



Inland Revenue

## Payday Software Developers Casebook 1 April 2026 to 31 March 2027

*This document supports the Payday Filing File Upload Specification 2027 and Payroll Calculations & Business Rules Specification 2027*

**Date:** 24/03/2026  
**Version:** V1.1

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## 1 Overview

Inland Revenue (IR) publishes the Payday Filing File Upload Spec and the Payroll Calculations & Business Rules Spec to provide software developers with the detailed specifications for payday filing through the file upload process within MyIR.

The purpose of this Casebook document is to provide Payday Employment Information filing (EI) examples to improve the understanding of the components described in the Payday Filing File Upload Spec and supporting documentation outlined in Section [1.3](#).

The Casebook's aim is to improve the quality of data received by Inland Revenue which will reduce exception processing, and the number of queries received by Inland Revenue and Software Developers, over time reducing compliance costs and assisting in the integrity of the New Zealand tax system.

### 1.1 Caveats

The examples and scenarios have been developed to assist in the generation of payday reporting data. These are not intended to be exhaustive and do not cover every possible factual situation that may occur. This document is intended as an accompaniment to the Payday Filing File Upload Spec and the Payroll Calculations & Business Rules Spec only. The Payday Filing File Upload Spec and the Payroll Calculations & Business Rules Spec documents are still the 'documents of truth' for defining the specifications for development of payroll software packages and the myIR technical interface.

Any developer queries regarding this document can be directed to: [PaydayReporting@ird.govt.nz](mailto:PaydayReporting@ird.govt.nz)

An electronic version of the final version of this document 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>

This will also be available in IR's Customer Service Management Portal (CSM).

IRD numbers and names used have been created for testing purposes only and do not represent real persons or organisations. Test data has been manufactured for testing purposes only and does not relate to real persons or organisations.

### 1.2 Intended audience

This document provides a mechanism for external parties to validate and compare their software package outputs with the examples provided.

### 1.3 Supporting information

This document is based upon information gathered from:

- Payday Filing File Upload Spec
- Payroll Calculations & Business Rules Spec
- IR335 Employers Guide
- Inland Revenue's PAYE Calculator online
- 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 [Change log](#))

## 2 How to use this document

This document comprises a set of scenarios that describe various conditions that impact the generation of Payday data. Each scenario will detail the purpose, a business level description, the inputs and a table representing the Payday Employment Information line items produced. Accompanying this document are Comma Separated Values (CSV) files that matches the payday filing scenarios inputs and payday filing Employment Information returns.

### 3 Scenarios

#### 3.1 PAYE Calculations

##### Purpose

1. Demonstrate the PAYE tax calculations for each tax code
2. Populate child support, payroll donations, employee, and employer KiwiSaver contributions.
3. Demonstrate the PAYE tax calculations for each payment frequency
4. Demonstrate Student Loan standard deduction rate.

##### Description

This scenario has:

Weekly payment period from 23/03/2026 to 29/03/2026 pay date 01/04/2026

Fortnightly payment period from 30/03/2026 to 12/04/2026 pay date 15/04/2026

Monthly payment period from 13/04/2026 to 13/05/2026 pay date 14/05/2026

Four weekly payment period from 18/05/2026 to 14/06/2026 pay date 17/06/2026

This example has one payment period end date with weekly, fortnightly, monthly and 4 weekly frequencies relating to Employment Information (EI) filing for April 2026.

They are existing employees with:

- weekly gross earnings of \$926.28, including employee and employer KiwiSaver contributions of 3.5%, and \$23.81 per week in payroll donations. Child support deductions of \$20.99 per week.

##### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non-ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048125360	Paige Chen	M	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	157.30	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125379	Sherri Melton	M SL	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	157.30	32.41	26.81	20.99	7.93	55.44	5.60	2027
048125387	Gretchen Hill	ME	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	147.30	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125395	Karen Puckett	ME SL	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	147.30	32.41	26.81	20.99	7.93	55.44	5.60	2027
048125409	Patrick Song	SB SL	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	113.43	32.41	26.81	20.99	7.93	111.12	5.60	2027
048125417	Elsie Hamilton	S	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	178.25	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125425	Hazel Bender	SB	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	113.43	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125433	Malcolm Wagner	SH	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	294.00	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125441	Dolores McLaughlin	ST	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	321.78	32.41	26.81	20.99	7.93	0.00	5.60	2027
048130070	Jack Drake	SA	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	377.34	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125451	Francis McNamara	S SL	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	178.25	32.41	26.81	20.99	7.93	111.12	5.60	2027
048125468	Sandy Raynor	SH SL	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	294.00	32.41	26.81	20.99	7.93	111.12	5.60	2027
048125476	Marion Moon	ST SL	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	321.78	32.41	26.81	20.99	7.93	111.12	5.60	2027
048130089	Ewan Duff	SA SL	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	377.34	32.41	26.81	20.99	7.93	111.12	5.60	2027
048125484	Beth Woodard	CAE	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	178.25	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125492	Julia Desai	EDW	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	178.25	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125506	Jerome Wallace	ND	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	3.50	3.50	23.81	17.50	432.90	32.41	26.81	20.99	7.93	0.00	5.60	2027
048125514	Neal Lawrence	NSW	23/03/2026	29/03/2026	01/04/2026	Weekly			926.28	0.00	0		0.00	0.00	20.99	0.00	0.00	23.81	17.50	113.43	0.00	0.00	20.99	7.93	0.00	0.00	2027
048125360	Paige Chen	M	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	314.60	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125379	Sherri Melton	M SL	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	314.60	64.83	53.63	41.98	15.87	110.88	11.20	2027
048125387	Gretchen Hill	ME	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	294.60	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125395	Karen Puckett	ME SL	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	294.60	64.83	53.63	41.98	15.87	110.88	11.20	2027
048125409	Patrick Song	SB SL	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	226.87	64.83	53.63	41.98	15.87	222.24	11.20	2027
048125417	Elsie Hamilton	S	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	356.51	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125425	Hazel Bender	SB	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	226.87	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125433	Malcolm Wagner	SH	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	588.01	64.83	53.63	41.98	15.87	0.00	11.20	2027

048125441	Dolores McLaughlin	ST	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	643.57	64.83	53.63	41.98	15.87	0.00	11.20	2027
048130070	Jack Drake	SA	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	754.69	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125451	Francis McNamara	S SL	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	356.51	64.83	53.63	41.98	15.87	222.24	11.20	2027
048125468	Sandy Raynor	SH SL	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	588.01	64.83	53.63	41.98	15.87	222.24	11.20	2027
048125476	Marion Moon	ST SL	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	643.57	64.83	53.63	41.98	15.87	222.24	11.20	2027
048130089	Ewan Duff	SA SL	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	754.69	64.83	53.63	41.98	15.87	222.24	11.20	2027
048125484	Beth Woodard	CAE	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	356.51	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125492	Julia Desai	EDW	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	356.51	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125506	Jerome Wallace	ND	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	3.50	3.50	47.62	17.50	865.81	64.83	53.63	41.98	15.87	0.00	11.20	2027
048125514	Neal Lawrence	NSW	30/03/2026	12/04/2026	15/04/2026	Fortnightly			1852.56	0.00	0		0.00	0.00	41.98	0.00	0.00	47.62	17.50	226.87	0.00	0.00	41.98	15.87	0.00	0.00	2027
048125360	Paige Chen	M	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	681.63	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125379	Sherri Melton	M SL	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	681.63	140.48	115.98	90.95	34.38	240.28	24.50	2027
048125387	Gretchen Hill	ME	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	638.30	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125395	Karen Puckett	ME SL	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	638.30	140.48	115.98	90.95	34.38	240.28	24.50	2027
048125409	Patrick Song	SB SL	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	491.59	140.48	115.98	90.95	34.38	481.56	24.50	2027
048125417	Elsie Hamilton	S	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	772.50	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125425	Hazel Bender	SB	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	491.59	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125433	Malcolm Wagner	SH	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	1274.12	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125441	Dolores McLaughlin	ST	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	1394.51	140.48	115.98	90.95	34.38	0.00	24.50	2027
048130070	Jack Drake	SA	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	1635.29	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125451	Francis McNamara	S SL	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	772.50	140.48	115.98	90.95	34.38	481.56	24.50	2027
048125468	Sandy Raynor	SH SL	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	1274.12	140.48	115.98	90.95	34.38	481.56	24.50	2027
048125476	Marion Moon	ST SL	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	1394.51	140.48	115.98	90.95	34.38	481.56	24.50	2027
048130089	Ewan Duff	SA SL	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	1635.29	140.48	115.98	90.95	34.38	481.56	24.50	2027
048125484	Beth Woodard	CAE	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	772.50	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125492	Julia Desai	EDW	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	772.50	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125506	Jerome Wallace	ND	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	3.50	3.50	103.17	17.50	1876.07	140.48	115.98	90.95	34.38	0.00	24.50	2027
048125514	Neal Lawrence	NSW	13/04/2026	13/05/2026	14/05/2026	Monthly			4013.88	0.00	0		0.00	0.00	90.95	0.00	0.00	103.17	17.50	491.59	0.00	0.00	90.95	34.38	0.00	0.00	2027
048125360	Paige Chen	M	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	629.20	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125379	Sherri Melton	M SL	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	629.20	129.67	107.10	83.96	31.74	221.88	22.57	2027
048125387	Gretchen Hill	ME	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	589.20	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125395	Karen Puckett	ME SL	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	589.20	129.67	107.10	83.96	31.74	221.88	22.57	2027
048125409	Patrick Song	SB SL	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	453.86	129.67	107.10	83.96	31.74	444.60	22.57	2027
048125417	Elsie Hamilton	S	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	713.21	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125425	Hazel Bender	SB	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	453.86	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125433	Malcolm Wagner	SH	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	1176.33	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125441	Dolores McLaughlin	ST	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	1287.48	129.67	107.10	83.96	31.74	0.00	22.57	2027
048130070	Jack Drake	SA	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	1509.78	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125451	Francis McNamara	S SL	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	713.21	129.67	107.10	83.96	31.74	444.60	22.57	2027
048125468	Sandy Raynor	SH SL	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	1176.33	129.67	107.10	83.96	31.74	444.60	22.57	2027
048125476	Marion Moon	ST SL	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	1287.48	129.67	107.10	83.96	31.74	444.60	22.57	2027
048130089	Ewan Duff	SA SL	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	1509.78	129.67	107.10	83.96	31.74	444.60	22.57	2027
048125484	Beth Woodard	CAE	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	713.21	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125492	Julia Desai	EDW	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	713.21	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125506	Jerome Wallace	ND	18/05/2026	14/06/2026	17/06/2026	Four-weekly			3705.12	0.00	0		0.00	0.00	83.96	3.50	3.50	95.24	17.50	1732.08	129.67	107.10	83.96	31.74	0.00	22.57	2027
048125514	Neal Lawrence	NSW	18/0																								

