



IR 56

taxpayer's handbook

Use this booklet if you are:

- a part-time, private domestic worker
- an embassy staff member
- a New Zealand-based representative of an overseas company, or
- a United States Antarctic Program worker.

Introduction

This booklet explains your tax responsibilities if you have to pay your own PAYE as an IR 56 taxpayer.

We explain:

- who is an IR 56 tax payer
- what you need to do if you are, and
- how and when you need to do it.

We've included IR 56 summary forms at the back of the booklet to help you record your earnings and work out your tax.

The changes to this version are to the student loan information; pay period repayment obligations and the "SL" repayment code.

www.ird.govt.nz

Go to our website for information, services and tools.

- **Secure online services** – login to check your account information, file an employer schedule, confirm personal tax summaries and update your family details and income.
- **Get it done online** – complete and send us forms and returns, make payments, make an appointment to see us and give us feedback.
- **Work it out** – use our calculators, worksheets and tools to help you manage your tax business like checking your tax code, or your filing and payment dates.
- **Forms and guides** – download our guides, and print forms to post to us.

You can also check out our newsletters and bulletins, and have your say on items for public consultation.

For more information on how to contact us—see page 31.

How to get our forms and guides

You can view copies of all our forms and guides by going to www.ird.govt.nz and selecting "Forms and guides". You can also request copies by calling 0800 257 773.

KiwiSaver

KiwiSaver is a voluntary, long-term savings initiative.

For more information about KiwiSaver, see page 22 or go to www.kiwisaver.govt.nz

Payroll giving

Payroll giving is a way of making donations to donee organisations from your salary or wages and receiving an immediate tax credit.

See page 23 for more information.

Contents

Introduction	2
www.ird.govt.nz	2
How to get our forms and guides	2
KiwiSaver	3
Payroll giving	3
Who are IR 56 taxpayers?	6
New IR 56 taxpayers	8
What you need to do	8
Applying for an IRD number	8
Registering as an IR 56 taxpayer	8
What happens next?	9
Selecting your tax code	10
Working out your tax code	10
Self-calculating—using the IR 56 summary form	11
Secondary tax codes	12
Comparing the self-calculating and secondary tax code options	13
Completing the <i>Tax code declaration (IR 330)</i>	13
Record keeping and completing your IR 56 summary forms	14
Self-calculation records— IR 56 summary form	14
Main income records	14
Completing your IR 56 summary forms	15
Calculating your PAYE	17
Completing your <i>Employer monthly schedule (IR 348)</i>	19
Electronic filing	19
Student loans	21
Child support	21
ACC earners' levy	21
Independent earner tax credit (IETC)	22
KiwiSaver	22
Payroll giving	23

Completing your <i>Employer deductions (IR 345) form</i>	24
Electronic filing – ir-File	24
When to make payment	25
How to make payments	27
Electronically through your bank	27
By post	27
At Westpac	28
Paying online by credit or debit card	28
Penalties and interest	29
Late filing penalties	29
Late payment and interest	29
Non-payment of employer monthly schedule penalty	29
Arrangements	29
Failing to account for PAYE	29
End-of-year responsibilities	30
Services you may need	31
0800 self-service numbers	31
Need to talk to us?	31
Customer service quality monitoring	31
Business tax information service and kaitakawaenga Māori	32
Privacy	32
If you have a complaint about our service	32
IR 56 summary forms	33–44

Who are IR 56 taxpayers?

The term “IR 56 taxpayer” is used to identify workers who are required to pay their own taxes on their wage or salary, ie, their own PAYE. Listed below are the examples of workers who might be classed as IR 56 taxpayers:

- embassy staff
- New Zealand-based representatives of overseas companies
- United States Antarctic Program worker
- private domestic workers who work part-time, such as homehelpers, caregivers, nannies, gardeners and domestic odd-jobbers.

Private domestic workers are people who:

- work in someone else's home, and
- do work for their employer that is not related to the employer's business, and
- are paid directly by their employer, and
- don't regularly work full-time, eg, you work no more than 30 hours a week on average for each employer.

If you work for an employer part-time as a private domestic worker, you're an IR 56 taxpayer. If you regularly work full-time, your employer becomes responsible for your PAYE tax and other deductions, such as student loan, child support and KiwiSaver (if any).

IR 56 taxpayers aren't self-employed.

The following are some examples to help you decide whether or not you are an IR 56 taxpayer.

Example 1

Megan is employed to clean Amy's house for eight hours a day, every Monday to Friday. Because Megan works for Amy for more than 30 hours a week, Amy must register as an employer and account for Megan's PAYE.

Example 2

Liz cleans houses for five different people. She averages around eight hours a week for each person. Although she works a total of more than 30 hours, she is an IR 56 taxpayer. She fits the definition of a private domestic worker because she isn't working full-time for any one employer—she works in the employers' homes and is paid direct by each employer. This means Liz is responsible for paying the PAYE on her income from her domestic work.

Example 3

Doug works for Jessica as a gardener at her home. He works on a regular basis for up to four hours a week and is paid direct by Jessica. This makes Doug an IR 56 taxpayer because he fits the definition of a private domestic worker. Doug is responsible for paying the PAYE on his income from Jessica.

Example 4

Joy runs a childcare service in her own home for seven children from 7 am to 6 pm on weekdays. she employs other staff and the parents of each child pay Joy for her service.

Joy is self-employed. She's not an IR 56 taxpayer because she doesn't fit the definition of a private domestic worker. Joy's responsible for her own tax affairs, such as paying income tax and GST. Joy's staff are considered to be her employees (they aren't IR 56 taxpayers either). Joy must register as an employer and account for her employees' PAYE.

Note

If you provide an ACC client with any of the following services:

- attendant care
- childcare
- home help
- attendant care services related to training for independence

and if you're paid direct by the ACC client or ACC, you're not an IR 56 taxpayer. ACC deducts the tax from these payments before they're made.

For more help

Because it's not always immediately clear whether you're an employee or self-employed, read our leaflet *Self-employed or an employee?* (IR 336) to help work out your employment status.

