



This summary accompanies our webinar: Changes for Employers and Businesses

[ird.govt.nz/bt-webinars](https://ird.govt.nz/bt-webinars)

### Child support changes for employers



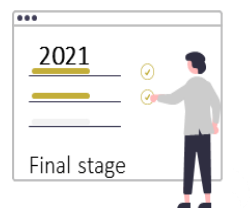
The Child Support Amendment Act was enacted in March 2021 and includes changes that are due to come into effect in October and November 2021.

The main legislative change that will impact employers is the introduction of compulsory payment of child support from the salaries or wages newly liable (paying) parents.

If your employee requires child support deductions, we will let you know and will provide the information you'll need to make these deductions.

The deductions will be automatically co-ordinated with your employee's pay period, whether it is weekly, fortnightly or monthly.

It's important that your Employment Information forms are completed correctly and filed on time.



### We're making changes that you may notice:

- Upgrading myIR
- Moving child support into our new system
- Implementing legislative changes

### Upgrading to the latest version of myIR



All customers who use myIR will notice changes.

The first thing you're likely to notice are changes to the look and feel. The new version is cleaner and tidier making it easier to see what's on the screen.

You will be able to file your returns in myIR using either the new alerts tab or through your account panels.

These paths are easy to follow and take fewer clicks than currently required to get to the return.

### Mobile devices



You'll also be able to access myIR using any mobile device – for example your phone, tablet or laptop – and the content will immediately resize on your screen for optimal viewing.

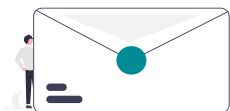
## Changes for Employers and Businesses in October 2021



### Correspondence

Letters from IR from 1 April 2017 onwards will continue to be available in myIR.

For older information, you will need to request this from us.



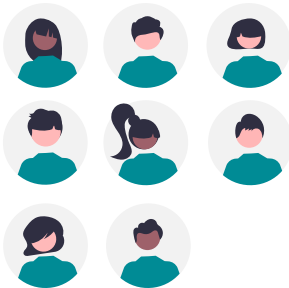
### Negative adjustments

You will be able to make negative adjustments via the prior period adjustment field on the Employment Information return only.

You can only adjust gross earning and PAYE payments.

The negative adjustment is limited to the amount in the corresponding field(s) on the line item, the net of these cannot be below zero.

### Employer/employee relationships



myIR stores Employee / Employer Relationships (EER) indicating whether the employee is still actively employed by that employer, or if that relationship has ceased.

With our upcoming release, we are making some changes to reduce open-ended and duplicate relationships.

This includes automatically ceasing relationships where there has been no activity for three months.

If your employee returns to paid employment, include their payroll information on the EI return as usual.

Depending on when you recommence paying the employee, you may need to provide more details again around personal information and KiwiSaver status.

### Other changes



Customers who go through the bankruptcy process will no longer be allocated a new IRD number.

Our automated phone line service, SPK2IR, will be expanded.

### More information

This is a summary of the upcoming changes. For more information:

Visit our website

[What's changing in 2021](#)

[ird.govt.nz/business-transformation-2021](http://ird.govt.nz/business-transformation-2021)

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