

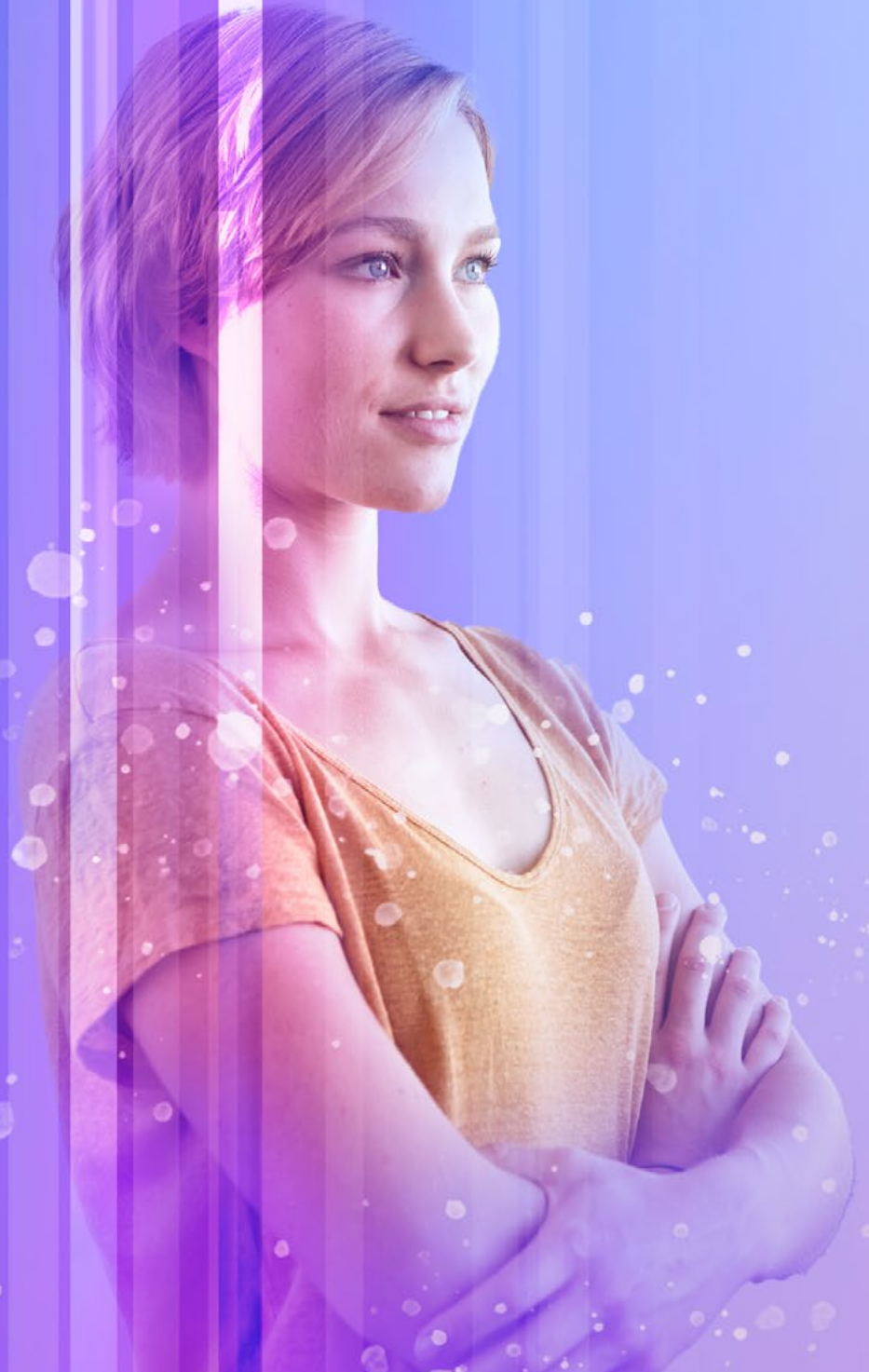


# Because your people matter

**KPMG ThinkPay |  
Human Capital Risk and Compliance**

---

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



# 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



## Hire to Retire and Payroll Operating Model

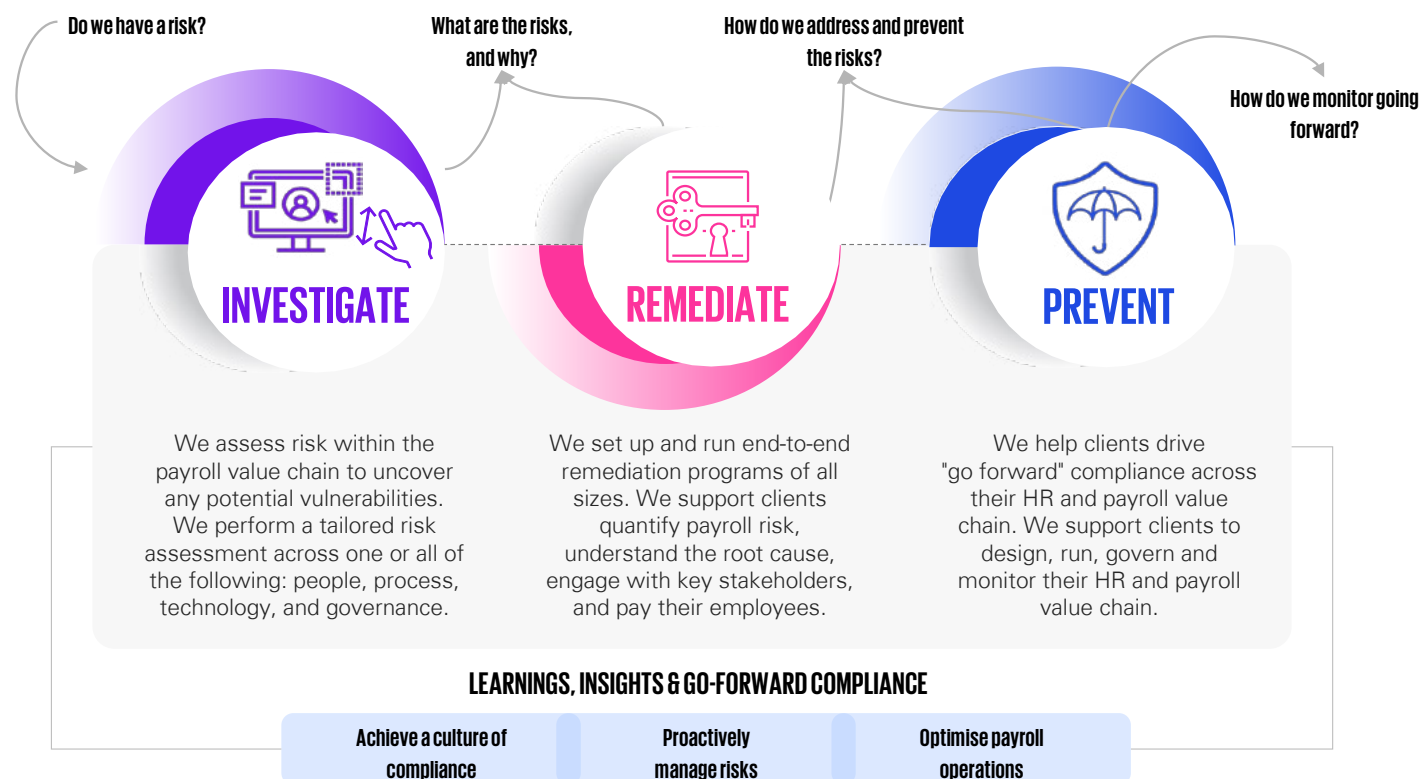
- Capability and capacity to support a ‘well managed’ payroll operations
- Set and forget payroll practices that have not been reviewed or updated regularly
- Manual work arounds to the payroll system
- Implementation of pay rules into time & attendance, HR and payroll systems
- Implementation of employer 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 ThinkPay is a multi-disciplinary team bringing together practical experience and deep expertise across risk assurance, workplace relations, employment law, payroll operations and data analytics to provide an end-to-end service across all human capital risk and compliance services.**

Central to our approach is the delivery of practical solutions and services to help clients identify and address people and payroll vulnerabilities in their business, investigate and quantify any risk of non-compliance (including underpayment) and provide guidance on the remediation or transformation steps that may be required to design, run, govern, and implement effective enhancements for a hire to retire employment value chain for proactive management of existing and emerging payroll risks.

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



# KPMG ThinkPay | Human Capital Risk and Compliance

## Contact us



**Vivienne Hardy**

**Partner**

National KPMG ThinkPay Lead  
+61 402 316 889  
vhardy@kpmg.com.au



**Benjamin Be**

**Partner**

KPMG ThinkPay  
+61 430 037 100  
benjaminbe@kpmg.com.au



**Yu Zhai**

**Partner**

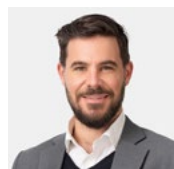