**EMPLOYMENT INFORMATION RETURN**

The following tables represent the structure and data for Employment Information (EI) filing.

**Header Record (Paydate 01/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260401	N	N		John Jones	063048474	me@mycompany.co.nz	18	16673040	0	0	4081630	0	37782	66648	0	0	55114	45577	9520	608530	14274	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048125360	Paige Chen	M			20260323	20260329	WK	0	92628	0	0	0	15730	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125379	Sherri Melton	MSL			20260323	20260329	WK	0	92628	0	0	0	15730	0	2099		5544	0	0	3242	2681	560	793	0	0
DEI	048125387	Gretchen Hill	ME			20260323	20260329	WK	0	92628	0	0	0	14730	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125395	Karen Puckett	MESL			20260323	20260329	WK	0	92628	0	0	0	14730	0	2099		5544	0	0	3242	2681	560	793	0	0
DEI	048125409	Patrick Song	SBSL			20260323	20260329	WK	0	92628	0	0	0	11343	0	2099		11112	0	0	3242	2681	560	793	0	0
DEI	048125417	Elsie Hamilton	S			20260323	20260329	WK	0	92628	0	0	0	17825	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125425	Hazel Bender	SB			20260323	20260329	WK	0	92628	0	0	0	11343	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125433	Malcolm Wagner	SH			20260323	20260329	WK	0	92628	0	0	0	29400	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125441	Dolores McLaughlin	ST			20260323	20260329	WK	0	92628	0	0	0	32178	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048130070	Jack Drake	SA			20260323	20260329	WK	0	92628	0	0	0	37734	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125451	Francis McNamara	SSL			20260323	20260329	WK	0	92628	0	0	0	17825	0	2099		11112	0	0	3242	2681	560	793	0	0
DEI	048125468	Sandy Raynor	SHSL			20260323	20260329	WK	0	92628	0	0	0	29400	0	2099		11112	0	0	3242	2681	560	793	0	0
DEI	048125476	Marion Moon	STSL			20260323	20260329	WK	0	92628	0	0	0	32178	0	2099		11112	0	0	3242	2681	560	793	0	0
DEI	048130089	Ewan Duff	SASL			20260323	20260329	WK	0	92628	0	0	0	37734	0	2099		11112	0	0	3242	2681	560	793	0	0
DEI	048125484	Beth Woodard	CAE			20260323	20260329	WK	0	92628	0	0	0	17825	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125492	Julia Desai	EDW			20260323	20260329	WK	0	92628	0	0	0	17825	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125506	Jerome Wallace	ND			20260323	20260329	WK	0	92628	0	0	0	43290	0	2099		0	0	0	3242	2681	560	793	0	0
DEI	048125514	Neal Lawrence	NSW			20260323	20260329	WK	0	92628	0	0	0	11343	0	2099		0	0	0	0	0	0	793	0	0

**Header Record (Paydate 15/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260415	N	N		John Jones	063048474	me@mycompany.co.nz	18	3334608	0	0	816340	0	75564	133296	0	0	110228	91171	19040	1217073	28566	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048125360	Paige Chen	M			20260330	20260412	FT	0	185256	0	0	0	31460	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125379	Sherri Melton	MSL			20260330	20260412	FT	0	185256	0	0	0	31460	0	4198		11088	0	0	6484	5363	1120	1587	0	0
DEI	048125387	Gretchen Hill	ME			20260330	20260412	FT	0	185256	0	0	0	29460	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125395	Karen Puckett	MESL			20260330	20260412	FT	0	185256	0	0	0	29460	0	4198		11088	0	0	6484	5363	1120	1587	0	0

DEI	048125409	Patrick Song	SBSL			20260330	20260412	FT	0	185256	0	0	0	22687	0	4198		22224	0	0	6484	5363	1120	1587	0	0
DEI	048125417	Elsie Hamilton	S			20260330	20260412	FT	0	185256	0	0	0	35651	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125425	Hazel Bender	SB			20260330	20260412	FT	0	185256	0	0	0	22687	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125433	Malcolm Wagner	SH			20260330	20260412	FT	0	185256	0	0	0	58801	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125441	Dolores McLaughlin	ST			20260330	20260412	FT	0	185256	0	0	0	64357	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048130070	Jack Drake	SA			20260330	20260412	FT	0	185256	0	0	0	75469	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125451	Francis McNamara	SSL			20260330	20260412	FT	0	185256	0	0	0	35651	0	4198		22224	0	0	6484	5363	1120	1587	0	0
DEI	048125468	Sandy Raynor	SHSL			20260330	20260412	FT	0	185256	0	0	0	58801	0	4198		22224	0	0	6484	5363	1120	1587	0	0
DEI	048125476	Marion Moon	STSL			20260330	20260412	FT	0	185256	0	0	0	64357	0	4198		22224	0	0	6484	5363	1120	1587	0	0
DEI	048130089	Ewan Duff	SASL			20260330	20260412	FT	0	185256	0	0	0	75469	0	4198		22224	0	0	6484	5363	1120	1587	0	0
DEI	048125484	Beth Woodard	CAE			20260330	20260412	FT	0	185256	0	0	0	35651	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125492	Julia Desai	EDW			20260330	20260412	FT	0	185256	0	0	0	35651	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125506	Jerome Wallace	ND			20260330	20260412	FT	0	185256	0	0	0	86581	0	4198		0	0	0	6484	5363	1120	1587	0	0
DEI	048125514	Neal Lawrence	NSW			20260330	20260412	FT	0	185256	0	0	0	22687	0	4198		0	0	0	0	0	0	1587	0	0

**Header Record (Paydate 14/05/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260514	N	N		John Jones	063048474	me@mycompany.co.nz	18	7224984	0	0	1768854	0	163710	288836	0	0	238833	197166	41650	2637165	61884	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048125360	Paige Chen	M			20260413	20260513	MT	0	401388	0	0	0	68163	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125379	Sherrri Melton	MSL			20260413	20260513	MT	0	401388	0	0	0	68163	0	9095		24028	0	0	14049	11598	2450	3438	0	0
DEI	048125387	Gretchen Hill	ME			20260413	20260513	MT	0	401388	0	0	0	63830	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125395	Karen Puckett	MESL			20260413	20260513	MT	0	401388	0	0	0	63830	0	9095		24028	0	0	14049	11598	2450	3438	0	0
DEI	048125409	Patrick Song	SBSL			20260413	20260513	MT	0	401388	0	0	0	49159	0	9095		48156	0	0	14049	11598	2450	3438	0	0
DEI	048125417	Elsie Hamilton	S			20260413	20260513	MT	0	401388	0	0	0	77250	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125425	Hazel Bender	SB			20260413	20260513	MT	0	401388	0	0	0	49159	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125433	Malcolm Wagner	SH			20260413	20260513	MT	0	401388	0	0	0	127412	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125441	Dolores McLaughlin	ST			20260413	20260513	MT	0	401388	0	0	0	139451	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048130070	Jack Drake	SA			20260413	20260513	MT	0	401388	0	0	0	163529	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125451	Francis McNamara	SSL			20260413	20260513	MT	0	401388	0	0	0	77250	0	9095		48156	0	0	14049	11598	2450	3438	0	0
DEI	048125468	Sandy Raynor	SHSL			20260413	20260513	MT	0	401388	0	0	0	127412	0	9095		48156	0	0	14049	11598	2450	3438	0	0
DEI	048125476	Marion Moon	STSL			20260413	20260513	MT	0	401388	0	0	0	139451	0	9095		48156	0	0	14049	11598	2450	3438	0	0
DEI	048130089	Ewan Duff	SASL			20260413	20260513	MT	0	401388	0	0	0	163529	0	9095		48156	0	0	14049	11598	2450	3438	0	0
DEI	048125484	Beth Woodard	CAE			20260413	20260513	MT	0	401388	0	0	0	77250	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125492	Julia Desai	EDW			20260413	20260513	MT	0	401388	0	0	0	77250	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125506	Jerome Wallace	ND			20260413	20260513	MT	0	401388	0	0	0	187607	0	9095		0	0	0	14049	11598	2450	3438	0	0
DEI	048125514	Neal Lawrence	NSW			20260413	20260513	MT	0	401388	0	0	0	49159	0	9095		0	0	0	0	0	0	3438	0	0

