

# FACT SHEET

## BUILDING AND CONSTRUCTION INDUSTRY

### EMPLOYER RETURNS

To effectively achieve the benefits of the Building and Construction Industry Portable Long Service Scheme that it administers, the Long Service Corporation is responsible for ensuring that employers are complying with their legal obligations.

For employers, this means they are expected to:

- Register as an employer
- Lodge **START NOTICES** and **END NOTICES** for employees
- Complete an annual **Employer Return**
- Keep books and records
- Contact the Corporation before paying long service leave to a worker.

#### EMPLOYER RETURN

Employers are required to record service for all of their workers carrying out building and construction work each financial year to make sure worker records are up to date and benefits paid from the scheme are calculated correctly.

To make this as easy as possible for employers, the Corporation developed **Employer Returns** to provide the ability to confirm the service of all workers in a single process. The **Employer Return** is a list of all workers that the Corporation has recorded as being employed by you or your company.

You can complete your **Employer Return** online at [www.longservice.nsw.gov.au/online-portal](http://www.longservice.nsw.gov.au/online-portal) by logging in and selecting the option for **Employer Return**.

#### BOOKS AND RECORDS

Inspectors from the Corporation have the authority to audit employers' records to check compliance with their obligations. Employers are required to keep various books and records for 6 years.

The records required to be kept for workers under a contract of employment (wages or salary) are:

- A)** Time sheets or attendance records showing the attendance at work of the worker
- B)** Books and records containing the following:
- Name and address of worker
  - Registration number of the worker
  - Kind of work performed by the worker
  - Name of the award if the worker is paid under an award
  - Total number of days of building and construction work performed by the worker each week.

If you are asked to produce your books and records for an audit, you will need to show the above records for the periods requested.

#### STARTING AND ENDING WORKERS

Employers are required to advise the Corporation within 7 days of a worker either commencing or terminating employment. You must advise us about all workers, even if they only work for one day.

The easiest way for this to be done is by using the services at [www.longservice.nsw.gov.au/online-portal](http://www.longservice.nsw.gov.au/online-portal) and login using your employer number and password. Once logged in, use the menu option to select **Start New Worker** or select **Current Worker** to end a workers employment or confirm a workers ongoing employment.

## IF YOU NEED MORE INFORMATION

Go to our website at [www.longservice.nsw.gov.au/bci/employers/employer-returns](http://www.longservice.nsw.gov.au/bci/employers/employer-returns) and read the following:

- FAQ's - Employer Returns
- Step by Step Guide on completing your Employer Return online
- Long Service Corporation Building and Construction Industry - Compliance and Enforcement policy
- Use the links to connect to **Your Legal Obligations** and relevant Legislation.

Ask for onsite assistance by calling our **Helpline on 13 14 41** between 8.30am and 5.00pm Monday to Friday to and request an advisory visit from one of our compliance officers.

Email us at [info@longservice.nsw.gov.au](mailto:info@longservice.nsw.gov.au)

## AUDIT PROCESS FOR EMPLOYER RETURN NON-COMPLIANCE

In August, employers who have not completed returns but have workers '**started**' on their record will receive a **Statement of Obligations** as a warning or reminder that they are overdue. If they fail to complete their returns, they will then receive a **Notice of Inspection** stating they have been targeted for an audit.

This notice will require them to produce their books and records at a specified time and place for inspection by one of the Corporation's authorised officers. In the event that the audit results in a determination that the employer still needs to submit a return, prosecution action will be considered.

For more information on the Corporation's Compliance and Enforcement policy, visit our website at [www.longservice.nsw.gov.au](http://www.longservice.nsw.gov.au)

## PENALTIES FOR NON-COMPLIANCE

- Failing to register the commencement of employment of a worker within 7 days of employment commencing.  
**Maximum penalty \$2,200.**
- Failing to notify the employment termination of a worker within 7 days of termination.  
**Maximum penalty \$2,200.**
- Failing to confirm by 31 July each year workers employed as at 30 June preceding.  
**Maximum penalty \$2,200 per worker.**
- Failing to notify the Corporation before making a long service benefit available to an employee under the Long Service Leave Act 1955.  
**Maximum penalty \$2,200.**
- A person shall not wilfully delay or obstruct an authorised officer from the Corporation in the performance of their duties.  
**Maximum penalty \$5,500.**
- Failing to keep required books and records.  
**Maximum penalty \$2,200.**
- A person shall not neglect or fail to produce books and records at such time and place as may be directed by the Corporation.  
**Maximum penalty \$5,500.**
- Making a false or misleading statement in any application, certificate, claim, objection, appeal, book or record made, furnished or maintained under this Act.  
**Maximum penalty \$5,500.**
- Making a false or misleading statement in any information furnished in purported compliance with a requirement made under the Act or for the purpose of obtaining any exemption, concession, benefit or advantage under the Act.  
**Maximum penalty \$5,500.**