New IR 56 taxpayers

What you need to do

If you're an IR 56 taxpayer you need to:

- apply for an IRD number (if you don't already have one)
- register as an IR 56 taxpayer.

Applying for an IRD number

If you don't already have an IRD number, you need to fill in an *IRD number application – individual (IR 595)* form. For more information on applying for an IRD number go to www.ird.govt.nz (keywords: IRD number).

Registering as an IR 56 taxpayer

To register as an IR 56 taxpayer you can apply online at www.ird.govt.nz (keyword: IR56). Or you can fill in an *IR 56 taxpayer registration (IR 359)* form. For information on how to get our forms and guides—see page 2.

If you need help to complete your registration, please call us on 0800 377 772.

What happens next?

1 Complete your IR 330

The IR 330 is your tax code declaration. It's your record of the tax code you'll use.

You need to work out which tax code applies to you. See page 10 for help working out your tax code.

2 Keep records

You need to keep records of all your income. See page 14 for record keeping requirements.

3 Calculate PAYE

You need to work out how much tax (PAYE) to deduct from your IR 56 income—see page 18.

4 Send in your *Employer monthly schedule (IR 348)* and *Employer deductions (IR 345)* form

We send you an IR 348 and IR 345 each month. You're required to complete these and send them and your PAYE payment to us by the due date, ie, the 20th of the following month. If you don't receive income as an IR 56 taxpayer in any month, put "0.00" in the total boxes on each form, then sign, date and post them both to us—see pages 19–26 for more on completing these forms.

Note

If we don't receive both forms, late filing, late payment penalties and interest may apply—see page 29.

Selecting your tax code

Once you've got a copy of the *Tax code declaration (IR 330)* form, you need to fill in your personal details and choose a tax code.

Working out your tax code

If your IR 56 income is your main or only source of income

Follow the instructions on the IR 330 and select the appropriate tax code. It should be either M, ME, ML, ML SL, M SL or ME SL.

Some earners will be entitled to the independent earner tax credit (IETC). If this applies to you, your tax code will be ME or ME SL if you have a student loan. To find out if you should be using this tax code see page 22.

If your IR 56 income is a secondary income

There are three options for deducting your tax in this case.

Standard option

Normally, you use a secondary tax code (SB, S, SH, ST, SB SL, S SL, SH SL or ST SL) for secondary employment. However, if you expect to earn over \$14,000 a year from all income sources, this may mean you pay too much tax during the year.

Note

If the secondary code you choose is SB SL or S SL and your gross income from your main job is less than the pay period threshold, eg \$367 per week, the standard student loan deductions for your secondary job may be too high. Go to www.ird.govt.nz/studentloans to find out how you can get a lower rate for these deductions.

Self-calculating option

An alternative to using a secondary tax code is to use the self-calculating method. This lets you work out how much tax you should pay on your IR 56 income. If you choose this option show "STC" as your tax code on your IR 330.

The self-calculating method takes into account the income and PAYE deducted from your main source of income, ie, salary, wages or benefit. Using this method will help you pay a more accurate amount of tax in some situations. For help completing the IR 56 summary forms using the self-calculating method—see page 14.

Special tax code option

Another alternative is to apply for a special tax code. For more information read our leaflet *Do you need a special tax code (IR 23G)*, go to our website www.ird.govt.nz or call us on 0800 377 772.

Self-calculating – using the IR 56 summary form

If you receive IR 56 income and salary or wages or a benefit, the self-calculating method is a better way of calculating the tax you need to pay.

April 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name	Gross earning (with no PAYE deducted)	
<i>Peter Brown</i>	\$ 480:00	
	\$.	
	\$.	
	\$.	
	\$.	
	\$.	
	\$.	
Total gross	A \$ 480:00	Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Earnings with PAYE deducted (salary and wages)

Payer's name	Gross earning (before PAYE deducted)	PAYE deducted by employer
<i>Books Ltd</i>	\$ 320:00	\$ 39:00
	\$.	\$.
	\$.	\$.
	\$.	\$.
	\$.	\$.
	\$.	\$.
	\$.	\$.
	B \$ 320:00	C \$ 39:00

Total combined gross earnings Add Box A and B PAYE (from PAYE tables) on combined total gross earnings in Box D	D \$ 800:00	Total PAYE
Total PAYE paid from Box C	F \$ 39:00	
PAYE to pay Subtract Box F from Box E. This is your balance of PAYE to pay.	G \$ 58:58	

E \$ 97:58 ← See tax table example on page 12

G \$ 58:58 Transfer to Box 3 on your employer monthly schedule. Due date is 20 May 2012.

Monthly Pay Periods – Earnings \$605 to \$800

Earnings \$	PAYE			KiwiSaver				Codes							
	M	ME	ML	SL Loan ded	2%	4%	8%	CEC	10.50%	CEC	17.50%	CEC	30%	CEC	33%
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
755.00	92.08	92.08	80.60	0.00	15.10	30.20	60.40	13.53	1.57	12.48	2.62	10.60	4.50	10.15	4.95
760.00	92.69	92.69	82.07	0.00	15.20	30.40	60.80	13.63	1.57	12.58	2.62	10.70	4.50	10.25	4.95
765.00	93.29	93.29	83.50	0.00	15.30	30.60	61.20	13.73	1.57	12.68	2.62	10.80	4.50	10.35	4.95
770.00	93.90	93.90	84.97	0.00	15.40	30.80	61.60	13.83	1.57	12.78	2.62	10.90	4.50	10.45	4.95
775.00	94.51	94.51	86.40	0.00	15.50	31.00	62.00	13.93	1.57	12.88	2.62	11.00	4.50	10.55	4.95
780.00	95.16	95.16	87.88	0.00	15.60	31.20	62.40	14.03	1.57	12.98	2.62	11.10	4.50	10.65	4.95
785.00	95.76	95.76	89.31	0.00	15.70	31.40	62.80	14.13	1.57	13.08	2.62	11.20	4.50	10.75	4.95
790.00	96.37	96.37	90.74	0.00	15.80	31.60	63.20	14.23	1.57	13.18	2.62	11.30	4.50	10.85	4.95
795.00	96.98	96.98	92.21	0.00	15.90	31.80	63.60	14.33	1.57	13.28	2.62	11.40	4.50	10.95	4.95
800.00	97.58	97.58	93.64	0.00	16.00	32.00	64.00	14.32	1.68	13.38	2.62	11.50	4.80	10.72	5.00

PAYE to pay using the self-calculating method is \$58.58.

