



Payslips

Checklist

Control Point	Description	Tick Appropriate Box	Option
7 GRASP – Payslips			
7.1 Person/s responsible for the processing of payroll has sufficient knowledge and suitable systems in place to administer employee remuneration	<p>Detail the person/organisation responsible for payroll. From the payslips reviewed, detail any deductions that are authorised to be processed with employee remuneration (i.e. Kiwisaver).</p> <p>The employer shows adequate documentation of the salary transfer (e.g. employee's signature on payslip, bank transfer). Employees sign or receive copies of payslips/pay register that make the payment transparent and comprehensible for them. Regular payment of the employees during the last 24 months is documented.</p>	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	MANDATORY
7.2 Are payslips issued for payment in defined intervals?	The payslip for payment is made in defined intervals (e.g. payslips or pay registers) is available for the employees to receive.	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	MANDATORY
7.3 Payments are made in accordance with the contract, payslips indicate that payments are made by bank transfer, or a signature on a payslip for cash wages received	Payslips or registers indicate that payments are made in accordance with the working contracts (e.g. employees signature on payslips, bank transfer etc).	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	MANDATORY
7.4 There is documentary evidence that a copy of the payslip is provided to each employee regularly	GRASP requires the employee receives a copy of regular payment, as in a payslip.	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	MANDATORY
7.5 If the payment is calculated on a contract rate (piece rate), does the payslip show at least legal minimum wage on average (i.e. weekly) within regular working hours and paid breaks.	<p>The payslip must show the calculation from contract rate to hourly rate, show top up if needed to gain at least minimum wage. Hours worked must be shown.</p> <p>NOTE: Paid breaks must be shown on the payslip, when a contract rate is defined, at the calculated hourly rate if higher than minimum wage.</p>	<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A	MANDATORY