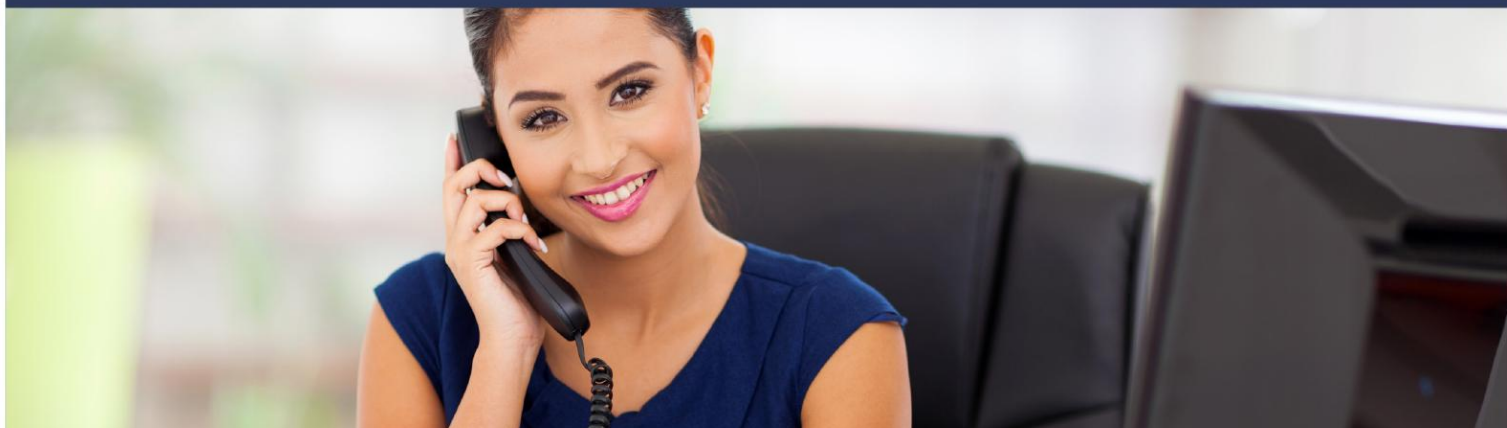




WA award summary

Clerks (Wholesale and Retail Establishments) Award

1 July 2026

About this award summary

This document is a summary of the state Clerks (Wholesale and Retail Establishments) Award. WA awards are legal documents that outline the pay rates, allowances, working hours, and leave entitlements for employees in a particular industry or type of work.

Complying with the provisions of a WA award is compulsory and all employers who are covered by this WA award must provide employees with the pay rates and employment entitlements in the WA award, as outlined in this award summary and in the award as a minimum. Potential penalties for employers who do not meet WA award requirements are detailed on page 2.

This is a summary only and does not include all obligations required by the award. It is important to also refer to the full Clerks (Wholesale and Retail Establishments) Award that is available on the Western Australian Industrial Relations Commission (WAIRC) website www.wairc.wa.gov.au. Provisions of other employment legislation also apply to employees and have been included in this WA award summary where appropriate. You should refer to the *Minimum Conditions of Employment Act 1993* (MCE Act), the *Long Service Leave Act 1958* (LSL Act), and the *Industrial Relations Act 1979* (IR Act) for full details. Some provisions in the national *Fair Work Act 2009* (FW Act) relating to leave and termination of employment also apply to state system employees covered by this award and relevant information has been included in this summary.

This document is formatted for viewing on the department's website and contains web links to other relevant information. If using a printed copy in which links are not visible, all additional information can be found at www.lgirs.wa.gov.au/wageline or by calling Wageline on 1300 655 266.

Disclaimer

The Department of Local Government, Industry Regulation and Safety has prepared this WA award summary to provide information on pay rates and major award provisions. It is not designed to be comprehensive or to provide legal advice. The department does not accept liability for any claim which may arise from any person acting on, or refraining from acting on, this information.

Three Step Check - to make sure this WA award summary is relevant to you

Step 1 Is the business in the state system	This WA award summary applies to businesses in the state industrial relations system (state system). The state system covers businesses (and their employees) that operate as: ✓ sole traders ✓ unincorporated partnerships ✓ unincorporated trust arrangements ✓ incorporated associations and other not-for-profit organisations that are not trading or financial corporations This information does not apply to businesses and organisations in the national fair work system (national system) which operate as: ✗ Pty Ltd businesses that are trading or financial corporations ✗ incorporated partnerships or incorporated trusts ✗ incorporated associations and other not-for-profit organisations that are trading or financial corporations For more information visit Which system of employment law applies. If the business or organisation is in the national system visit the Fair Work Ombudsman website www.fairwork.gov.au.
Step 2 Is the business covered by the Clerks (Wholesale and Retail Establishments) Award	The Clerks (Wholesale and Retail Establishments) Award covers retail and wholesale businesses in the state system.
Step 3 Is the employee's job covered by the Clerks (Wholesale and Retail Establishments) Award	The Clerks (Wholesale and Retail Establishments) Award sets pay rates, working hours and other employment arrangements for employees working as: ✓ Clerical / administrative assistants ✓ Receptionists

Industrial inspectors at the Department of Local Government, Industry Regulation and Safety have powers under the IR Act to investigate employee complaints about underpayments of pay rates and leave entitlements under this WA award and state employment laws. Industrial inspectors also undertake regular proactive compliance audits in particular industries to determine if employers are paying correct wages and keeping correct employment records.