Secondary tax codes

By using a secondary tax code other than for your IR 56 income, you often end up paying more tax than you need to.

Your records			
Payer	Week ending	For week	For month
Peter Brown	03/04/12	\$120	
Peter Brown	10/04/12	\$120	
Peter Brown	17/04/12	\$120	
Peter Brown	24/04/12	\$120	
	April 2012		\$480

PAYE to pay using SB tax code is \$58.56

PAYE to pay using S tax code is \$92.16

Secondary Earnings: Tax Code SB, S, SH, ST – Earnings \$441 to \$480

Earnings \$	SB			S				SH				ST				KiwiSaver				Codes							
	SB	S	SH	ST	SL Loan ded	2%	4%	8%	CEC	10.50%	CEC	17.50%	CEC	30%	CEC	33%											
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$											
470.00	57.34	90.24	148.99	163.09	47.00	9.40	18.80	37.60	8.46	0.94	7.83	1.57	6.70	2.70	6.43	2.97											
471.00	57.46	90.43	149.50	163.43	47.10	9.42	18.84	37.68	8.48	0.94	7.85	1.57	6.72	2.70	6.45	2.97											
472.00	57.58	90.62	149.62	163.78	47.20	9.44	18.88	37.76	8.50	0.94	7.87	1.57	6.74	2.70	6.47	2.97											
473.00	57.70	90.81	149.94	164.13	47.30	9.46	18.92	37.84	8.52	0.94	7.89	1.57	6.76	2.70	6.49	2.97											
474.00	57.82	91.00	150.25	164.47	47.40	9.48	18.96	37.92	8.54	0.94	7.91	1.57	6.78	2.70	6.51	2.97											
475.00	57.95	91.20	150.57	164.82	47.50	9.50	19.00	38.00	8.56	0.94	7.93	1.57	6.80	2.70	6.53	2.97											
476.00	58.07	91.39	150.89	165.17	47.60	9.52	19.04	38.08	8.58	0.94	7.95	1.57	6.82	2.70	6.55	2.97											
477.00	58.19	91.58	151.20	165.51	47.70	9.54	19.08	38.16	8.60	0.94	7.97	1.57	6.84	2.70	6.57	2.97											
478.00	58.31	91.77	151.52	165.86	47.80	9.56	19.12	38.24	8.62	0.94	7.99	1.57	6.86	2.70	6.59	2.97											
479.00	58.43	91.96	151.84	166.21	47.90	9.58	19.16	38.32	8.64	0.94	8.01	1.57	6.88	2.70	6.61	2.97											
480.00	58.56	92.16	152.16	166.56	48.00	9.60	19.20	38.40	8.66	0.94	8.03	1.57	6.90	2.70	6.63	2.97											

Comparing the self-calculating and secondary tax code options

Based on the examples on the previous pages, by using the self-calculating method, you'd pay \$33.58 less than you would if you used an S tax code, but almost the same amount as if you used the SB tax code.

Option	Tax to pay
Self-calculating method	\$58.58
Secondary code	\$92.16
Difference	\$33.58
Self-calculating method	\$58.58
SB code (use only if your expected income from all sources will be less than \$14,000 a year.)	\$58.56
Difference	\$0.02

Completing the *Tax code declaration (IR 330)*

When you've worked out which tax code to use, you need to complete an IR 330 tax code declaration form. You don't need to fill in a new IR 330 each year, but you do need to complete a new one if you want to change your tax code. You can then apply the new code from the start of the pay period that you made the change. **Keep your IR 330 as part of your tax records—don't send it to us.**

Record keeping and completing your IR 56 summary forms

You must keep all records for seven years. They must be in English, unless you have written approval from us to use another language for your records.

Self-calculation records – IR 56 summary form

If you have more than one source of income we suggest you keep a weekly record of all your earnings.

Use the IR 56 summaries at the back of this book to help complete your *Employer monthly schedule (IR 348)* and to correctly calculate your PAYE.

Remember to:

- keep your own weekly records of all your income
- at the end of each month add the totals for each week and write this on your IR 56 summary form—see pages 33-44 for blank forms to fill in.

Keep the IR 56 summary form as well as a copy of your *Employer deductions (IR 345)* form and *Employer monthly schedule (IR 348)*.

Main income records

If your IR 56 income is your only income, at the end of each month add up your income and put it straight on to the *Employer monthly schedule (IR 348)*.

You need to keep a record of your earnings, such as payslips, diary or bank statements if your wage is direct credited, or a wage summary.

Completing your IR 56 summary forms

The IR 56 summary form is used for self-calculating the tax you need to pay.

Payer's name

This is the name of the person who is paying you. If you work for more than one person, fill in the names of all the payers.

Box A – Total IR 56 earnings

Add up the income from your IR 56 earnings to get your total gross IR 56 income.

Box B – Total earnings from salary or wages

Add up the income that has PAYE deducted to get your total gross salary or wages.

Note

If you receive a benefit you may need to contact Work and Income to get details of your gross benefit income and PAYE.

Box C – PAYE on salary or wages

Add up the PAYE deducted from your salary, wages or benefit to get your total PAYE deducted.

Box D – Total gross earnings

Add Box A to Box B. This is your total combined gross earnings liable for tax for the month.

Box E – PAYE

Go to the monthly PAYE tables (these are in the blue section of the IR 341) to work out the PAYE on the amount in Box D using the tax code you selected (ML, M or ME), or you can use our calculator under the "Work it out" section of our website. Write the PAYE in Box E.

Box F – Total PAYE paid

Copy the Box C amount here.

