



## As an employer what records am I required to keep?

The starting point is that you must have a signed copy of your employee's employment agreement that you can provide to an employee or the Ministry of Business Employment & Innovation (MBIE) on request.

You are also required to keep an accurate record of the number of hours worked by employees on each day as well as their pay for those hours. A statement of the usual hours of work will suffice, for example in an employment agreement, but if the hours of work differ from this then there must be an accurate record of the hours worked.

Farmers, particularly be aware of the minimum wage rate and ensure your staff are receiving the minimum hourly rate for each hour worked, calculated over a week if paid weekly or fortnight if paid fortnightly. Although staff are salaried you will still need records to confirm they are getting at least minimum wage. In particular check around calving.

Other records you must keep are records of leave entitlements as well as leave taken. Any deductions taken out of an employee's wages must have a record giving permission for this. If any employee cash's up a week of their annual leave there needs to be a record of the request for this.

We recently received a request from MBIE to supply employment agreements, time records, payment records and leave records for the staff of one of our clients. MBIE has also been actively visiting employers in our region to ensure the record keeping is adequate. **Can you easily find all of these records?** If not seek some assistance from your accountant to get you up to speed.