



## EMPLOYEE DETAILS

Surname: \_\_\_\_\_ First Names: \_\_\_\_\_

Address: \_\_\_\_\_

Email address: \_\_\_\_\_

Mobile: \_\_\_\_\_

Date of Birth: \_\_\_\_\_

Person to contact in an emergency:

Name: \_\_\_\_\_ Relationship: \_\_\_\_\_

Phone: \_\_\_\_\_

Name of personal Physician: \_\_\_\_\_

Phone: \_\_\_\_\_

Position: \_\_\_\_\_ Reporting To: \_\_\_\_\_

Start Date: \_\_\_\_\_

## TAX & BANK DETAILS

Name of Bank: \_\_\_\_\_

Account No: 

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## SALARY

Commencing Salary:

Other Allowances: \_\_\_\_\_

## SIGNATURES

Employee's Signature: \_\_\_\_\_

Employer: \_\_\_\_\_

\_\_\_\_\_

Use this form if you're receiving salary or wages as an employee.

If you're a contractor or use a WT tax code, you'll need to use the *Tax rate notification for contractors - IR330C* form.

### Once completed:

**Employee** Give this form to your employer.

If you receive a payment such as a benefit or superannuation, **return this form to Work and Income.**

**Employer** Do not send this form to Inland Revenue. You must keep this completed IR330 with your business records for seven years following the last wage payment you make to the employee.

When an employee gives you this form you must change their tax code, even if you have received different advice in the past.

## 1 Your details

First name/s (in full)

Family name

IRD number

(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8 )

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## 2 Your tax code

You must complete a separate *Tax Code declaration - IR330* for each source of income

Choose only ONE tax code

Refer to the flowchart on pages 2 and 3 and then enter a tax code here.

If you're a casual agricultural worker, shearer, shearing shed-hand, recognised seasonal worker, election day worker or have a tailored tax code refer to "Other tax code options" at the bottom of page 3, choose your tax code and enter it in the tax code circle.

Tax code

## 3 Declaration

Signature

Day	Month	2	0				

Give this completed form to your employer. If you don't complete Numbers 1, 2 and 3, your employer must deduct tax from your pay at the non-notified rate of 45 cents (plus earners' levy).

### Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

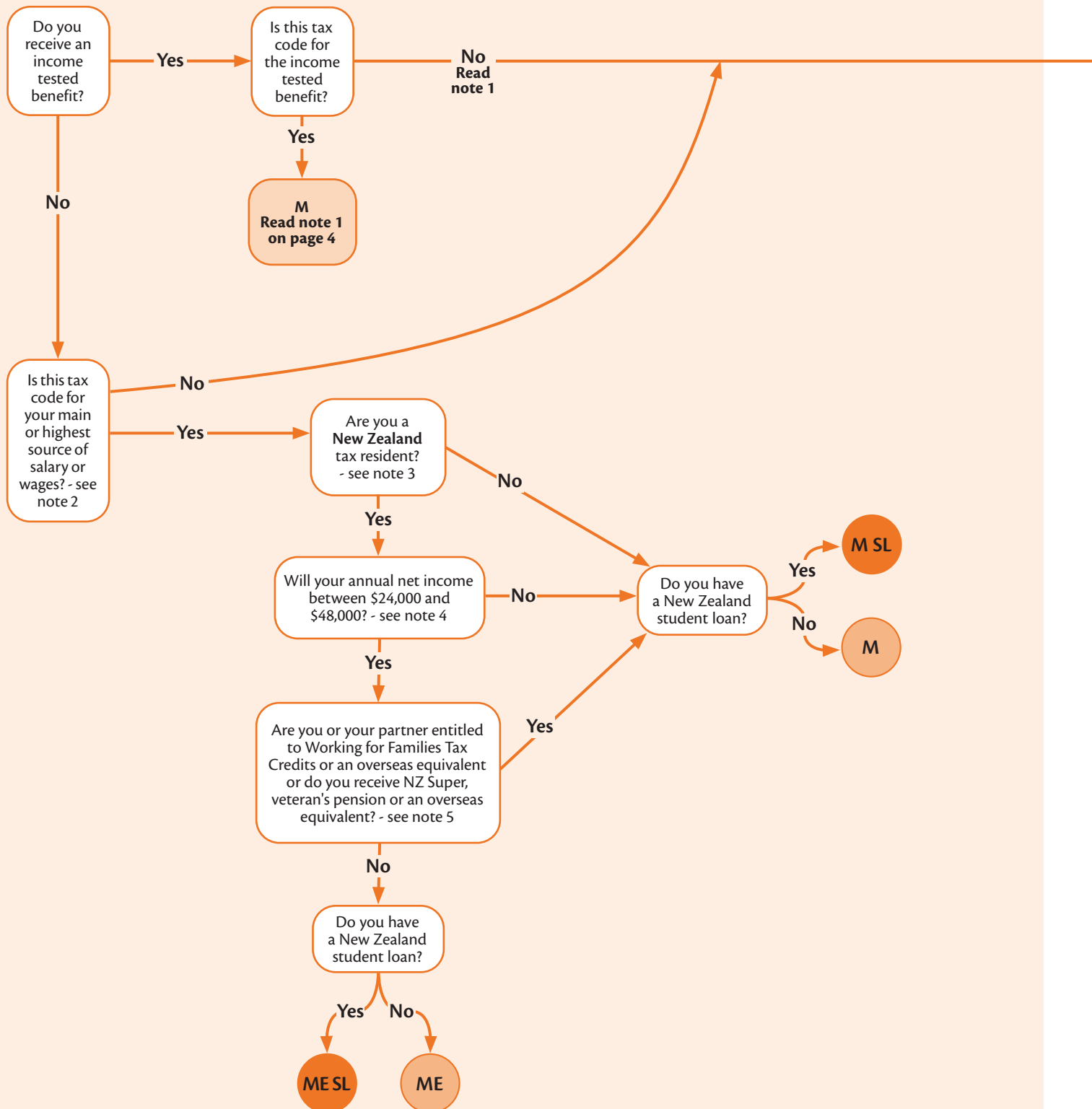
- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to.

