

Paid parental leave (PPL) transfer

What is paid parental leave?

Paid parental leave is a government-funded entitlement paid to eligible parents and other primary carers when they take parental leave or stop working. These payments generally cover up to the first 22 weeks after a new baby is born or a child under the age of six arrives in their care. PPL goes towards the loss of income that primary carers experience when they stop working to care for this new baby or child.

Who qualifies for a transfer?

Care requirements

Partner or spouse

Are you a partner or spouse of a mother or primary carer who qualifies for PPL?

Note: the mother or primary carer must complete a *Paid parental leave (PPL) application (IR880)*.

No

Yes

Work requirements

Have you:

- worked an average of at least 10 hours a week for any 26 out of the 52 weeks immediately before the baby is due or the date child came into your care?

and

- applied for/taken leave or stopped working immediately to care for your newborn baby or child now in your care?

This work can be for any employer, a combination of employers or as a self-employed person even if there were periods where you did not work.

No

Yes

Exclusions

Have you:

- had any previous paid parental leave within the last six months?
- returned to work (except for Keeping In Touch (KIT) hours)?

Yes

No

You are eligible

You are not eligible

For more information about PPL go to the Ministry of Business, Innovation & Employment's website www.employment.govt.nz

Transferring payments

Your spouse or partner can transfer some or all of their entitlement to you, if you are also taking parental leave or stopping work.

If you and your spouse or partner are becoming joint primary carers of a child under six, you must elect which one of you claims PPL. Entitlement can still be transferred once one of you has elected to claim PPL.

Transfer of payments in special circumstances

Where the mother would have qualified for parental leave payments but has died or no longer has legal guardianship of the child, the entitlement may be transferred to their spouse or partner if they are eligible. If you're a spouse or partner applying for one of these reasons, call Inland Revenue before completing this form.

General information

When to apply for a transfer

You as the spouse or partner of a mother or primary carer can apply to transfer PPL between you either at the time the mother or primary carer applies for it or at any time while PPL payments are being made.

Who needs to fill in this form?

Both you and the mother or primary carer need to fill out different parts of this transfer form.

Mother or primary carer

- 1) You must qualify to receive PPL and have completed *Paid parental leave (PPL) application (IR880)* to be able to transfer any of your entitlement.
- 2) Fill in the Mother/primary carer section on page 1, and sign the Mother/primary carers statement.
- 3) Then give the form to your spouse or partner to fill in the spouse or partner's section.

Spouse or partner

- 1) Fill in the spouse or partner section starting on page 1 and sign the declaration on page 3.
- 2) Complete one of the declarations, and have this verified by your employer, chartered accountant or tax advisor, or justice of the peace/other person authorised to take a statutory declaration.
- 3) Send this form to Inland Revenue, along with the *Paid parental leave (PPL) application (IR880)* (or after the IR880 has already been sent).

How much you'll receive and how long you'll be paid

- We'll match your income from employment and/or self-employment, up to the maximum payment.
- The maximum payment is \$585.80 a week before tax.
- The minimum payment is \$177.00 a week before tax. If you earn less than this as a self-employed person (or make a loss) this is what you will receive.
- You can receive PPL for a maximum of 22 weeks.
- There are additional payments if your baby is born pre-term (before 37th week of pregnancy).

Documents you will need

Please ensure the mother or primary carer has completed an *Paid Parental leave (PPL) application (IR880)* with supporting documentation.

You can send this form to Inland Revenue along with the IR880, or after the IR880 has already been sent.

When your payments begin

Payments are fortnightly. Inland Revenue will send you confirmation your application has been accepted within 14 days. This will include the dates and amounts of your payments.

Working while you receive PPL

If you're an employee

You can work limited Keeping in Touch (KIT) hours during your PPL period without losing your entitlement to payments.

You won't lose your PPL entitlement if:

- you resign or
- your fixed-term agreement expires.

For more information about KIT hours, contact Ministry of Business, Innovation & Employment.

If you're self-employed

You won't lose your entitlement to PPL if you receive income for:

- self-employed work done before your PPL started
- work done by other people while you're receiving PPL
- occasional oversight or administration of your business during your PPL period
- you decide to cease self-employment.

Receiving PPL payments and another source of income at the same time

If you're receiving PPL payments and another source of income (eg an employer top-up) you'll need to use a secondary tax code for the lower payment amount. This will help you avoid a tax bill at the end of the year.

Find out more about secondary tax codes at www.ird.govt.nz (search keywords: tax code).

