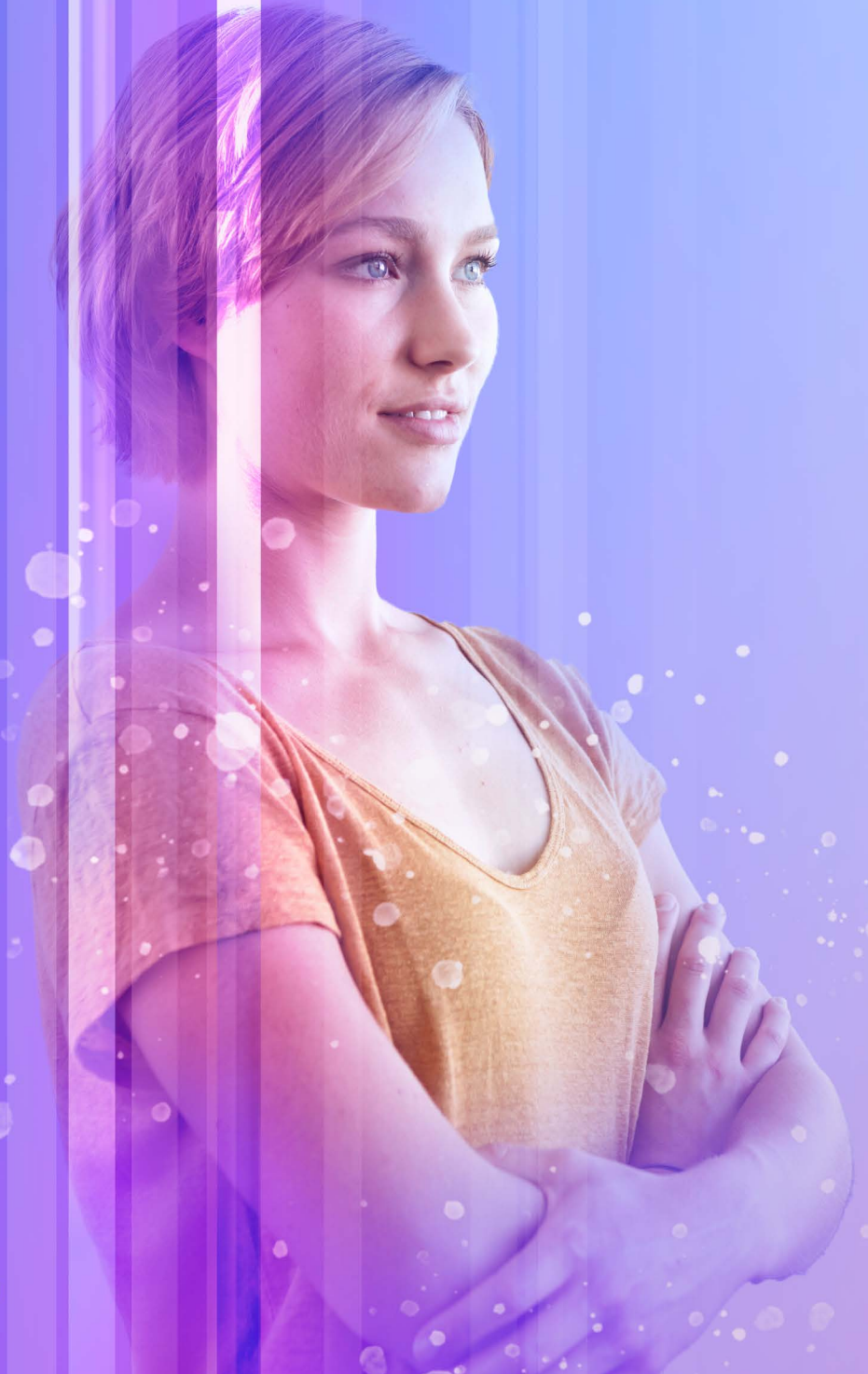




Because your people matter

KPMG ThinkPay

[KPMG.com.au](https://www.kpmg.com.au)



Because your people matter: KPMG ThinkPay

Australia has one of the most complicated workplace relations frameworks in the world comprised of multiple layers of regulation in the form of legislated standards, awards and enterprise agreements. What makes it even more challenging, is that it is constantly changing.

High profile cases of wage underpayments and overpayments have exemplified brand and reputational damage, civil liability and the introduction of criminal offences. Businesses are being prompted to ask: “are we sure we are paying correctly?”

Wage compliance and integrity affects all industries – there is no one sector that is immune.

Whether you are embarking on a review of your payroll or working through a wage or compliance matter, KPMG is ready to assist you to achieve your payroll outcome. We have a proven track record of partnering successfully with clients to identify, remediate and prevent payroll risk.

KPMG ThinkPay is an integrated team that has been assembled to provide you with an end-to-end service across payroll risk and time-critical wage compliance issues.

By drawing on our subject matter experts, KPMG is uniquely positioned to help you navigate the complexities of your payroll environment.

Why is it so important to think pay?

Your people: Getting pay right is the responsible and fair thing to do

Your reputation: Getting it wrong creates risk of brand and reputational damage

Your culture: Being proactive will help you build a risk culture that promotes looking for issues and addressing the root cause before they are uncovered by a third party

Your exposure: There is a risk of civil and criminal liabilities for companies offices and individuals for not addressing this risk

Your risk profile: Getting it wrong can result in greater regulator scrutiny, including heightened risk of enforcement activities and investigations by the Fair Work Ombudsman, ATO and others



“Payroll is important because your people are important”

Experience tells us there are a number of factors which indicate areas of vulnerability with heightened payroll and wage compliance risk.