The penalty for not complying with a provision of a WA award or not complying with a requirement relating to employment records is up to \$18,000 for individuals and \$93,000 for bodies corporate. Higher penalties apply for serious contraventions of up to \$180,000 for individuals and \$930,000 for bodies corporate. An industrial inspector is also able to give a person a civil infringement notice, similar to an 'on-the-spot fine', for not complying with employment record-related requirements. Record keeping requirements are outlined in 'Employment records' in this summary.

Employees who believe that they have been underpaid wages or leave entitlements under state employment laws, can follow the [Steps to making an underpayment complaint](#).

Stay informed when pay rates change - subscribe to [Wageline News](#) or follow [Wageline on social media](#).

Rates of pay

All rates of pay are gross rates (before tax). The table below provides the rates that apply from the beginning of the first full pay period that starts on or after **1 July 2026**.

Grade 1 (see pages 12-15 for grades)		Adult	20 years (90%)	19 years (80%)	18 years (70%)	17 years (60%)
1st year of experience at this grade	Weekly	\$1,020.80	\$918.70	\$816.60	\$714.60	\$612.50
	Hourly	\$26.86	\$24.18	\$21.49	\$18.81	\$16.12
	Casual	\$33.58	\$30.23	\$26.86	\$23.51	\$20.15
2nd year of experience at this grade	Weekly	\$1,039.40	\$935.50	\$831.50	\$727.60	\$623.60
	Hourly	\$27.35	\$24.62	\$21.88	\$19.15	\$16.41
	Casual	\$34.19	\$30.78	\$27.35	\$23.94	\$20.51
3rd year of experience and after	Weekly	\$1,054.90	\$949.40	\$843.90	\$738.40	\$632.90
	Hourly	\$27.76	\$24.98	\$22.21	\$19.43	\$16.66
	Casual	\$34.70	\$31.23	\$27.76	\$24.29	\$20.83
Grade 2						
1st year of experience at this grade	Weekly	\$1,069.10	\$962.20	\$855.30	\$748.40	\$641.50
	Hourly	\$28.13	\$25.32	\$22.51	\$19.69	\$16.88
	Casual	\$35.16	\$31.65	\$28.14	\$24.61	\$21.10
2nd year of experience at this grade	Weekly	\$1,074.60	\$967.10	\$859.70	\$752.20	\$644.80
	Hourly	\$28.28	\$25.45	\$22.62	\$19.79	\$16.97
	Casual	\$35.35	\$31.81	\$28.28	\$24.74	\$21.21
3rd year of experience and after	Weekly	\$1,082.60	\$974.30	\$866.10	\$757.80	\$649.60
	Hourly	\$28.49	\$25.64	\$22.79	\$19.94	\$17.09
	Casual	\$35.61	\$32.05	\$28.49	\$24.93	\$21.36
Grade 3						
1st year of experience at this grade	Weekly	\$1,092.80	\$983.50	\$874.20	\$765.00	\$655.70
	Hourly	\$28.76	\$25.88	\$23.01	\$20.13	\$17.26
	Casual	\$35.95	\$32.35	\$28.76	\$25.16	\$21.58
2nd year of experience and after	Weekly	\$1,105.20	\$994.70	\$884.20	\$773.60	\$663.10
	Hourly	\$29.08	\$26.18	\$23.27	\$20.36	\$17.45
	Casual	\$36.35	\$32.73	\$29.09	\$25.45	\$21.81
Grade 4						
	Weekly	\$1,145.30	\$1,030.80	\$916.20	\$801.70	\$687.20
	Hourly	\$30.14	\$27.13	\$24.11	\$21.10	\$18.08
	Casual	\$37.68	\$33.91	\$30.14	\$26.38	\$22.60
Grade 5						
	Weekly	\$1,193.00	\$1,073.70	\$954.40	\$835.10	\$715.80
	Hourly	\$31.39	\$28.26	\$25.12	\$21.98	\$18.84
	Casual	\$39.24	\$35.33	\$31.40	\$27.48	\$23.55
Grade 6						
	Weekly	\$1,250.90	\$1,125.80	\$1,000.70	\$875.60	\$750.50
	Hourly	\$32.92	\$29.63	\$26.33	\$23.04	\$19.75
	Casual	\$41.15	\$37.04	\$32.91	\$28.80	\$24.69

- This Award also contains rates of pay for 16-year-old and under 16-year-old employees.
- An employee may not be employed as a casual for a period longer than four (4) weeks without the approval of the relevant union.

Registered trainees

- Registered trainees are employees who are undertaking a traineeship registered with the [Apprenticeship Office](#) at the Department of Training and Workforce Development. Traineeships can be undertaken on a full time, part time or school-based basis.
- An employer is required to pay a registered trainee for time spent at TAFE (or other off the job training) as normal working hours. An employer is not required to pay TAFE fees on behalf of the registered trainee.
- For pay rates for registered trainees working in this industry, please call Wageline on 1300 655 266.

Allowances

Meal Allowance

A meal allowance of **\$8.35** must be paid, unless the employer supplies a suitable meal, when an employee:

- is required to work two (2) hours or more of overtime after the completion of the ordinary hours;
- works after 1 pm on a Sunday or on any public holiday; or
- commences work at, or prior to, 1 pm on the day of late-night trading and is required to work beyond 6 pm.