Contributing to KiwiSaver

If you're a KiwiSaver member you can choose to continue your contributions while on PPL. You can do this by completing a *KiwiSaver deduction (KS2)* form and attaching it to your PPL application when you send it to Inland Revenue.

You can get a KS2 from www.kiwisaver.govt.nz or by calling **0800 549 472**.

Work verification

- Employer declaration
or
- Chartered accountant or tax advisor's declaration
or
- Statutory declaration

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask for the personal information we hold about you, we'll give it to you and correct any errors, unless we have a lawful reason not to. Call us on **0800 775 247** for more information. For full details of our privacy policy go to www.ird.govt.nz (search keyword: privacy).

Penalties

It's an offence to:

- give false or misleading information or
- fail to provide information with the intention to mislead to enable you or another person to receive PPL.

There is a fine of up to \$15,000 for anyone convicted of this offence.

If you disagree

If you don't agree with a decision about your application for parental leave payments you can call the Ministry of Business, Innovation and Employment on **0800 209 020** or go to their website at www.employment.govt.nz for more information.

Office use

? There are notes on page 6 of this form to help you answer some of the questions.

Mother/primary carer to complete

First name Surname
 IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)
 Phone number () ()
 Home/mobile Work

Your entitlement is for up to 22 weeks and you can specify how many weeks you would like transferred to your spouse or partner. For example, you may want to receive the first 9 weeks' payment and transfer the remaining weeks to your spouse or partner if they're taking parental leave or stopping work.

Note: Your payments can not overlap.

What date do you want to transfer payments to your spouse/partner?

Day Month Year

? See note 1 on page 6

Mother/primary carer's statement

There are penalties for giving false or misleading information or failing to provide information with the intention to mislead

I understand that the information in this form is true and correct to the best of my knowledge and that the person I am transferring my paid parental leave entitlement to is my spouse or partner. I understand you may disclose my personal income information to my spouse or partner and my spouse or partner's information to me.

Signature of applicant

Day Month Year

Spouse or partner to complete

Spouse or partner's first name Surname
 Spouse or partner's IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)
 Spouse or partner's address
 Street address or PO Box number

 Suburb, box lobby or RD Town or city Postcode
 Spouse or partner's phone number () ()
 Home/mobile Work

Ethnic group - Optional

We collect the following information for statistical purposes. Please tick the ethnic group(s) you belong to:

- NZ European
 Cook Island Māori
 Chinese
 Other (please specify)
 Māori
 Tongan
 Indian
 Samoan
 Niuean

Your PPL period

1. If combined you and the mother/primary carer are not taking the maximum entitlement period enter the date you want your PPL payments to end.

Day Month Year

? See note 1 on page 6

Which work verification do you need?

Did you tick employee or self-employed at question 6?

Employee

Self-employed

Have you worked for only one employer for the last 52 weeks up to the due date or the date the child came into your care?

Do you have a chartered accountant or tax advisor?

YES

NO

Are you:

- a doctor rotating between different district health boards, or
- a teacher who was employed by different boards of trustees in a state school or integrated school

NO

Can **just one** employer verify that you have worked for them for at least an average of 10 hours per week for any 26 of the last 52 weeks?
(This can be your current or a previous employer)

YES

NO

Can the same employer verify that you earned the income you have provided in this application?

NO

YES

YES

NO

YES

Employer's declaration

After signing below you must take this form to your employer and have them complete the declaration on page 4 of this application.

- Your employer is required to fill in the employer's declaration on this form. Your employer will declare that you have worked the required hours and number of weeks to qualify, and that the income you have declared is accurate.
- When your employer has filled in the employer's declaration, they'll give the form back to you to send to Inland Revenue along with your supporting documentation.

Please call the Ministry of Business, Innovation & Employment on **0800 209 020** if your employer won't fill in the form.

Statutory declaration

After signing below you must complete the statutory declaration on page 5 of this application.

People authorised to take this declaration

- a Justice of the Peace
- a person enrolled as a barrister and solicitor of the High Court
- a registered legal executive (fellow of the NZILE)
- a notary public
- a registrar or deputy registrar of the High Court, District Court, Court of Appeal or Supreme Court
- a member of parliament
- other government officer authorised to take statutory declarations.

You can usually find a list of JP's or other people authorised to take a statutory declaration in the Yellow Pages www.yellow.co.nz

Chartered accountant and tax advisor declaration

After signing below you must take this form to your chartered accountant or tax advisor and have them complete the declaration on page 4 of this application.

To verify your application, your chartered accountant or tax advisor must be a member of an organisation who has approved advisor status with Inland Revenue.

