Inland Revenue
Te Tari Taake

27OIA1044

7 August 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 9 July 2026. You requested is attached as **Appendix A**.

Information being released

Your request is for a wide range of employment-related policies, procedures, guidelines, standards, frameworks and associated documents. During our assessment of the request, we found that some of the specific documents you named exist as standalone Inland Revenue documents.

However, in many cases Inland Revenue does not maintain a standalone document with the exact title or description used in your request. Where this occurred, we identified whether the subject matter is addressed within another policy and have provided that document where it falls within scope of your request. For example, some recruitment-related matters are addressed within Inland Revenue's Recruitment Policy rather than through separate policies for each recruitment activity. Where no corresponding document exists, we have indicated this.

In total, we have identified 119 total documents that fall within scope of the 135 specific policies you requested.

We are releasing 99 of the documents. These document and the section of your request they fall under are outlined in **Table 1** in **Appendix B**.

Table 2 provides a detailed cross-reference explanation for each item in your request, including where:

- a specific document exists and is being released;
- the requested subject matter is covered within another document that is being released; or
- no document exists that corresponds to the requested item.

The documents listed are attached as **Appendix C**. Some information in them has been withheld under the following OIA grounds, as applicable:

- 9(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons
- 9(2)(k) – the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Information refused/withheld

The following specific documents you requested and the superseded versions of policies that remain in force are refused under section 18(e) of the OIA, as they do not exist within the scope of your request.

1. Agency Staff Engagement Policy
2. Appointment Approval Procedure
3. Career Development Policy
4. Casual Employment Policy
5. Clinical Competency Policy
6. Continuing Professional Development Policy
7. Employee Assistance Programme Policy
8. Employment Offer Policy
9. Equal Employment Opportunity Policy
10. Exit Interview Policy
11. Fatigue Management Policy
12. Gender Equity Policy
13. Goal Setting Framework
14. Identity Verification Procedure
15. Immigration and Work Visa Compliance Policy
16. Immunisation for Staff Policy
17. Job Sharing Policy
18. Leadership Development Policy
19. Mandatory Education Policy
20. Manual Handling Policy
21. Māori Workforce Development Policy
22. Overseas Recruitment Policy
23. Pacific Workforce Development Policy
24. Payroll Administration Policy
25. Performance Review Procedure
26. Police Vetting Policy
27. Professional Development Policy
28. Professional Registration Verification Policy
29. Psychological Safety Policy
30. Safe Staffing Policy
31. Salary Sacrifice Policy
32. Study Assistance Policy
33. Succession Planning Policy
34. Talent Management Policy
35. Uniform Allowance Policy
36. Union Engagement Policy
37. Workforce Planning Policy

There are 19 documents in scope of your request that are various protective security guidelines. I have decided to withhold these in full, including their specific titles, under section 6(d) of the OIA, as the release of this information could endanger the safety of any person.

One document and its title is refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of section 18(3) of the Tax Administration Act 1994 (TAA). The document, and title, contains information that, if released, could adversely affect the integrity of the tax system. The Commissioner of Inland Revenue is not required to disclose any item of revenue information if the release of the information would adversely affect the integrity of the tax system or prejudice the maintenance of the law.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Jane Elley
Enterprise Leader - People & Business Services

Appendix A – Full Request

Tēnā koutou,

*Under the **Official Information Act 1982**, I request copies of all current employment-related policies, procedures, standards, guidelines, frameworks, and associated documents maintained by your organisation.*

Where a policy has been superseded but remains in force for historical matters, please also provide the most recent superseded version.

Specifically, I request the following documents (where they exist) and acceptable reason/s if they don't exist.

Recruitment and Appointment

- *Recruitment and Selection Policy*
- *Merit-Based Appointment Policy*
- *Equal Employment Opportunity Policy*
- *Employment Screening Policy*
- *Police Vetting Policy*
- *Identity Verification Procedure*
- *Professional Registration Verification Policy*
- *Reference Checking Procedure*
- *Interview and Selection Guidelines*
- *Internal Recruitment Policy*
- *Temporary Appointments Policy*
- *Fixed-Term Employment Policy*
- *Casual Employment Policy*
- *Agency Staff Engagement Policy*
- *Overseas Recruitment Policy*
- *Immigration and Work Visa Compliance Policy*
- *Appointment Approval Procedure*
- *Employment Offer Policy*

