

Payday filing is easy online – Go to ird.govt.nz and log in or register for myIR to send us new employee details, file returns and make amendments.

Notes to help you complete these forms

Employer Details – complete the following on each page

- **Employer name** – enter your name.
- **Employer IRD number** – enter your IRD number.
- **Month ending** – the last day of the month that the pay date falls in
- **Pay date:**
 - **Payday filing** – this is the actual date you paid your employees
 - **Twice-monthly filing** – either the 15th or last day of the month. Refer to general information section for more details.

Employee Details – complete the following for each employee/contractor's pay period. For twice monthly filing, you may need to complete multiple entries for employees if they had more than one pay period. Refer to general information section for more details

- **Employee name** – enter the employee/contractor name.
- **IRD number** – enter the employee/contractor IRD number.
- **Tax code** – use the code provided by your employee on their *Tax code declaration (IR330)* or contractor on their *Tax rate notification for contractors (IR330C)*.
- **Employment start/finish dates** – only complete these when an employee/contractor starts or finishes working for you.
- **Gross earnings and/or schedular payments** – enter employee/contractor gross earnings and/or schedular payments. Include any gross earnings for a contractor with a 0% special tax rate.
- **Child support code** – refer to our *Employer's guide (IR335)* for more information.
- **Pay frequency** – use the **code** for the relevant pay frequency from the table below:

Code	Pay frequency
DA	Daily
WK	Weekly
FT	Fortnightly
4W	4 weekly
MT	Monthly
AH	Irregular/Ad-hoc

- **Pay period start/finish dates** – enter the relevant dates for the pay period(s)
- **Earnings and/or schedular payments not liable for ACC earners' levy** – Enter the amount of gross earnings and/or schedular payments that is not liable for ACC earners' levy.
- **PAYE and/or schedular tax deductions** – enter the amount of tax deducted from the gross earnings or schedular payments.
- **Child support deductions** – enter the amount of child support deducted from the gross earnings or schedular payments.
- **Student loan deductions** – enter the amount of student loan deductions from the employee's gross earnings. If you've made student loan deductions from an employee under two different tax codes, e.g. M SL and SLBOR and/or SLCIR, you need to show a separate entry for each type of deduction.
- **KiwiSaver deductions** – enter the amount of KiwiSaver deducted from the gross earnings or schedular payments.
- **Net KiwiSaver employer contributions** – enter the **net** amount of KiwiSaver employer contributions.
- **ESCT deductions** – include ESCT deductions for any employees with KiwiSaver employer contributions.

IR348

Employer Information
Employer name: A&B Limited
Employer IRD number: 123533410
Month ending: 30042019
Pay date: 15042019

Employee name and IRD number
Surname: Bloggs, First name(s): Joe, IRD number: 01222222, Tax code: M SL
Employment start: 01/04/19, Employment finish: 07/04/19
Pay frequency: WK, Pay period start: 01/04/19, Pay period finish: 07/04/19

Gross earnings and/or schedular payments not liable for ACC earners' levy	\$ 1 500 00	Employee share scheme income	\$	Earnings and/or schedular payments not liable for ACC earners' levy	\$ 00	Lump sum payment made and taxed at lowest rate	\$
PAYE and/or schedular tax deductions	\$ 341 23	Child support deductions	\$ 100 00	Student loan deductions	\$ 135 12	KiwiSaver deductions	\$ 60 00
Net KiwiSaver employer contributions	\$ 31 50	ESCT deductions	\$ 13 50	Net income	\$ 1 158 77		

Declaration
I declare that the information given in this return is true and correct.
Signature: [Signature], Date: 15/4/19

IR349

Employer Information
Employer name: A&B Limited
Employer IRD number: 123533410
Month ending: 30042019
Pay date: 15042019

Employee name and IRD number
Surname: Rawlins, First name(s): Stacey, IRD number: 12112222, Tax code: M
Employment start: 08/04/19, Employment finish: 14/04/19
Pay frequency: WK, Pay period start: 08/04/19, Pay period finish: 14/04/19

Gross earnings and/or schedular payments not liable for ACC earners' levy	\$ 620 00	Employee share scheme income	\$	Earnings and/or schedular payments not liable for ACC earners' levy	\$ 00	Lump sum payment made and taxed at lowest rate	\$
PAYE and/or schedular tax deductions	\$ 98 27	Child support deductions	\$	Student loan deductions	\$	KiwiSaver deductions	\$ 18 60
Net KiwiSaver employer contributions	\$ 15 45	ESCT deductions	\$ 3 15	Net income	\$ 521 73		

Employee name and IRD number
Surname: Bloggs, First name(s): Joe, IRD number: 01222222, Tax code: M SL
Employment start: 01/04/19, Employment finish: 07/04/19
Pay frequency: WK, Pay period start: 08/04/19, Pay period finish: 14/04/19

Gross earnings and/or schedular payments not liable for ACC earners' levy	\$ 1 500 00	Employee share scheme income	\$	Earnings and/or schedular payments not liable for ACC earners' levy	\$ 00	Lump sum payment made and taxed at lowest rate	\$
PAYE and/or schedular tax deductions	\$ 341 23	Child support deductions	\$ 100 00	Student loan deductions	\$ 135 12	KiwiSaver deductions	\$ 60 00
Net KiwiSaver employer contributions	\$ 31 50	ESCT deductions	\$ 13 50	Net income	\$ 1 158 77		

Declaration
I declare that the information given in this return is true and correct.
Signature: [Signature], Date: 15/4/19

General Information

If you're a paper filer you can choose to complete *Employment information (IR348/349)* forms for each payday, or twice monthly.

Twice monthly filers need to file Employment Information (EI) forms for the pay dates:

- the 15th of the month showing an employee line item for each pay from 1st to 15th of that month (for example if you paid an employee/contractor weekly on the 2nd and 9th of the month then you would record two separate lines for each weekly pay this employee/contractor received); and
- the last day of the month showing an employee line item for each pay from 16th to the last day of that month (for example if you paid an employee/contractor weekly on the 16th and 30th of the month then you would record two separate lines for each weekly pay this employee/contractor received).

Paper filers need to send us completed EI forms within 10 working days of the pay date, otherwise a late filing penalty of \$250 may be charged.

The **IR348** is page 1 of the EI form and includes the income and deductions fields for all employees/contractors and the declaration.

The **IR349** is page 2 onwards of the EI form.

You don't need to send us nil EI forms if you haven't paid any wages during a pay period, and you also don't include non-taxable allowances on your EI.

Paying online – when making payments electronically, select the “DED” tax type. This means you can make a single payment for all your employer deductions and KiwiSaver contributions.

New employee and KiwiSaver details (IR346K) form

You must complete one of these for any new employee(s) who start working for you and send it to us either:

- before their first pay day; or
- with the *Employment Information (IR348)* form that includes their first pay.

Details you need to provide on this form include KiwiSaver status, tax code, address details, and date of birth **(if you hold this)**.

The picture below shows the section of the form that requests the details mentioned above.

The New employee details forms can be downloaded from our website. Go to ird.govt.nz (search keyword: IR346K).

Employee Name	<input type="text"/>	Date of Birth	<input type="text"/>
	First name(s)		D D M M Y Y Y Y
	<input type="text"/>	IRD number	<input type="text"/>
	Surname		
Email Address	<input type="text"/>	KiwiSaver Status	<input type="text"/>
Physical Address	<input type="text"/>	Tax Code	<input type="text"/>
	Street address		
	<input type="text"/>		
	Suburb	City	Postcode