Inland Revenue

Multi-payment Option (MPO) Schedule File Upload Specification

This document is for MPO filing through myIR

Date: 01/12/2020
Version: V1.0

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Te Tari Taake

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1   Introduction

The Taxation (Annual Rates 2017-18 Employment and Investment Income and Remedial Matters) Bill (April 2017 Bill) requires employers to file employee income and deduction information on a payday basis to Inland Revenue (IR).

IR offers file upload services that give employers, tax agents and payroll intermediaries secure and convenient methods of filing employment information online.

The Multi-Payment Option (MPO) account at Inland Revenue allows tax preparers to submit a single payment that must be posted against multiple customers' accounts.

This document provides the detailed specifications for multi-payment option filing through the file upload process through MyIR. This process has been available from mid-2020.

1.1   Caveats

Whilst every reasonable attempt has been made to ensure legislation has been correctly interpreted, this document is intended as a technical interface specification only. If you have an enquiry in relation to tax technical matters, please contact us either by:

- sending us a secure e-mail through myIR
- writing us a letter
- calling our employers line on 0800 377 772 between 8:00am and 8:00pm Monday to Friday or 9:00 to 1:00pm Saturday

If you need to contact Large Enterprises Services (LES), please phone 0800 443 773 between 8.00am – 4.30pm Monday to Friday only, or 04 916 7118 for overseas calls. Any updates of this specification can be found at the following link: https://www.ird.govt.nz/digital-service-providers/services-catalogue/returns-and-information/payday-filing/payday-filing-through-file-upload-services

1.2   Intended audience

This document provides a mechanism for external parties to validate the record formats required by IR for payday filing.

1.3   Supporting information

This document is based upon information gathered from;

- Payroll Calculations & Business Rules Specification
- Payday filing business use cases
- IR335 Employers Guide
- Inland Revenue's online PAYE Calculator
- IR341 Four-weekly and monthly PAYE deduction tables
- IR340 Weekly and fortnightly PAYE deduction tables
- KS4 KiwiSaver Employer Guide

1.4   Change

A change log will be kept of all changes to this document (see Appendix 4.2)

1.5   Disclaimer

The example test files and myIR test screen examples shown were created specifically for this document and are to illustrate what is expected and what will display to customers.

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2   Electronic Filing Requirements

The myIR system enables employers, tax agents, payroll bureaus, payroll intermediaries and others to send electronic information across the internet to our server, which is then transferred into our tax system. The following are requirements for using myIR.

2.1   Operating systems

The myIR system is operating system independent. However, a supported browser is required.

2.2   Supported web browsers

At the date of publication of this document, the following web browsers are supported for use with myIR:

- Apple Safari
- Google Chrome
- Microsoft Edge
- Microsoft Internet Explorer 11 or Newer
- Mozilla Firefox

If an unsupported browser is detected accessing the site, a message will display advising that some website functionality may not be available, and that IR recommends switching to a supported browser.

2.3   Messages and validations in myIR

Transferred files are validated by myIR and the customer informed of any errors. This validation is designed to provide instant turnaround, ensuring customers are provided with an immediate response of any errors.

File validation rules include

- file format
- mandatory (required) data fields
- data fields formats e.g. numeric, alpha numeric
- data fields maximum lengths

Error messages will be displayed using the current myIR format.

2.3.1 Error messages

There are a number of error messages that can be received when transferring files to us. The messages will display clear details of the error or issue that has been found.

Note: some of the most common issues encountered when uploading a file are the 'line too long' and 'incorrect number of fields' errors. These errors are usually caused by creating, editing and/or saving a csv file using Excel. Excel will add extra comma(s) to the end of each line when it is saved as a csv file, as it tries to make all lines the same length. This, in effect, adds another column, resulting in the errors.

This is not specific to IR files; it's a feature of Excel in general. To avoid this issue, IR does not recommend opening the file with Excel prior to uploading.

If a file needs to be viewed or changed, IR recommends using a programme like Notepad or Notepad++ when opening or changing the file prior to uploading.

