

Building and Construction Industry

EMPLOYER RETURN

FAQ

What is an Employer Return

The Employer Return is a list of workers who were employed by your business as at 30 June each financial year. 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. 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

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 inspection to be conducted.

What is an inspection

An inspection 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. If books and records are kept in electronic form, they must be able to be printed and produced in written form.

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, email 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 workday
 - The payslips of the worker and any PAYG payment summary statements.

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

Long Service Corporation

Penalties for non-compliance	Maximum penalty
Failure to register a worker within 7 days of employment commencing by lodging a Start Notice	\$2,200
Failure to notify within 7 days of a worker ceasing employment by lodging an End Notice	\$2,200
Failure to notify the Long Service Corporation (LSC) prior to paying long service leave	\$2,200
Failure to confirm by 31 July each financial year, workers employee as at 30 June preceding	\$2,200
Failure to keep required books and records	\$2,200
A person shall not wilfully delay or obstruct an Investigator in the performance of their duties	\$5,500
Failure to comply with a Notice to produce books and records	\$5,500
Make false or misleading statements	\$5,500