorporated partnerships (eg Jane and Bob Smith trading as Jane’s Accounting) ✓ unincorporated trust arrangements (eg Jane and Bob Smith as trustees for Jane’s Accounting) <p>This summary does not apply to businesses in the national industrial relations system which operate as:</p> <ul style="list-style-type: none"> ✗ Pty Ltd businesses (eg Smith Pty Ltd trading as Jane’s Accounting) ✗ incorporated partnerships or incorporated trusts ✗ incorporated associations and other non-profit bodies (that are trading or financial corporations) <p>For more information visit the Guide to who is in the WA state system page. If the business or organisation is in the national system visit the Fair Work Ombudsman website www.fairwork.gov.au</p> |
| <p>Step 2 Is the business covered by the Clerks (Accountants Employees) Award?</p> | <p>The Clerks (Accountants Employees) Award applies to businesses in the state industrial relations system which are:</p> <ul style="list-style-type: none"> ✓ accounting businesses |
| <p>Step 3 Is the employee’s job covered by the Clerks (Accountants Employees) Award?</p> | <p>The Clerks (Accountants Employees) Award sets pay rates, working hours and other employment arrangements for full time, part time and casual employees working in accounting businesses as:</p> <ul style="list-style-type: none"> ✓ clerical staff ✓ receptionists who do clerical work and as well as reception duties |



Employers covered by this WA Award are legally required to keep employment records. Employers can be fined up to \$5,000 for not keeping employment records, for keeping inadequate or fraudulent records, or for not providing records to Industrial Inspectors when required to do so. Page 7 details record keeping requirements.

The Clerks (Accountants Employees) Award is a legal document that outlines the minimum wages and condition of employment that must be provided to employees who are covered by the award. Employers and employees cannot agree to lesser conditions.

Industrial Inspectors at the Department of Mines, Industry Regulation and Safety have statutory powers to investigate employee complaints about underpayment of wages or leave entitlements under this WA Award and state employment laws. The Department can prosecute employers in the Industrial Magistrates Court for not paying the rates of pay, including overtime, penalty rates and allowances required by this WA Award.



Rates of pay

All rates of pay are gross rates before tax and applied from the first pay period on or after **1 July 2018**.

Wages – applicable from the first pay period on or after 1 July 2018 until end of the last pay period commenced in June 2019 (new rates applied first pay period on or after 1 July 2019)

| Age | Weekly | Hourly | Casual hourly rate (includes 25% loading) |
|--------------------------|----------|---------|---|
| Senior Clerk | \$788.50 | \$20.75 | \$25.94 |
| Adult 21 years and over* | \$782.10 | \$20.58 | \$25.73 |
| 20 years of age | \$688.50 | \$18.12 | \$22.65 |
| 19 years of age | \$612.00 | \$16.11 | \$20.13 |
| 18 years of age | \$535.50 | \$14.09 | \$17.62 |
| 17 years of age | \$459.00 | \$12.08 | \$15.10 |

- The Clerks (Accountants Employees) Award contains a scale of pay rates for adult employees aged 21 -24 years of age. It is unlawful under the *Equal Opportunity Act 1984* to pay adult employees less or more based solely on their age. As such the adult rate for a 25 year old is listed here.
- The Clerks (Accountants Employees) Award also provides wage rates for employees 16 years of age and under 16 years of age. Please consult the award on the WA Industrial Relations Commission website www.wairc.wa.gov.au for details. See information on employment of children laws below.



Trainees

For pay rates for registered trainees working under the Clerks (Accountants Employees) Award, please contact Wageline on 1300 655 266.



To receive email updates when WA award pay rates change, subscribe to the [Wageline Newsletter](#).



Allowances

| Allowance | When allowance is paid | Rate |
|-------------------------|---|---|
| Stenographers Allowance | If an employee is working as a stenographer. | Adults - \$5.60 per week Juniors – pro-rata see the award for details |
| Meal Allowance | If an employee is required to work two or more hours after their ordinary finishing time, they must be provided with a meal and an adequate break. | If the employee is not provided with a meal, they must be paid \$8.10 . |
| Location Allowance | Where employed in certain regional towns in Western Australia (paid on a proportionate basis to casual/part time employees, juniors and apprentices). | Visit the Location Allowance page or Clause 23 of the Award for the amount payable for each town. |



Employment of children

- Under the *Children and Community Services Act 2004*, it is illegal to employ children under the age of 15 in this industry, except if the child is working as part of a school program or in a family business.
- School aged children must not be employed during school hours, unless participating in a school program.
- Visit the [When children can work in Western Australia](#) page for more information.



