

## WHAT IS AN EMPLOYER RETURN

The **Employer Return** is a list of workers who were employed by your business as at 30 June 2021. It is your responsibility to notify us when workers start and end employment, and to record service for your workers each financial year, by completing an **Employer Return**.

Complete your return via our **Online Services** at [www.longservice.nsw.gov.au/online-portal](http://www.longservice.nsw.gov.au/online-portal). Employers without access to the internet may contact us to request a paper return.

## WHY COMPLETE AN EMPLOYER RETURN

Completing an Employer Return is a legal requirement and allows workers to have service credits recorded by their employer when performing scheme eligible work.

There is no cost to complete a return and your workers will benefit from having service recorded. You may be entitled to a payment if you pay a worker long service leave under the *Long Service Leave Act 1955*. Prior to payment you will need to notify us of your intention to pay long service to your worker by completing the online form at [www.longservice.nsw.gov.au/bci/employers/your-legal-obligations/report-a-payment](http://www.longservice.nsw.gov.au/bci/employers/your-legal-obligations/report-a-payment)

**Note:** Any periods of service not recorded on time will be excluded from your employer payment.

## WHAT HAPPENS IF AN EMPLOYER RETURN IS NOT COMPLETED BY 31 JULY

A **Final Reminder Notice** will be issued to employers who have not completed their return by 31 July. Following this, if the return is not completed a **Notice of Inspection** will be issued. This will state a specific time and place for an audit to be conducted.

## WHAT IS AN AUDIT

An audit is an interview conducted by our Investigators to examine the employers books and records for the purpose of verifying worker service. Employers are required to keep various books and records for six (6) years after the date of the last entry.

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, address and registration number of the worker
  - kind of work performed by the worker
  - name of the award if the worker is paid under an award
  - details of any payments to the worker under the *Long Service Leave Act 1955*
  - total number of days each week on which the worker performed building and construction work for more than half the workers ordinary work day
  - the payslips of the worker and any PAYG payment summary statements.

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

## PENALTIES FOR NON-COMPLIANCE

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| <ul style="list-style-type: none"><li>• Failure to register a worker within 7 days of employment commencing by lodging a Start Notice<br/><b>Maximum penalty \$2,200</b></li><li>• Failure to notify within 7 days of a worker ceasing employment by lodging an End Notice<br/><b>Maximum penalty \$2,200</b></li><li>• Failure to notify the Corporation prior to paying long service leave<br/><b>Maximum penalty \$2,200</b></li><li>• Failure to confirm by 31 July each year workers employed as at 30 June preceding<br/><b>Maximum penalty \$2,200</b></li></ul> | <ul style="list-style-type: none"><li>• Failure to keep required books and records<br/><b>Maximum penalty \$2,200</b></li><li>• A person shall not wilfully delay or obstruct an Investigator in the performance of their duties<br/><b>Maximum penalty \$5,500</b></li><li>• Failure to comply with a Notice to produce books and records<br/><b>Maximum penalty \$5,500</b></li><li>• Make false or misleading statements<br/><b>Maximum penalty \$5,500</b></li></ul> |
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