Workforce Mix and Operations

- Use of casual, fixed term, and contract labour
- Complex shift work arrangements
- Annualised salary employees
- “Award free” employees
- Unusual deployment of labour (i.e. working outside a typical work pattern)
- Dynamic, high turn over, and seasonal workforces
- Vulnerable employees such as: young people, migrants, apprentices/trainees, workers with disability



Employment Framework

- Ambiguity or complexity in the terms and conditions of employment (complex awards and enterprise agreements, multi-jurisdictional long service leave rules)
- Translation of terms and conditions of employment into pay rules (i.e. the mathematical interpretation of the legal instruments)
- Completeness and accuracy of employment records
- Compliant rostering



Payroll Operating Model

- Capability and capacity to support a ‘well managed’ payroll operations
- Set and forget payroll practices that have not been reviewed or updated regularly
- Manual work arounds to the payroll system
- Implementation of pay rules into time & attendance, HR and payroll systems
- Implementation of employer obligations (e.g. superannuation, FBT etc) into the wage code configuration in the payroll system
- Data integrity and integration across HR technology stack

Working with you:

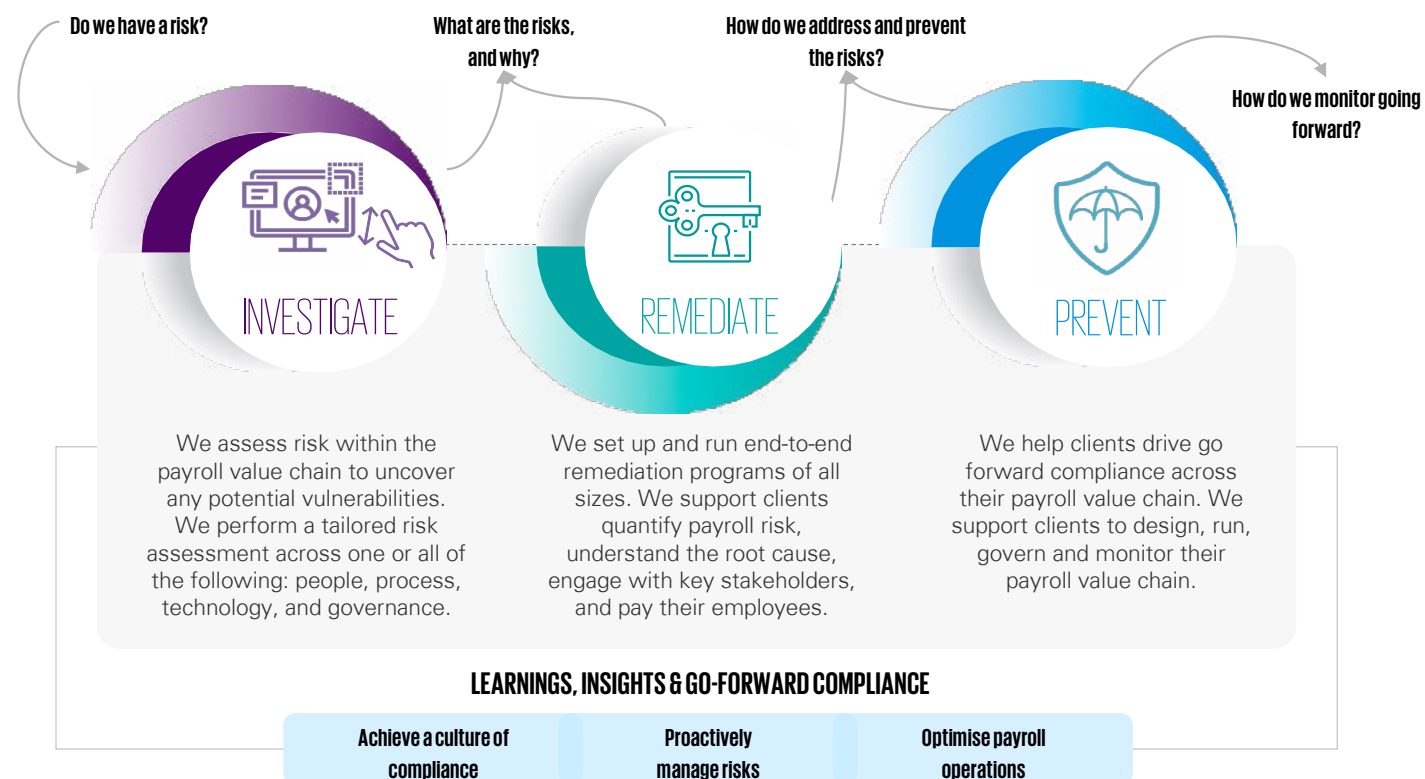
KPMG's multi-disciplinary team brings together deep experience and expertise including risk assurance, workplace relations, employment law and payroll data analytics.

Central to our approach is the delivery of practical solutions and services to help you identify and address wage and payroll vulnerabilities in your business, investigate and quantify the underpayment and provide guidance on the remediation steps that may be required. Through KPMG Law, we are also able to provide legal advice about your employment obligations.

Our **experience** allows us to provide practical advice in relation to your employment obligations such as awards, enterprise agreements, long service leave, etc.

Proven data analytics modelling approach to calculate exposure provides the **assurance** you need to take proactive action.

Our **multi-disciplinary** team means you have the right capability in one place ensuring the right people are available when you need it.



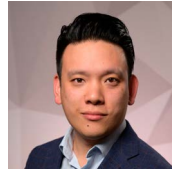
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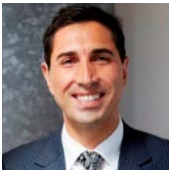
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