Box G – PAYE to pay

Subtract Box F from Box E. Write the answer in Box G. This is the amount of PAYE you must pay us.

Example – IR 56 summary form

April 2012

Earnings as an IR 56 taxpayer **with NO PAYE deducted**

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

A

Earnings **with PAYE deducted** (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

B

C

Total gross

Total PAYE

Total combined gross earnings

Add Box A and B

D \$

PAYE (from PAYE tables) on combined total gross earnings in Box D

E \$

Total PAYE paid from Box C

F \$

PAYE to pay

Subtract Box F from Box E.
This is your balance of PAYE to pay.

G \$

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 May 2012.

Note

Keep the IR 56 summary for your records—don't send the form to us.

Calculating your PAYE

PAYE tables

PAYE tables are updated each year, or when the tax rate changes. You can view the PAYE tables or use the PAYE calculator at www.ird.govt.nz or you can order a copy by calling 0800 257 773 (remember to have your IRD number with you.)

Main tax codes

The first section of the PAYE tables has columns for M, ME and ML codes. Use these columns if you have shown M, ME, ML or STC as your tax code on your IR 330.

Remember, although you have used the code STC on your tax code declaration, if you have used the self-calculating method you'll use the M, ME or ML code in the tax tables, to calculate your tax.

Monthly Pay Periods – Earnings \$1,405 to \$1,600																
Earnings	PAYE						KiwiSaver			Codes						
	M	ME	ML	SL Loan ded	2%	4%	8%	CEC	10.50%	CEC	17.50%	CEC	30%	CEC	33%	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
1,405.00	18806	18806	18806	0.00	28.10	5620	11240	2516	234	2320	490	1970	840	1886	924	
1,410.00	18902	18902	18902	0.00	28.20	5640	11280	2526	294	2330	490	1980	840	1896	924	
1,415.00	18997	18997	18997	0.00	28.30	5660	11320	2536	294	2340	490	1990	840	1906	924	
1,420.00	19097	19097	19097	0.00	28.40	5680	11360	2546	294	2350	490	2000	840	1916	924	
1,425.00	19192	19192	19192	0.00	28.50	5700	11400	2556	294	2360	490	2010	840	1926	924	
1,430.00	19287	19287	19287	0.00	28.60	5720	11440	2566	294	2370	490	2020	840	1936	924	
1,435.00	19383	19383	19383	0.00	28.70	5740	11480	2576	294	2380	490	2030	840	1946	924	
1,440.00	19478	19478	19478	0.00	28.80	5760	11520	2586	294	2390	490	2040	840	1956	924	
1,445.00	19573	19573	19573	0.00	28.90	5780	11560	2596	294	2400	490	2050	840	1966	924	
1,450.00	19673	19673	19673	0.00	29.00	5800	11600	2596	304	2393	507	2030	870	1943	957	
1,455.00	19768	19768	19768	0.00	29.10	5820	11640	2606	304	2403	507	2040	870	1953	957	
1,460.00	19864	19864	19864	0.00	29.20	5840	11680	2616	304	2413	507	2050	870	1963	957	
1,465.00	19959	19959	19959	0.00	29.30	5860	11720	2626	304	2423	507	2060	870	1973	957	
1,470.00	20054	20054	20054	0.00	29.40	5880	11760	2636	304	2433	507	2070	870	1983	957	
1,475.00	20150	20150	20150	0.00	29.50	5900	11800	2646	304	2443	507	2080	870	1993	957	
1,480.00	20245	20245	20245	0.00	29.60	5920	11840	2656	304	2453	507	2090	870	2003	957	
1,485.00	20345	20345	20345	0.00	29.70	5940	11880	2666	304	2463	507	2100	870	2013	957	
1,490.00	20440	20440	20440	0.00	29.80	5960	11920	2676	304	2473	507	2110	870	2023	957	
1,495.00	20535	20535	20535	0.00	29.90	5980	11960	2686	304	2483	507	2120	870	2033	957	
1,500.00	20631	20631	20631	0.00	30.00	6000	12000	2685	315	2475	525	2100	900	2010	990	
1,505.00	20726	20726	20726	0.00	30.10	6020	12040	2695	315	2485	525	2110	900	2020	990	
1,510.00	20821	20821	20821	0.00	30.20	6040	12080	2705	315	2495	525	2120	900	2030	990	
1,515.00	20921	20921	20921	0.00	30.30	6060	12120	2715	315	2505	525	2130	900	2040	990	
1,520.00	21016	21016	21016	0.00	30.40	6080	12160	2725	315	2515	525	2140	900	2050	990	
1,525.00	21112	21112	21112	0.00	30.50	6100	12200	2735	315	2525	525	2150	900	2060	990	
1,530.00	21207	21207	21207	0.00	30.60	6120	12240	2745	315	2535	525	2160	900	2070	990	
1,535.00	21302	21302	21302	0.00	30.70	6140	12280	2755	315	2545	525	2170	900	2080	990	
1,540.00	21398	21398	21398	0.00	30.80	6160	12320	2765	315	2555	525	2180	900	2090	990	
1,545.00	21493	21493	21493	0.00	30.90	6180	12360	2775	315	2565	525	2190	900	2100	990	
1,550.00	21593	21593	21593	0.00	31.00	6200	12400	2775	325	2558	542	2170	930	2077	1023	
1,555.00	21688	21688	21688	0.00	31.10	6220	12440	2785	325	2568	542	2180	930	2087	1023	
1,560.00	21783	21783	21783	0.00	31.20	6240	12480	2795	325	2578	542	2190	930	2097	1023	
1,565.00	21879	21879	21879	0.00	31.30	6260	12520	2805	325	2588	542	2200	930	2107	1023	
1,570.00	21974	21974	21974	0.00	31.40	6280	12560	2815	325	2598	542	2210	930	2117	1023	

Student loans

If you have a student loan you need to use the "SL Loan ded" column that corresponds to your tax code to calculate your repayment amount.

Remember that your tax code must be one of the following:

ML SL, M SL, ME SL, SB SL, S SL, SH SL or ST SL if you're a student loan borrower.

