

## Employer

**Do not send this form to Inland Revenue.** You must keep this completed IR 330 with your business records for seven years following the last wage payment you make to the employee.

### 1 Your details

First name/s (in full)

Family name

IRD number (8 digit numbers start in the second box.         )

If you don't know your IRD number or you don't have an IRD number, call us on 0800 227 774.

Are you eligible for KiwiSaver? Check with your employer.

### 2 Your tax code

**You must complete a separate *Tax code declaration (IR 330)* for each source of income**

Tax code

**Choose only ONE tax code**

Refer to the flowcharts on page 2 and then enter a tax code here.

If you're a **casual agricultural worker, shearer, shearing shedhand, recognised seasonal worker, election day worker**, have a **special tax code** or are receiving **schedular payments\***, refer to "Other tax code options" at the top of page 3, choose your tax code and enter it in the tax code circle.

If your tax code is "WT" write your schedular payment activity from page 4 here.

### 3 Your entitlement to work

I am entitled under the Immigration Act 1987 to do the work this tax code declaration relates to because: (Tick the box that applies to you)

- I am a New Zealand or Australian citizen
  I hold a work permit with conditions permitting this employment  
 I hold a New Zealand residence permit
  I hold a visitor or student permit with conditions permitting this employment  
 Other entitlement – please specify

If either you or your employer need more information or have any questions about work entitlement, call the New Zealand Immigration Service on 0508 558 855 or go to their website at [www.immigration.govt.nz](http://www.immigration.govt.nz)

### 4 Declaration

Signature

		2		0					
Day		Month		Year					

**Please give this completed form to your employer.** If you don't complete Questions 1, 2 and 4, your employer must deduct tax from your pay at the no-notification rate of 45 cents (plus earners' levy) in the dollar. For the no-notification rate on schedular payments see the table on page 4.

Your answer to Question 3 may provide a defence for your employer if you're not entitled to undertake this employment and your employer is charged with an offence under the **Immigration Act 1987**.

#### Privacy

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information so we can assess your liabilities and entitlements under the Acts we administer.

