

Completing employment information forms

You can complete your employment information online using myIR. Filing online is quick and secure – to register, go to ird.govt.nz/myIR. If you prefer to file a paper return, see the instructions below.

How to complete your paper IR348 return

- Your name.
- Your IRD number.
- Month ending – the last day of the month the pay day falls in.
- Pay date:
 - the actual date you paid your employees or
 - twice monthly filing, either the 15th or the last day of the month.
- Employee or contractor name.
- Their IRD number.
- Tax code from their **Tax code declaration - IR330** or **Tax rate notification for contractors - IR330C**.
- Employment start and end dates – only complete these when a new person starts working for you or when they finish.
- Child support code – only used if the amount you deduct is different to the child support deduction notice. For more information read our **Employer's guide – IR335**, go to ird.govt.nz/ir335

| | | | | |
|--------------------|-------------------|------------------|-----------------------|--------------|
| 10. Pay frequency: | WK – weekly | FT – fortnightly | 4W – 4-weekly | MT – monthly |
| | HM – half-monthly | DA – daily | AH – irregular/ad hoc | |

- Pay period start and end dates.
- Gross amount paid to your employee or contractor, including taxable allowances, bonuses and backpay.
- Earnings not liable for ACC earners' levy (such as schedular, redundancy, retirement payment, employee share scheme).
- PAYE/schedular tax deductions made in the pay period.
- Child support amount deducted if applicable.
- Student loan repayment deducted if applicable.
- KiwiSaver employee deduction if applicable.
- Net KiwiSaver employer contribution (your contribution less ESCT deducted).
- ESCT deducted from your employer contribution.
- Sign and date your employment information return.

If you have more than 2 employees, continue adding them using the **Employment information supplementary - IR349**.



Employment Information

For help, refer to IR337 Completing Employment Information forms

2 Employer IRD number 1▶ 1 2 3 5 3 3 4 1 0

3 Month ending 2▶ 3 1 0 8 2 0 2 X

4 Pay date 2A▶ 2 8 0 8 2 0 2 X
Day Month Year

1 Employer name A & B Limited

Employee name and IRD number

| | | | |
|-------------------|-------------------|---------------------------------|---------------------------|
| Surname 5▶ Bloggs | First name(s) Joe | IRD number 6▶ 0 1 2 2 2 2 2 2 2 | Tax code 7▶ M SL |
| | | Employment date start 8▶ | Employment date finish 8▶ |
| | | Day Month Year | Day Month Year |

9 Child support code

10 Pay frequency WK 11 Pay Period date start 2 1 0 8 2 X
Day Month Year

11 Pay Period date finish 2 7 0 8 2 X
Day Month Year

| | | | |
|---|---|--|---|
| Gross earnings and/or schedular payments \$ 12▶ 1 5 0 0 0 0 | Employee share scheme income \$ | Earnings and/or schedular payments not liable for ACC earners' levy \$ 13▶ 0 0 | Lump sum payment made and taxed at lowest rate <input type="checkbox"/> |
| PAYE and/or schedular tax deductions \$ 14▶ 3 2 5 4 4 | Child support deductions \$ 15▶ 1 0 0 0 0 | Student loan deductions \$ 16▶ 1 2 4 3 2 | KiwiSaver deductions \$ 17▶ 4 5 0 0 |
| Net KiwiSaver employer contributions \$ 18▶ 3 1 5 0 | ESCT deductions \$ 19▶ 1 3 5 0 | | |

| | | | | |
|----------|----------|-----------------------------------|---------------------------------|---------------|
| SLCIR \$ | SLBOR \$ | Prior period gross adjustments \$ | Prior period PAYE adjustment \$ | Net income \$ |
|----------|----------|-----------------------------------|---------------------------------|---------------|

20 Declaration

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

Signature _____ / /
Date

OFFICE USE ONLY

Corresp. indicator

RESET FORM

More information

- **Employment information – IR348 due date**

Send us your return within 10 days of the pay date. If you file late, you may be charged a \$250 late filing penalty. If you did not pay anyone during a pay period, you do not need to file a return. However, if no salary or wages were paid for the entire calendar month, please contact us to let us know.

- **Payment due date**

Your PAYE and other deductions are due by the 20th of the month following the pay period. You can pay using internet banking 'Pay tax' function. EMP is the account type and the period is the month ending.

- **New employees and KiwiSaver details**

If you have a new employee eligible to join KiwiSaver, you must complete a **New employee and KiwiSaver details - IR346K**, either before their first payday or with your IR348 that includes their first pay.

- **Employer's guide – IR335**

For more information, go to ird.govt.nz/ir335

- **IR56 workers – IR356**

If you're an IR56 worker, go to ird.govt.nz/ir356

- **PAYE calculator**

We recommend using our PAYE calculator to work out what you need to deduct from your employees and contractors pay.

Go to ird.govt.nz/payee-calculator