

# The CUTTING EDGE

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## Employment Records – Are You Covered?

One of the most common breaches of industrial relations legislative relates to employers having incomplete employment records. Employers can be left to the mercy of current and/or ex-employees in certain circumstances such as claims of underpayment of wages and accrued entitlements. Courts primarily rely on the completeness and accuracy of the businesses records in such cases of litigation.

It is therefore vital that all members should conduct an audit of their employment records to see if they are meeting the minimum requirements.

The following is an outline of the basic subjects and contents required:

1. Time and Wages Records
2. Leave
3. Pay Slips
4. Superannuation
5. Termination of Employment
6. Tax
7. Work, Health & Safety

### 1. Time and wage records

A time and wage record kept by an employer must specify:

- a) the employer's name
- b) the employee's name
- c) the employee's employment status (full-time, part-time, casual or daily hire)
- d) the employee's commencement date
- e) the Australian Business Number (ABN) (if any) of the employer
- f) the rate of remuneration paid to the employee
- g) the gross and net amounts paid to the employee
- h) any deductions made from the gross amount paid to the employee.
- i) Whether the employee is a casual or irregular part-time employee who is guaranteed a rate of pay by reference to a period of time worked, the record must set out the hours worked by the employee.
- j) whether the employee is entitled to be paid:
  - an incentive-based payment; or
  - a bonus, loading, penalty rate; or
  - another monetary allowance or separately identifiable entitlement
- k) The record must set out details of the payment, bonus, loading, rate, allowance or entitlement.
- l) Overtime
  - the number of overtime hours worked by the employee during each day
  - when the employee started and ceased working overtime hours.
- m) Averaging hours
- n) If you and an employee agree in writing to an averaging of the employee's hours of work, you must keep a copy of the agreement as part of your employee records.

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## 2016 State Finals & Annual Dinner

This year, the NSW State Competition Finals were held at the Bathurst Farmer's Market and the Annual Dinner was held nearby at Rydges Mount Panorama. The whole Bathurst experience was a great success with members. Despite early rain, the skies cleared for everyone to enjoy the Farmer's Market and observe the judging of the sausages and burgers. Bathurst DJ Benny Hope from B-Rock radio was the MC for both the Finals and the Annual Dinner. Everyone was delighted to be overlooking the Bathurst racetrack at the Dinner.



Congratulations to the winners of the State Sausage King and Best Butchers Burger Competitions who will represent NSW in the 2017 Nationals in Tasmania in February. *Please see our website for the winners: <http://bit.ly/2exGURF>*

**Thank you to our Dinner Sponsor**



**Thank you to our State Sponsors**



# Employment Records – Are You Covered?

## 2. Leave

You must make and keep a record that sets out:

- a) any leave that an employee takes
- b) the balance (if any) of the employee's entitlement to that leave from time to time.

If an employer and employee agree to cash out an accrued amount of leave:

- a) you must keep a copy of the agreement as part of your employee records
- b) the record must set out: (a) the rate of payment for the amount of leave that was cashed out; and (b) when the payment was made.

## 3. Pay Slips

A pay slip (paper or electronic) must be issued to an employee within one day of paying any amount of remuneration to the employee. The pay slip must contain:

- the employer's and employee's name
- the date the payment was made and the period to which the pay slip relates
- if the employee is paid at an hourly rate
  - the ordinary time hourly rate
  - the number of hours in the period the employee was employed at that rate
  - the amount paid at that rate
- if the employee is employed on an annual rate, that rate at the latest date to which the payment refers
- the gross and net amount of the payment
- any amount paid as incentive, bonus, loading, allowance, penalty or other separately identifiable entitlement the employee has
- details of any deductions including the name, or name and number, of any fund or account into which the deduction was paid
- if the employer is required to make superannuation contributions for the employee
- the amount of contributions during the pay slip period and the fund; or the amount of contributions for which the employer becomes liable during the pay slip period and the fund into which they will be paid.

## 4. Superannuation

If you make superannuation contributions for the benefit of an employee, you must make and keep a record that specifies:

- the amount of the contributions made
- the period over which the contributions were made
- the date on which each contribution was made
- the name of any fund to which a contribution was made
- the basis on which you became liable to make the contribution, including:
  - a record of any election made by the employee as to the fund to which the contributions are to be made; and
  - the date of the election.

