

# New employee and KiwiSaver details

IR346K | March 2020

## EMPLOYER DETAILS & WHEN TO COMPLETE THIS FORM

You must complete this form for any new employee(s) who start working for you, and any existing employees wanting to opt into KiwiSaver, or when details need updating:

- Before their first pay day; or
- With the **Employment Information - IR348** that includes their first pay.

Employer business name:

Employer IRD number: (8 digit numbers start in the second box        )

## EMPLOYER/EMPLOYEE KIWISAVER GUIDANCE SECTION

### KiwiSaver status

Your employee must be one of the five following KiwiSaver status types.

- Active KiwiSaver member
- Not eligible for KiwiSaver
- Casual/temporary employee
- New employee automatically enrolled into KiwiSaver
- Existing employee - opting into KiwiSaver.

### Choosing the KiwiSaver status:

Use the following KiwiSaver status when the criteria is met:

- "Active KiwiSaver member" when you have a new employee starting employment with you and is an existing KiwiSaver member
- "Not eligible for KiwiSaver" when your new employee is not eligible to be in KiwiSaver
- "Casual/temporary employee" when you have a new employee who is not subject to automatic enrolment due to being a casual/temporary employee
- "New employee automatically enrolled into KiwiSaver" when your new employee meets the automatic enrolment criteria
- "Existing employee - opting into KiwiSaver" when your existing employee is choosing to opt into KiwiSaver.

See the **KiwiSaver employers guide - KS4** for further information needed.

### Tax code status:

Tax Code - use the code provided by your employee on their **Tax code declaration - IR330**.

### Exempt earnings for KiwiSaver

If your employee receives exempt earnings for KiwiSaver within the first 12 months of employment select one of the reasons below:

- Accommodation and living costs overseas" when the exempt earnings are the value of overseas accommodation and cost of living allowance
- Board or lodging when the exempt earnings are the value of providing board or lodging, or use of a house or quarters, or the payment of an allowance instead of the provision of this benefit
- Employee share scheme when the exempt earnings are free or discounted shares received under an employee share scheme
- Voluntary Bonding Scheme when the exempt earnings include payments under a Voluntary Bonding Scheme funded by the Ministry for Primary Industries, the Ministry of Health or the Ministry of Education
- Overpayment of contribution when the exempt earnings include an overpayment of an amount of an employer's superannuation cash contribution that an employee chooses to have treated as salary or wages
- Honoraria payments when the exempt earnings are honoraria payments made under the Fire and Emergency Act 2017 paid by Fire and Emergency New Zealand to a volunteer.

See the **KiwiSaver employers guide - KS4** for further information.

### Where and when to send this completed form

You can download additional copies of the IR346K form from our website. Go to [ird.govt.nz/forms-guides](http://ird.govt.nz/forms-guides)

Manage all your Inland Revenue matters securely online with a myIR account. Go to [ird.govt.nz/myIR](http://ird.govt.nz/myIR) to find out more.

Send your completed forms to: Inland Revenue, PO Box 39090, Wellington Mail Centre, Lower Hutt 5045

## EMPLOYEE DETAILS *Complete this section below if an employee is registering for KiwiSaver*

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

### *Only complete this section below, if your employee will have KiwiSaver deductions taken from their pay*

EMS identifier	<input type="text"/>	Daytime phone:	<input type="text"/>
Exempt earnings for KiwiSaver	<input type="text"/>		

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Surname	<input type="text"/>	KiwiSaver Status	<input type="text"/>
Email Address	<input type="text"/>	Tax Code	<input type="text"/>
Physical Address	<input type="text"/>		
Street address	<input type="text"/>		<input type="text"/>
Suburb	City	Postcode	

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Physical Address	<input type="text"/>		
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