Secondary tax codes

If you've shown an S, SB, SH or ST tax code on your IR 330 use the SB, S, SH or ST columns at the back of the PAYE tables.

Secondary Earnings: Tax Code SB, S, SH, ST – Earnings \$361 to \$400																
Earnings	Codes															
	SB	S	SH	ST	SL Loan ded	KiwiSaver			CEC and E SCT							
						2%	4%	8%	CEC	10.50%	CEC	17.50%	CEC	30%	CEC	33%
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
361.00	44.04	69.31	114.43	125.26	36.10	7.22	14.44	28.88	6.49	0.73	6.00	1.22	5.12	2.10	4.91	2.31
362.00	44.16	69.50	114.75	125.61	36.20	7.24	14.48	28.96	6.51	0.73	6.02	1.22	5.14	2.10	4.93	2.31
363.00	44.28	69.69	115.07	125.96	36.30	7.26	14.52	29.04	6.53	0.73	6.04	1.22	5.16	2.10	4.95	2.31
364.00	44.40	69.88	115.38	126.30	36.40	7.28	14.56	29.12	6.55	0.73	6.06	1.22	5.18	2.10	4.97	2.31
365.00	44.53	70.08	115.70	126.65	36.50	7.30	14.60	29.20	6.57	0.73	6.08	1.22	5.20	2.10	4.99	2.31
366.00	44.65	70.27	116.02	127.00	36.60	7.32	14.64	29.28	6.59	0.73	6.10	1.22	5.22	2.10	5.01	2.31
367.00	44.77	70.46	116.33	127.34	36.70	7.34	14.68	29.36	6.61	0.73	6.12	1.22	5.24	2.10	5.03	2.31
368.00	44.89	70.65	116.65	127.69	36.80	7.36	14.72	29.44	6.63	0.73	6.14	1.22	5.26	2.10	5.05	2.31
369.00	45.01	70.84	116.97	128.04	36.90	7.38	14.76	29.52	6.65	0.73	6.16	1.22	5.28	2.10	5.07	2.31
370.00	45.14	71.04	117.29	128.39	37.00	7.40	14.80	29.60	6.67	0.73	6.18	1.22	5.30	2.10	5.09	2.31
371.00	45.26	71.23	117.60	128.73	37.10	7.42	14.84	29.68	6.69	0.73	6.20	1.22	5.32	2.10	5.11	2.31
372.00	45.38	71.42	117.92	129.08	37.20	7.44	14.88	29.76	6.71	0.73	6.22	1.22	5.34	2.10	5.13	2.31
373.00	45.50	71.61	118.24	129.43	37.30	7.46	14.92	29.84	6.73	0.73	6.24	1.22	5.36	2.10	5.15	2.31
374.00	45.62	71.80	118.55	129.77	37.40	7.48	14.96	29.92	6.75	0.73	6.26	1.22	5.38	2.10	5.17	2.31
375.00	45.75	72.00	118.87	130.12	37.50	7.50	15.00	30.00	6.77	0.73	6.28	1.22	5.40	2.10	5.19	2.31

Note
 The PAYE that you calculate goes in column 3 of the IR 348—see page 20.

Completing your *Employer monthly schedule (IR 348)*

Each month you must complete and send in an employer monthly schedule. The schedule is due at the same time as your monthly payment of PAYE (the 20th of the month after you receive payment).

The schedule needs to be completed with the following details:

- employment start (the date you started as an IR 56 taxpayer) or finish date (the date you finished being an IR 56 taxpayer)—a start or finish date only needs to be shown once, in the month that it occurred
- gross earnings
- PAYE deducted—(this is the tax you have calculated for your IR 56 income)
- student loan deductions (if applicable)—see page 21
- KiwiSaver deductions (if applicable)—see page 22.

When you start as an IR 56 taxpayer, you need to write your name, IRD number and tax code on the first couple of schedules. After that this information will be preprinted on them.

If you didn't work during the period covered by the schedule, you must still send it in anyway. Write "0.00" in the total boxes, sign it and send it to us by the due date. If you don't send in your *Employer monthly schedule (IR 348)* and *Employer deductions (IR 345)* form, late filing penalties may apply—see page 29.

Electronic filing

You might prefer to file your employer schedule and deduction form online. To do this you need to be registered for a secure online services account so that you can ir-File (online filing for employers and IR 56 taxpayers).

Go to our website www.ird.govt.nz to register, then take a tour of our ir-File service to learn how to file online using the demonstration tool.

For more information on registering for a secure online services account and using ir-File go to www.ird.govt.nz (keywords: IR file).

Note

Only show gross earnings from your IR 56 earnings on your employer monthly schedule.

Example – Employer monthly schedule (IR 348)

Inland Revenue Employer monthly schedule

Te Tari Taake For help, refer to notes on employer deductions form.

Employer's IRD number **1** 100-100-100
Period ended **2** 30 April 2012

This schedule is due **20 May 2012**

Gross earnings and/or schedular payments **3** PAYE and/or schedular tax deductions
Earnings and/or schedular payments not liable for ACC earners' levy **4** Child support deductions
KiwiSaver employer contributions **6** KiwiSaver deductions
Student loan deductions **5**

Employee name and IRD number

Surname: **Brown** First name(s): **Peter** IRD number: **100100100** Tax code: **M**

Tick if lump sum payment made and taxed at lowest rate	CS code	Employment start and/or finish date	Day	Month	Year	Finish	Day	Month	Year	\$
<input type="checkbox"/>										\$ 480 00 \$

Surname: \$ 00 \$ 00 \$ Tax code: CS code: Employment start and/or finish date: Day Month Year Finish Day Month Year \$

Surname: \$ 00 \$ 00 \$ Tax code: CS code: Employment start and/or finish date: Day Month Year Finish Day Month Year \$

Surname: \$ 00 \$ 00 \$ Tax code: CS code: Employment start and/or finish date: Day Month Year Finish Day Month Year \$

Total gross earnings and/or schedular payments \$ 480 00 \$ **Total PAYE and/or schedular tax** \$ 58 58 \$ **Total child support** \$ 00 \$ **Total student loan** \$ 00 \$ **Total KiwiSaver deductions** \$ 00 \$ **Total KiwiSaver employer contributions** \$ 00 \$

If your correct daytime phone number is not shown below, print in the box: **(07) 022 1333**

If your correct contact person's name is not shown below, print in the box: **P Brown**

Declaration
I declare that the information given in this return is true and correct.
Signature: **P Brown** Date: **18/05/12**

OFFICE USE ONLY
Operator code: Correspondent: Return indicator: Payment indicator: Refund indicator:

You put these totals on your Employer deductions (IR 345) form

Student loans

If you have a student loan, you're required to use one of the SL tax codes: ML SL, M SL, ME SL, SB SL, S SL, SH SL or ST SL to determine the student loan repayment deductions from your earnings.