**Header Record (Paydate 17/06/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260617	N	N		John Jones	063048474	me@mycompany.co.nz	18	6669216	0	0	1633048	0	151128	266676	0	0	220456	182070	38369	2434615	57132	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048125360	Paige Chen	M			20260518	20260614	4W	0	370512	0	0	0	62920	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125379	Sherri Melton	MSL			20260518	20260614	4W	0	370512	0	0	0	62920	0	8396		22188	0	0	12968	10710	2257	3174	0	0
DEI	048125387	Gretchen Hill	ME			20260518	20260614	4W	0	370512	0	0	0	58920	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125395	Karen Puckett	MESL			20260518	20260614	4W	0	370512	0	0	0	58920	0	8396		22188	0	0	12968	10710	2257	3174	0	0
DEI	048125409	Patrick Song	SBSL			20260518	20260614	4W	0	370512	0	0	0	45386	0	8396		44460	0	0	12968	10710	2257	3174	0	0
DEI	048125417	Elsie Hamilton	S			20260518	20260614	4W	0	370512	0	0	0	71321	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125425	Hazel Bender	SB			20260518	20260614	4W	0	370512	0	0	0	45386	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125433	Malcolm Wagner	SH			20260518	20260614	4W	0	370512	0	0	0	117633	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125441	Dolores McLaughlin	ST			20260518	20260614	4W	0	370512	0	0	0	128748	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048130070	Jack Drake	SA			20260518	20260614	4W	0	370512	0	0	0	150978	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125451	Francis McNamara	SSL			20260518	20260614	4W	0	370512	0	0	0	71321	0	8396		44460	0	0	12968	10710	2257	3174	0	0
DEI	048125468	Sandy Raynor	SHSL			20260518	20260614	4W	0	370512	0	0	0	117633	0	8396		44460	0	0	12968	10710	2257	3174	0	0
DEI	048125476	Marion Moon	STSL			20260518	20260614	4W	0	370512	0	0	0	128748	0	8396		44460	0	0	12968	10710	2257	3174	0	0
DEI	048130089	Ewan Duff	SASL			20260518	20260614	4W	0	370512	0	0	0	150978	0	8396		44460	0	0	12968	10710	2257	3174	0	0
DEI	048125484	Beth Woodard	CAE			20260518	20260614	4W	0	370512	0	0	0	71321	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125492	Julia Desai	EDW			20260518	20260614	4W	0	370512	0	0	0	71321	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125506	Jerome Wallace	ND			20260518	20260614	4W	0	370512	0	0	0	173208	0	8396		0	0	0	12968	10710	2257	3174	0	0
DEI	048125514	Neal Lawrence	NSW			20260518	20260614	4W	0	370512	0	0	0	45386	0	8396		0	0	0	0	0	0	3174	0	0

**File upload for EI (Paydate 01/04/2026)**

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**File upload for EI (Paydate 15/04/2026)**

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**File upload for EI (Paydate 14/05/2026)**

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**File upload for EI (Paydate 17/06/2026)**

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DEI,048125379,Sherrri Melton,MSL,,,20260518,20260614,4W,0,370512,0,0,0,62920,0,8396,,22188,0,0,12968,10710,2257,3174,0,0  
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DEI,048125417,Elsie Hamilton,S,,,20260518,20260614,4W,0,370512,0,0,0,71321,0,8396,,0,0,0,12968,10710,2257,3174,0,0  
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DEI,048130070,Jack Drake,SA,,,20260518,20260614,4W,0,370512,0,0,0,150978,0,8396,,0,0,0,12968,10710,2257,3174,0,0  
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DEI,048125514,Neal Lawrence,NSW,,,20260518,20260614,4W,0,370512,0,0,0,45386,0,8396,,0,0,0,0,0,0,3174,0,0

### 3.2 Tax Rate changes and earnings across multiple periods

#### Purpose

1. Demonstrate the allocation of earnings across two tax years.
2. Demonstrate the PAYE year calculation during which a change to tax rates and/or thresholds is applied.

#### Description

An existing employee earns regular income of \$6961.53 fortnightly. This example has five payment periods across the two tax years. See below for the pay period and payment dates.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048125530	Kristine Dougherty	M	16/02/2026	01/03/2026	02/03/2026	Fortnightly			6961.53	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	30.00	2008.40	0.00	0.00	0.00	0.00	0.00	0.00	2026
048125530	Kristine Dougherty	M	03/03/2026	16/03/2026	17/03/2026	Fortnightly			6961.53	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	30.00	2008.40	0.00	0.00	0.00	0.00	0.00	0.00	2026
048125530	Kristine Dougherty	M	17/03/2026	29/03/2026	01/04/2026	Fortnightly			6961.53	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	30.00	2015.70	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125530	Kristine Dougherty	M	31/03/2026	13/04/2026	15/04/2026	Fortnightly			6961.53	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	30.00	2015.70	0.00	0.00	0.00	0.00	0.00	0.00	2027

**Notes:**  
See IR340 Weekly and fortnightly PAYE deduction tables for details on the Employment Information (EI) tax rates to apply.

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

#### Header Record (Paydate 04/03/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260304	N	N		John Jones	063048474	me@mycompany.co.nz	1	696153	0	0	200840	0	0	0	0	0	0	0	0	200840	0	0	0	Vendor_Package_v1.0	0001

#### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048125530	Kristine Dougherty	M			20260216	20260301	FT	0	696153	0	0	0	200840	0	0		0	0	0	0	0	0	0	0	0

#### Header Record (Paydate 18/03/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260318	N	N		John Jones	063048474	me@mycompany.co.nz	1	696153	0	0	200840	0	0	0	0	0	0	0	0	200840	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048125530	Kristine Dougherty	M			20260302	20260315	FT	0	696153	0	0	0	200840	0	0		0	0	0	0	0	0	0	0	0	0

**Header Record (Paydate 01/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260401	N	N		John Jones	063048474	me@mycompany.co.nz	1	696153	0	0	201570	0	0	0	0	0	0	0	0	201570	0	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048125530	Kristine Dougherty	M			20260316	20260329	FT	0	696153	0	0	0	201570	0	0		0	0	0	0	0	0	0	0	0	0

**Header Record (Paydate 15/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260415	N	N		John Jones	063048474	me@mycompany.co.nz	1	696153	0	0	201570	0	0	0	0	0	0	0	0	201570	0	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048125530	Kristine Dougherty	M			20260330	20260412	FT	0	696153	0	0	0	201570	0	0		0	0	0	0	0	0	0	0	0	0

**File upload for EI (Paydate 04/03/2026)**

HEI2,048125352,20260304,N,N,,John Jones,063048474,me@mycompany.co.nz,1,696153,0,0,200840,0,0,0,0,0,0,0,0,200840,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048125530,Kristine Dougherty,M,,,20260216,20260301,FT,0,696153,0,0,0,200840,0,0,,0,0,0,0,0,0,0

**File upload for EI (Paydate18/03/2026)**

HEI2,048125352,20260318,N,N,,John Jones,063048474,me@mycompany.co.nz,1,696153,0,0,200840,0,0,0,0,0,0,0,0,200840,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048125530,Kristine Dougherty,M,,,20260302,20260315,FT,0,696153,0,0,0,200840,0,0,,0,0,0,0,0,0,0

**File upload for EI (Paydate 01/04/2026)**

HEI2,048125352,20260401,N,N,,John Jones,063048474,me@mycompany.co.nz,1,696153,0,0,201570,0,0,0,0,0,0,0,0,201570,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048125530,Kristine Dougherty,M,,,20260316,20260329,FT,0,696153,0,0,0,201570,0,0,,0,0,0,0,0,0,0

**File upload for EI (Paydate 15/04/2026)**

HEI2,048125352,20260415,N,N,,John Jones,063048474,me@mycompany.co.nz,1,696153,0,0,201570,0,0,0,0,0,0,0,0,201570,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048125530,Kristine Dougherty,M,,,20260330,20260412,FT,0,696153,0,0,0,201570,0,0,,0,0,0,0,0,0,0

### 3.3 Tax Thresholds

#### Purpose

1. Demonstrate the PAYE tax calculations within each tax threshold
2. Ensure that the thresholds have been applied correctly.
3. Ensure the correct ACC maximum threshold is applied correctly. (yellow)
4. PAYE tax calculation for minimum wage based on a 40-hour week. (Green)

#### Description

Existing employees paying PAYE based on each tax threshold.

This example has one payment period end date with weekly, fortnightly, 4 weekly and monthly frequencies relating to Employment Information (EI) filing for December 2026.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

#### Notes:

The following table details how the Gross Earnings have been derived.