Any Onboarding Policies

Employment Conditions

- *Hours of Work Policy*
- *Rostering Policy*
- *Shift Work Policy*
- *Flexible Working Policy*
- *Hybrid Working Policy*
- *Remote Working Policy*
- *Overtime Policy*
- *Breaks and Meal Periods Policy*
- *Time Recording Policy*
- *Availability and On-Call Policy*
- *Job Sharing Policy*
- *Secondment Policy*
- *Acting Appointments Policy*
- *Redeployment Policy*

- *Transfer Policy*

Leave

- *Annual Leave Policy*
- *Sick Leave Policy*
- *Parental Leave Policy*
- *Bereavement Leave Policy*
- *Family Violence Leave Policy*
- *Long Service Leave Policy*
- *Study Leave Policy*
- *Jury Service Leave Policy*
- *Military Leave Policy*
- *Leave Without Pay Policy*
- *Special Leave Policy*
- *Purchased Leave Policy*
- *Public Holidays Policy*

Performance and Development

- *Performance Development Policy*
- *Performance Review Procedure*
- *Goal Setting Framework*
- *Professional Development Policy*
- *Continuing Professional Development Policy*
- *Mandatory Education Policy*
- *Clinical Competency Policy*
- *Leadership Development Policy*
- *Study Assistance Policy*
- *Career Development Policy*
- *Succession Planning Policy*

Employee Conduct

- *Code of Conduct*
- *Professional Behaviour Policy*
- *Respect at Work Policy*
- *Workplace Behaviour Policy*
- *Bullying Prevention Policy*
- *Harassment Prevention Policy*
- *Sexual Harassment Policy*
- *Violence and Aggression Prevention Policy*
- *Conflict of Interest Policy*
- *Gifts and Hospitality Policy*
- *Secondary Employment Policy*
- *Social Media Policy*
- *Acceptable Use of Technology Policy*
- *Confidentiality Policy*
- *Privacy Policy*
- *Speaking to Media Policy*
- *Artificial Intelligence and Generative AI Use Policy*

Health, Safety and Wellbeing

- *Health and Safety Policy*
- *Employee Wellbeing Policy*
- *Mental Health and Wellbeing Policy*
- *Psychological Safety Policy*
- *Fatigue Management Policy*
- *Safe Staffing Policy*
- *Manual Handling Policy*
- *Incident Reporting Policy*
- *Injury Management Policy*
- *Return to Work Policy*
- *Rehabilitation Policy*
- *Employee Assistance Programme Policy*
- *Drug and Alcohol Policy*
- *Smoke-Free Workplace Policy*
- *Immunisation for Staff Policy*
- *Infection Prevention Requirements for Employees*

Payroll and Benefits

- *Payroll Administration Policy*
- *Salary Payments Policy*
- *Allowances Policy*
- *Expense Reimbursement Policy*
- *Travel and Accommodation Policy*
- *Professional Registration Reimbursement Policy*
- *Professional Membership Reimbursement Policy*
- *Relocation Assistance Policy*
- *Uniform Allowance Policy*
- *Salary Sacrifice Policy*
- *Overpayment Policy*

Employee Relations

- *Industrial Relations Policy*
- *Collective Agreement Administration Policy*
- *Union Engagement Policy*
- *Consultation Policy*
- *Change Management Policy*
- *Organisational Restructuring Policy*
- *Redeployment Policy*
- *Redundancy Policy*
- *Grievance Resolution Policy*
- *Mediation Procedure*
- *Employment Investigations Policy*
- *Disciplinary Policy*
- *Managing Misconduct Policy*
- *Managing Serious Misconduct Policy*
- *Suspension Policy*
- *Termination of Employment Policy*

- *Resignation Policy*
- *Exit Interview Policy*

Equity, Diversity and Inclusion

- *Diversity and Inclusion Policy*
- *Equity Policy*
- *Cultural Safety Policy*
- *Anti-Discrimination Policy*
- *Disability Inclusion Policy*
- *Accessibility Policy*
- *Reasonable Accommodation Policy*
- *Māori Workforce Development Policy*
- *Pacific Workforce Development Policy*
- *Gender Equity Policy*
- *Rainbow Inclusion Policy*

Workforce Planning

- *Workforce Planning Policy*
- *Vacancy Management Policy*
- *Establishment Control Policy*
- *Workforce Data Management Policy*
- *Talent Management Policy*
- *Succession Planning Policy*

If any of these documents are known by different titles, have been consolidated into broader policies, or are incorporated within manuals, standards, procedures, or guidance documents, I request those documents instead.

I request that the information be provided electronically in its original digital format (PDF or Word where available).

If any information is withheld, please specify the relevant provision(s) of the Official Information Act 1982 relied upon and provide the reasons for withholding. Where only part of a document is withheld, I request that the remainder be released.