Working hours and penalty rates

Working hours – full time employees

- The Clerks (Accountants Employees) Award does not regulate the number of hours of work for full time employees or when these hours can be worked.
- There is a minimum condition of employment (set by the *Minimum Conditions of Employment Act*) relating to reasonable hours of work that applies to employees covered by this WA Award. Employees can only be required to work 38 hours per week plus reasonable additional hours. Visit the [Hours of Work](#) page for more information on reasonable hours.

| When penalty rates apply for a full time employee | Penalty rates |
|---|------------------------|
| If an employee works on a public holiday or substituted day | Double time and a half |

Working hours - part time employees

- Part time employees work on an ongoing basis every week for a maximum of 32 hours per week.
- The Clerks (Accountants Employees) Award does not regulate when these hours can be worked.
- There is a minimum condition of employment (set by the *Minimum Conditions of Employment Act*) relating to reasonable hours of work that applies to employees covered by this WA Award. Employees can only be required to work 38 hours per week plus reasonable additional hours. Visit the [Hours of Work](#) page for more information on reasonable hours.
- Part time employees receive the same wages and conditions as full time employees but on a proportionate basis according to the number of hours they work.

| When penalty rates apply for a part time employee | Penalty rates |
|---|------------------------|
| If an employee works on a public holiday or substituted day | Double time and a half |

Working hours – casual employees

- The Clerks (Accountants Employees) Award does not regulate the number of hours of work for casual employees or when these hours can be worked.
- There is a minimum condition of employment (set by the *Minimum Conditions of Employment Act*) relating to reasonable hours of work that applies to employees covered by this WA Award. Employees can only be required to work 38 hours per week plus reasonable additional hours. Visit the [Hours of Work](#) page for more information on reasonable hours.

| When penalty rates apply for a casual employee | Penalty rates |
|---|--|
| If an employee works on a public holiday or substituted day | Double time and a half on the casual hourly rate |



Public holidays

- A full time employee is entitled to public holidays (or days substituted for public holidays) without deduction of pay. A part time employee is entitled to a public holiday (or day substituted for a public holiday) without deduction of pay if they would ordinarily be required to work on that day if it was not a public holiday.
- If a public holiday falls on a Saturday or Sunday, the following Monday will be considered to be the public holiday. However, if 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 Clerks (Accountants Employees) Award.
- Visit the [Public Holidays in Western Australia](#) page to view the public holiday dates.



Leave entitlements

Quick reference guide

| Leave entitlement | Full time | Part time | Casual |
|------------------------|-----------|-----------|--------|
| Annual leave | ✓ | ✓ | ✗ |
| Sick and carer's leave | ✓ | ✓ | ✗ |
| Unpaid carer's leave | ✓ | ✓ | ✓ |
| Bereavement leave | ✓ | ✓ | ✓ |
| Unpaid parental leave | ✓ | ✓ | ✓ |
| Long service leave | ✓ | ✓ | ✓ |

This WA Award summary covers the basic leave entitlements for employees covered by the Clerks (Accountants Employees) Award but does **not** include all details on leave obligations and entitlements. Full details of conditions are contained in the Clerks (Accountants Employees) 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*.



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 four weeks of paid annual leave 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* and the Clerks (Accountants Employees) 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%. 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.
 - Visit Wageline's [Annual Leave Calculation Guide](#) to help work out annual leave entitlements.
 - Wageline's [record keeping templates](#) include an annual leave record template.



Bereavement leave

- All employees, including casual employees, are entitled to two days paid bereavement leave 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 two 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 [Parental leave](#) page for further details.



Sick and carer's leave

- Sick and carer's leave entitles a full time or part time employee to paid time off work due to either illness or injury to themselves (sick leave), or because they have to care for an ill or injured family or household member (carer's leave).
- Full time and part time employees are entitled to paid sick and carer's leave equal to the number of hours they would ordinarily work in a two week period, up to 76 hours per year. Sick and carer's leave is a cumulative entitlement, and any leave not taken in one year can be carried over to the next year.
- Sick and carer's leave accrues on a weekly basis for full and part time employees.
- In the first year of employment, a full time or part time employee can use any paid sick and carer's leave that they have accrued to date for caring purposes.
- In the second and subsequent years of employment, a full time employee can only use a maximum of 76 hours of their accrued sick leave entitlement for caring purposes, or a part time employee the relevant proportion of 76 hours based on their ordinary hours of work.
- An employee is entitled to up to two days of unpaid carer's leave per occasion if an employee does not have sufficient paid leave accrued or has exceed the maximum amount of carer's leave that can be taken in any 12 month period.
- Casual employees are not entitled to paid sick leave or paid carer's leave. Casual employees can access up to two day's unpaid carer's leave per occasion.
- Sick and carer's leave is a minimum entitlement from the *Minimum Conditions of Employment Act 1993*.
- Wageline's [Sick Leave Calculation Guide](#) can assist with calculating sick and carer's leave entitlements.
- Wageline's [record keeping templates](#) include a sick and carer's leave record template.