Location allowance for employees in regional areas

- Employees employed in certain regional towns must be paid the weekly location allowance relevant to that town. Rates listed below are for adult employees working full time. Casual employees, part time employees, apprentices and trainees must be paid proportionate location allowance based on the proportion which their weekly wage is to the adult rate under the WA award.
- If an employee has a dependant (a spouse or partner, or a child if they do not have a spouse or partner) who does not get a location allowance the employee must receive double the relevant location allowance.
- If an employee has a 'partial dependant' (a dependant who gets a district or location allowance which is less than the location allowance the employee gets) the employee must be paid their relevant location allowance rate plus the difference between the employee's location allowance and what the partial dependant is receiving in district or location allowance.
- If an employee receives free meals and accommodation, or is paid an allowance for meals and accommodation, the employee is only entitled to receive 66.67% of the amount for the relevant town.

Location allowance rates effective from first pay period on or after 1 July 2026

Town	\$ per week	Town	\$ per week	Town	\$ per week
Agnew	\$26.60	Halls Creek	\$63.30	Nullagine	\$70.20
Argyle	\$72.10	Kalbarri	\$9.70	Onslow	\$46.90
Balladonia	\$28.00	Kalgoorlie	\$11.50	Pannawonica	\$34.90
Barrow Island	\$46.90	Kambalda	\$11.50	Paraburdoo	\$34.80
Boulder	\$11.50	Karratha	\$45.40	Point Samson	\$43.20
Broome	\$43.10	Koolan Island	\$47.10	Port Hedland	\$37.40
Bullfinch	\$12.40	Koolyanobbing	\$12.40	Ravensthorpe	\$14.00
Carnarvon	\$22.10	Kununurra	\$72.10	Roebourne	\$52.30
Cockatoo Island	\$47.10	Laverton	\$27.40	Sandstone	\$26.60
Coolgardie	\$11.50	Learmonth	\$39.60	Shark Bay	\$22.10
Coral Bay	\$39.60	Leinster	\$26.60	Southern Cross	\$12.40
Cue	\$27.50	Leonora	\$27.40	Telfer	\$64.40
Dampier	\$37.60	Madura	\$29.00	Teutonic Bore	\$26.60
Denham	\$22.10	Marble Bar	\$70.30	Tom Price	\$34.80
Derby	\$44.70	Meekatharra	\$23.70	Whim Creek	\$44.90
Esperance	\$7.60	Mount Magnet	\$29.90	Wickham	\$43.20
Eucla	\$30.00	Mundrabilla	\$29.50	Wiluna	\$26.90
Exmouth	\$39.60	Newman	\$25.60	Wyndham	\$67.30
Fitzroy Crossing	\$54.50	Norseman	\$24.00		

Ordinary working hours

The ordinary hours of work for wholesale and retail establishments (excluding fruit and produce markets, ice and ice-cream establishments and milk and cream establishments) are:

- 38 hours per week Monday to Saturday;
- to be worked at the option of the employer in a five (5) or five and a half (5½) day week (half days must finish no later than 1 pm);
- to be worked between 7 am and 6 pm other than on the day of late night trading (or between 6:30 am and 6 pm in wholesale establishments where clerical employees work in direct association with other employees who ordinarily commence work earlier than 7 am);
- to be worked up until 9 pm on the day of late-night trading; and
- eight (8) hours per day (or 11.5 hours per day on the day of late-night trading).

Penalty rates

The following penalty rates apply for work performed during ordinary hours:

Time of hours worked	Penalty rates
An employee works a 5½ day week – up to 12 pm (noon) on the half day	Time and a half
Saturday Easter Eve	Time and a half

There are further specific hours provisions for employees working in particular types of establishments and specific rates of pay relating to weekend or late night work. Please see the full version of the Clerks (Wholesale and Retail Establishments) Award on the [WAIRC website](#) for details.

Overtime

When overtime is worked	Overtime rates
Time worked in excess of or outside ordinary hours.	Time and a half for the first 2 hours and double time after that.
After 1 pm if the half day is observed that day	Double time
After 6 pm Saturday	Double time
Sunday	Double time
Public holiday	Double time and a half

Alternative overtime rates may apply. See the award on the [WAIRC website](#).

Please note: any clerk in receipt of a salary more than 20% higher per week than that of a Clerical Officer, Grade 3 Year 1 must be paid at their ordinary rate of pay for any overtime worked in lieu of the overtime rates prescribed.

Meal breaks

An employee is entitled to an unpaid lunch break of between 30 minutes and one hour. The break must be taken at a time mutually agreed between the employer and the employee between the hours of 11:30 am and 2:30 pm provided that the maximum period to be worked without a lunch break is five (5) hours.

Deductions from pay

- An employer **can only** make a deduction from an employee's pay if:
 - the employer is required by a court or a state or federal law to make the deduction (e.g. tax that must be withheld from the employee's pay);
 - the employee has authorised the deduction in writing (as part of a written employment contract or otherwise) and the deduction is paid on behalf of the employee; or
 - the employer is authorised by the WA award to make the deduction and the deduction is paid on behalf of the employee.
- For employees under the age of 18, employers **are not permitted** to make deductions or require an amount of money to be paid to the employer or another person unless the deduction or payment is agreed to in writing by the employee's parent or guardian.
- A term of a WA award or employment contract providing for a deduction from an employee's pay will be of no effect if it is for the benefit of the employer or a party related to the employer and is unreasonable in the circumstances.
- An employer cannot directly or indirectly compel an employee to accept goods, accommodation or other services instead of money as part of the employee's pay. Visit [Deductions and pay protections](#) for more information.

