

This factsheet will help you to:

- **Keep accurate records for hours worked and wages/salary paid**
- **Keep accurate records for annual leave, sick leave, bereavement leave and public holidays**
- **Ensure other necessary records are placed on the employee's personnel file**

Keeping accurate records

As an employer, you are legally required to keep a number of records such as a holiday and leave record and a wages and time record. Good records are also in your best interests – they provide evidence that your employee has received their correct entitlements and also contain valuable information for budgeting and planning purposes.

These records must be made available to the relevant employee, their union and the Department of Labour on request. They can be stored as electronic or paper files, and must be kept for six years.

Wages and time record:

The wages and time record must include:

- The employee's name
- The employee's age if they are under 20 years of age
- The employee's postal address
- The type of work the employee normally performs
- The type of employment agreement – individual or collective
- If the employee is employed under a collective agreement, the title and expiry date of the agreement and the employee's classification under it
- The hours worked each day (including start time, finish time and any unpaid breaks taken)
- The days worked in each pay period
- The wages paid each pay day and the method of calculation
- Details of employment relations leave taken (this leave type is for union members to complete employment relations training)

Timesheets are highly recommended as they contain useful information for the employee's wages and time record.

Holidays and leave records:

The holiday and leave records must include:

- The name of the employee
- The date they began employment
- The days on which an employee works if this information is relevant to calculating holiday and leave entitlements (it usually is)
- The date the employee last became entitled to annual leave
- The employee's current entitlement to annual leave and sick leave
- The dates of and payment for annual holidays, sick leave and bereavement leave taken
- The portion, dates and amount of payment for any annual leave paid out
- The dates of and payment for any public holiday worked including number of hours worked
- Details of any transferred public holidays, including public holiday date and transfer date
- The date on which the employee became entitled to an alternative holiday for any public holiday worked
- The dates and payment of any public holiday or alternative holiday on which the employee did not work but was entitled to be paid
- The cash value of board and lodgings provided
- The date of termination
- The amount of pay for holidays on termination

The holiday and leave record or the employee's file should also include:

- Any agreements to transfer public holidays
- Any requests to cash up annual holidays even if these were declined
- Any requests regarding alternative holidays
- The anniversaries of when the employee becomes entitled to annual leave, sick leave and any other relevant leave (e.g. contractual long service leave)

Other records:

An employee's file should also contain:

- A signed copy of the employment agreement or details of any applicable collective agreement with the union
- The letter of offer
- A job description
- Evidence that the employee is entitled to work in New Zealand e.g. details of citizenship/residency status or work permits held
- IRD tax code declaration (IR330) completed by the employee
- An application form, CV and personal profile
- Employee's personal information e.g. home address
- Details of who to contact in the event of an emergency
- Bank account details (if this is the agreed method of payment)

Tax records:

You must keep tax records for at least seven years. This includes wage records for all employees, such as PAYE deductions, Employer Superannuation Contribution Tax and KiwiSaver records. For more information about IRD records please visit [for businesses and employers - keeping records](#)