These organisations are:

- Chartered Accountants Australia New Zealand (CA ANZ) www.charteredaccountantsanz.com
- Accountants and Tax Agents Institute of New Zealand (ATAINZ) www.atainz.co.nz
- CPA Australia www.cpaaustralia.com.au

Spouse or partner's declaration - spouse or partner must complete this section

I declare the information I supply in this application is true and correct to the best of my knowledge.

And I understand:

- if I return to work before I have received all of my paid parental leave payments (except for Keeping in Touch hours), I must notify Inland Revenue immediately because I'll no longer be entitled to receive PPL and
- there are penalties of up to \$15,000 for providing false or misleading information or failing to provide information with the intention to mislead.

Spouse's or partner's signature

Day Month Year

Employer's declaration - employer to complete this section

Employers name

IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Postal address
Street address or PO Box number and suburb, box lobby or RD Town or city Postcode

Contact person Job title

Phone number
Work Other

I declare that _____ (applicant's name) has met the work requirements declared in question 7 of this application and the income declared in question 8 is correct.

There are penalties of up to \$15,000 for giving false or misleading information, or failing to provide information with the intention to mislead.

My declaration as above is true and correct to the best of my knowledge.

Signature
Day Month Year

Chartered accountant's and tax advisor's declaration

Chartered accountant's or tax advisor's business name

Chartered accountant's or tax advisor's business IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

Postal address
Street address or PO Box number and suburb, box lobby or RD Town or city Postcode

Chartered accountant's or tax advisor's contact person
Name

Phone number
Work Other

Please complete the statement below by deleting whichever is inapplicable (*) and continue to sign the chartered accountant's or tax advisor's declaration below.

There are penalties for giving false or misleading information or failing to provide information with the intention to mislead.

_____ (name of self-employed person)

- (a) is self-employed because he or she is working, other than as an employee, doing 1 or more of the following:
 - (i) providing goods or services for hire or reward under a contract for services:
 - (ii) carrying on business (including a profession, a trade, manufacturing, or an undertaking carried on for pecuniary profit), including in partnership with another person:
 - (iii) working for a trust in a business (as defined in paragraph (ii)) carried on by the trust; and
- (b) has worked an average of 10 hours a week over any 26 of the 52 weeks immediately preceding the expected date of delivery of their child/children* or the first date on which they became the primary carer in respect of the child/children* and
- (c) the average weekly income showing in question 8 is correct

I _____, am a chartered accountant/tax advisor* for the person named above and I declare that I have nothing in my knowledge or possession to suggest that the information provided in this statement is incorrect

Name

Signature
Day Month Year

Statutory declaration

Only complete this section in front of a Justice of the peace or other person authorised to take a statutory declaration

I, _____ [name]

of _____ [address, occupation], solemnly and sincerely declare that:

1 For statement 1 and 2 delete (a) or (b) which ever dose not apply.

(a) I was/am* employed as an employee

**delete whichever does not apply.*

(b) I was/am* self-employed because I was/am working, other than as an employee, doing 1 or more of the following:

(i) providing goods or services for hire or reward under a contract for services:

(ii) carrying on business (including a profession, a trade, manufacturing, or an undertaking carried on for pecuniary profit), including in partnership with another person:

(iii) working for a trust in a business (as defined in paragraph (ii)) carried on by the trust;

**delete whichever does not apply.*

2 And I have worked/will have worked* as an employee/self-employed* at least an average of 10 hours a week over any 26 of the 52 weeks immediately preceding:

(a) the expected date of delivery of my child/children*

(b) the first date on which I/my spouse or partner* became the primary carer in respect of the child/children*

**delete whichever does not apply.*

3 And to the best of my knowledge, the income I have provided in this application is correct.

And I make this solemn declaration conscientiously believing the same to be true by virtue of the Oaths and Declarations Act 1957.

Signature

Declared at:

Day	Month	Year

Place

Signature of Justice of the peace/other person authorised to take a statutory declaration

Checklist

Mother/primary carer's application

Paid parental leave (PPL) application (IR880) has been sent to Inland Revenue or will be sent with this application.

Work verification:

You must have completed one of the following (see page 3 to confirm which one):

Employer declaration

or

Chartered accountant's or tax advisor's declaration

or

Statutory declaration.

Please securely attach all documentation

Complete the check list before sending your application to Inland Revenue.

Make sure you have signed and dated the application on page 3.

Send your completed application to: Inland Revenue, PO Box 39010, Wellington Mail Centre, Lower Hutt 5045

? Notes to help you fill in the form

Note 1: Start and end dates

You can receive PPL for a maximum of 22 weeks.