Contact us on 0800 377 774 for more information. For full details of our privacy policy go to [ird.govt.nz/privacy](https://ird.govt.nz/privacy)

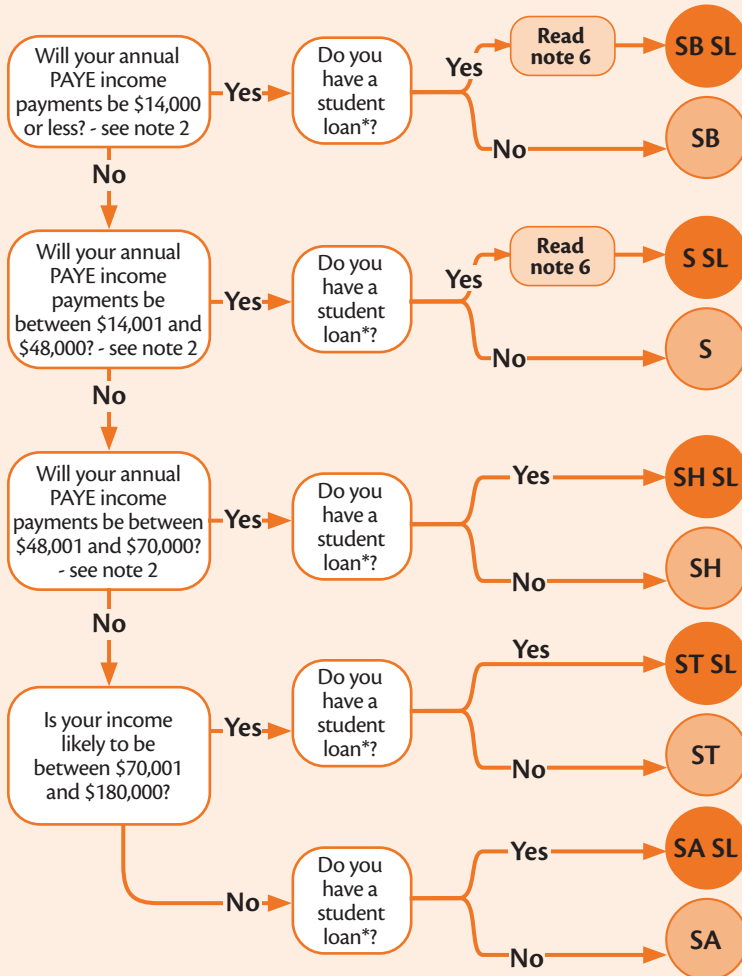
## Salary and wages – main or highest source of income

Choose your tax code here for your main or highest salary or wages . See secondary income and other tax code options below for secondary salary or wages or salary or wages from specific sources



## Secondary income

Choose your tax code here for your secondary salary or wages



\* Relates to New Zealand student loans only

## Other tax code options

Use the tax code shown if you receive salary or wages for any of the following types of work or you have a tailored tax code

Casual agricultural workers, shearers or shed-hands (see note 7)

CAE

Election day workers

EDW

Recognised seasonal workers (see note 8)

NSW

Tailored tax code (see note 9)

STC

When you've worked out your tax code, enter it in the tax code circle at Number 2 on page 1.