You also need to show a student loan tax code on your *Tax code declaration* (IR 330).

Child support

Inland Revenue Child Support assesses and collects child support from parents who don't live with their children or have shared care. For more information on how to make child support payments, go to www.ird.govt.nz/childsupport or call us on 0800 221 221.

ACC earners' levy

All workers, including IR 56 taxpayers, must pay an ACC earners' levy to cover the cost of non-work injuries. Inland Revenue collects this levy on behalf of ACC. The earners' levy is already included in the PAYE amounts, so you don't have to do any extra calculations.

ACC will invoice you as an employer for the levies that are payable on your IR 56 income (eg, levies to cover you for work-related injuries). If you also receive other income liable for ACC levies like schedular payments, active partnership income or self-employed income, we'll pass this information to ACC to invoice levies on this income. An allowance will be made for the levies paid as an IR 56 taxpayer.

Further information

If you have any queries about ACC or levies payable, please see ACC's website www.acc.co.nz/productslevies or contact the ACC Business Service Centre by:

phone	0800 222 776
fax	0800 222 003
email	business@acc.co.nz

Independent earner tax credit (IETC)

IETC is a tax credit for individual New Zealand tax residents with annual net income* between \$24,000 and \$48,000, who meet the following criteria:

- neither you or your partner are entitled to Working for Families Tax Credits
- neither you or your partner receive any overseas equivalent of Working for Families Tax Credits
- you're not receiving an income-tested benefit, NZ Super, a veteran's pension or an overseas equivalent.

Entitlement is determined monthly, so if you don't meet the criteria for any part of a month you won't qualify for any of that month.

If you qualify for IETC, and your IR 56 income is your main source of income, deduct PAYE using the ME tax code. Or, complete a *Tax code declaration (IR 330)* and give it to the employer you earn the highest income from. The tax codes are:

- ME for non-student loan borrowers who qualify, and
- ME SL for student loan borrowers who qualify.

For more information on IETC go to www.ird.govt.nz (keyword: IETC).

KiwiSaver

Private domestic workers can opt in to KiwiSaver only by contracting direct with a KiwiSaver scheme provider. However, you can deduct contributions from your salary or wages and pay them to Inland Revenue in the same way as PAYE.

For more information about KiwiSaver, go to www.kiwisaver.govt.nz or read our *KiwiSaver employer guide (KS 4)* and the *Employer's guide (IR 335)*.

Note

Private domestic filers aren't liable for ESCT (employer superannuation contribution tax) on their employer contributions.

* Net income means your total income from all sources less any allowable deductions or current year losses (not including any losses brought forward).

If you're not sure whether you qualify for the IETC you can continue to use the same tax code, and request an end-of-year square-up from Inland Revenue.

Payroll giving

Payroll giving is a voluntary scheme. It's a way of making donations from salary or wages to approved donee organisations and receiving an immediate tax credit for payroll donations of 33 1/3 cents for each dollar donated.

Private domestic workers who file their *Employer monthly schedule (IR 348)* and *Employer deductions (IR 345)* form electronically through ir-File can choose to take part in payroll giving.

If you choose to donate through payroll giving you'll be responsible for:

- ensuring your chosen donee organisation is on the IRD approved donee organisation list at www.ird.govt.nz (keywords: donee organisation)
- deducting donations from your pay and passing the donation to the donee organisation
- advising the donee organisation that the donation is made through payroll giving
- calculating the tax credit you're entitled to and including this on your *Employer monthly schedule (IR 348)*
- reducing the amount of PAYE by the amount of the tax credits for payroll donations for that pay period.

If you want to take part in payroll giving you'll need to be using ir-File. Go to www.ird.govt.nz to register and watch the demonstration.

For more information about taking part in payroll giving, refer to our *Payroll giving (IR 617)* guide or www.ird.govt.nz (keywords: payroll giving).

Note

If you choose to donate through payroll giving, you won't be able to claim the same donation on the *Tax credit claim form (IR 526)* as you've already received the credit.

Completing your *Employer deductions (IR 345)* form

We automatically send you an *Employer deductions (IR 345)* form before each payment is due. It will show the following preprinted details:

- your name, address and IRD number
- the period covered
- the due date for payment.

You need to fill in the details of taxes deducted for the month. Send the *Employer deductions (IR 345)* form with your payment and the *Employer monthly schedule (IR 348)* to us by the due date. If you pay electronically, remember to tick the box on the *Employer deductions (IR 345)* form.

If you don't receive your payment form and schedule in time, you still have to make your payment by the due date. You can print the forms from www.ird.govt.nz and fill in your details. Or you can send a note with your payment showing your name, IRD number, gross earnings, PAYE deducted, any other deductions and the period the payment covers.

Note

Even if you don't receive income in a month you must still send in your signed IR 345 and IR 348.

Electronic filing – ir-File

If you have access to the internet you can complete and file your IR 345 online. For more information on online filing and the ir-File service:

- attend one of our employer workshops/seminars being run throughout the country—
www.ird.govt.nz/contact-us/seminars
- use our interactive tool for business at www.ird.govt.nz (keyword: tfb)
- go to www.ird.govt.nz (keyword: ir-File).