#### M Tax Thresholds

Threshold		15,600	53,500	78,100	180,000
<b>=+/- \$1</b>		15,600	53,501	78,101	180,001
<b>weekly</b>	52	300	1028.84	1501.92	3461.53
<b>fortnightly</b>	26	600	2057.69	3003.84	6923.07
<b>4-weekly</b>	13	1200	4115.38	6007.69	13846.15
<b>monthly</b>	12	1300	4458.33	6508.33	15000.08

#### ACC Prescribed Max Threshold

Frequency		156,641	156,642
<b>weekly</b>	52	3,012.33	3,012.35
<b>fortnightly</b>	26	6,024.65	6,024.69
<b>4-weekly</b>	13	12,049.31	12,049.38
<b>monthly</b>	12	13,053.42	13,053.50

Data Inputs																		Pay Period Calculations									
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048125786	Patricia Mangum	M	24/11/2026	30/11/2026	02/12/2026	Weekly			300.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	10.50	36.75	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125794	Lois Joseph	M	24/11/2026	30/11/2026	02/12/2026	Weekly			300.01	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	10.50	36.75	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125808	Louis Rosenthal	M	24/11/2026	30/11/2026	02/12/2026	Weekly			1028.84	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	17.50	177.04	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125816	Christina Bowden	M	24/11/2026	30/11/2026	02/12/2026	Weekly			1028.87	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	17.50	177.05	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125824	Darlene Barton	M	24/11/2026	30/11/2026	02/12/2026	Weekly			1501.92	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	30.00	327.24	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125832	Harvey Underwood	M	24/11/2026	30/11/2026	02/12/2026	Weekly			1501.94	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	30.00	327.25	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130097	Ashley Gee	M	24/11/2026	30/11/2026	02/12/2026	Weekly			3461.53	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	33.00	1000.35	0.00	0.00	0.00	0.00	0.00	0.00	2027
48130100	Gail Reid	M	24/11/2026	30/11/2026	02/12/2026	Weekly			3461.55	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	33.00	1000.36	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126022	Allan Marsh	M	24/11/2026	30/11/2026	02/12/2026	Weekly			3012.32	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	33.00	852.11	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126030	Melanie Hewitt	M	24/11/2026	30/11/2026	02/12/2026	Weekly			3012.35	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	33.00	852.12	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126286	Dana McLean	M	24/11/2026	30/11/2026	02/12/2026	Weekly			784.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	17.50	129.92	0.00	0.00	0.00	0.00	0.00	0.00	2027
048175660	Max Schultz	M	24/11/2026	30/11/2026	02/12/2026	Weekly			958.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	17.50	163.41	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125840	William Jones	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly			600.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	10.50	73.50	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125859	Frederick Baker	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly			600.03	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	10.50	73.50	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125867	Shirley Merritt	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly			2057.69	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	17.50	354.08	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125875	Jason Cross	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly			2057.74	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	17.50	354.10	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125883	Judith Cooper	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly			3003.84	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	30.00	654.48	0.00	0.00	0.00	0.00	0.00	0.00	2027

048125891	Getchen Holmes	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly				3003.88	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	654.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130119	Ryan Noble	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly				6923.07	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	2000.70	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048130127	Sam Parker	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly				6923.11	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	2000.72	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126049	Marianne Branch	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly				6024.64	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	1704.22	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126057	Natalie Walton	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly				6024.71	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	1704.24	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048175678	Jennifer Christian	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly				1568.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	259.84	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125891	Holly Perez	M	24/11/2026	07/12/2026	09/12/2026	Fortnightly				1916.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	326.82	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125905	Don Sharpe	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				1200.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.50	147.00	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125913	Glenda Morgan	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				1200.07	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.50	147.00	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125921	Scott Hoyle	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				4115.38	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	708.16	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125930	Pat Allen	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				4115.47	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	708.20	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125948	Michelle Rich	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				6007.69	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	1308.96	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125956	Jessica Rich	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				6007.76	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	1309.00	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048130135	Ruby Walton	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				13846.15	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	4001.40	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048130143	Tim Vogel	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				13846.23	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	4001.44	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126065	Caroline O'Brien	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				12049.28	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	3408.44	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126073	Arlene Case	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				12049.40	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	3408.48	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126308	Brett Lamb	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				3136.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	519.68	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048175686	Margaret Vogel	M	30/11/2026	28/12/2026	24/12/2026	Four-weekly				3832.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	653.64	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125964	Evan Grant	M	01/12/2026	31/12/2026	24/12/2026	Monthly				1300.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.50	159.25	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125972	Melinda Proctor	M	01/12/2026	31/12/2026	24/12/2026	Monthly				1300.08	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.50	159.25	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125980	Calvin Diaz	M	01/12/2026	31/12/2026	24/12/2026	Monthly				4458.33	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	767.17	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048125999	Eugene Graham	M	01/12/2026	31/12/2026	24/12/2026	Monthly				4458.42	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	767.21	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126006	Vickie Watkins	M	01/12/2026	31/12/2026	24/12/2026	Monthly				6508.33	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	1418.04	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126014	Luis Hinton	M	01/12/2026	31/12/2026	24/12/2026	Monthly				6508.41	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.00	1418.08	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048130151	Rachel Mather	M	01/12/2026	31/12/2026	24/12/2026	Monthly				15000.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	4334.89	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048130178	Mary Lewis	M	01/12/2026	31/12/2026	24/12/2026	Monthly				15000.08	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	4334.89	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126081	Kyle Watts	M	01/12/2026	31/12/2026	24/12/2026	Monthly				13053.34	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	3692.47	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126093	Calvin Christensen	M	01/12/2026	31/12/2026	24/12/2026	Monthly				13053.41	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	3692.47	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048126278	Curtis Love	M	01/12/2026	31/12/2026	24/12/2026	Monthly				3397.33	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	562.94	0.00	0.00	0.00	0.00	0.00	0.00	2027	
048175694	Peter Kenney	M	01/12/2026	31/12/2026	24/12/2026	Monthly				4790.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.50	872.51	0.00	0.00	0.00	0.00	0.00	0.00	2027	

**EMPLOYMENT INFORMATION RETURN**

The following tables represent the structure and data for Employment Information (EI) filing.

**Header Record (Paydate 02/12/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20261202	N	N		John Jones	063048474	me@mycompany.co.nz	12	2035133	0	0	508035	0	0	0	0	0	0	0	0	508035	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048125786	Patricia Mangum	M			20261124	20261130	WK	0	30000	0	0	0	3675	0	0	0	0	0	0	0	0	0	0	0	0
DEI	048125794	Lois Joseph	M			20261124	20261130	WK	0	30001	0	0	0	3675	0	0	0	0	0	0	0	0	0	0	0	0
DEI	048125808	Louis Rosenthal	M			20261124	20261130	WK	0	102884	0	0	0	17704	0	0	0	0	0	0	0	0	0	0	0	0
DEI	048125816	Christina Bowden	M			20261124	20261130	WK	0	102887	0	0	0	17705	0	0	0	0	0	0	0	0	0	0	0	0
DEI	048125824	Darlene Barton	M			20261124	20261130	WK	0	150192	0	0	0	32724	0	0	0	0	0	0	0	0	0	0	0	0







### 3.4 Payroll Donation Threshold

#### Purpose

1. Demonstrate the calculation for payroll donation tax credits.
2. Demonstrate the maximum tax credit for payroll donations, i.e. the tax credit is less than the 33.3333% of the donation amount.

#### Description

Existing employees paid gross earnings of \$1923.04 four weekly, deducting 8% to KiwiSaver, with employer contributions of 8%.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required in order to create the Employment Information (EI) filing

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048126103	Gary Parks	M	28/12/2026	25/01/2027	28/01/2027	Four-weekly			1923.04	0.00	0		0.00	0.00	0.00	8.00	8.00	680.00	17.50	286.16	153.84	127.07	0.00	226.66	0.00	26.77	2027
048126111	Samantha Hardin	M	28/12/2026	25/01/2027	28/01/2027	Four-weekly			1923.04	0.00	0		0.00	0.00	0.00	8.00	8.00	1015.50	17.50	286.16	153.84	127.07	0.00	252.51	0.00	26.77	2027

**Note** - Payroll giving can be found on page 15 of the [IR335 Employer's Guide](#)

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

##### Header Record (Paydate 28/01/2027)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20270128	N	N		John Jones	063048474	me@mycompany.co.nz	2	384608	0	0	57232	0	0	0	0	0	30768	25414	5354	70851	47917	0	0	Vendor_Package_v1.0	0001

##### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048126103	Gary Parks	M			20261228	20270125	4W	0	192304	0	0	0	28616	0	0		0	0	0	15384	12707	2677	22666	0	0
DEI	048126111	Samantha Hardin	M			20261228	20270125	4W	0	192304	0	0	0	28616	0	0		0	0	0	15384	12707	2677	25251	0	0

##### File upload for EI (Paydate 28/01/2027)

HEI2,048125352,20270128,N,N,,John Jones,063048474,me@mycompany.co.nz,2,384608,0,0,57232,0,0,0,0,0,30768,25414,5354,70851,47917,0,0,Vendor\_Package\_v1.0,0001

DEI,048126103,Gary Parks,M,,,20261228,20270125,4W,0,192304,0,0,0,28616,0,0,,0,0,0,15384,12707,2677,22666,0,0

DEI,048126111,Samantha Hardin,M,,,20261228,20270125,4W,0,192304,0,0,0,28616,0,0,,0,0,0,15384,12707,2677,25251,0,0

### 3.5 Child Support Threshold

#### Purpose

1. Populate the child support amount.
2. Demonstrate the calculation for child support where the “protected net earnings” amount is reached; 60% net (after tax) pay.