**Important:** You may need to change your tax code if your circumstances change during the year. For example:

- you take out a student loan or pay it off
- start or stop being eligible to use ME or ME SL (see note 5 below)
- you have a second job and your income decreases or increases, changing the code you should be using.

## Notes to help you complete this form

1. If you receive a **benefit from Work and Income** (other than a student allowance, NZ Super or Veteran's Pension) you must use the "M" tax code for this income. **You must use the secondary income section on page 3 to work out your tax code for any other salary or wages.**

If you choose a secondary tax code of "S" or "S SL" and you'll earn more from your secondary job than your benefit, you may pay more tax than you're required to for that job. You can apply for a **tailored tax code** so that the right amount of tax is deducted - see note 9 for more information about tailored tax codes.

2. Annual PAYE income payments means income such as salary, wages, weekly accident compensation payments, NZ Super, Veteran's Pension, student allowance and schedular payments, earned from 1 April to 31 March. Salary and wages means the same but excludes schedular payments.

3. You are a New Zealand tax resident in any of these situations:

- You've been in New Zealand for more than 183 days in any 12-month period and haven't become a non-resident.
- You have a permanent place of abode in New Zealand.
- You're away from New Zealand in the service of the New Zealand Government.

4. Your annual net income is your total gross income (before tax is deducted) from all sources less your allowable deductions, from 1 April to 31 March. It excludes a loss carried forward or back from a previous or future year.

5. If you or your partner are entitled to receive Working for Families Tax Credits (WFFTC) or receive an overseas equivalent, or if you receive an income-tested benefit, NZ Super, Veteran's Pension or an overseas equivalent of any of these, your tax code is "M" (or "M SL" if you have a student loan). You're not eligible to use "ME" or "ME SL".

For more information about WFFTC go to [ird.govt.nz/wfftc](http://ird.govt.nz/wfftc)

6. You may be eligible for a repayment deduction exemption on your salary and wage income if you:

- have a student loan
- are studying full-time in New Zealand
- expect to earn below the annual repayment threshold from all sources
- earn above the pay-period repayment threshold.

If you have a student loan and you choose "SB SL" or "S SL" for your tax code, you may pay more towards your student loan than you need to. If you earn under the pay period repayment threshold from your main job, you can apply for a special deduction rate to reduce your student loan repayment deductions on your secondary earnings.

For more information about repayment deduction exemptions and special deduction rates go to [ird.govt.nz/studentloans](http://ird.govt.nz/studentloans)

If you already have a repayment deduction exemption or special deduction rate for your student loan but your circumstances have changed, you'll need to update your details so we can check you're still eligible. You can do this at [ird.govt.nz](http://ird.govt.nz) or by calling 0800 227 774.

7. **Casual agricultural workers** are people engaged in casual seasonal work on a day-to-day basis, for up to three months. This includes shearers and shearing shed-hands.

8. **Election day workers** are people working for the elections for the period of advanced voting and election day only.

9. If you are a recognised seasonal worker or hold a work visa as foreign crew of a vessel fishing New Zealand waters, you will use the "NSW" code. **Recognised seasonal workers** must be employed by a registered employer under the Recognised Seasonal Employers' Scheme and are employed in the horticulture or viticulture industries. You must have a Recognised Seasonal Employer Limited Visa/Permit. See [www.immigration.govt.nz](http://www.immigration.govt.nz) (search keyword: seasonal).

10. If you have a current **tailored tax code** certificate, enter "STC" as your tax code on page 1 and show your original tailored tax code certificate to your employer.

A tailored tax code is a tax deduction rate worked out to suit your individual circumstances. You may want one if the regular tax codes will result in you not paying enough tax or paying too much. For more information go to [ird.govt.nz](http://ird.govt.nz) or contact us on 0800 227 774. You can apply for a tailored tax code in myIR or download a **Tailored tax code application - IR23BS** form at [ird.govt.nz](http://ird.govt.nz)

11. If you need help choosing your tax code go to [ird.govt.nz](http://ird.govt.nz) or contact us on 0800 227 774.



**KiwiSaver™**  
*Poua he Oranga*

## KiwiSaver deduction form

Do not send this form to Inland Revenue. This form should be kept by your employer with your employment records.

*KiwiSaver Act 2006*

Use this form to provide your details to your employer if you are:

- starting new employment
- an existing employee and want to opt into KiwiSaver
- a KiwiSaver member and want to change your contribution rate.