When to make payment


You must pay PAYE monthly. PAYE deducted in one month is due by the 20th of the following month.

Example

Pay period	Due date
Theresa worked for five days and was paid in October	20 November 2011
Theresa worked for the whole of November and was paid on 1 December	20 January 2012

If your payment is made late, you'll be charged interest and may also be charged late payment penalties and non-payment penalties—see page 29.

Example – Employer deductions (IR 345) form



Inland Revenue
Te Tari Taake

Employer deductions

IR 345
April 2009

Peter Brown
7 Kirton Street
Te Puke

Please see notes on the back to help you complete this form and the EMS schedule.

For more information:
website www.ird.govt.nz
telephone 0800 377 772
INFOexpress 0800 257 773

IRD number **1** ▶ 100 100 100
 Period ended **2** ▶ 30 04 2012

These will be preprinted

If your postal address is different from that printed above, please enter your new address below.

Street or PO Box _____
 Suburb _____
 Town or city _____

OFFICE USE ONLY

Operator code Corresp. indicator
 Payment attached Return cat.

Declaration I declare that the information given in this return is true and correct.

Signature P. Brown 18/05/2012
Date


PAYE (incl. tax on schedular payments)	3 ▶ \$	58.58
Child support deductions	4 ▶ \$	. . . . .
Student loan deductions	5 ▶ \$	. . . . .
KiwiSaver deductions	6 ▶ \$	. . . . .
KiwiSaver employer contributions	7 ▶ \$	. . . . .
ESCT deductions	8 ▶ \$	. . . . .
Add Boxes 3, 4, 5, 6, 7 and 8. This is the amount you need to pay	9 ▶ \$	58.58

This total is from your employer monthly schedule

This is the amount to pay Inland Revenue

Inland Revenue copy
Please make a copy for your own records

Has payment been made electronically? (Tick one) Yes No



Inland Revenue
Te Tari Taake

Peter Brown

This return and any payment are due
20 May 2012

Payment slip

DED

IRD number 100 100 100
 Period ended 30 04 2012

Amount of payment **10** ▶ \$ 58.58

Copy your total from Box 9 and include any late payment penalties and interest, for this period only.

How to make payments

You can make tax payments electronically through your bank, by cheque or at branches of Westpac.

Electronically through your bank

Electronic payments include automatic payment, direct credit and online banking. All the major banks offer an online tax payment service on their website which makes sure that sufficient payment reference details are included with your payment. If your bank doesn't offer this service you can pay using their standard online service but you need to make sure we have all the details for us to credit your payment to your account—see below.

Example		
Particulars	1 0 0 1 0 0 1 0 0	Your IRD number
Payee code	0 0 0 TAX DED	Payee code must be 000 space TAX space DED
Reference	3 0 0 4 2 0 1 2	Your return period end date with no spaces or dashes

Remember to tick the “yes” option on the *Employer deductions (IR 345)* form to tell us that you made your payment electronically.

By post

You can post your cheque and *Employer deductions (IR 345)* form in the envelope provided. Please:

- make your cheque payable to Inland Revenue
- cross it “Not transferable”, and
- remember to also send your *Employer monthly schedule (IR 348)*
- never send cash.

Note

When sending a cheque, write the following on the reverse side:
 Your IRD number–tax type–the month the payment is for
Example 100-100-100–PAYE–30/04/2012

At Westpac

You can also make your payment by cash, cheque or eftpos at branches of Westpac. Please take your *Employer deductions (IR 345)* form with you so the teller has all the information to process your payment.

Note

Remember to send us your *Employer monthly schedule (IR 348)* with your payment, either by post in the envelope provided or, if you're paying at Westpac, they'll accept your *Employer monthly schedule (IR 348)*.

Westpac won't accept nil returns—you must post your nil *Employer deductions (IR 345)* and *Employer monthly schedule (IR 348)* forms to us.

Paying online by credit or debit card

You can also make all your online payments by credit or debit card. Our bank, Westpac New Zealand, charges a 1.42% convenience fee on each transaction. You won't have to pay this fee if you're making overseas payments for a student loan or non-custodial child support.

For full details on payment options go to www.ird.govt.nz (keywords: making payments) or read our guide *Making payments (IR 584)*.

Penalties and interest

Late filing penalties

Late filing penalties apply when an *Employer monthly schedule (IR 348)* is not filed by the due date. The penalty for late filing an employer monthly schedule is \$250. If charged, you must pay the penalty by the 20th of the following month.

If the late filing penalties aren't paid by the 20th of the following month, you'll also be charged late payment penalties and interest on the late filing penalties.

Late payment and interest

We'll charge you a late payment penalty if you miss a payment, but if you have a good payment history with us we may contact you before we do this. We'll also charge you interest if you don't make your tax payment by the due date. Interest isn't charged or paid on amounts of \$100 or less of underpaid or overpaid tax.

Non-payment of employer monthly schedule penalty

If the amount owing from an *Employer monthly schedule (IR 348)* isn't paid by the due date, we'll send you a reminder letter. If the overdue amount isn't paid or an instalment arrangement entered into, we'll charge you a non-payment penalty (NPP), late payment penalties and interest still apply.

Every month an amount remains outstanding we'll charge you a further NPP. If, within a month of the penalty date you don't pay in full or enter into an instalment arrangement, the NPP will be 10% of the unpaid tax. If you do pay in full or enter into an instalment arrangement within that month, the NPP will be at a reduced rate of 5% of the unpaid tax.

For more information about penalties and interest see our booklet *Taxpayer obligations, interest and penalties (IR 240)*.

Arrangements

In some situations where you can't pay your tax by the due date we may agree to you making an arrangement.

Arrangements can be agreed upon before or after the due date for payment. However, there are greater reductions in the penalties charged if the arrangement is made before the due date.

Failing to account for PAYE

You are responsible for deducting your own PAYE and paying this to us. Failing to do so is a serious offence and we would consider charging shortfall penalties or prosecution. There are also penalties for failing to deduct or account for student loan repayments (where applicable).