Employment of children

- A child who is 13 or 14 years old may work in shop or retail outlet between 6 am and 10 pm (excepting school hours) if the employer has obtained written permission from their parent or guardian.
- If the business is not a shop or retail outlet the minimum age for employment is 15 years.
- School aged children must not be employed during school hours, unless participating in a school program (e.g. work experience placement).

Visit [When children can work in Western Australia](#) for more information.

Public holidays

Under this award:

- If a public holiday (except Easter Sunday) falls on a Saturday or Sunday, the following Monday is considered to be the public holiday. If Boxing Day falls on a Sunday or Monday, the following Tuesday is considered to be the public holiday.
- When a public holiday is substituted with another day, the public holiday itself is no longer considered a public holiday.
- The Easter Sunday public holiday is on the actual day and **is not** substituted to another day.

Visit [Public Holidays in Western Australia](#) to view public holiday dates.

Minimum entitlement to be absent on a public holiday

- All employees have a minimum entitlement to be absent from work on a day that is a public holiday.
- An employer is able to request an employee to work on a public holiday if the request is reasonable, but an employee is entitled to refuse a request to work on a public holiday if the request is not reasonable or refusal is reasonable.
- There are a range of specific factors that need to be taken into account when determining whether a request or a refusal of a request is reasonable. These are outlined on [Public holiday pay and arrangements](#).

Payment for public holidays

- If a full time or part time employee is absent from work on a public holiday (and their absence is consistent with the minimum entitlements described above) they are entitled to be paid:
 - as if they were required to work their ordinary hours on the public holiday; and
 - at the rate they would have received as payment for those hours under this WA award.
- If a casual employee does not work on a public holiday they are not entitled to payment.
- Employees who would not ordinarily work on the public holiday (such as part time employees who do not work on that day of the week) and employees on unpaid leave on the public holiday are not entitled to payment.
- If a full time, part time or casual employee works on a public holiday (or a substituted public holiday) they must be paid at the public holiday pay rates required by this award (refer to 'Overtime').

Flexible working arrangement requests

- Written requests for a flexible work arrangement can be made by employees with at least 12 months' service. Requests can only be made in relation to specific circumstances, which include pregnancy, caring responsibilities, disability, and family and domestic violence. The employer must consider the request and provide a written response within 21 days.
- An employer can refuse the request for specified reasons, including reasonable business grounds.
- Any flexible work arrangement agreed between the employer and employee must be consistent with the working hours and employment arrangements in this WA award.

Visit [Flexible work requests](#) for more information.

Leave entitlements

Quick reference guide

Leave entitlement	Full time	Part time	Casual
Annual leave	✓	✓	✗
Paid personal leave	✓	✓	✗
Unpaid personal leave for caring purposes	✓	✓	✓
Bereavement leave	✓	✓	✓
Unpaid parental leave	✓	✓	✓
Long service leave	✓	✓	✓
Family and domestic violence leave	✓	✓	✓

This WA award summary covers the basic leave entitlements for employees covered by the Clerks (Wholesale and Retail Establishments) Award but **does not include** all details on leave obligations and entitlements. Full details of conditions are contained in the award on the [WAIRC website](#), the MCE Act and the LSL Act.

Annual leave

- Full time employees are entitled to a minimum of four (4) weeks of paid annual leave for each year of completed service, up to 152 hours. Part time employees are entitled to a minimum of annual leave of four (4) weeks per year paid on a pro rata basis according to the number of hours they are required ordinarily to work in a four (4) week period. Casual employees are not entitled to annual leave.
- Annual leave is a minimum entitlement in the MCE Act and the Clerks (Wholesale and Retail Establishments) Award sets out additional requirements regarding annual leave and annual leave loading.
- During a period of annual leave an employee must be paid annual leave loading of 17.5%.
- Annual leave accrues on a weekly basis:
 - A full time employee accrues 2.923 hours of annual leave for each completed week of work.
 - A part time employee accrues the relevant proportion of 2.923 hours annual leave for each completed week of work.
 - The [Annual leave calculation guide](#) can assist with calculating annual leave entitlements.
- For annual leave entitlements when employment ends see 'Resignation, termination and redundancy'.

Visit [Annual leave](#) for more information.

Bereavement leave

All employees, including casual employees, are entitled to two (2) days paid bereavement leave on the death of a member of the employee's family or household. The two (2) days need not be consecutive.

Visit [Bereavement leave](#) for more information.

Parental leave

Employees, including eligible casual employees, are entitled to the unpaid parental leave entitlements in the National Employment Standards of the FW Act. Visit [Parental leave](#) for more details.

Personal leave

- Personal leave entitles a full time or part time employee to paid time off work due to either illness or injury to themselves, or because they have to care for a member of their family or household who requires care or support because they are sick, injured or affected by an unexpected emergency.
- Each year, full time and part time employees accrue paid personal leave equal to the number of hours they would ordinarily work in a two (2) week period, up to 76 hours per year. Personal leave is a cumulative entitlement, and any leave not taken in one year is carried over and able to be taken in future years.
- Paid personal leave accrues on a weekly basis for full and part time employees. The [Personal leave calculation guide](#) can assist with calculating paid personal leave entitlements.
- An employee, including a casual employee, is entitled to up to two (2) days of unpaid personal leave per occasion when a member of the employee's family or household requires care or support because of a personal illness or injury or unexpected emergency affecting the member. Full time and part time employees need to take any paid personal leave they have available **before** taking unpaid personal leave.
- Casual employees are not entitled to paid personal leave.
- Personal leave is a minimum entitlement from the MCE Act and the Clerks (Wholesale and Retail Establishments) Award sets out additional requirements regarding personal leave.
- When a business changes ownership, an employee's paid personal leave balance with the old employer must be credited to the employee by the new employer if under the LSL Act:
 - there has been a transmission/transfer of business; and
 - the employee's service is deemed continuous.
- Unused personal leave entitlements are not paid out on termination.