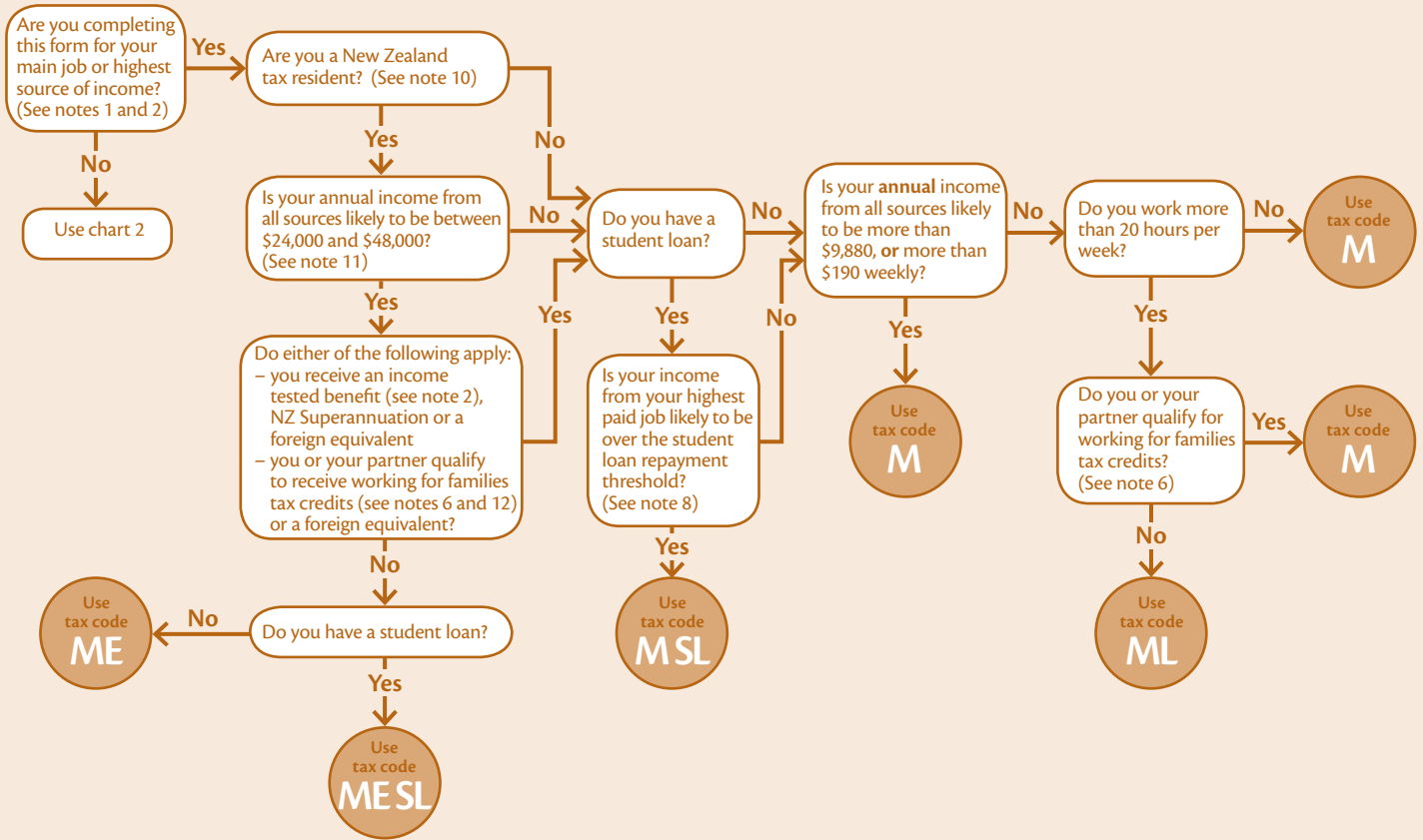
You must, by law, give us this information. Penalties may apply if you do not. We may exchange information about you with the Ministry of Social Development, Ministry of Justice, Department of Labour, Ministry of Education, New Zealand Customs Service, Accident Compensation Corporation or their contracted agencies. Information may be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by calling us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