#### Description

An existing employee with fortnightly pays. Inland Revenue has requested child support deductions of \$360.71 fortnightly, deducting 4% to KiwiSaver, employer contributions are 4%.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048126125	Sara Lucas	M	17/03/2026	30/03/2026	02/04/2026	Fortnightly			1153.83	0.00	0		0.00	0.00	360.71	4	4	0	17.50	180.10	46.15	38.10	360.71	0.00	0.00	8.05	2027
048126125	Sara Lucas	M	31/03/2026	13/04/2026	16/04/2026	Fortnightly			923.56	0.00	0		0.00	0.00	315.11	4	4	0	17.50	135.78	36.94	30.64	315.11	0.00	0.00	6.30	2027
048126125	Sara Lucas	M	14/04/2026	27/04/2026	30/04/2026	Fortnightly			1153.83	0.00	0		0.00	0.00	360.71	4	4	0	17.50	180.10	46.15	38.10	360.71	0.00	0.00	8.05	2027

#### Notes:

Child support deductions Protected net earnings can be found on page 14 of the [IR335 Employer’s Guide](#)

ESCT has been calculated using the standard method as per pages 15 & 16 of the [IR335 Employer’s Guide](#)

Refer to Section 5.16 of the Payroll Calculations and Business Rules Specification for details on Child Support ‘protected net earnings.

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

##### Header Record (Paydate 02/04/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260402	N	N		John Jones	063048474	me@mycompany.co.nz	1	115383	0	0	18010	0	36071	0	0	0	4615	3810	805	63311	0	0	0	Vendor_Package_v1.0	0001

##### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048126125	Sara Lucas	M			20260317	20260330	FT	0	115383	0	0	0	18010	0	31511		0	0	0	4615	3810	805	0	0	0

##### Header Record (Paydate 16/04/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260416	N	N		John Jones	063048474	me@mycompany.co.nz	1	92356	0	0	13578	0	31511	0	0	0	3694	3064	630	52477	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048126125	Sara Lucas	M			20260331	20260413	FT	0	92356	0	0	0	13578	0	31511	P	0	0	0	3694	3064	630	0	0	0

**Header Record (Paydate 30/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260430	N	N		John Jones	063048474	me@mycompany.co.nz	1	115383	0	0	18010	0	36071	0	0	0	4615	3810	805	63311	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048126125	Sara Lucas	M			20260414	20260427	FT	0	115383	0	0	0	18010	0	36071		0	0	0	4615	3810	805	0	0	0

**File upload for EI (Paydate 02/04/2026)**

HEI2,048125352,20260402,N,N,,John Jones,063048474,me@mycompany.co.nz,1,115383,0,0,18010,0,36071,0,0,0,4615,3810,805,63311,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048126125,Sara Lucas,M,,,20260317,20260330,FT,0,115383,0,0,0,18010,0,36071,,0,0,0,4615,3810,805,0,0,0

**File upload for EI (Paydate 16/04/2026)**

HEI2,048125352,20260416,N,N,,John Jones,063048474,me@mycompany.co.nz,1,92356,0,0,13578,0,31511,0,0,0,3694,3064,630,52477,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048126125,Sara Lucas,M,,,20260331,20260413,FT,0,92356,0,0,0,13578,0,31511,,0,0,0,3694,3064,630,0,0,0

**File upload for EI (Paydate 30/04/2026)**

HEI2,048125352,20260430,N,N,,John Jones,063048474,me@mycompany.co.nz,1,115383,0,0,18010,0,36071,0,0,0,4615,3810,805,63311,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048126125,Sara Lucas,M,,,20260414,20260427,FT,0,115383,0,0,0,18010,0,36071,,0,0,0,4615,3810,805,0,0,0

### 3.6 Employee start/end dates, lump sum and KiwiSaver

#### Purpose

- Demonstrate the start and end dates and KiwiSaver requirements.
- Demonstrate lump sum payment
- Demonstrate employee receiving income that is not liable for KiwiSaver deductions.

#### Description

A new employee joins KiwiSaver and is deducting 4% to KiwiSaver, with employer contributions of 4.0%.

An existing employee finishes employment within the period and receives a lump sum payment.

The pay period end date is 30/04/2026 and the payment date is 22/04/2026.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048126128	Stacy Eason	M	01/04/2026	30/04/2026	22/04/2026	Monthly	02/04/2026		21548.57	0.00	0		0.00	0.00	0.00	4.00	4.00	0.00	33.00	6888.78	861.94	577.81	0.00	0.00	0.00	284.13	2027
048126146	Gladys Davidson	M	01/04/2026	30/04/2026	22/04/2026	Monthly		28/04/2026	64645.71	43097.14	0		0.00	0.00	0.00	0.00	0.00	0.00	33.00	23696.66	0.00	0.00	0.00	0.00	0.00	0.00	2027

#### Notes:

The Lump Sum Payment amount is included in the Gross Earnings please see the [Employer's Guide IR335](#)

ESCT has been calculated using the standard method as per pages 15 & 16 of the [Employer's Guide IR335](#)

For new employees, ensure that the Employee Details (or KS1 KiwiSaver Employee Details form or the KS10 New Employee opt-out notice) is sent before the EI. See the [KiwiSaver Employer Guide \(KS4\)](#) page 4 for details.

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

##### Header Record (Paydate 22/04/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260422	N	N		John Jones	063048474	me@mycompany.co.nz	2	8619428	0	4309714	3058544	0	0	0	0	0	86194	57781	28413	3230932	0	0	0	Vendor_Package_v1.0	0001

##### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048126128	Stacy Eason	M	20260402		20260401	20260430	MT	0	2154857	0	0	0	688878	0	0		0	0	0	86194	57781	28413	0	0	0
DEI	048126146	Gladys Davidson	M		20260428	20260401	20260430	MT	0	6464571	0	4309714	0	2369666	0	0		0	0	0	0	0	0	0	0	0

##### File upload for EI (Paydate 22/04/2026)

HEI2,048125352,20260422,N,N,,John Jones,063048474,me@mycompany.co.nz,2,8619428,0,4309714,3058544,0,0,0,0,86194,57781,28413,3230932,0,0,0,Vendor\_Package\_v1.0,0001

DEI,048126128,Stacy Eason,M,20260402,,20260401,20260430,MT,0,2154857,0,0,0,688878,0,0,0,0,86194,57781,28413,0,0,0

DEI,048126146,Gladys Davidson,M,,20260428,20260401,20260430,MT,0,6464571,0,4309714,0,2369666,0,0,0,0,0,0,0,0,0

### 3.7 ESCT (employer superannuation contribution tax)

#### Purpose

1. Populate each KiwiSaver contribution percentage and calculate ESCT.
2. Demonstrate employee receiving non-KiwiSaver deductions and calculate ESCT.
3. Demonstrate employee receiving KiwiSaver but no ESCT (deducted as PAYE).

#### Description

Existing employees' gross earnings of \$861.85, employee and employer KiwiSaver contributions.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048126154	Mike Whitehead	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	3.50	3.50	0.00	10.50	144.90	30.16	27.01	0.00	0.00	0.00	3.15	2027
048126162	Lynne Rose	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	3.00	3.00	0.00	17.50	144.90	25.85	21.48	0.00	0.00	0.00	4.37	2027
048126170	Faye Sparks	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	3.00	3.00	0.00	30.00	144.90	25.85	18.35	0.00	0.00	0.00	7.50	2027
048126189	Diana Moore	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	3.00	3.50	0.00	33.00	144.90	25.85	20.26	0.00	0.00	0.00	9.90	2027
048130186	Kendra Grey	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	3.00	3.00	0.00	39.00	144.90	25.85	16.10	0.00	0.00	0.00	9.75	2027
048126197	Leon Pearson	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	4.00	4.00	0.00	10.50	144.90	34.47	30.90	0.00	0.00	0.00	3.57	2027
048126200	Ethel Rodgers	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	4.00	4.00	0.00	17.50	144.90	34.47	28.52	0.00	0.00	0.00	5.95	2027
048126219	Steve Graves	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	4.00	4.00	0.00	30.00	144.90	34.47	24.27	0.00	0.00	0.00	10.20	2027
048126227	Alison Scarborough	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	4.00	4.00	0.00	33.00	144.90	34.47	23.25	0.00	0.00	0.00	11.22	2027
048130208	Curtis Mansfield	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	4.00	4.00	0.00	39.00	144.90	34.47	21.21	0.00	0.00	0.00	13.26	2027
048130216	Cathy McKee	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	6.00	6.00	0.00	10.50	144.90	51.71	46.36	0.00	0.00	0.00	5.35	2027
048130232	Andrew Johnston	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	6.00	6.00	0.00	17.50	144.90	51.71	42.79	0.00	0.00	0.00	8.92	2027
048130240	Michaela Jones	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	6.00	6.00	0.00	30.00	144.90	51.71	36.41	0.00	0.00	0.00	15.30	2027
048130259	Patsy Wallace	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	6.00	6.00	0.00	33.00	144.90	51.71	34.88	0.00	0.00	0.00	16.83	2027
048130267	Tony Reeves	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	6.00	6.00	0.00	39.00	144.90	51.71	31.82	0.00	0.00	0.00	19.89	2027
048126235	Sherri Sutton	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	8.00	8.00	0.00	10.50	144.90	68.94	61.80	0.00	0.00	0.00	7.14	2027
048126243	Patsy Sinclair	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	8.00	8.00	0.00	17.50	144.90	68.94	57.04	0.00	0.00	0.00	11.90	2027
048126251	Kelly Bowman	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	8.00	8.00	0.00	30.00	144.90	68.94	48.54	0.00	0.00	0.00	20.40	2027
048126267	Stacy Olsen	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	8.00	8.00	0.00	33.00	144.90	68.94	46.50	0.00	0.00	0.00	22.44	2027
048130275	Peter Hughes	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	8.00	8.00	0.00	39.00	144.90	68.94	42.42	0.00	0.00	0.00	26.52	2027
048130283	Humphrey Summer	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	10.00	10.00	0.00	10.50	144.90	86.18	77.15	0.00	0.00	0.00	9.03	2027
048130291	Corey Moore	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	10.00	10.00	0.00	17.50	144.90	86.18	71.13	0.00	0.00	0.00	15.05	2027
048130305	Moria Lambie	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	10.00	10.00	0.00	30.00	144.90	86.18	60.38	0.00	0.00	0.00	25.80	2027
048130402	Nancy Key	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	10.00	10.00	0.00	33.00	144.90	86.18	57.80	0.00	0.00	0.00	28.38	2027
048126154	Mike Whitehead	M	28/04/2026	04/05/2026	07/05/2026	Weekly			861.85	0.00	0		0.00	0.00	0.00	3.50	3.50	0.00	10.50	144.90	30.16	27.01	0.00	0.00	0.00	3.15	2027