There are additional payments if your baby is born pre-term (before 37th week of pregnancy).

Enter the date you want to transfer your payments to your spouse or partner. You can make a transfer once within the 22 week PPL period.

If you are transferring:

- part of your entitlement this will be the day after your payments end.
- your full entitlement this is the same start date that you used on your application.

We will send you a letter confirming when your last payment will be. A letter will also be sent to your spouse or partner confirming when their payments will start and how much they will be.

The number of weeks' parental leave your spouse or partner is taking must be equal to or greater than the number of weeks being transferred to them.

Note 2: Calculating your income

If you are an employee:

Your PPL payments will be based on your ordinary weekly pay or the average of your 26 highest weeks out of the last 52 weeks up to your due date or the date the child comes into your care. Your payments will be matched to your income up to a maximum of \$585.80 per week.

You can choose whichever is greater of your **ordinary weekly pay** or **average weekly income** from work.

Ordinary weekly pay over \$585.80

If you earn a regular salary or wage and your income for an ordinary working week is over \$585.80 enter your ordinary weekly pay (including any overtime you regularly work).

Ordinary weekly pay under \$585.80

If you don't work regular hours every week, or you're not currently working, calculate your average weekly income as follows:

Take the highest-paid 26 weeks of the 52 weeks immediately before your baby's expected due date or the date the child comes into your care. Divide the total by 26 and enter the result at question 8.

If you haven't started your parental leave yet you'll need to predict the hours up to the expected due date or the date you expect the child to come into your care, based on your current work patterns.

Example

In the 52 weeks prior to Marama's due date of 1 July, she worked:

Weeks	Type of work	Earnings per week
6 weeks	temporary staffer	\$750
8 weeks	no work or income	
6 weeks	short-term contract	\$800
4 weeks	no work or income	
28 weeks	permanent position	\$400 (ordinary weekly pay)
Total of 52 weeks up to her expected due date		

Marama qualifies as she worked at least 26 out of the last 52 weeks.

Marama's ordinary weekly pay is \$400 as this is the amount she usually earns every week. As it is under \$585.80, Marama should also calculate her average weekly income.

To calculate her average weekly income, Marama should ignore her gaps in income and uses her highest 26 weeks:

6 wks at \$800	=	\$4,800
6 weeks at \$750	=	\$4,500
14 weeks at \$400	=	\$5,600
Total 26 weeks	=	\$14,900
Divide by 26	=	\$573.07 (average weekly income)

As Marama's average weekly income (\$573.07) is higher than her ordinary weekly pay (\$400), this is the amount she should use.

If you are self-employed:

Your PPL payments will be based on the average of your last 6 or 12 months of earnings, whichever is higher. Use your income after expenses but before tax.

Take either your last 12 months of earnings and divide by 52, or your last 6 months of earnings and divide by 26. Enter whichever figure is higher as your average weekly income.

Kate is self-employed. Her income fluctuates every month.

last 12 months	\$22,000 before tax ÷ 52	\$423.07
last 6 months	\$15,000 before tax ÷ 26	\$576.92

As her last 6 months of earnings are higher, Kate should use this figure as her average weekly income.

Employers

You are required to fill in the employer's declaration on this form and return it to your employee.

- Your employee must have notified you in writing of their intention to resign or take parental leave. They must have been granted parental leave, or stopped work, before starting PPL payments.
- If your employee is resigning this won't affect their entitlement.
- Your employee must not have taken paid parental leave within the 6 months before the expected date of birth or date they assumed care of the child.
- You must verify that your employee has worked at least an average of 10 hours per week over any 26 of the 52 weeks immediately preceding the child coming into their care. If you cannot verify this, your employee will have to complete the Statutory declaration.
- There are special rules for doctors rotating between different district health boards, and teachers employed by multiple boards of trustees in a state school or integrated school.
- If you have any questions about parental leave, go to the Ministry of Business, Innovation and Employment's website www.employment.govt.nz or call them on **0800 209 020**.

Chartered accountant or tax advisor

You need to fill in your details and sign the "Chartered accountant's and tax advisor's declaration" to verify the information provided by the applicant.

You must be a member of an organisation that has approved advisor group status as stated in the Tax Administration Act 1994. Return the form to your client.

Statutory declaration witness

You need to witness the applicant's self declaration.

The applicant must declare:

- they are an eligible self-employed person or eligible employee, and
- they have worked for the required number of weeks and hours to qualify for PPL, and
- they have earned income as stated.