To be eligible to join KiwiSaver you must:

- Live, or normally live in New Zealand, and
- be a New Zealand citizen, or entitled to stay in New Zealand indefinitely.

You are not required to be auto enrolled when starting a new job if you are under the age of 18 or you are over the age of eligibility for New Zealand Superannuation (currently 65).

**Please read the notes on the back to help you fill in this form**

● **Section A**      **General** Please put a dash to indicate your situation eg

1. Are you a KiwiSaver member? ☐ Yes. Go to Question 2 ☐ No. Go to Question 3
2. Are you on a savings suspension? ☐ Yes See note below ☐ No. Go to Question 3

If you have a savings suspension notice you must show it to your employer to prevent them making KiwiSaver deductions.

If you have lost your notice, you can get a replacement online at [ird.govt.nz](https://ird.govt.nz) from your myIR account.

## Section B Personal details Please use BLOCK LETTERS

You must provide your IRD number, name and address.

- 3. Your IRD number**
- If you don't know your IRD number or you don't have one, call us on 0800 549 472

4. Your name   Mr   Mrs   Miss   Ms   Other

Put a dash to indicate your title

First names

Surname

- [illegible]

Street number

Street address or PO Box number

Suburb, box lobby or RD

Town or city

Postcode

6. Your contact numbers
- Day

Mobile

Day

Mobile

- [illegible]

If you give an email address you may receive KiwiSaver information by email

## Section C Contributions

8. Choose a contribution rate:  3%  4%  6%  8%  10%

If you don't choose a rate, the default rate of 3% will be deducted.

- 9.** I declare that the information I have provided on this form is true and correct.

Signature

Date

**Please give this completed form to your employer**

**This form is to provide your details to your employer if you are:**

- starting new employment
- an existing employee and want to opt into KiwiSaver
- a KiwiSaver member and want to change your contribution rate.

### **Starting new employment**

If you're not already a KiwiSaver member, you will be automatically enrolled if you're between the ages of 18 and 65 and your employer will begin making KiwiSaver deductions from your first payment of salary or wages. However, you can opt out at any time on or after day 14 and on or before day 56 of starting new employment - see your KiwiSaver information pack for details.

### **Joining KiwiSaver if you're a new employee 65 or over**

You can enrol in KiwiSaver by completing this form and giving it to your employer. Your employer will determine if you are eligible and then send your information to Inland Revenue and start making KiwiSaver deductions for you.

**Note:** If you opt in, you cannot opt out. We suggest you get financial advice before deciding to opt into KiwiSaver.

### **Existing employees who want to become KiwiSaver members**

You can enrol in KiwiSaver by completing this form and giving it to your employer. Your employer will determine if you are eligible and then send your information to Inland Revenue and start making KiwiSaver deductions for you.

**Note:** If you opt in, you cannot opt out. We suggest you get financial advice before deciding to opt into KiwiSaver.

### **Joining KiwiSaver if you're under 18**

If you're under 18 you can only join KiwiSaver by contacting your chosen scheme provider directly. You cannot join through your employer.

### **Existing KiwiSaver member**

If you are already a member, your employer should begin making KiwiSaver deductions for you unless you show them a savings suspension notice. To ensure deductions start it is recommended that you provide a KS2 form to your new employer and to request confirmation the form has been received. You'll find more information in your KiwiSaver information pack or go to [ird.govt.nz/kiwisaver](http://ird.govt.nz/kiwisaver)

### **Contribution rate**

KiwiSaver contributions will be deducted from each payment of your salary or wages. You may choose a contribution rate of 3%, 4%, 6%, 8% or 10%. If you don't choose a rate, the default rate of 3% applies. If you want to contribute more you can make voluntary contributions directly to your scheme provider.

If you want to change your contribution rate, complete sections B and C of this form and give it to your employer.

For information on total remuneration packages and good faith bargaining refer to [ird.govt.nz/kiwisaver](http://ird.govt.nz/kiwisaver) and [employment.govt.nz](http://employment.govt.nz)

### **Privacy**

Find our full privacy policy at [ird.govt.nz/privacy](http://ird.govt.nz/privacy)

### **What an employer should do with this completed form**

**Employer** - don't send this form to Inland Revenue. If the new employee is subject to automatic enrolment or an existing employee opts in, use this information to assist you to complete the IR346K. Keep this form with your business records for seven years following the last salary or wage payment you make to the employee.