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

#### Header Record (Paydate 07/05/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260507	N	N		John Jones	063048474	me@mycompany.co.nz	25	2154625	0	0	362250	0	0	0	0	0	134015	99901	34536	630702	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048126154	Mike Whitehead	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	3016	2701	315	0	0	0
DEI	048126162	Lynne Rose	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	2586	2148	437	0	0	0
DEI	048126170	Faye Sparks	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	2586	1835	750	0	0	0
DEI	048126189	Diana Moore	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	2586	2026	990	0	0	0
DEI	048130186	Kendra Grey	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	2586	1610	975	0	0	0
DEI	048126197	Leon Pearson	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	3447	3090	357	0	0	0
DEI	048126200	Ethel Rodgers	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	3447	2852	595	0	0	0
DEI	048126219	Steve Graves	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	3447	2427	1020	0	0	0
DEI	048126227	Alison Scarborough	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	3447	2325	1122	0	0	0
DEI	048130208	Curtis Mansfield	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	3447	2121	1326	0	0	0
DEI	048130216	Cathy McKee	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	5171	4636	535	0	0	0
DEI	048130232	Andrew Johnston	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	5171	4279	892	0	0	0
DEI	048130240	Michaela Jones	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	5171	3641	1530	0	0	0
DEI	048130259	Patsy Wallace	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	5171	3488	1683	0	0	0
DEI	048130267	Tony Reeves	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	5171	3182	1989	0	0	0
DEI	048126235	Sherri Sutton	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	6895	6180	714	0	0	0
DEI	048126243	Patsy Sinclair	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	6895	5704	1190	0	0	0
DEI	048126251	Kelly Bowman	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	6895	4854	2040	0	0	0
DEI	048126267	Stacy Olsen	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	6895	4650	2244	0	0	0
DEI	048130275	Peter Hughes	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	6895	4242	2652	0	0	0
DEI	048130283	Humphrey Summer	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	8618	7715	903	0	0	0
DEI	048130291	Corey Moore	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	8618	7113	1505	0	0	0
DEI	048130305	Moria Lambie	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	8618	6038	2580	0	0	0
DEI	048130402	Nancy Key	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	8618	5780	2838	0	0	0
DEI	048130410	Charlotte King	M			20260428	20260504	WK	0	86185	0	0	0	14490	0	0	0	0	0	0	8618	5264	3354	0	0	0

**File upload for EI (Paydate 07/05/2026)**

HEI2,048125352,20260507,N,N,,John Jones,063048474,me@mycompany.co.nz,25,2154625,0,0,362250,0,0,0,0,134015,99901,34536,630702,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048126154,Mike Whitehead,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,3016,2701,315,0,0,0  
 DEI,048126162,Lynne Rose,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,2586,2148,437,0,0,0  
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 DEI,048126200,Ethel Rodgers,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,3447,2852,595,0,0,0  
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 DEI,048130216,Cathy McKee,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,5171,4636,535,0,0,0  
 DEI,048130232,Andrew Johnston,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,5171,4279,892,0,0,0  
 DEI,048130240,Michaela Jones,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,5171,3641,1530,0,0,0  
 DEI,048130259,Patsy Wallace,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,5171,3488,1683,0,0,0  
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 DEI,048126235,Sherri Sutton,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,6895,6180,714,0,0,0  
 DEI,048126243,Patsy Sinclair,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,6895,5704,1190,0,0,0  
 DEI,048126251,Kelly Bowman,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,6895,4854,2040,0,0,0  
 DEI,048126267,Stacy Olsen,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,6895,4650,2244,0,0,0  
 DEI,048130275,Peter Hughes,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,6895,4242,2652,0,0,0

DEI,048130283,Humphrey Summer,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,8618,7715,903,0,0,0  
DEI,048130291,Corey Moore,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,8618,7113,1505,0,0,0  
DEI,048130305,Moria Lambie,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,8618,6038,2580,0,0,0  
DEI,048130402,Nancy Key,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,8618,5780,2838,0,0,0  
DEI,048130410,Charlotte King,M,,,20260428,20260504,WK,0,86185,0,0,0,14490,0,0,,0,0,0,8618,5264,3354,0,0,0

### 3.8 Prior period adjustments

#### Purpose

1. Demonstrate the use of the Prior period adjustments fields.

#### Description

An existing employee earns regular income of \$ 5924.87 weekly.

The employer uses the prior period adjustments fields to include gross earnings and PAYE amounts which were not included in a previous period.

Some of the adjustments are positive amounts, and some are negative amounts. Some negative amounts reduce the amount for the line to zero, but not below.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																		Pay Period Calculations											
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year		
048126278	Curtis Love	M	24/03/2026	30/03/2026	02/04/2026	Weekly			5924.87	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	1961.05	1961.05	0.00	0.00	0.00	0.00	0.00	0.00	
048126278	Curtis Love	M	31/03/2026	07/04/2026	09/04/2026	Weekly			5924.87	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	1961.05	1961.05	0.00	0.00	0.00	0.00	0.00	0.00	
048126278	Curtis Love	M	07/04/2026	13/04/2026	16/04/2026	Weekly			5924.87	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	1961.05	1961.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
048126278	Curtis Love	M	14/04/2026	20/04/2026	23/04/2026	Weekly			5924.87	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	1961.05	1961.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00
048126278	Curtis Love	M	21/04/2026	27/04/2026	30/04/2026	Weekly			5924.87	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.00	1961.05	1961.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00

#### Notes:

Prior period adjustments (Gross/PAYE) as per pages 10,27 and 30 of the Employer’s Guide IR335

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

##### Header Record (Paydate 02/04/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260402	N	N		John Jones	063048474	me@mycompany.co.nz	1	592487	22500	0	196105	8775	0	0	0	0	0	0	0	0	204880	0	0	0	Vendor_Package_v1.0	0001

##### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/or schedular payments	Prior period gross adjs.	Earnings and/or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126278	Curtis Love	M			20260324	20260330	WK	0	592487	22500	0	0	196105	8775	0		0	0	0	0	0	0	0	0	0	0

##### Header Record (Paydate 09/04/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260409	N	N		John Jones	063048474	me@mycompany.co.nz	1	592487	-12465	0	196105	-4861	0	0	0	0	0	0	0	0	191244	0	0	0	Vendor_Package_v1.0	0001

##### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/or schedular payments	Prior period gross adjs.	Earnings and/or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126278	Curtis Love	M			20260331	20260407	WK	0	592487	-12465	0	0	196105	-4861	0		0	0	0	0	0	0	0	0	0	0

**Header Record (Paydate 16/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260416	N	N		John Jones	063048474	me@mycompany.co.nz	1	592487	55000	0	196105	21450	0	0	0	0	0	0	0	0	217555	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126278	Curtis Love	M			20260407	20260413	WK	0	592487	55000	0	0	196105	21450	0		0	0	0	0	0	0	0	0	0	0

**Header Record (Paydate 23/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260423	N	N		John Jones	063048474	me@mycompany.co.nz	1	592487	-592487	0	196105	-196105	0	0	0	0	0	0	0	0	0	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126278	Curtis Love	M			20260414	20260420	WK	0	592487	-592487	0	0	196105	-196105	0		0	0	0	0	0	0	0	0	0	0

**Header Record (Paydate 30/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260430	N	N		John Jones	063048474	me@mycompany.co.nz	1	592487	100000	0	196105	39000	0	0	0	0	0	0	0	0	235105	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126278	Curtis Love	M			20260421	20260427	WK	0	592487	100000	0	0	196105	39000	0		0	0	0	0	0	0	0	0	0	0



### 3.9 Student Loan deductions - SLCIR and SLBOR

#### Purpose

1. Demonstrate the filing of EI for SLCIR and SLBOR deductions.
2. SLCIR rate used was 5% of gross earnings (over the repayment threshold for the pay period)
3. SLCIR rate used was 5% of gross earnings however earnings are below the repayment threshold for the pay period.

