

Building and Construction Industry EMPLOYER RETURN FACT SHEET

What is an Employer Return?

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

Why complete an Employer Return?

Completing an Employer Return is a legal obligation and allows workers to have service credits recorded by their employer when performing eligible building and construction work in NSW.

There's no cost to complete a return and your workers will benefit from having service recorded.

What if I pay long service leave directly to an employee?

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'll need to notify us of your intention to pay long service to your worker via the online [Employer Portal](#).

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

If an Employer Return is not completed by 31 July:

- you'll have not met your legal obligations
- LSC will consider the appropriate action to be taken.

Penalties for non-compliance

	Max. penalty
Failure to confirm by 31 July each year workers employed as at 30 June preceding	\$2,200
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 LSC prior to paying long service leave	\$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
Make false or misleading statements	\$5,500