Visit [Personal leave](#) for definitions of 'member of the family or household' or for more information.

Family and domestic violence leave

- All employees are entitled to **10 days' paid** family and domestic violence leave under the national FW Act.
- In addition, all state system employees are entitled to **five (5) days' unpaid** family and domestic violence leave under the MCE Act.
- Family and domestic violence leave is available in full at the start of each 12-month period of an employee's employment and does not accumulate from year to year. The leave is available in full to part time and casual employees (that is, it is not pro rata).

Visit [Family and domestic violence leave](#) for more information.

Long service leave

- Long service leave is a paid leave entitlement for full time, part time and casual employees. Under the LSL Act, an employee may be eligible for long service leave:
 - after 10 years of continuous employment with the same employer, and for every five (5) years of continuous employment after the initial 10 years; and
 - on a pro rata basis when their employment ends after seven (7) years of continuous employment but before 10 years.
- The [Long service leave](#) pages of the department's website contain information on who is covered by the LSL Act, the entitlement to long service leave, how long service leave can be taken and frequently asked questions.
- To be entitled to long service leave an employee's employment with their employer must be continuous. There are some paid and unpaid absences or interruptions to an employee's employment that:
 - do not break an employee's continuous employment; and
 - count towards the employee's period of employment for the purposes of accruing long service leave.Some other types of absences do not break an employee's continuous employment, but do not count towards an employee's period of employment for the purposes of accruing long service leave. Visit [What is continuous employment](#) for details.
- An employee's employment may in some circumstances also be continuous despite a change in the ownership of a business and the associated change of employer. This applies regardless of anything written in a sale of business contract. Visit [When a business changes ownership](#) for details.
- The [WA long service leave calculator](#) can provide an estimate of the number of weeks of long service leave an employee is entitled to when employment ends.

Resignation, termination and redundancy

An employee is entitled to be paid out annual leave when employment ends.

Unused annual leave for any completed year of employment (including annual leave loading) gets paid out when employment ends due to resignation, dismissal or redundancy.

Pro rata annual leave for part of a year of employment is paid out when employment ends due to redundancy or dismissal (except for dismissal for serious misconduct) and is also paid out when the employee resigns and gives the notice required under the WA award. Annual leave loading is not paid on pro rata annual leave.

Resignation by the employee

Full time and part time employees are required to provide one week's notice.

Termination

Except in cases of serious misconduct, an employer is required to give full time and part time employees the following period of notice of termination (or payment in lieu):

Period of continuous service	Notice period
Less than 1 year	1 week
More than 1 year but less than 3 years*	2 weeks
More than 3 years but less than 5 years*	3 weeks
More than 5 years*	4 weeks

- *Employees over 45 years of age with two (2) or more years of continuous service must receive an additional week's notice.
- These obligations are in the FW Act which applies rather than the notice provisions in the Clerks (Wholesale and Retail Establishments) Award.

Dismissal requirements

Under state laws, employees cannot be dismissed if to do so would be harsh, unfair or oppressive. There must be a valid and fair reason for dismissal, such as:

- consistent unsatisfactory work performance (which has been raised with the employee and the employee given further training and an opportunity to improve their work performance);
- inappropriate behaviour or actions; or
- serious misconduct.

[Dismissal and unfair dismissal](#) outlines obligations and requirements when an employee is terminated.

Redundancy

An employee is redundant when their employer has made a definite decision that they no longer wish the job the employee has been doing to be done by anyone.

When an employee has been made redundant they are entitled to receive:

- the appropriate notice period or pay in lieu of notice, as outlined in 'Termination';
- paid leave for job interviews;
- any unpaid wages;
- any unused accrued and pro rata annual leave;
- any unused accrued long service leave;
- pro rata long service leave (if applicable); and
- severance pay (if applicable).

Severance pay – Employers who employ 15 or more employees

Employers covered by this award who employ 15 or more employees must pay severance pay when an employee is made redundant, as outlined in the following table.

Period of continuous service*	Number of weeks severance pay
Less than 1 year	Nil
1 year and less than 2 years	4 weeks
2 years and less than 3 years	6 weeks
3 years and less than 4 years	7 weeks
4 years and less than 5 years	8 weeks
5 years and less than 6 years	10 weeks
6 years and less than 7 years	11 weeks
7 years and less than 8 years	13 weeks
8 years and less than 9 years	14 weeks
9 years and less than 10 years	16 weeks
10 years and over	12 weeks

*An employee's period of continuous service includes any service with that business under a previous employer where there has been a transfer of business.

Employers who employ less than 15 employees are not required to make severance payments to redundant employees.

These severance pay requirements do not apply to probationary employees, apprentices and trainees, casual and contract employees or employees terminated due to serious misconduct or for other reasons not related to redundancy.

Redundancy pay is calculated based on the applicable number of weeks' severance multiplied by ordinary time earnings. Ordinary time earnings excludes overtime, penalty rates, and allowances.

If the employee resigns during the notice period, they are entitled to the same severance pay they would receive if they had worked until the end of the notice period. However, in this circumstance the employee is not entitled to payment in lieu of notice.