Ngā mihi,



Appendix B

Table 1: Employment-related documents released

Item	Inland Revenue Document	Request section
1	Abandonment of Employment Guidelines	Employee Relations
2	Acceptable Use Standard	Employee Conduct
3	Allowances, Benefits and Retirement Savings Policy	Payroll and Benefits
4	Annual Leave Guidelines	Leave
5	Becoming a Nominated Person Guideline	Employee Conduct
6	Bereavement, Tangihanga and Hura Kohatu Leave Guidelines	Leave
7	Buying and Expenses Policy	Payroll and Benefits
8	Cashing Up Leave Guidelines	Leave
9	Confidentiality and Secrecy Guidelines	Employee Conduct
10	Consuming Online Services Standard	Employee Conduct
11	Disciplinary Investigations Guideline	Employee Relations
12	Disclosure and Conflict of Interest Guidelines	Employee Conduct
13	Disclosure and Conflict of Interest Policy including secondary employment	Employee Conduct
14	Disruptive Event Guidelines	Leave
15	Diversity Equity and Inclusion Policy	Equity, Diversity and Inclusion
16	End User Policy	Employee Conduct
17	Ending Employment on Medical Grounds Guidelines	Employer Relations
18	Ending Employment Policy	Employer Relations
19	Event reporting and investigation	Health, Safety and Wellbeing
20	Exchanging Leave Policy	Leave
21	Family Violence Short Term Flexible Working Arrangements Guidelines	Employment Conditions
22	Fixed Term Agreement Guidelines	Recruitment and Appointment
23	Flexible Working Policy	Employment Conditions
24	Flexitime Guidelines	Employment Conditions
25	Formal Flexible Working Guidelines	Employment Conditions
26	Fraud and Corruption Control Policy	Employment Conduct

Item	Inland Revenue Document	Request section
27	Gender transitioning at work guide	Equity, Diversity and Inclusion
28	Gifts and Hospitality Policy	Employee Conduct
29	Guide for People Leaders – What to do for a notifiable event	Health, Safety and Wellbeing
30	Guide for People Leaders: Mental health help	Health, Safety and Wellbeing
31	Guide to 5 Whys Investigation	Health, Safety and Wellbeing
32	Guide to HSW investigations	Health, Safety and Wellbeing
33	Guide to HSW reporting	Health, Safety and Wellbeing
34	Guide: managing major traumatic events for People Leaders	Health, Safety and Wellbeing
35	Guidelines for making a Protected Disclosure at Inland Revenue	Employee Relations
36	Guidelines on Providing Assistance to Family, Friends and Acquaintances	Employee Conduct
37	Harassment Discrimination and Bullying Policy	Employee Conduct Equity, Diversity and Inclusion
38	Health and safety officers' due diligence	Health, Safety and Wellbeing
39	Healthcare Appointments Guidelines	Leave
40	Identifying Workplace Bullying Guidelines	Employee Conduct
41	Individual Performance Policy	Performance and Development
42	Infection Control for Upper Respiratory Tract Infections Office Guidelines	Health, Safety and Wellbeing
43	Informal Flexible Working Guidelines	Employment Conditions
44	Information sheet - Special Duties Allowances	Employment Conditions
45	Injury or Illness Rehabilitation Guidelines	Health, Safety and Wellbeing
46	Inland Revenue – PSA Collective Agreement 045	Multiple
47	Inland Revenue 2011 Standard Terms Employment Agreement	Multiple
48	Inland Revenue Individual Employment Agreement 2025	Multiple
49	Inland Revenue LGBTQIA+ Inclusive Language Guide	Equity, Diversity and Inclusion

Item	Inland Revenue Document	Request section
50	Inland Revenue Standard Terms Employment Agreement	Multiple
51	IR – Taxpro Collective Agreement – 046	Multiple
52	IR Guide: Setting up a work area	Health, Safety and Wellbeing
53	IR-NUPE Collective Agreement – 047	Multiple
54	Jury and Witness Leave Guidelines	Leave
55	Leave Policy	Leave
56	Making a Complaint of Harassment Bullying or Discrimination Guidelines	Employee Conduct
57	Managing discomfort guide (standard)	Health, Safety and Wellbeing
58	Our Code of Conduct	Employee Conduct
59	Parental Leave Guidelines	Leave
60	Physical and Personnel Security	Health, Safety and Wellbeing
61	Policy for Users of AI at IR	Employee Conduct
62	Protected Entitlements Guideline	Leave
63	Protective Security Guidelines – Clear Desk	Employee Conduct
64	Protective Security Guidelines – Customers Recording Interviews	Health, Safety and Wellbeing
65	Protective Security Guidelines – Demonstrations or Occupations	Health, Safety and Wellbeing
66	Protective Security Guidelines – Incident Phones	Health, Safety and Wellbeing
67	Protective Security Guidelines – Minimum Number of People Onsite	Health, Safety and Wellbeing
68	Protective Security Guidelines – National Clearence	Employee Conduct
69	Protective Security Guidelines – Trespass	Health, Safety and Wellbeing
70	Providing Advice to Clubs Societies and Other Like Organisations Guidelines	Employee Conduct
71	Public Holidays Guidelines	Leave
72	Reasonable Accommodation Policy	Equity, Diversity and Inclusion
73	Reasonable Accommodation Request Guidelines	Equity, Diversity and Inclusion
74	Recruitment Policy	Recruitment and Appointment Workforce Planning

