

To effectively achieve the benefits of the Building and Construction Industry Portable Long Service Scheme that it administers, the Long Service Corporation (the Corporation) is responsible for ensuring all employers in the NSW Building and Construction Industry are complying with their legal obligations, as stated under Section 20 of the *Building and Construction Industry Long Service Payments Act 1986* (the Act).

It is the responsibility of the employer to register with the Corporation, advise us when workers start and end employment, and to complete an annual Employer Return.

### WHAT IS AN EMPLOYER RETURN?

The Employer Return is a list of all workers that the Corporation has recorded as being employed by you or your company during that financial year. As the employer you are required to confirm and update service to ensure benefits paid from the scheme are calculated accurately. At the end of each financial year, the Corporation will remind employers that their Employer Return is due for completion by 31 July.

Employer Returns can be completed online via the employer **Online Services** at [www.longservice.nsw.au/online-portal](http://www.longservice.nsw.au/online-portal). Employers without access to the internet may request a paper return by contacting the Corporation.

### WHY COMPLETE A EMPLOYER RETURN?

Completing an Employer Return is a legal requirement and the benefits include the following:

- If you pay a worker long service leave under the 1955 Act, you can apply to the Corporation for reimbursement. However, if you did not record/update the worker's service, it will be excluded from your payment.
- It is the main method of recording service for all of the industry's workers so that we can make sure that they can accrue long service credits and eventually access the benefits of the scheme either directly or via their employers.

### WHAT HAPPENS IF I DO NOT COMPLETE MY EMPLOYER RETURN BY 31 JULY?

Employers who have not completed their return by 31 July and have workers started on their record, will receive a Statement of Obligations notice. This is a formal warning that they have not met their legal obligations and the Corporation will pursue the matter.

Failure to respond to this notice or not completing a return by the end of August will result in the Corporation issuing a Notice of Inspection, stating a specific time and place for one of the Corporation's authorised investigators to conduct an audit. The employer will be required to produce any books, records or other documents for the purpose of verifying worker service.

In the event that the audit results in a determination that the employer still needs to submit a return, prosecution action will be considered.

### WHAT IS AN AUDIT?

An investigator from the Corporation will interview the employer and examine books and records to determine whether the legal obligations are being complied with. Employers are required to keep various books and records for six (6) years.

The records required to be kept for workers under a contract of employment are:

- Time sheets or attendance records
- Books and records containing the following particulars:
  - Name and address of the 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.

BUILDING AND CONSTRUCTION INDUSTRY  
**EMPLOYER RETURN - FAQ'S**

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**PENALTIES FOR NON-COMPLIANCE**

- Failure to register a worker within 7 days of employment  
**Maximum penalty \$2,200**
- Failure to lodge a Start Notice or End Notice within 7 days  
**Maximum penalty \$2,200**
- Failure to notify the Corporation prior to paying long service leave  
**Maximum penalty \$2,200**
- Failure to confirm by 31 July each year workers employed as at 30 June preceding  
**Maximum penalty \$2,200**
- Failure to keep required books and records  
**Maximum penalty \$2,200**
- A person shall not wilfully delay or obstruct an authorised investigator in the performance of their duties  
**Maximum penalty \$5,500**
- Failure to comply with a Notice to produce books and records  
**Maximum penalty \$5,500**
- Make false or misleading statements  
**Maximum penalty \$5,500**