Visit [Redundancy](#) for information on redundancy obligations and payments.

Pay slip and record keeping requirements

Employers must provide all employees with a pay slip, and must keep employment records as required by state employment law. There are penalties for not keeping records and not providing a pay slip.

Pay slips

Employers need to provide a pay slip to each employee within one working day of paying the employee for work performed. The employer can decide whether to give a hard copy or electronic form of the pay slip.

A pay slip needs to include the following information:

- the employer's name and Australian Business Number (if any);
- the employee's name;
- the period to which the pay slip relates;
- the date on which the payment referred to in the pay slip was made;
- the gross and net amounts of the payment, and any amount withheld as tax;
- any incentive-based payment, or payment of a bonus, loading, penalty rates or another monetary allowance or separately identifiable entitlement;
- if an amount is deducted from the gross amount of the payment:
 - the name of the person in relation to whom or which the deduction was made;
 - if the deduction was paid into a fund or account - the name, or the name and number, of the fund or account; and
 - the purpose of the deduction;
- if the employee is paid at an hourly rate of pay:
 - the rate of pay for the employee's ordinary hours;
 - the number of hours worked during the period to which the pay slip relates; and
 - the amount of the payment made at that rate;
- if the employee is paid a weekly or an annual rate of pay - the rate as at the latest date to which the payment relates; and
- if the employer is required to make superannuation contributions for the benefit of the employee:
 - the amount of each contribution that the employer made during the period to which the pay slip relates and the name, or the name and number, of any fund to which the contribution was made; or
 - the amounts of the contributions that the employer is liable to make in relation to the period to which the pay slip relates, and the name, or the name and number, of any fund to which the contributions will be made.

[Pay slip requirements](#) provides more information and a pay slip template to assist employers.

Employment records

Record keeping requirements

It is compulsory for all employers to keep employment records which include the following information:

- the employee's name and, if under 21 years of age, their date of birth;
- the employer's name and Australian Business Number (if any);
- the name of the WA award that applies (in this case the *Clerks (Wholesale and Retail Establishments) Award*);
- date the employee commenced employment with the employer;
- for each day of work:
 - the time at which the employee started and finished work;
 - period/s for which the employee was paid; and
 - details of work breaks including meal breaks;
- for each pay period:
 - the employee's designation (such as full time, part time, casual) and employee classification;
 - the gross and net amounts paid to the employee;
 - any amount withheld as tax; and
 - all deductions from pay and the reasons for them;
- any incentive-based payment, bonus, loading, penalty rates or other monetary allowance or entitlement;
- all leave taken, whether paid, partly paid or unpaid;
- the following matters relating to superannuation:
 - the date on which each superannuation contribution was made, the amount of the contributions, the period over which the contributions were made, the name of any fund to which a contribution was made;
 - how the employer worked out the amount of superannuation owed; and
 - any choice made by the employee as to which fund their contributions are to be made and the date on which the choice was made;

- the information necessary for the calculation of and payment of long service leave under the LSL Act. Employers are also required to comply with the record keeping requirements in the LSL Act. Visit [Long service leave](#) for details;
- any other information necessary to show that the pay and benefits received by the employee comply with the WA award and other legal obligations such as employee entitlements under the MCE Act or LSL Act; and
- any other information required by the WA award to be recorded.

It is also compulsory to keep employment records that detail specific information regarding:

- termination related matters; and
- any supported wage system or a supported wage industrial instrument provision that applies to an employee with a disability.

If an employer makes a payment to an employee in cash, the employer must provide a record of the payment to the employee and ensure that a copy of the record of payment is kept as an employment record.

[Record keeping obligations](#) provides more information and record keeping templates to assist employers.

Time periods for keeping records

It is compulsory that each entry in relation to annual leave and long service leave must be retained during the employee's period of employment and for not less than seven (7) years after the employment ends, and each other employment record must be retained for not less than seven (7) years after it is made.

Grading structure

Grade 1 clerical assistant

Employees in this grade perform and are accountable for clerical and office tasks as directed within the skill levels set out. They work within established routines, methods and procedures. Supervision is routine or direct.

Machine Operation - Skill Level 1

Operate telephone/intercom systems (e.g. Commander type), telephone answering machines, facsimile machines, photocopiers, franking machines, guillotines, calculator and adding machines, paging system, typewriter and telex machines.

Computer - Skill Level 1

Use knowledge of keyboard and basic menu-driven options and function keys to enter, retrieve and print data; use printer. Use of safe and correct opening and closing down procedures.

Information Handling Skills - Skill Level 1

Receive, sort, open, distribute incoming mail, process outgoing mail, receive incoming and despatch outgoing courier mail, deliver messages and documents to appropriate persons/locations. Work with established filing/records system in accordance with set procedures including creating and indexing new files, distributing files/publications within the organisation as requested; monitoring file locations. Prepare and collate documents, take telephone messages. Transcribe information into records, sort and file documents/records accurately in correct locations/sequence using an established filing system.

Enterprise/Industry, Specialist Skills - Skill Level 1

Acquire and apply a limited knowledge of office procedures and requirements. Relay internal information.

Business/Financial - Skills Level 1

Sort, process and record original source financial documents (e.g. invoices, cheques, correspondence) on a daily basis.

Grade 2 clerical officer

Employees in this grade perform clerical and office tasks using a more extensive range of skills and knowledge at a level higher than required in Grade 1. They are responsible and accountable for their own work, which is performed within established routines, methods and procedures.