3 Multi-payment Option Schedule

The Multi-Payment Option (MPO) account at Inland Revenue allows tax preparers to submit a single payment that must be posted against multiple customers' accounts. The schedule must be uploaded through MyIR under the tax preparer's MPO account. This document defines the file specifications for an accepted payment schedule as well as the processing of the schedule and schedule corrections.

3.1 CSV File Specifications

One option to upload a schedule is by creating a CSV file. It must have an extension of ".csv" and must use the pipe delimiter "|".

3.1.1 Header Record
The first record in the file must be the header record which contains information about who is submitting the schedule and the total amount of the schedule.

RecordType|IRDNumber|TotalAmount|SubmittedDate

Header record field constraints
Constraints on the fields are as follows:

Field	Examples	Constraints
Record type	*HDR*	- Cannot be anything other than "HDR" - This record type cannot appear twice in the file.
IRD number	*123456789* or *012345678*	- Must be 9 digits only (must contain a leading 0 if the IRD number is 8 digits) - The IRD number given must be registered to have an MPO account at IR.
Total amount	*1000.50* or *1000* or *100.00*	- Must be a positive decimal value. - A full stop should be used when the amount includes cents. Otherwise a full stop is not required but would be accepted. - Amounts should not contain commas if greater than 999.99 - The summation of all item records must equal the value of this field.
Submitted date	*20190820*	- Must be a valid date in the format of yyyymmdd - Should be the date that the schedule is submitted to IR. - Dates in the future will not be accepted.

3.1.2 Item Record
Each record after the header must be an item record, which contains the schedule information of where the payment to IR should be directed. There can only be one account type listed per record.

Name|IRDNumber|AccountType|Period|Amount

Item record field constraints
Constraints on the fields are as follows:

Field	Examples	Constraints
Record type	*ITM*	- Cannot be anything other than "ITM"
Name	*John Smith* or *Smith, John*	- Cannot be greater than 255 characters - Cannot be blank if IRD number field is blank

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IRD number	*123456789* or *012345678*	- Must be 9 digits only (must contain a leading 0 if the IRD number is 8 digits) - Cannot be blank if Name field is blank
Account type	*INC* or *GST*	- Must be a 3-character code as listed in the *Accepted account types* table below
Period	*20190331*	- A period is not required for each record and the field can be left blank. - Some accounts must have a blank period, see the Blank Period required column in the *Accepted account types* table below. - Must be a valid date in the format of yyyymmdd - The date must be the last day of the month - The date cannot be more than 2 years in the future and no more than 10 years in the past.
Amount	*1000.50* or *1000* or *100.00*	- Must be a positive decimal value. - A full stop should be used when the amount includes cents. Otherwise a full stop is not required but would be accepted. - Amounts should not contain commas if greater than 999.99

If there are any errors with the above fields then the entire CSV file will be rejected, and the customer will be asked to upload the corrected file again.

3.1.3 Accepted Account Types

Code	Account type	Blank period required?
AIL	Approved Issuer Levy	
AIP	Account Information Provider	
CRS	Common Reporting Standard	
FAM	Working for Families	
DWT	Dividend Withholding Tax	
FBT	Fringe Benefit Tax	
GMD	Gaming Machine Duty	
GSD	Goods Sold in Sat. of Debt	
GST	Goods and Services Tax	
INC	Income Tax	
KSS	KiwiSaver Member	X
IPS	RWT on Interest	
NRT	Non-Resident Withholding Tax	
PIE	Portfolio Investment Entity	
EMP	Employer Activities[1]	
REB	Donation Tax Credit	
RLT	Residential Land Withholding Tax	
RWT	Resident Withholding Tax	
SLS	Student Loan Borrower	

1 – Employer activities (EMP) account covers Pay as you earn (PAY), Child Support - Employer (CSE), Student Loan - Employer (SLE), KiwiSaver Employee Deductions (KSE), KiwiSaver Employer Contributions (KSR), and Employer Superannuation Contribution Tax (SSC)