Item	Inland Revenue Document	Request section
75	Remote Access and Travel Security Policy	Employee Conduct
76	Remuneration Policy	Payroll and Benefits
77	Reporting Wrongdoing Policy	Employee Relations
78	Resignation Guidelines	Employee Relations
79	Retirement Guidelines	Employee Relations
80	Review of Appointment Guidelines	Recruitment and Appointment
81	Review Panel Guidelines	Recruitment and Appointment
82	Safe Driving Policy	Health, Safety and Wellbeing
83	Salary Trade Guidelines	Leave
84	Secondary Employment Guidelines	Employee Conduct
85	Secondment Guidelines	Employment Conditions
86	Secondment Policy	Employment Conditions
87	Social media guidelines 2025	Employee Conduct
88	Special Leave Guidelines	Leave
89	Special Leave Policy	Leave
90	Speeding Notification guidelines	Health, Safety and Wellbeing
91	Staff Personal Information Policy	Employee Conduct
92	Te Reo Māori Allowance Guidelines	Payroll and Benefits
93	Temporary Placement Policy	Recruitment and Appointment
94	Travel Policy	Payroll and Benefits
95	Use of Business Tools Guidelines	Employee Conduct
96	Use of Business Tools Policy	Employee Conduct
97	Worker engagement, participation, and representation in health and safety at work	Health, Safety and Wellbeing
98	Working from Home Guidelines	Employment Conditions
99	Workplace Administrative Policy	Leave Health, Safety and Wellbeing

Table 2: Employment-related documents requested

#	Requested Document	Item # of Inland Revenue documents in scope	Exact policies, no documents and refused documents
1	Recruitment and Selection Policy	74, 80, 81	
2	Merit-Based Appointment Policy	74	
3	Equal Employment Opportunity Policy		No documents
4	Employment Screening Policy	74	
5	Police Vetting Policy		No documents
6	Identity Verification Procedure		No documents
7	Professional Registration Verification Policy		No documents
8	Reference Checking Procedure	74	
9	Interview and Selection Guidelines	74	
10	Internal Recruitment Policy	74	
11	Temporary Appointments Policy	93	
12	Fixed-Term Employment Policy	22	
13	Casual Employment Policy		No documents
14	Agency Staff Engagement Policy		No documents
15	Overseas Recruitment Policy		No documents
16	Immigration and Work Visa Compliance Policy		No documents
17	Appointment Approval Procedure		No documents
18	Employment Offer Policy		No documents
19	Any Onboarding Policies		No documents
20	Hours of Work Policy	46, 47, 50, 51, 52, 53	
21	Rostering Policy	46, 47, 50, 51, 52, 53	
22	Shift Work Policy	46, 47, 50, 51, 52, 53	
23	Flexible Working Policy	21, 23, 24, 25, 43, 98	23 is the exact policy
24	Hybrid Working Policy	23	
25	Remote Working Policy	75	
26	Overtime Policy	46, 47, 50, 51, 52, 53	
27	Breaks and Meal Periods Policy	3, 46, 47, 50, 51, 52, 53	
28	Time Recording Policy	24	
29	Availability and On-Call Policy	3, 46, 47, 50, 51, 52, 53	