KPMG ThinkPay  
+61 2 9335 8424  
yzhai1@kpmg.com.au



**Adrian Wong**

**Partner**

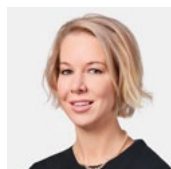
KPMG Law  
+61 3 8663 8341  
adrianwong@kpmg.com.au



**Josh Crook**

**Director**

KPMG ThinkPay  
+61 3 9288 6998  
jcrook1@kpmg.com.au



**Nic Strong**

**Director**

KPMG ThinkPay  
+61 2 9245 4835  
nstrong1@kpmg.com.au

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

## Industry experience

We have supported clients across a wide range of sectors including:

- Financial Services, Banking and Insurance
- Consumer Goods and Retail
- Government and Public Sector
- Education and Higher Education Providers
- Health, Aged Care and Community Services
- Infrastructure
- Power and Utilities
- Agriculture
- Mining

The information contained in this document is of a general nature and is not intended to address the objectives, financial situation or needs of any particular individual or entity. It is provided for information purposes only and does not constitute, nor should it be regarded in any manner whatsoever, as advice and is not intended to influence a person in making a decision, including, if applicable, in relation to any financial product or an interest in a financial product. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

To the extent permissible by law, KPMG and its associated entities shall not be liable for any errors, omissions, defects or misrepresentations in the information or for any loss or damage suffered by persons who use or rely on such information (including for reasons of negligence, negligent misstatement or otherwise).

©2023 KPMG, an Australian partnership and a member firm of the KPMG global organisation of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organisation.

Liability limited by a scheme approved under Professional Standards Legislation.

May 2023. 1108167151DTL.