

RECORD KEEPING COMPLIANCE CHECKLIST

Compulsory Records (required by law):

1. Copy of employment agreement provided to employee, signed by the employee.
2. Employee's name and postal address.
3. The kind of work on which employee usually employed.
4. Where necessary for calculating pay (i.e. waged employees), the hours and days worked by the employee in each pay period.
5. The wages to be paid in each pay period and the method of calculation.
6. The dates the employee last became entitled to annual holidays and sick leave and their current entitlement to annual holidays and sick leave.
7. The dates of leave taken, including annual holidays, sick leave and bereavement, and payment received for each.
8. Any annual leave cashed up as well as the date and amount paid for each entitlement year.
9. The dates and number of hours worked on public holidays and the payment for these; the date (or 24-hour period) the public holiday or any part of it has been transferred to, and the date the employee became entitled to any alternative holiday (day-in-lieu).
10. The dates of, and payments for, any public holidays or alternative holidays they didn't work but were entitled to holiday pay.
11. The cash value of any alternative holidays they gave up for payment.
12. The cash value for any board and lodgings provided.
13. The date when employment ended, and the amount of holiday pay they received at the end of employment.
14. A copy of their tax code declaration (IR330).
15. Details of any employment relations education leave taken.

Desirable records (best practice to keep):

1. Application form,
2. References supplied with application,
3. Emergency contact / next of kin details,
4. Training records (including any health and safety training),
5. Performance management reviews,
6. Any live warnings issued,
7. Requests for flexible working arrangements, reasons for refusal, if refused,
8. Any loans made to employee, and arrangements for repayments,
9. Authorisation for deductions if any is given.

10. Records of all wage deductions, such as PAYE, student loan deductions and superannuation contributions, and any agreements for wage deductions.
11. Requests to transfer public holidays (and whether or not these were agreed to).
12. Requests to cash-up annual holidays (and whether or not these were agreed to).
13. Dates that any extra provisions in employees' employment agreements take effect.
14. Evidence of rest and meal breaks provided (or compensation for these).
15. Employees' bank account details if this payment method has been agreed to.
16. Details of employees' work permits, if applicable.