3.2   Additional File Formats

A CSV file is not the only option to use when uploading a multi-payment option schedule. A customer has the ability to download an excel spreadsheet of a multi-payment option schedule template from MyIR and manually enter in the records. The fields on this spreadsheet are the same as the CSV file and have similar constraints. The main differences are:

- There is no header record on the excel file
- The record type field does not exist on the excel file
- The IRD number field can include hyphens (eg. 123-456-789). This means that the max length of the field is 11 characters.
- The account type field is a drop-down box that matches the list of account types in the *Accepted account types* table above. The three-character code is not required in this format.
- The period field should be in the format of dd/mm/yyyy.

3.3   File Processing

As stated above, if any field in the file does not comply with the defined constraints then the entire file will be rejected, and the tax preparer will be asked to resubmit. If the file is loaded successfully, then additional validations will occur on each record to ensure that a matching customer, account type, and filing period can be found in the system. Tax preparers will be able to correct records in error within MyIR.

If there are no issues with the multi-payment option schedule, and there exists a payment on the multi-payment option account with an amount that matches the sum of every amount field in the schedule, then the payment will be allocated to each customer that same day. If the payment amount and the schedule amount do not match, then no allocations will be made by the system until the schedule is corrected by the tax preparer.

3.4   Schedule Corrections

Once a file has been uploaded to the multi-payment option account in MyIR, the tax preparer will have the ability to edit the schedule before it posts the allocations of the payment. Once a payment has been allocated, the schedule cannot be updated through MyIR. The available schedule correction options are:

- Delete an entire schedule
- Upload a partial schedule to append to the existing schedule
- Add a record to the schedule
- Delete a record from the schedule
- Edit existing records in the schedule

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4 Appendix

4.1 myIR format and layout

This section specifies the file format and layout that will be sent through the myIR system.

4.1.1 File format

The file format for all myIR file transfer services must be in ASCII comma delimited format with the exception of the Employee Details excel file upload service which must be in the excel file format.

4.1.2 Location

The output file must be placed in a directory that is easily accessible from the desktop. Depending on the file size, it can either be placed in a local or a LAN drive.

4.1.3 File naming suggestions

There is no standard file naming required. However, for easier identification we suggest the following:

- A unique, period-based name.
- Inclusion of the type of return to differentiate it from other returns, which may be required to be filed electronically in the future.
- A CSV extension for Employment Information
- An CSV extension for Employee Details or alternatively an xls or xlsx extension for Employee Details that accepts new and departing employee details.

4.1.4 Compression

File compression using the zip compression algorithm is acceptable, provided that the following rules are adhered to:

Filing as an intermediary through the Tax preparer tab:

- Must be a PAYE Intermediary, Payroll bureau, tax agent, Bookkeeper or Other representative who has Tax preparer tab
- The content of any zip file must consist only of uncompressed files, i.e. a compressed file cannot be included within any other zip file. A 'nested' zip file cannot be processed and will cause the whole file to be rejected.
- Only zip files of the same type. All files within that zip must represent the same file service type. E.g. Zip file cannot contain both Employee details csv file and Employment information csv file.
- A zip file must be a single file only. In other words, a multi-part zip file (usually created to span removable media) will be rejected, as the decompression application will fail when trying to process a part file as a whole file.

Filing through the employer's Payroll account > File transfer service (I want to)

- A zip file can contain different file types as long as the files are for that same Payroll account. E.g. A zip file can contain both an Employee details csv file and an Employment information csv file where the employer is the same as the Payroll account the file is submitted from.
- All zipped files must be complete files. I.e. a zip file must not contain any files where the contents are split across two separate files.
- A zip file must be a single file only. In other words, a multi-part zip file (usually created to span removable media) will be rejected, as the decompression application will fail when trying to process a part file as a whole file.

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4.1.5 End of record indicator

Each header and detail record must end with a carriage return and line feed, which is ASCII character 13, followed by ASCII character 10.

4.1.6 Trailer record

There is no trailer record required.

4.2   Change Log

Number	Sections changed	Change description	Date
1			