End-of-year responsibilities

IR 56 taxpayers whose only income is from IR 56 income, salary or wages, Māori authority distributions, interest or dividends will receive a personal tax summary around June each year.

A personal tax summary shows income and tax deduction details for the year. If you'd like to find out more about personal tax summaries, see our leaflet *What you need to know about personal tax summaries (IR 522)*.

If you received any other type of income apart from IR 56 income, salary or wages (with PAYE deducted), Māori authority distributions, interest or dividends, you must file an IR 3 return.

For more information on what to do at the end of the tax year go to www.ird.govt.nz (keywords: individual year-end) or call us on 0800 227 774.

Services you may need

0800 self-service numbers

This service is available seven days a week (any time, except between 5 am and 6 am) for a range of self-service options. Remember to have your IRD number with you when you call.

For personal information, such as account balances, you'll also need a personal identification number (PIN). You can get a PIN by calling 0800 257 777 and following the step-by-step instructions.

Order publications and taxpacks	0800 257 773
Request a summary of earnings	0800 257 778
Request a personal tax summary	0800 257 444
Confirm a personal tax summary	0800 257 771
All other services	0800 257 777

Need to talk to us?

You can call us on these numbers:

General tax, tax credits and refunds	0800 227 774
Employer enquiries	0800 377 772
General business tax	0800 377 774
Overdue returns and payments	0800 377 771

We're here to take your call between 8 am and 8 pm Monday to Friday and Saturday between 9 am and 1 pm. If you have an IRD number, remember to have it with you when you call.

For more information go to www.ird.govt.nz (keywords: contact us).

Customer service quality monitoring

As part of our commitment to providing you with a quality service, we record all phone calls to and from our contact centres. Find out more about this policy or how to access your recorded information at www.ird.govt.nz (keywords: call recording).

Note

If you're calling from overseas go to our website www.ird.govt.nz (keywords: contact us), for our international phone numbers.

Business tax information officers and kaitakawaenga Māori

Business tax information officers (BTIOs) offer a free business tax information service to new businesses and organisations to help them meet their tax responsibilities. This service is available to individuals and groups.

Most of our offices also have a kaitakawaenga Māori who can advise Māori organisations and individuals on their tax responsibilities. Our BTIOs and kaitakawaenga Māori will tell you:

- which taxes you need to know about
- what records you need to keep
- how to complete your tax returns (eg, GST and employer returns)
- when to file returns and make payments.

Find out more about these services and our free seminars at www.ird.govt.nz or by calling us on 0800 377 774.

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. Call us on 0800 377 774 for more information. For full details of our privacy policy go to www.ird.govt.nz (keyword: privacy).

If you have a complaint about our service

We're committed to providing you with a quality service. If there's a problem, we'd like to know about it and have the chance to fix it. You can call the staff member you've been dealing with or, if you're not satisfied, ask to speak with their team leader/manager. If your complaint is still unresolved you can contact our Complaints Management Service. For more information go to www.ird.govt.nz or call us on 0800 274 138 between 8 am and 5 pm weekdays.

If you disagree with how we've assessed your tax, you may need to follow a formal disputes process. For more information, read our factsheet, *If you disagree with an assessment (IR 778)*.

IR 56 summary forms

Use the monthly summary forms on the following pages to record your PAYE using the self-calculating method.

April 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Total gross

A

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Earnings with PAYE deducted (salary and wages)

Payer's name

B

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Total gross

D

\$.	
----	--	---	--

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

C

Total PAYE

Total combined gross earnings

Add Box A and B

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay

Subtract Box F from Box E.

This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule. Due date is 20 May 2012.

May 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

A

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

B

C

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 June 2012.

June 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

A

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

B

C

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 July 2012.

July 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Total gross

A

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Earnings with PAYE deducted (salary and wages)

Payer's name

B

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

C

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 August 2012.

August 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
A	\$		.

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
B	\$		.

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
C	\$		.

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D	\$.
----------	----	--	---

PAYE (from PAYE tables) on
combined total gross earnings in
Box D

E	\$.
----------	----	--	---

Total PAYE paid from Box C

F	\$.
----------	----	--	---

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G	\$.
----------	----	--	---

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 September 2012.

September 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Total gross

A

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Earnings with PAYE deducted (salary and wages)

Payer's name

B

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

C

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 October 2012.

October 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
A	\$		.

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
B	\$		.

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
C	\$		.

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D	\$.
----------	----	--	---

PAYE (from PAYE tables) on combined total gross earnings in Box D

E	\$.
----------	----	--	---

Total PAYE paid from Box C

F	\$.
----------	----	--	---

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G	\$.
----------	----	--	---

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 November 2012.

November 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
A	\$		.

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
B	\$		.

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
C	\$		.

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D	\$.
----------	----	--	---

PAYE (from PAYE tables) on combined total gross earnings in Box D

E	\$.
----------	----	--	---

Total PAYE paid from Box C

F	\$.
----------	----	--	---

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G	\$.
----------	----	--	---

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 December 2012.

December 2012

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

A

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

B

C

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 January 2013.

January 2013

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

A

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

B

C

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 February 2013.

February 2013

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Total gross

A

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

B

C

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 March 2013.

March 2013

Earnings as an IR 56 taxpayer with NO PAYE deducted

Payer's name

Total gross

Gross earning
(with no PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

A

Transfer to "gross earnings and/or schedular payments" box on your employer monthly schedule.

Earnings with PAYE deducted (salary and wages)

Payer's name

Gross earning
(before PAYE deducted)

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

B

PAYE deducted by employer

\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	
\$.	

C

Total gross

Total PAYE

Total combined gross earnings
Add Box A and B

D

\$.	
----	--	---	--

PAYE (from PAYE tables) on combined total gross earnings in Box D

E

\$.	
----	--	---	--

Total PAYE paid from Box C

F

\$.	
----	--	---	--

PAYE to pay
Subtract Box F from Box E.
This is your balance of PAYE to pay.

G

\$.	
----	--	---	--

Transfer to Box 3 on your employer monthly schedule.
Due date is 20 April 2013.