## 5. Termination of employment

If an employee's employment is terminated (under Section 535(10) of the Fair Work Act 2009), you must make and keep an employee record that sets out whether the employment was terminated by consent, or by notice, or summarily (instant), or in some other manner (specifying the manner), and the name of the person who acted to terminate the employment.

## 6. Tax

Records relating to PAYG tax deducted from an employee's wages which need to be kept include:

- annual reports of PAYG withholding where no ABN was quoted
- copies of payment summaries and payment summary statements, or electronic annual reports (if applicable)
- current employment declarations, tax file number declarations and withholding declarations
- eligible termination payment records
- records of amounts withheld where no ABN was quoted
- records of personal services attributed income
- statements by a supplier where no ABN was quoted
- voluntary agreements
- wages records, including payment records.

For income tax purposes and superannuation guarantee purposes, these records include wages books, computer payroll records, bank transaction records relating to the deposit of salary or wages and any other records relating to employee remuneration, such as remittance advice, annual reconciliation statements, correspondence that relates to payments made on a PAYG employer account (such as a request to transfer a payment from one financial year to another, or a transfer from one PAYG employer to another).

Copies of all payroll tax returns should also be kept.

## 7. Work health & safety records

Note that each state or territory has its own WHS/OHS legislation; but, generally, you must keep and maintain records relating to the following matters:

- a register of injuries requiring first aid as well as treatment given
- audiometric test records of employees, where applicable
- hazardous substances: all induction and training done, assessment reports that indicate a need for monitoring and/or health surveillance of employees together with the results of monitoring and/or health surveillance.

It is strongly advised that if your records are not complete then you need to ensure that they are as soon as possible. If you wish to discuss any aspect of this subject, please contact us on (02) 9086 2220.

**Note:** AMIC has wages books and register of injury books available for you to purchase.

## Breakout River is a Winner

Breakout River entered the Royal Agricultural Society Fine Foods Competition for the first time this year and is proud to announce two wins:

- Gold Medal for the Branded Lamb Competition Class 1 Grass Fed 20-23kg Weight
- Champion Medal for Grass Fed Lamb & Best in Show – Branded Lamb



## Welcome to New Members

1. Woodcroft Quality Meats, Grant & Ron Slingerland, Woodcroft
2. The Butcher Around the Block, Aaron Nelson, Arndell Park
3. Beresfield Quality Meats, Robert Pawsey, Beresfield
4. Nomad Distribution, Emile Gomez, Frenchs Forest
5. Clarence Town Butchery, Ethan Smith, Clarence Town
6. Greenacres Gourmet Meats, Karen & Ron Allison, Wyoming
7. L Bo Butchery, Shelly Ball, West Kempsey
8. Mr Gordon P/L, Julie Gordon, Neutral Bay
9. Scott's Jones Street Butchery, Scott & Sharlene Mutsch, Albury

## Neild & Co

### A Leading Supplier of Ikonpack products to the Meat Industry

Neild & Co is an Australian owned distributor based in NSW with a logistics centre for major manufacturers of ingredients, packaging & casings for the retail, wholesale and food processing industry.

Neild & Co is proud to be in partnership with **Ikonpack**. The Ikonpack brand was developed in 2013 to create a recognizable image for a range of products throughout Australasia. In mainland states of Australia and in New Zealand, the market leaders in the supply of ingredients and materials used by the Meat Industry as well as Poultry, Seafood and other allied trades have collaborated to form an association under the banner "IKONPACK."

Whilst each member controls their own individual business, the partnership developed has brought great benefit to customers in each area through combined purchasing and the ability to access cheaper products worldwide backed by superior technology and expertise.



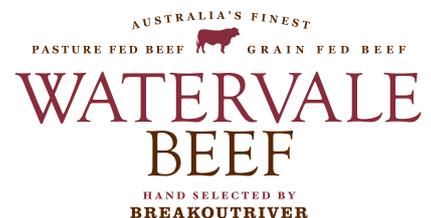
## Cowra Lamb and Watervale Beef – Australia's Finest, Hand selected by Breakout River

Chris Cummins, a Cowra local with over 30 years' experience in buying quality beef and lamb is the backbone of Breakout River Meats. Located in Cowra, in the Lachlan Valley, New South Wales, Breakout River Meats has built strong relationships with the best beef and lamb producers. This ensures that Watervale Beef is of the finest quality - tender, juicy and flavoursome and Cowra Free Range Lamb is the finest tasting lamb in Australia.