Machine Operation - Skill Level 2

Operate switchboard (PABX system)

Keyboard Typing - Skill Level 1

Produce documents using standard formats at 25 wpm with 98% accuracy.

Computer- Skill Level 2

Manipulate previously created data bases, spreadsheets/worksheets; calculate alpha-numerical and related information to perform routine tasks and generate simple reports.

Word Processing - Skill Level 1

Produce simple and routine documents using keyboard skills within designated timeframes.

Information Handling Skills - Skill Level 2

Maintain mail register and records. Use and maintain established filing/records systems in accordance with set procedures including creating and indexing new files, distributing files within the organisation as requested, monitoring file locations.

Enterprise/Industry, Specialist Skills - Skill Level 2

- Acquire and apply a working knowledge of office or sectional operating procedures and requirements.
- Interpret and action information supplied. Acquire and apply a working knowledge of the organisation's structure and personnel in order to deal with inquiries at first instance, locate appropriate staff in different sections, relay internal information, respond to or redirect inquiries, greet visitors.

Business/Financial Skills - Skill Level 1

Assist in the maintenance of financial records and journals, including checks and authorisation. Maintain and record petty cash, prepare bank deposits and withdrawals banking; Check time and wage records.

Grade 3 clerical officer

Employees in this grade perform clerical and office tasks using a more extensive range of skills and knowledge at a level higher than required in Grade 2. They are accountable for their own work, which is performed within established guidelines, they exercise limited discretion within the range of their skill and knowledge. Supervision is limited. Employees holding a Certificate of Office & Secretarial Studies (TAFE) or accredited equivalent and who are required to use skills and perform tasks within the range of skills in Grade 3 shall be graded at Grade 3 or above.

Machine Operation – Skill Level 3

Operate computerised radio telephone equipment, dictaphone equipment or other equipment of equal complexity.

Computer - Skill Level 3

- Use one or more software application package(s) to operate and populate a database, spreadsheet/ worksheet to achieve a desired result; graph previously prepared spreadsheet; use simple menu utilities.
- Following standard procedures to template for the preceding functions using existing models/fields of information.
- Create, maintain and generate simple reports.

Keyboard Typing - Skill Level 2

Accurately produce documents and correspondence using knowledge of standard formats, touch type, audio type within established procedures. Copy type at 40wpm with 98% accuracy.

Word Processing - Skill Level 2

Use one or more software packages to create format, edit, proof read, spell check, print and save text documents, e.g. standard correspondence and business documents. Apply additional functions such as search and replace, variable fonts, moving and merging across documents and simple maths.

Secretarial - Skill Level 1

Take shorthand notes at 80 wpm and transcribe with 98% accuracy. Arrange travel bookings and itineraries, make appointments.

Enterprise/Industry, Specialist Skills - Skill Level 3

Apply a working knowledge of the organisation's products/services, functions, locations and clients. Respond to and act upon most internal/external inquiries in own function area.

Information Handling Skills - Skill Level 3

Oversee record management systems including review and analysis.

Business/Financial Skills - Skill Level 2

Maintain financial records and journals, maintain payroll records; prepare accounts payable for payment.

Grade 4 clerical officer

Employees in this grade perform clerical and office tasks using a more extensive range of skills and knowledge at a level higher than required in Grade 3. They are responsible and accountable for their own work, and exercise discretion and initiative in the organisation of work within prescribed limits. Supervision is limited.

Keyboard Typing – Skill Level 3

Format complex documents including technical data, technical language, tables, graphs, text design, indexing, variable type face; produce documents requiring specified form or to comply with regulations or standards.

Computer – Skill Level 3

Apply knowledge of intermediate functions to manipulate data, i.e. modify fields of information, develop new basic databases or spreadsheet models; spreadsheet, perform reconciliation.

Word Processing – Skill Level 2

Use one or more software packages to apply advanced functions such as text columns, money columns, tables, e.g. to produce financial statements, printed forms, sorting, boxes, create displays of charts or graphs in report format, select style sheets appropriate to final presentation.

Secretarial – Skill Level 2

Take shorthand notes at 100wpm and transcribe at 95% accuracy; manage executive appointments; respond to invitations; organise internal meetings on behalf of executive; establish and maintain reference lists/personal contact systems for executives.

Enterprise/Industry, Specialist Skills - Skill Level 4

Provide detailed advice and information on the organisation's products and services; respond to client/public/supplier and internal organisation inquiries, within own function area, using such techniques as personal interview and liaison; explain organisation's viewpoint to clients and appropriate persons; using knowledge of internal/external regulatory requirements related to own function area. Acquire and use specialist vocabulary (i.e. technical/medical/legal) within the scope of this grade.

Information Handling Skills - Skill Level 4

Create new forms of files and records as required using computer-based records systems (e.g. customer/client/supplier and subscription lists). Access, identify, and extract information as required from external sources (e.g. databases, libraries, local authorities).

Business/Financial Skills - Skill Level 3

Prepare cash payment summaries and banking reports; apply purchasing and inventory control requirements; reconcile debtors, creditors and general ledger accounts to balance; follow-up unpaid accounts by telephone liaison/interview, prepare documentation on overdue accounts for senior officers or referral to debt recovery processes; calculate wage and salary requirements including tax, superannuation and other deductions and transfer payments for authorisation; calculate stock valuations; prepare bank reconciliation; calculate costing using established formulae for all inputs and margins.

Supervisory - Skill Level 1

Allocate work tasks to individuals, check work progress and correct errors.