#### Description

Shows employee's earning regular income of \$3,000 and \$2,000 monthly to show student loan threshold.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations									
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year	
048130003	Wayne Weiner	M SL	01/11/2026	30/11/2026	20/11/2026	Monthly			3000.00	0.00	0	Y	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	486.46	0.00	0.00	0.00	0.00	118.72	0.00	2027
048130011	Nancy Durham	M SL	01/11/2026	30/11/2026	20/11/2026	Monthly			3000.00	0.00	0	N	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	486.46	0.00	0.00	0.00	0.00	118.72	0.00	2027
048130028	Peter Guthrie	M SL	01/11/2026	30/11/2026	20/11/2026	Monthly			3000.00	0.00	0	Y	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	486.46	0.00	0.00	0.00	0.00	118.72	0.00	2027
048130038	Benjamin Hensley	M SL	01/11/2026	30/11/2026	20/11/2026	Monthly			2000.00	0.00	0	Y	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	293.97	0.00	0.00	0.00	0.00	0.00	0.00	2027

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

#### Header Record (Paydate 20/11/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20261120	N	N		John Jones	063048474	me@mycompany.co.nz	4	1100000	0	0	175335	0	0	35616	9894	24000	0	0	0	244845	0	0	0	Vendor_Package_v1.0	0001

#### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048130003	Wayne Weiner	MSL			20261101	20261130	MT	8000	300000	0	0	0	48646	0	0		11872	4947	0	0	0	0	0	0	0
DEI	048130011	Nancy Durham	MSL			20261101	20261130	MT	8000	300000	0	0	0	48646	0	0		11872	0	8000	0	0	0	0	0	0
DEI	048130028	Peter Guthrie	MSL			20261101	20261130	MT	8000	300000	0	0	0	48646	0	0		11872	4947	8000	0	0	0	0	0	0
DEI	048130038	Benjamin Hensley	MSL		20260428	20261101	20261130	MT	8000	200000	0	0	0	29397	0	0		0	0	8000	0	0	0	0	0	0

#### File upload for EI (Paydate 20/11/2026)

HEI2,048125352,20261120,N,N,,John Jones,063048474,me@mycompany.co.nz,4,1100000,0,0,175335,0,0,35616,9894,24000,0,0,0,244845,0,0,0,Vendor\_Package\_v1.0,0001  
 DEI,048130003,Wayne Weiner,MSL,,,20261101,20261130,MT,8000,300000,0,0,0,48646,0,0,,11872,4947,0,0,0,0,0,0  
 DEI,048130011,Nancy Durham,MSL,,,20261101,20261130,MT,8000,300000,0,0,0,48646,0,0,,11872,0,8000,0,0,0,0,0,0  
 DEI,048130028,Peter Guthrie,MSL,,,20261101,20261130,MT,8000,300000,0,0,0,48646,0,0,,11872,4947,8000,0,0,0,0,0,0  
 DEI,048130038,Benjamin Hensley,MSL,,20260428,20261101,20261130,MT,8000,200000,0,0,0,29397,0,0,,0,0,8000,0,0,0,0,0,0

### 3.10 Employee Share Scheme (ESS)

#### Purpose

1. Demonstrate ESS amount being declared where the employer chooses to deduct tax – Tax type M SL
2. Demonstrate ESS amount being declared where the employer chooses to deduct tax – Tax type M
3. Demonstrate ESS amount being declared where the employer chooses not to deduct tax – Tax type M

#### Description

Each of the examples below shows a 4-weekly pay of 3,500 declaring Employee Share scheme amount of \$2,500.

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048130046	Derek Freedman	M SL	28/04/2026	25/05/2026	15/05/2026	Four-weekly			3500.00	2500.00	0		0.00	2500.00	0.00	3.50	3.50	0.00	17.50	1027.22	122.50	101.15	0.00	0.00	497.28	21.35	2027
048130054	Marlene Wiggins	M	28/04/2026	25/05/2026	15/05/2026	Four-weekly			3500.00	2500.00	0		0.00	2500.00	0.00	3.50	3.50	0.00	17.50	1027.22	122.50	101.15	0.00	0.00	0.00	21.35	2027
048130062	Clara Best	M	28/04/2026	25/05/2026	15/05/2026	Four-weekly			3500.00	2500.00	0		0.00	2500.00	0.00	3.50	3.50	0.00	17.50	589.72	122.50	101.15	0.00	0.00	0.00	21.35	2027

Note -Employee Share Scheme benefits can be found on page 40 of the [Employer's Guide IR335](#)

#### EMPLOYMENT INFORMATION RETURN

The following tables represent the structure and data for Employment Information (EI) filing.

##### Header Record (Paydate 15/05/2026)

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260515	N	N		John Jones	063048474	me@mycompany.co.nz	3	1050000	0	750000	264416	0	0	49728	0	0	36750	30345	6405	387644	0	0	750000	Vendor_Package_v1.0	0001

##### Detail Record

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme
DEI	048130046	Derek Freedman	MSL	20260402		20260428	20260525	4W	0	350000	0	250000	0	102722	0	0		49728	0	0	12250	10115	2135	0	0	250000
DEI	048130054	Marlene Wiggins	M			20260428	20260525	4W	0	350000	0	250000	0	102722	0	0		0	0	0	12250	10115	2135	0	0	250000
DEI	048130062	Clara Best	M			20260428	20260525	4W	0	350000	0	250000	0	58972	0	0		0	0	0	12250	10115	2135	0	0	250000

##### File upload for EI (Paydate 15/05/2026)

HEI2,048125352,20260515,N,N,,John Jones,063048474,me@mycompany.co.nz,3,1050000,0,750000,264416,0,0,49728,0,0,36750,30345,6405,387644,0,0,750000,Vendor\_Package\_v1.0,0001  
 DEI,048130046,Derek Freedman,MSL,20260402,,20260428,20260525,4W,0,350000,0,250000,0,102722,0,0,,49728,0,0,12250,10115,2135,0,0, 250000  
 DEI,048130054,Marlene Wiggins,M,,,20260428,20260525,4W,0,350000,0,250000,0,102722,0,0,,0,0,0,12250,10115,2135,0,0, 250000  
 DEI,048130062,Clara Best,M,,,20260428,20260525,4W,0,350000,0,250000,0,58972,0,0,,0,0,0,12250,10115,2135,0,0, 250000

### 3.11 Independent earners tax credit thresholds (ME)

#### Purpose

1. Demonstrate the PAYE tax calculations within each tax threshold.
2. Ensure that the thresholds have been applied correctly.
3. PAYE tax calculations for the ME tax code

#### Description

Existing employees paying PAYE based on each tax threshold.

#### Independent Earners Tax Credit (IETC)

- o Annual Taxable Income between \$0 and \$24000, entitlement \$24,000 to \$66,000 entitlement equals \$520
- o \$66,001 – to \$69,999 Entitlement \$520 is abated at 13 cents per dollar
- o Upper threshold: \$70,000

Threshold	15,600		24,000		66,000		70,000	
<b>=+/- \$1</b>	15,600	15,601	23,999	24,000	66,000	66,001	69,999	70,000
<b>weekly</b>	300	300.01	461.52	461.54	1,269.23	1,269.25	1,346.13	1,346.15
<b>fortnightly</b>	600	600.03	923.04	923.07	2,538.46	2,538.50	2,692.26	2,692.30
<b>4-weekly</b>	1200	1200.07	1,846.08	1,846.15	5,076.92	5,077	5,384.53	5,384.61
<b>monthly</b>	1300	1300.08	1999.92	2,000	5,500	5,500.09	5,833.25	5,833.33

#### Data Input – Pay period Calculation

The following tables represent the data inputs for each payment period and include the interim calculations required to create the Employment Information (EI) filing.