For more information about KiwiSaver go to [ird.govt.nz/kiwisaver](http://ird.govt.nz/kiwisaver)

## Opt-out request

KiwiSaver Act 2006

Use this form to opt out if you have been automatically enrolled, are a minor who was incorrectly enrolled, and you don't want to be a member of KiwiSaver. Or go to [ird.govt.nz/kiwisaver](https://ird.govt.nz/kiwisaver) to complete our online form. **Read the notes on the back to help you fill in this form.**

## Section A Personal details Use BLOCK LETTERS

- 1.** Your IRD number      If you don't know your IRD number or you don't have one, call us on 0800 549 472

**2.** Your name      Mr   Mrs   Miss   Ms   Other      Put a dash to indicate your title

First names

Surname

**3.** Your postal address

Street number      Street address or PO Box number

Suburb, box lobby or RD

Town or city      Postcode

**4.** Your contact numbers

Day      Mobile

**5.** Your email address

If you give an email address you may receive KiwiSaver information by email

**6.** Bank account details

Bank      Branch      Account number      Suffix

Name of account holder

**7.** I wish to opt out of KiwiSaver

Signature      Day      Month      Year

## Section B Employment details Use BLOCKLETTERS

- [illegible]

● **Section C**      **Late opt-out** Read the notes on the back of this form

- II. If your request to opt out is more than eight weeks after you started employment, or you are a minor who was incorrectly enrolled, give a reason for your late opt-out request.



### Use this form if:

- if you are a new employee who wants to opt out of KiwiSaver
- if you were incorrectly enrolled in KiwiSaver under 18 years of age

You can opt out on or after day 14 and on or before day 56 of starting new employment.

You can't opt out in the first 13 days.

Every time you start new employment, you'll need to opt out again.

### Complete the form then, either:

- give this form to your employer so they can stop deductions immediately (for prompt return of your contributions, your employer can direct refund any KiwiSaver deductions they haven't sent to us), or
- send this form to Inland Revenue—see address below.

If you were under 18 and enrolled in KiwiSaver without the consent of a parent or legal guardian, you may be able to opt out:

- with the consent of a legal guardian if you're under 16
- without the consent of a legal guardian if you're between 16 and 18.

Send your completed form confirming the reason you're opting out (Section C), and your parent or legal guardian's written consent (if required) to Inland Revenue at the address below.

### Late opt-out request

We may accept late opt-out applications if:

- your employer didn't give you a KiwiSaver information pack within seven days of starting employment
- we didn't send you an investment statement when we've allocated you to a default scheme
- your employer didn't give you an investment statement (for their chosen KiwiSaver scheme)
- events outside your control meant you couldn't give us your opt-out application within the eight-week time limit
- you chose to opt in or were opted in to KiwiSaver but you did not meet the criteria to (see **Employee information pack - KS3** for criteria)
- you were incorrectly enrolled under the age of 18.

**Note:** Give this form to your employer, or send it directly to Inland Revenue, if you are making a late opt-out application. Your request can only be considered if it's received by Inland Revenue or your employer within three months from the day Inland Revenue receives your first contribution. We will advise you if your opt-out request has been accepted or declined.

### Minors incorrectly enrolled

- enrolled before your 18th birthday without the necessary guardians/parents consent
- Have not reached your 19th birthday

- under 16 years old will need the consent from a parent or legal guardian to opt out
- complete the panel at the bottom of the form with reasons why you can opt out and attach consent from parent or legal guardian if you are under 16.

We will send confirmation as to whether your opt out has been approved or not.

We will also advise your employer. If approved your employer will stop deductions.

Either Inland Revenue or your employer will refund any deductions that have been made.

### Bank account details

We need your bank account details so we can direct credit any KiwiSaver funds we are holding for you to your bank account. If you don't have these details, send the form to us anyway.

You'll find more information in your **Employee information pack - KS3** or by going to [ird.govt.nz/kiwisaver](http://ird.govt.nz/kiwisaver)

### Privacy

Meeting your tax obligations means giving us accurate information so we can assess your tax and entitlements under the Acts we administer. We may charge penalties if you do not.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We'll give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at [ird.govt.nz/privacy](http://ird.govt.nz/privacy)

### What an employer should do with this completed form

Send this form to Inland Revenue no later than the next time you're required to send an **Employment information - IR348** to Inland Revenue at the address below, or you can send the information electronically in your Payroll returns account in myIR. Go to [ird.govt.nz/myIR](http://ird.govt.nz/myIR) to register.

### Send this completed form to:

**Inland Revenue**  
**PO Box 39090**  
**Wellington Mail Centre**  
**Lower Hutt 5045**

For more information about KiwiSaver go to [ird.govt.nz/kiwisaver](http://ird.govt.nz/kiwisaver) or call us on 0800 549 472.