Grade 5 administrative officer

Employees in this grade perform clerical and administrative duties using a more extensive range of skills and knowledge at a level higher than required in Grade 4. They are responsible and accountable for their own work, and may have limited responsibility for the work of others. They exercise initiative, discretion and judgement within the range of their skills and knowledge. Supervision is minimal.

Computer - Skill Level 4

Use a variety of application software packages within a micro/personal computer network including importing data from one package to another. Evaluate usefulness or applicability of software programs (using existing software programs) and recommend preferred solutions to meet new or different application requirements. Use advanced spreadsheet functions (e.g. Macro functions etc.) to enhance operation of the spreadsheet. Use a central computer resource to an equivalent standard.

Word Processing - Skill Level 3

Use all preceding word processing functions and integrate word processing software with other application software packages to produce complex text and data documents. Apply knowledge of desktop publishing to integrate complex documents. Apply advanced functions including Macros, moving columns for complex formatting of documents such as multi-column reports and presentations, including booklets. Apply complex maths functions.

Secretarial - Skill Level 3

Take shorthand notes at 120wpm and transcribe at 95% accuracy; attend executive/organisational meetings and take minutes; answer executive correspondence from verbal or rough hand-written instructions; organise teleconferences.

Enterprise/Industry, Specialist Skills - Skill Level 5

Apply detailed knowledge of the industry in which the organisation operates to complex issues/arrangements in such areas as consumer/client services, special products/service knowledge, and respond within established internal/external regulatory parameters and policies. Indicative Specialist Skills Include; apply detailed knowledge of customs law and regulations to overseas sales and ordering. Apply detailed knowledge of inventory/stock requirements to obtain competitive quotations and initiate purchasing. Apply detailed knowledge of internal/external regulatory parameters and policies relating to industrial employment law, occupational health and safety, workers compensation claims procedures, superannuation requirements.

Information Handling Skills - Skill Level 5

Develop, plan and implement new paper based/manual filing records systems for the enterprise; assist in separate undertaking research (e.g. locate/solicit, summarise/extract and interpret information) related to function areas.

Business/Financial Skills - Skill Level 4

- Post transactions to ledger and prepare a trial balance; prepare end of the period adjustments and transfers using general journal; prepare financial/tax schedules for periodic tax requirements such as payroll, sales and group tax returns; reconcile general ledger accounts; determine costing by calculating input costs and margins.
- Apply detailed knowledge of organisations credit terms to new accounts and to following up significant debtors, prepare periodic debtor statements.

Supervisory - Skill Level 2

Resolve operational problems for staff in lower grades, coordinate work flow within a section or unit, and counsel and advise staff who are under routine supervision.

Grade 6 administrative officer

Employees in this grade perform clerical and administrative duties using a more extensive range of skills and knowledge at a level higher than required in Grade 5. They are responsible and accountable for their own work, and may have responsibility for the work of a section or unit. They exercise initiative, discretion and judgement within the range of their skills and knowledge. Supervision is by means of reporting to more senior staff as required.

Computer - Skill Level 5

Operating/coordinating a group of computers such as a small multi-user system or a large group of personal computers which may include operating a help desk, running and monitoring batch jobs and performing regular back-ups and restores.

Enterprise/Industry, Specialist Skills - Skill Level 6

Apply knowledge of the organisation's objectives and performance, and apply specialist knowledge, in areas such as projected growth, product trends and general industry conditions, examples include: knowledge of competitors and major clients market structure in the performance of own responsibilities; import/export activities. Indicative Specialist Skills include; use knowledge of basic statistics to interpret data from spreadsheets, statistical tables, graphs and frequency tables in the performance of own responsibilities. Administration of workers compensation claims, insurance and disputed claims.

Supervisory - Skill Level 3

Plan and organise work priorities of a unit or section; re-schedule workloads as necessary and resolve operational problems for unit or section; monitor work quality of those supervised; use observations, diagnosis and intervention skills to ensure unit/section meets objectives; organise and chair necessary work meetings/conferences; assist in planning future sectional/office organisational resources and equipment needs.

Business/Financial Skills - Skill Level 5

Administer individual salary packages, travel expenses, allowances and company transport. Administer specialist salary and payroll requirements (e.g. Eligible Termination Payments, Superannuation Trust Deed Requirements, Redundancy Calculations, Maintenance Support Schemes, etc.).

Secretarial - Skill Level 4

As well as having shorthand skills of Skill Level 3, arrange conferences and external meetings, including venues, agendas, documentation, audio-visual requirements, catering, transport and accommodation; originate executive correspondence; assist executive in preparing, attending and following up appointments, interviews, meetings, etc.; assume responsibility for designated areas of executive's work, on delegated authority.

Supervision

Employees are subject to five defined levels of supervision which can be generally categorised as follows:

- **Direct** - the employee receives detailed instructions on work to be performed and is subject to frequent personal progress checks.
- **Routine** - the employee receives broad instructions on work to be performed except when new or unusual features require more specific instructions. Work in progress is checked intermittently while all work is checked on completion.
- **General** - the employee receives specific instructions only when new procedures or tasks are involved. Work is checked on completion.
- **Limited** - the employee is subject to work checks which are generally confined to establishing that satisfactory progress is being made. Work is reviewed on completion.
- **Minimal** - the employee is subject to final review/report back on work and may receive assistance with specific problems.

NB. Supervision is not a criterion for determining classification levels but should be used as a guide in determining the overall level of responsibility and autonomy expected of the principal functions of the job.