

Employment information amendments

							E	mployer IRD number		
Employer name							(8	digit numbers start in the	second box. 1	2345678)
		ne notes on the back of this endment forms and show th					ent.	Pay date	Day	Month Year
Employee details (Amounts advised must be for the whole month	st									
Original	Surname		First name(s)		IRD number	Tax cod		Start	Finish	
details Full name sent							Employment date	Day Month Year	Day M	onth Year
			Chi	ld support code		Pay frequency	Pay period date	Start	Finish	
			Earnings and/or sched	ular navments				Day Month Year	Day M	onth Year
		Employee share scheme income	not liable for ACC earn	ers' levy	Lump sum payment ma	de				
PAYE and/or schedular tax de	•	Child support deductions	Student loan deduction	00	and taxed at lowest rate		r employer contributions E	SCT deductions		
\$			\$	\$		\$				
SLCIR		SLBOR	Prior period gross adju	stments Prior	period PAYE adjustment	Net income				
\$		₿	\$	\$. \$				
Change	Surname		First name(s)		IRD number	Tax cod	e	Start	Finish	
to Full name							Employment date	Day Month Year	Day M	onth Year
					1	Pay		Start	Finish	
			Chi	ld support code		frequency	Pay period date	Day Month Year	Day M	onth Year
Gross earnings and/or sched	ular payments	Employee share scheme income	Earnings and/or sched not liable for ACC earn		_					
\$	00	\$	\$. 00	Lump sum payment man and taxed at lowest rate					
PAYE and/or schedular tax de		Child support deductions	Student loan deduction	ns Kiwiš	aver deductions	Net KiwiSave	r employer contributions E	SCT deductions		
	•	P	Prior period gross adju		period PAYE adjustment	Net income	4	P	•	
\$		\$		\$		\$				
Indernayment or ov	ernavment	(see notes on back)					Declaration 1 dec	lare that the informatio	n aiven is true	and correct
Underpayment (please							Signature			
Paid electronically		Transfer to PAYE p	0	(on back) Day	Month Year					
		 Transfer to other ta Refund 	ax type (complete panel	on back)	Month Idai					

Notes

Use this form to tell us about changes that need to be made to an **Employment information - IR348** you've already sent in. The form can only be used for amendments to one pay period details. If changes cover more than one pay period, please use a separate form for each pay date.

Alternatively, to correct an Employment information - IR348 you have already sent in, call us on 0800 377 772 and we will do it for you.

ESCT Amendments

If you're required to amend your ESCT, please complete the ESCT (Employer Superannuation Contribution Tax) amendment field. Please add your amendment figures for 'Original details sent" and "Changed to" under the category that describes the amendment.

If the amendment is due to:

- an employee opting out or closing their KiwiSaver account, we'll refund these amounts to you. They can't be used to offset arrears or transferred to future periods.
- an overpayment, this will be used firstly to offset any outstanding amounts you owe Inland Revenue otherwise we will refund this to you.

Student loan deduction changes

If an employee had more than one type of student loan deduction made for the month, eg, M SL and SLCIR, and the deduction amount for one of these needs amending, please complete the field requiring adjustment. You need to complete extra deductions seperately in either SLCIR or SLBOR.

Amendments to employee's details

If an amendment is required to an employee's pay details or tax code, please give us their name and IRD number with the original figures or tax codes sent in and what these should be changed to.

Do not use this form to add a finish date for an employee. Please do this on your next Employment information - IR348.

If all an employee's details were missed off your schedule, complete the "changed to" lines only. If the missed details are for a new employee, please show their tax code and start date.

We only need to know the figures or tax codes that require changing and the changes that need to be made, so the details we hold match those in your wage records. Please keep details of any amendments as we may need to see them at a later date.

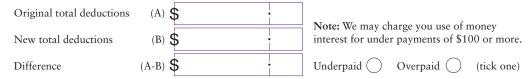
Example

After checking their wage records, an employer notices that Tony Lee was paid an extra \$100 backpay from which \$22.20 PAYE was deducted.

This was paid separately from his normal pay and missed from the employer schedule sent in. An amendment is required to Tony's gross earnings and PAYE details for that month. As the backpay was taxed at the lowest rate, the lump sum payment circle also needs to be ticked.

Underpayment or overpayment of deductions

Use these boxes to work out whether the changes made for this period result in an under or overpayment of deductions.



If B is greater than A, the changes result in an underpayment-please make your payment electronically for the additional amount. If A is greater than B, you have overpaid - please show how you want the overpayment treated by ticking one of the circles on the front of this form. If you want the overpayment transferred to another tax type, please complete the panel below detailing the other tax type and period and the amount to be transferred.

Tax type	Period ending	Amount
		\$
		\$
		\$
		\$
		\$

