**Employer’s record-keeping obligations under the Working Time Regulations 1998**

Records must be maintained for each employee for **two years** from the date on which they were made. A failure to keep such records is an offence for which the penalty in England and Wales is an unlimited fine.

**PAYE records and information submitted to HMRC**

Records must show employers have reported accurately, a Payroll Agent will need to keep records on the employer’s behalf for **3 years** from the end of the tax year they relate to. **If employer fails to keep full records,**HMRC**may estimate what the employer has to pay and charge them a penalty of up to £3,000.**

**Any records held by Payroll are returned to the Employer at the point they leave the service**

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| **Details of Record**  **Regulation 9 requires employers to keep records that are adequate to show that:** | **Key Document** | **Employer to keep?** | **Payroll to Keep?** |
| Employers should maintain a list of the names of PAs | **Employee Details Form** | Yes | Yes |
| Under reg.4(2) of the Working Time Regulations 1998 (SI 1998/1833), employers are obliged to retain up-to-date records of PA’s who have agreed to opt out of the 48-hour working week a copy of the opt-out agreements | **Opt-out agreement Form** | Yes | No |
| **Working time**, **including overtime**, for PA’s who have not opted out and does not exceed an average of 48 hours for any seven-day period (reg.4(1)) | **Timesheet** | Yes | Yes |
| **PA Expenses, including Mileage**  The date and details of every expense or benefit provided to the PA and any information needed to work out the amounts you put on the employer’s end-of-year forms | **Timesheet** | Yes | Yes |
| * **Pay rates** - to meet the statutory requirement to issue workers with pay statements and to ensure you are paying your workers at least the national minimum wage | **Timesheet & Employment Contracts** | Yes | No |
| * **Sickness of more than four days** - and how much statutory sick pay you have paid | **Timesheet** | Yes | Yes |
| * **Accidents, injuries and dangerous occurrences** - to meet health and safety requirements | **Incident Book** | Yes | No |
| **Hours of Annual Leave taken** –to ensure employee’s are paid their statutory entitlement when taking annual leave | **Timesheet** | Yes | Yes |
| **Young workers'** working time does not exceed eight hours per day, or 40 hours per week (reg.5A(1)) No young worker works between 10pm and 6am, or between 11pm and 7am if the contract requires them to work after 10pm (reg.6A); | **Timesheet** | Yes | No |
| **Night workers'** normal hours of work do not exceed an average of **eight hours** in any 24-hour period (reg.6(1)) | **Timesheet**  **Employment Contract** | Yes | No |
| **Night workers** (including young workers) have the opportunity of a free health assessment before commencing night work, and throughout employment as a night worker (reg.7). | **Heath Assessment Form** | Yes | No |