Long service leave

- Full time, part time and casual employees are entitled to long service leave (LSL).
- Long service leave is an entitlement from the *Long Service Leave Act 1958*.
- The length of continuous employment for an employee's long service leave entitlement is based on the total time with the business, rather than any one employer. An employer who buys a business or part of a business will take on the long service leave obligations for existing employees if there has been a transmission of business. This applies regardless of anything written in the sale contract.

| Amount of continuous employment with same business | Amount of leave |
|---|---|
| After 10 years of continuous employment | 8 ^{2/3} weeks |
| For every 5 years of continuous employment after this initial 10 years | 4 ^{1/3} weeks |
| When an employee is terminated (except for serious misconduct) or resigns after they have completed between 7 and 10 years continuous employment | The employee is entitled to be paid out for LSL on a proportionate basis. LSL payment is worked out on a pro-rata basis for the entire period of employment, including years, months and days |
| When an employee is terminated or resigns after they have worked continuously for 10 or more years | The employee is entitled to be paid out for LSL. LSL payment is worked out on completed years of service only |

- An employee who has completed a full qualifying period of service (e.g. 10 years) is entitled to be paid out their full long service leave entitlement (e.g. 8^{2/3} weeks) on termination, regardless of the circumstances of the termination.
- Where an employee has a period of service that is less than the full qualifying period and they were terminated by their employer for serious misconduct, they are not entitled to **pro rata** LSL.
- Visit the [Long Service Leave](#) page for more details and a calculation guide.
- Wageline's [record keeping templates](#) include a long service leave record template.



Employment records

- Employers are legally required to keep employment records which demonstrate that employees have been paid all entitlements under the Clerks (Accountants Employees) Award and relevant legislation.
- Employers must keep all employment records for at least seven years after they are made for both current and past employees. Records relating to long service leave must be kept for seven years from the date employment ends.
- Employers can be fined up to \$5,000 by the Industrial Magistrates Court for not keeping employment records or for keeping inadequate or fraudulent records. A common requirement that employers fail to observe is a lack of detail in keeping employment records.
- Employers must keep records that detail:
 - Employee's name
 - Date of birth if under 21 years of age
 - Date employee commenced with the employer
 - Total number of hours worked each week
 - The gross and net amounts paid to the employee
 - All information required to calculate long service leave entitlements and payment
 - All pay deductions and reasons for them
 - Name of WA award that applies
 - Daily start and finish time and meal breaks taken
 - Employment status (full time, part time, casual)
 - Employee's classification under the award
 - All leave taken, whether paid, partly paid or unpaid
 - Any other information necessary to prove that the wages received by an employee comply with the requirements of the Clerks (Accountants Employees) Award, such as overtime hours worked and allowances paid. Contact [Wageline](#) or view the full Clerks (Accountants Employees) Award on the WA Industrial Relations Commission website www.wairc.wa.gov.au for details.
- Employment records can be written or electronic as long as they are in a form that can be printed. Time and wage books can be used to keep employment records, however, it is the employer's responsibility to ensure the time and wage book includes all of the required information.
- The records must be in English.
- Wageline's [record keeping templates](#) help small business employers meet their legal obligations for time and wages record keeping and keep accurate employee leave records.



Payslips

- Employees may be provided with a payslip which includes for each pay period the number of ordinary hours and the number of overtime hours worked, wages and any allowances paid and any deductions made.
- If a payslip is not provided, the employer must allow the employee to inspect the payment records.
- Visit the [Record keeping requirements](#) page for Wageline's payslip and record keeping templates.



Deductions from pay

An employer may only deduct from an employee's pay an amount:

- the employer is authorised, in writing, by the employee to deduct and pay on behalf of the employee
- the employer is authorised to deduct and pay on behalf of the employee under the relevant WA award
- the employer is authorised or required to deduct by law or a court order.



Resignation by the employee

- Full time and part time employees are required to provide one week's notice.
- A casual employee is required to provide one hour's notice to the employer.

Termination

- An employer is required to give a casual employee one hour's notice of termination.
- 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.
- These obligations come from the *Fair Work Act 2009* which applies rather than the notice provisions in the Clerks (Accountants Employees) Award.

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.
- An employer has a number of obligations in redundancy situations and may be required to pay severance pay. Visit the [Redundancy](#) page for redundancy obligations.

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 [Dismissal information](#) page outlines obligations and requirements when an employee is terminated.

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.