\* Formerly withholding payments

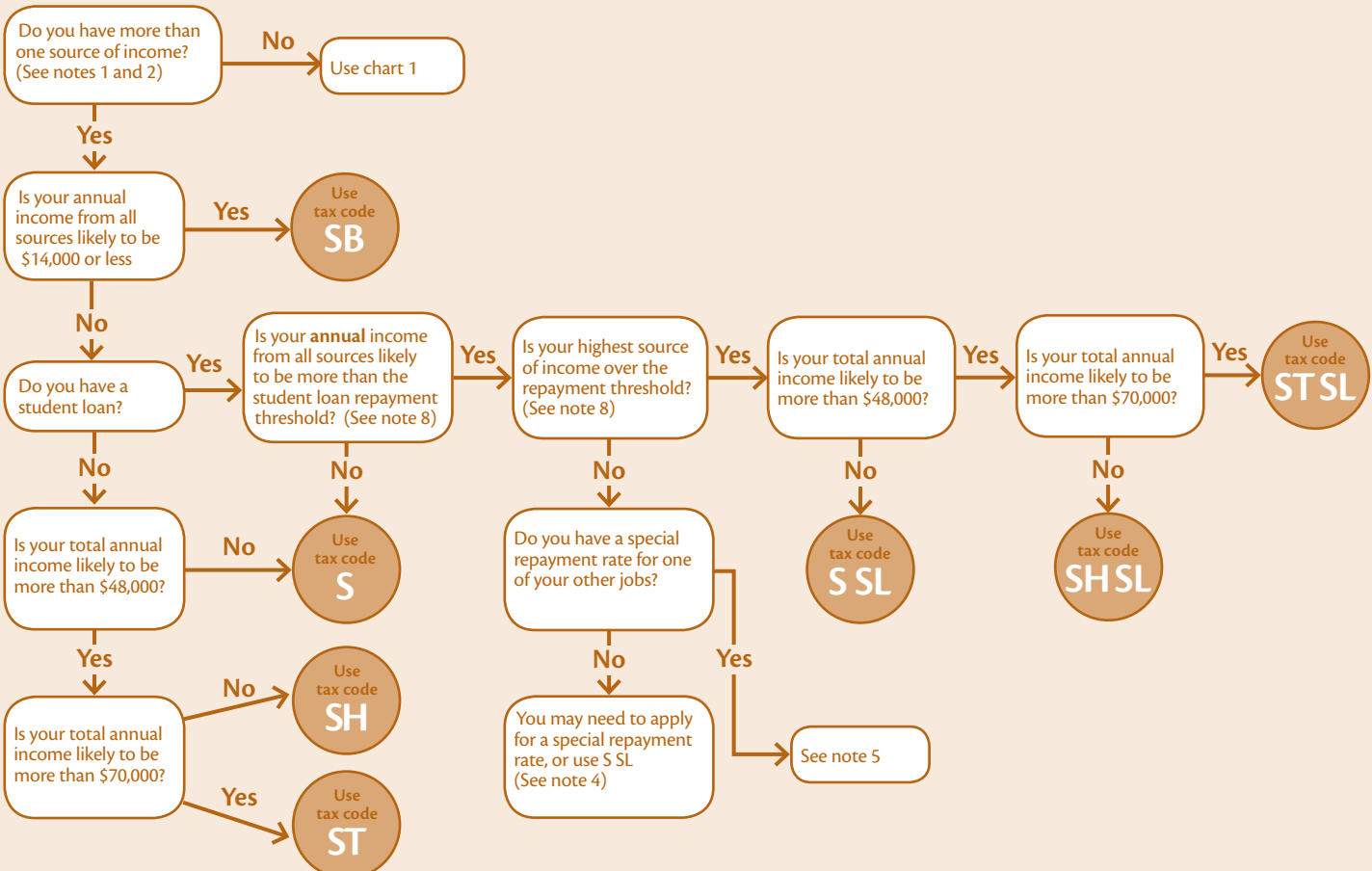
**Choose your tax code** If you're a **casual agricultural worker, shearer, shearing shedhand, election day worker**, have a **special tax code** or are receiving **schedular payments** DO NOT USE THIS FLOWCHART, instead refer to "Other tax code options" at the top of page 3.

**Chart 1 Use this chart to select your tax code for your main job or highest source of income**



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

**Chart 2 Use this chart to select your tax code for your second source of income**



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

## Other tax code options

If you receive any of the following types of income you'll need to use one of the codes below.

**Select one tax code and enter it in the tax code circle on page 1**

**CAE** Enter this code if you're a **casual agricultural worker, shearer or shearing shedhand** (see note 9 below). See current PAYE deduction tables IR 340 or IR 341.

**EDW** Enter this code if you're an election day worker.

**STC** Enter this code if you have a *Special tax code certificate (IR 23)* from Inland Revenue. Please attach a copy of the certificate to this declaration form (see note 3 below).

**WT** Enter this code if you're receiving schedular payments—this is for contract work, not for salary or wages. All ACC personal service rehabilitation payments\* which are paid by ACC\*\* are classified as schedular payments. You'll also need to find your schedular payment activity (see page 4).

**NSW** Only enter this code if you have a visa and/or permit under the **Recognised Seasonal Employer Work Policy** (see note 14 below).

\* attendant care, home help, childcare, attendant care services related to training for independence, attendant care services relating to transport for independence, paid under the Injury Prevention and Rehabilitation Compensation Act 2001.