Data Inputs																			Pay Period Calculations								
IRD Number	Employee	Tax code	Pay Period Start Date	Pay Period End Date	Paydate	Freq	Start Date	Finish Date	Gross Earnings	Gross Earnings non ACC	Lump Sum Indicator	SLCIR	SLBOR	ESS	Child Support	KiwiSaver Employee	KiwiSaver Employer	Payroll Giving	ESCT Rate	PAYE	KiwiSaver Employee Deduction Amount	KiwiSaver Employer Deduction Amount	Child Support Deduction Amount	Payroll Giving Tax Credit	Student Loan Deduction Amount	ESCT	Tax Year
048126154	Mike Whitehead	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			300.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.75	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126162	Lynne Rose	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			300.01	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	36.75	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126170	Faye Sparks	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			461.52	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.84	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126189	Diana Moore	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			461.54	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	57.84	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130186	Kendra Grey	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			1269.23	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	243.36	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126197	Leon Pearson	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			1269.25	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	243.38	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125786	Patricia Mangum	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			1346.13	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.78	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125794	Lois Joseph	ME	24/03/2026	30/03/2026	02/04/2026	Weekly			1346.15	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	277.78	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126200	Ethel Rodgers	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			600.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.50	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126219	Steve Graves	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			600.03	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	73.50	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126227	Alison Scarborough	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			923.04	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.68	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130208	Curtis Mansfield	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			923.07	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	135.68	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130216	Cathy McKee	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			2538.46	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	486.72	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130232	Andrew Johnston	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			2538.50	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	486.76	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125840	William Jones	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			2692.26	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	555.56	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125859	Frederick Baker	ME	31/03/2026	13/04/2026	16/04/2026	Fortnightly			2692.30	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	555.56	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126267	Stacy Olsen	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			1300.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.25	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130275	Peter Hughes	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			1300.08	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	159.25	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130283	Humphrey Summer	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			1999.92	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	293.97	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130291	Corey Moore	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			2000.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.64	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130305	Moria Lambie	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			5500.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1054.60	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130402	Nancy Key	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			5500.09	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1054.64	0.00	0.00	0.00	0.00	0.00	0.00	2027
048175678	Jennifer Christian	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			5833.25	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1203.71	0.00	0.00	0.00	0.00	0.00	0.00	2027
048125891	Holly Perez	ME	14/04/2026	14/05/2026	15/05/2026	Monthly			5833.33	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	1203.71	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130240	Michaela Jones	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			1200.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.00	0.00	0.00	0.00	0.00	0.00	0.00	2027
048130259	Patsy Wallace	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			1200.07	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	147.00	0.00	0.00	0.00	0.00	0.00	0.00	2027

048130267	Tony Reeves	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			1846.08	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271.36	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126235	Sherri Sutton	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			1846.15	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	271.36	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126243	Patsy Sinclair	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			5076.92	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973.44	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126251	Kelly Bowman	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			5077.00	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	973.52	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126049	Marianne Branch	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			5384.53	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1111.12	0.00	0.00	0.00	0.00	0.00	0.00	2027
048126057	Natalie Walton	ME	19/05/2026	15/06/2026	18/06/2026	Four-weekly			5384.61	0.00	0		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1111.12	0.00	0.00	0.00	0.00	0.00	0.00	2027

**EMPLOYMENT INFORMATION RETURN**

The following tables represent the structure and data for Employment Information (EI) filing.

**Header Record (Paydate 02/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260402	N	N		John Jones	063048474	me@mycompany.co.nz	8	675383	0	0	124148	0	0	0	0	0	0	0	0	124148	0	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126154	Mike Whitehead	ME			20260324	20260330	WK	0	30000	0	0	0	3675	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048126162	Lynne Rose	ME			20260324	20260330	WK	0	30001	0	0	0	3675	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048126170	Faye Sparks	ME			20260324	20260330	WK	0	46152	0	0	0	6784	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048126189	Diana Moore	ME			20260324	20260330	WK	0	46154	0	0	0	5784	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130186	Kendra Grey	ME			20260324	20260330	WK	0	126923	0	0	0	24336	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048126197	Leon Pearson	ME			20260324	20260330	WK	0	126925	0	0	0	24338	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048125786	Patricia Mangum	ME			20260324	20260330	WK	0	134613	0	0	0	27778	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048125794	Lois Joseph	ME			20260324	20260330	WK	0	134615	0	0	0	27778	0	0		0	0	0	0	0	0	0	0	0	0

**EMPLOYMENT INFORMATION RETURN**

The following tables represent the structure and data for Employment Information (EI) filing.

**Header Record (Paydate 16/04/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number	
HEI2	048125352	20260416	N	N		John Jones	063048474	me@mycompany.co.nz	8	1350766	0	0	250296	0	0	0	0	0	0	0	0	250296	0	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126200	Ethel Rodgers	ME			20260331	20260413	FT	0	60000	0	0	0	7350	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048126219	Steve Graves	ME			20260331	20260413	FT	0	60003	0	0	0	7350	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048126227	Alison Scarborough	ME			20260331	20260413	FT	0	92304	0	0	0	13568	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130208	Curtis Mansfield	ME			20260331	20260413	FT	0	92307	0	0	0	13568	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130216	Cathy McKee	ME			20260331	20260413	FT	0	253846	0	0	0	48672	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130232	Andrew Johnston	ME			20260331	20260413	FT	0	253850	0	0	0	48676	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048125840	William Jones	ME			20260331	20260413	FT	0	269226	0	0	0	55556	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048125859	Frederick Baker	ME			20260331	20260413	FT	0	269230	0	0	0	55556	0	0		0	0	0	0	0	0	0	0	0	0

**Header Record (Paydate 15/05/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260515	N	N		John Jones	063048474	me@mycompany.co.nz	8	2926667	0	0	537977	0	0	0	0	0	0	0	0	537977	0	0	0	Vendor_Package_v1.0	0001

**Detail Record**

Detail record indicator	Employee IRD number	Employee name	Employee tax code	Employment Start date	Employment Finish date	Employee Pay Period Start Date	Employee Pay Period End Date	Employee Pay cycle	Hours paid	Gross earnings and/ or schedular payments	Prior period gross adjs.	Earnings and / or schedular payments not liable for ACC earner's levy	Lump sum (extra pay) indicator	PAYE / tax	Prior period PAYE adjs.	Child support deductions	Child support code	Student loan deductions	SLCIR deductions	SLBOR deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deducted	Tax credits for payroll donations	Family tax credits	Employee Share Scheme	
DEI	048126267	Stacy Olsen	ME			20260414	20260514	MT	0	130000	0	0	0	15925	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130275	Peter Hughes	ME			20260414	20260514	MT	0	130008	0	0	0	15925	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130283	Humphrey Summer	ME			20260414	20260514	MT	0	199992	0	0	0	29397	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130291	Corey Moore	ME			20260414	20260514	MT	0	200000	0	0	0	25064	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130305	Moria Lambie	ME			20260414	20260514	MT	0	550000	0	0	0	105460	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048130402	Nancy Key	ME			20260414	20260514	MT	0	550009	0	0	0	105464	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048175678	Jennifer Christian	ME			20260414	20260514	MT	0	583325	0	0	0	120371	0	0		0	0	0	0	0	0	0	0	0	0
DEI	048125891	Holly Perez	ME			20260414	20260514	MT	0	583333	0	0	0	120371	0	0		0	0	0	0	0	0	0	0	0	0

**Header Record (Paydate 18/06/2026)**

Header Record Indicator	Employer IRD number / Account ID	Paydate	Final return for employer	Nil return indicator	PAYE intermediary IRD number	Name of payroll contact person	Payroll contact work phone number	Email of payroll contact person	Total employee lines	Total gross earnings	Total prior period gross adjs.	Total earnings not liable for ACC earners' levy	Total PAYE / tax	Total prior period PAYE adjs.	Total child support deductions	Total student loans deductions	Total SLCIR deductions	Total SLBOR deductions	Total KiwiSaver deductions	Total net KiwiSaver employer contributions	Total ECST deducted	Total amounts deducted	Total Tax credits for payroll donations	Total family tax credits	Total Employee Share Scheme	Payroll package and version no. identifier	IR form version number
HEI2	048125352	20260618	N	N		John Jones	063048474	me@mycompany.co.nz	8	2701536	0	0	500592	0	0	0	0	0	0	0	0	500592	0	0	0	Vendor_Package_v1.0	0001



**File upload for EI (Paydate 18/06/2026)**

HEI2,048125352,20260618,N,N,,John Jones,063048474,me@mycompany.co.nz,8,2701536,0,0,500592,0,0,0,0,0,0,0,500592,0,0,0,Vendor\_Package\_v1.0,0001  
DEI,048130240,Michaela Jones,ME,,,20260519,20260615,4W,0,120000,0,0,0,14700,0,0,,0,0,0,0,0,0,0,0  
DEI,048130259,Patsy Wallace,ME,,,20260519,20260615,4W,0,120007,0,0,0,14700,0,0,,0,0,0,0,0,0,0,0  
DEI,048130267,Tony Reeves,ME,,,20260519,20260615,4W,0,184608,0,0,0,27136,0,0,,0,0,0,0,0,0,0,0  
DEI,048126235,Sherrri Sutton,ME,,,20260519,20260615,4W,0,184615,0,0,0,27136,0,0,,0,0,0,0,0,0,0,0  
DEI,048126243,Patsy Sinclair,ME,,,20260519,20260615,4W,0,507692,0,0,0,97344,0,0,,0,0,0,0,0,0,0,0  
DEI,048126251,Kelly Bowman,ME,,,20260519,20260615,4W,0,507700,0,0,0,97352,0,0,,0,0,0,0,0,0,0,0  
DEI,048126049,Marianne Branch,ME,,,20260519,20260615,4W,0,538453,0,0,0,111112,0,0,,0,0,0,0,0,0,0,0  
DEI,048126057,Natalie Walton,ME,,,20260519,20260615,4W,0,538461,0,0,0,111112,0,0,,0,0,0,0,0,0,0,0

## 4 Change Log

Version Number	Sections changed	Change description	Date
0.8	ALL	Update for ACC levies, and KiwiSaver thresholds	29/01/2026
1.0	3.3, 3.11	Aligned PAYE rounding and truncation logic (M, ME, MSL), removing minor cent-level variances.	04/03/2026
1.1	3.6	Correct PAYE for existing employee finishing employment in period and receiving lump sum	23/03/2026