

NERA

What records should be made available for NERA inspections?

Companies will need to have records available for inspection under a number of pieces of employment legislation. These records include:

- Employer Registered Number;
- a copy of an employee's statement of terms and conditions of employment (commonly referred to as a 'contract of employment') required under the Terms of Employment (Information) Act, 1973 to 2001;
- a copy of start date and end date (where relevant) of employment;
- job classification and a copy of job description;
- details relating to wages paid to employee's (gross to net, rate per hour, overtime, deductions, shift and other premiums and allowances, commissions and bonuses, service charges, board and lodgings etc). Copies of payslips.

Further details required under the Organisation of Working Time (Records) (Prescribed Form and Exemptions) Regulations, 2001, which must also be kept and will be needed for an inspection by NERA Inspectors:

- the name and address of each employee concerned, RSI number, and job description;
- copies of hours of work (the days and total hours worked in each week by each employee);
- any days or hours of leave in each week granted by way of annual leave or in respect of a public holiday to each employee and the payment made to each employee in respect of that leave; any additional day's pay given for public holidays;
- a copy of a written record of a notification issued to an employee in accordance with Section 17 of the Organisation of Working Time Act, 1997 detailing employees hours of work (where not already detailed in a contract of employment).

An employer must also maintain a register in relation to the employment of young people (16 and 17 years old) or children (14 and 15 years old), with the following information:

- full name;
- date of birth;
- starting and finishing times of work;
- wage rate for each day, week, month, year as the case may be and the total amount paid by way of wages or salary;
- before employing a child the employer must obtain the written permission of a parent or guardian of the child.

Any documentation necessary to demonstrate compliance with employment rights legislation such as industry specific information.