\*\* includes accredited employers.

## Notes to help you complete this form

1. **"Source of income"** means income such as salary, wages, a benefit, weekly accident compensation payments, New Zealand Superannuation or a student allowance.
2. If you receive a **benefit** (other than New Zealand Superannuation) it will be considered your highest source of income and will automatically have a tax code of **"M"**. **You must use chart 2 to select your tax code for your second source of income.**
3. A **special tax code** is a tax deduction rate worked out to suit your individual circumstances.  
You may want to get a special tax code if the regular tax codes will result in you paying either not enough or too much tax. This may happen if you have a rental property, business losses, or income that doesn't have tax deducted before you receive it. This may also happen if you receive payments from either ACC or an ACC client for providing ACC personal service rehabilitation care, and you expect to earn over \$14,000 from all sources.  
If you're not sure, call us on 0800 227 774 to see if a special tax code is suitable.  
You can get a *Special tax code/student loan special repayment rate application (IR 23BS)* from [www.ird.govt.nz](http://www.ird.govt.nz) or by calling our automated phone service, INFOexpress on 0800 257 773. Please have your IRD number handy.
4. As shown in chart 2, if you choose S SL as your tax code, you may pay more towards your student loan than you're required to. To help prevent you under or overpaying your student loan we recommend that you apply for a special repayment rate. You can get a *Special tax code/student loan special repayment rate application (IR 23BS)* from our website or by calling INFOexpress on 0800 257 773. For more information about special repayment rates go to [www.ird.govt.nz/studentloans](http://www.ird.govt.nz/studentloans)
5. If you already have a special repayment rate and your circumstances have changed, you'll need to call us on 0800 227 774 so we can recalculate your repayment rate and **advise you of the correct tax code to use for this job.**
6. **Working for families tax credits** is financial help for families who have children aged 18 or under who are not financially independent. How much you can get depends on:
  - how many children you have
  - how much you and your partner earn (your total family income)
  - where you get your income from.For more information about working for families tax credits go to [www.ird.govt.nz](http://www.ird.govt.nz)
7. If you're **under 19 and still at school**, you must use the "M" tax code for your income.
8. If you need to know the **student loan repayment threshold**, go to [www.ird.govt.nz/studentloans](http://www.ird.govt.nz/studentloans) or call us on 0800 377 778.
9. **Casual agricultural workers** are persons engaged in casual seasonal work on a day-to-day basis, for up to three months.
10. You are a New Zealand tax resident in any of these situations:
  - you are in New Zealand for more than 183 days in any twelve-month period, or
  - you have an enduring relationship with New Zealand, or
  - you are away from New Zealand in the service of the New Zealand Government.
11. Your annual income is your total income from all sources, from 1 April to 31 March, excluding losses carried forward from a previous year. You can deduct any allowable expenses and current year losses.
12. Independent earner tax credit (IETC) is included in the ME and ME SL tax codes. You are not eligible for IETC if:
  - you receive a benefit, NZ superannuation or a foreign equivalent, or
  - you or your partner are eligible for working for families tax credits or a foreign equivalent, or
  - your annual income is less than \$24,000 or over \$48,000.
13. You'll need to change your tax code if your circumstances change during the year. For example:
  - you decrease your hours at a second job
  - you repay your student loan
  - your eligibility for the IETC changes.
14. Recognised seasonal workers must be employed by a registered employer from the Recognised Seasonal Employers' Scheme (see [www.dol.govt.nz](http://www.dol.govt.nz) for details). They are generally employed in the horticulture or viticulture industries.

**Note** If you need help choosing your tax code please go to [www.ird.govt.nz](http://www.ird.govt.nz) or call us on 0800 227 774.

## Rate of tax deductions from schedular payments

Schedular payments are not for employees, they are for people who are independent contractors. All ACC personal service rehabilitation payments which are paid by ACC are classified as schedular payments. These payments are taxed at flat rates. If you're doing any of the types of work listed below on contract, enter the activity name in the box at Question 2 on page 1.