Cowra is renowned for its beautiful farming areas and fertile soils, ensuring that our free range hand selected lamb will

guarantee consistent & exceptional quality produce, 52 weeks of the year. The unique combination of fine breeding and rich pastures gives your butcher the confidence to state that our lamb is Australia's finest free range lamb.

Our strong relationships with local beef producers, combined with our unique hand selection process, guarantees that the finest beef is consistently selected for our Watervale Beef. The stress free environment in which hand selected Watervale Beef are raised combined with quality feeding guarantees consistent tender, juicy and flavoursome beef.



# Member Profile - Matthew Papandrea

## Joe Papandrea Quality Meats



Joe Papandrea Quality Meats recently moved from its long-term shop at Bossley Park to its new location in a retail centre at nearby Wetherill Park. It's an impressive, customized shop offering much more than an average butcher shop.

"Joe Papandrea Quality Meats is unique as we are trying to create a traditional butchery in a modern way," said Matthew. "We have set up our new store as a large superstore, offering a generous variety of traditional and value added products. We have also included dry aging with a show piece two-storey coolroom."

Matthew also explains a unique addition to the business that is already popular with customers. "Incorporated into our new store is a burger shop called *Son of a Butcher*. Gourmet burgers are our new concept, showcasing our meat for consumers for lunch and dinner."



*Matthew with one of his Son of a Butcher gourmet burgers*

The customer base is made up mainly of locals but the business also wholesales to some small supermarkets. Besides the usual cuts of meat, some of the many products they stock include, cutlets, kebabs, schnitzels, lasagne, beef stroganoff, ravioli and a large range of gourmet sausages (20 different types). The business also offers premade fresh pasta, custom made roasts and easy dinner meals. Other services include cooking tips, pre-orders, bulk orders and vacuum packing.

Five family members work at the business as well as 15 employees including two apprentices. "Our staff are professionals who are required to work at a high standard, which they are very capable of doing. Their uniforms make them look professional too," added Matthew.

"I gained experience by working from a young age at our original store in Bossley Park," said Matthew. "From there I progressed by running our second store in Wetherill Park and oversaw the development of what is now our new store."

When we asked Matthew if he had won any awards he simply replied,

"In 2012 I was AMIC Apprentice of the Year and I won Gold at the WorldSkills National Competition. We have won some Sausage King awards over the years as well as various local business awards."

At AMIC we know that Matthew has actually seen a lot of success and won numerous awards for his passion and skills since starting his apprenticeship at age 18. He is the most highly awarded young butcher in the country! Some of his awards include:

- Four 1<sup>st</sup> place Granville TAFE awards covering band saw usage, basic methods of cookery as well as the Bunzl Shield and a State medal for the highest mark across NSW 2012 Industry Competitions.
- Gold in the 2011 WorldSkills Regional Competition – the prerequisite before going on to the Nationals.
- Gold at the Australian Culinary Competition 2010 and the Sydney Culinary Competition 2011.
- BBM (Big Brother Movement) Scholarship recipient (England 2013)
- Tri Nations Butchery team member 2014 England, 2015 New Zealand

Earlier this year Matthew was the Guest Speaker for the Granville TAFE annual Awards Night for apprentices and trainees. Matthew is also a graduate of the University Western Sydney with a Bachelor of Business and Commerce.

Running the new store that is open seven days a week keeps Matthew very busy but we asked what he likes to do on his days off. "What day off? I call them *days on!* I like to play indoor soccer after hours when I can and I enjoy watching soccer games."

*The little things are important because that is what people remember*

Joe Papandrea Quality Meats supports several charities, clubs and institutions by donating sausages and discounting meats. These include Movember, World's Greatest Shave, Austral Public school and the local soccer clubs.

Looking to the future, Matthew would like to "Grow our business variety and offer more services within this store." His advice for anyone considering working in the meat industry is to basically do what he does: "Be persistent and work at a high standard; it's a great industry."

Websites:

[joepapandrea.com.au](http://joepapandrea.com.au)

<http://sonofabutcher.com.au>



*The Meat Vault showcasing dry aged beef*