

AUDITS AND INCREASED PENALTIES

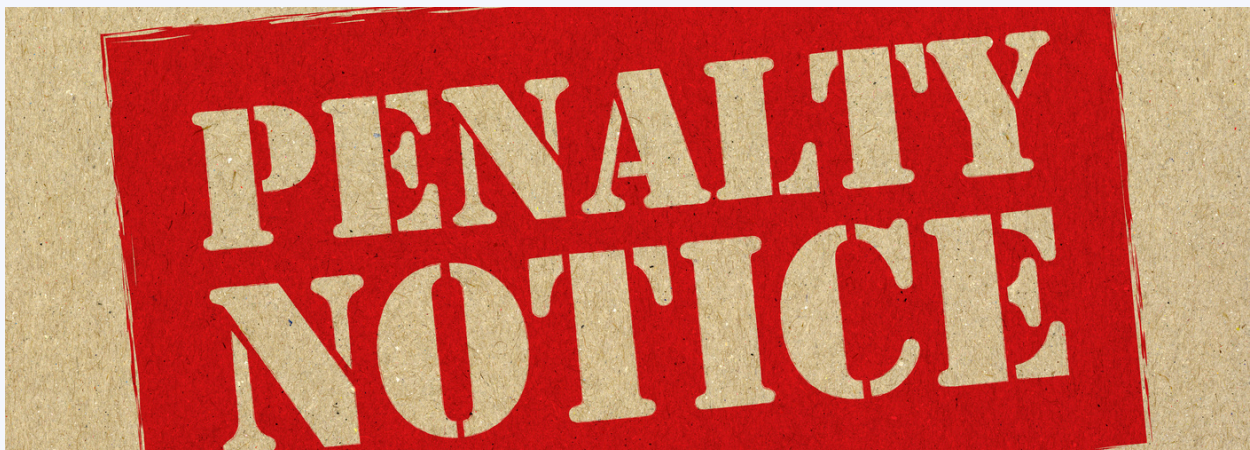
Danielle McNamee | ProcessWorx | Managing Director

The Australian Taxation Office (ATO), Fair Work Ombudsman (FWO) and Department of Home Affairs have begun investigations into suspected unlawful conduct in the agriculture industry (including labour hire providers) through surprise visits in the Gatton region in Queensland.

The audits are being conducted to ensure businesses are complying with relevant tax, super, workplace and immigration laws, including whether:

- Workers are being correctly engaged as employees or contractors.
- Employers are paying workers their correct wages and entitlements, keeping accurate records and issuing lawful pay slips.
- Employers and migrant workers are complying with their responsibilities and obligations under the Migration Act.
- Super guarantee is being paid to eligible employees.
- Employers are correctly withholding tax from payments made to workers and paying those amounts to the ATO.

In addition to this, penalties have been increased for breaches of the Fair Work Act and are set to increase for non-small business employers from 1 January 2025 in certain circumstances, found [here](#).



Maximum penalties for failing to pay employee entitlements under the Fair Work Act are now (for each individual breach):

	An Individual*	Less than 15 employees	15 or more employees
Per contravention	\$19,800	\$99,000	\$495,000
Per serious contravention	\$198,000	\$990,000	\$4,950,000

***A person involved in the company can include a: director, manager, accountant, or business involved in the supply chain.**

Furthermore, as a reminder from 1 January 2025, intentionally underpaying an employee's wages or entitlements may be a criminal offence. Fair Work has created a [small business employer's compliance checklist](#) to assist small businesses, with less than 15 employees to remain compliant.

In consideration of the above ProcessWorx recommends all employers to:

- Review your current workplace arrangements including employee working rights, pay rates, and employment documentation.
- Continue to utilise your ProcessWorxShield.
- Contact ProcessWorx for any assistance.

If you would like to discuss this, or any other HR issue, please call (08) 9316 9896, or email enquiries@processworx.com.au.



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How ProcessWorx can help your business:

With over 10 years of experience working with small businesses, ProcessWorx knows the importance of understanding and protecting your business from ongoing changes to the Industrial Relations landscape, while ensuring you remain compliant.

If you need assistance implementing any changes in your business or would like a review of your current workforce planning and contracts, please contact ProcessWorx and they can assist you with your IR compliance.

If you would like more information about Industrial Relations for your business, please contact ProcessWorx on **(08) 9316 9896** or email [**enquiries@processworx.com.au**](mailto:enquiries@processworx.com.au)