**Your tax code will be "WT"**, which means you'll be required to file an **IR 3** tax return at the end of the financial year. ACC clients or carers receiving ACC personal service rehabilitation payments may not be required to file an IR 3.

Activity	Normal tax rate	Rate if no tax code declared
ACC personal service rehabilitation payments (attendant care, home help, childcare, attendant care services related to training for independence and attendant care services related to transport for independence) paid under the Injury Prevention and Rehabilitation Compensation Act 2001.	12.5c	27.5c
Agricultural contracts for maintenance, development, or other work on farming or agricultural land (Not to be used where CAE code applies)	15c	30c
Agricultural, horticultural or viticultural contracts by any type (individual, partnership, trust or company) of contractor for work or services rendered under contract or arrangement for the supply of labour, or substantially for the supply of labour on land in connection with fruit crops, orchards, vegetables or vineyards	15c	30c
Apprentice jockeys or drivers	15c	30c
Cleaning office, business, institution, or other premises (except residential) or cleaning or laundering plant, vehicles, furniture etc	20c	35c
Commissions to insurance agents and sub-agents and salespeople	20c	35c
Company directors' (fees)	33c	48c
Contracts wholly or substantially for labour only in the building industry	20c	35c
Demonstrating goods or appliances	25c	40c
Entertainers (New Zealand resident only) such as lecturers, presenters, participants in sporting events, and radio, television, stage and film performers	20c	35c
Examiners (fees payable)	33c	48c
Forestry or bush work of all kinds, planting, sowing or gathering vegetables, or flax planting or cutting	15c	30c
Freelance contributions to newspapers, journals (eg, articles, photographs, cartoons) or for radio, television or stage productions	25c	40c
Gardening, grass or hedge cutting, or weed or vermin destruction (for an office, business or institution)	20c	35c
Honoraria	33c	48c
Modelling	20c	35c
Non-resident contractors <sup>1</sup> :		
– work in respect of construction, installation, assembly and similar projects	15c	30c
– professional or technical services for such projects	15c	30c
– hire of equipment or personnel (other than as employees)	15c	30c
Non-resident contractor companies <sup>1</sup>	15c	20c
Non-resident entertainers and professional sportspeople visiting New Zealand <sup>2</sup>	20c	N/A
Payments for:		
– caretaking or acting as a watchman	15c	30c
– mail contracting	15c	30c
– milk delivery	15c	30c
– refuse removal, street or road cleaning	15c	30c
– transport of school children	15c	30c
Proceeds from sales of:		
– eels (not retail sales)	25c	40c
– greenstone (not retail sales)	25c	40c
– sphagnum moss (not retail sales)	25c	40c
– whitebait (not retail sales)	25c	40c
– wild deer, pigs or goats or parts of these animals	25c	40c
Sharefishing (on contract for the supply of labour only)	20c	35c
Shearing or droving (Not to be used where CAE code applies).	15c	30c
Television, video or film: on-set and off-set production processes (New Zealand residents only)	20c	35c

<sup>1</sup> Applications for exemption certificates or enquiries about non-resident contractors should be sent to:

**Team Leader, Non-resident Contractors Team, Large Enterprises Assistance, Private Bag 39984, Wellington Mail Centre, Lower Hutt 5045, New Zealand. Phone 64 4 890 3056 Fax 64 4 890 4510**

<sup>2</sup> The following may be entitled to exemption from tax:

- non-resident entertainers taking part in a cultural programme sponsored by a government or promoted by an overseas non-profit cultural organisation
- non-resident sportspeople officially representing an overseas national sports body.

Send applications for exemption to:

**Team Leader, Non-resident Entertainment Unit, Large Enterprises Assistance, PO Box 5542, Wellesley Street, Auckland 1141, New Zealand. Fax 09 984 3081**