#	Requested Document	Item # of Inland Revenue documents in scope	Exact policies, no documents and refused documents
30	Job Sharing Policy		No documents
31	Secondment Policy	85, 86	86 is the exact policy
32	Acting Appointments Policy	44, 86	
33	Redeployment Policy	46, 47, 50, 51, 52, 53	
34	Transfer Policy	46, 47, 50, 51, 52, 53	
35	Annual Leave Policy	4, 46, 47, 50, 51, 52, 53, 55	
36	Sick Leave Policy	39, 46, 47, 50, 51, 52, 53, 55	
37	Parental Leave Policy	46, 47, 50, 51, 52, 53, 55, 59	
38	Bereavement Leave Policy	6, 55	
39	Family Violence Leave Policy	21, 99	
40	Long Service Leave Policy	46, 47, 50, 51, 52, 53	
41	Study Leave Policy	89	
42	Jury Service Leave Policy	54	
43	Military Leave Policy	46, 47, 50, 51, 52, 53, 89	
44	Leave Without Pay Policy	46, 47, 50, 51, 52, 53, 88, 89	
45	Special Leave Policy	14, 62, 88, 89	89 is the exact policy
46	Purchased Leave Policy	8, 20, 46, 47, 50, 51, 52, 53, 80	
47	Public Holidays Policy	46, 47, 50, 51, 52, 53, 71	
48	Performance Development Policy	41	
49	Performance Review Procedure		No documents
50	Goal Setting Framework		No documents
51	Professional Development Policy		No documents
52	Continuing Professional Development Policy		No documents
53	Mandatory Education Policy		No documents
54	Clinical Competency Policy		No documents
55	Leadership Development Policy		No documents
56	Study Assistance Policy		No documents

#	Requested Document	Item # of Inland Revenue documents in scope	Exact policies, no documents and refused documents
57	Career Development Policy		No documents
58	Succession Planning Policy		No documents
59	Code of Conduct	5, 26 36, 58, 63, 68, 70, 95, 96	58 is the exact policy 1 document withheld 1 document refused
60	Professional Behaviour Policy	46, 47, 50, 51, 52, 53, 58	
61	Respect at Work Policy	46, 47, 50, 51, 52, 53, 58	
62	Workplace Behaviour Policy	46, 47, 50, 51, 52, 53, 58	
63	Bullying Prevention Policy	37, 40, 56	
64	Harassment Prevention Policy	37, 56	
65	Sexual Harassment Policy	37	
66	Violence and Aggression Prevention Policy	46, 47, 50, 51, 52, 53, 58	
67	Conflict of Interest Policy	5, 12, 13	
68	Gifts and Hospitality Policy	28	28 is the exact policy
69	Secondary Employment Policy	84	
70	Social Media Policy	87	
71	Acceptable Use of Technology Policy	2, 10, 16	
72	Confidentiality Policy	9	
73	Privacy Policy	91	
74	Speaking to Media Policy	58	
75	Artificial Intelligence and Generative AI Use Policy	61	
76	Health and Safety Policy	34, 38, 64, 65, 66, 67, 69, 82, 90 97, 99	16 Documents withheld
77	Employee Wellbeing Policy	52	1 Document withheld
78	Mental Health and Wellbeing Policy	30	
79	Psychological Safety Policy		No documents
80	Fatigue Management Policy		No documents
81	Safe Staffing Policy	60	
82	Manual Handling Policy		No documents

#	Requested Document	Item # of Inland Revenue documents in scope	Exact policies, no documents and refused documents
83	Incident Reporting Policy	19, 31, 32, 33, 57	1 Document withheld
84	Injury Management Policy	45	
85	Return to Work Policy	45	
86	Rehabilitation Policy	45	
87	Employee Assistance Programme Policy		No documents
88	Drug and Alcohol Policy	82	
89	Smoke-Free Workplace Policy	99	
90	Immunisation for Staff Policy		No documents
91	Infection Prevention Requirements for Employees	42	
92	Payroll Administration Policy		No documents
93	Salary Payments Policy	76	
94	Allowances Policy	3, 46, 47, 50, 51, 52, 53, 92	
95	Expense Reimbursement Policy	3, 7, 46, 47, 50, 51, 52, 53	
96	Travel and Accommodation Policy	94	
97	Professional Registration Reimbursement Policy	46, 47, 50, 51, 52, 53	
98	Professional Membership Reimbursement Policy	46, 47, 50, 51, 52, 53	
99	Relocation Assistance Policy	46, 47, 50, 51, 52, 53	
100	Uniform Allowance Policy		No documents
101	Salary Sacrifice Policy		No documents
102	Overpayment Policy	46, 47, 50, 51, 52, 53	
103	Industrial Relations Policy	46, 47, 50, 51, 52, 53	
104	Collective Agreement Administration Policy	46, 47, 50, 51, 52, 53	
105	Union Engagement Policy		No documents
106	Consultation Policy	46, 47, 50, 51, 52, 53	
107	Change Management Policy	46, 47, 50, 51, 52, 53	
108	Organisational Restructuring Policy	46, 47, 50, 51, 52, 53	
109	Redeployment Policy	46, 47, 50, 51, 52, 53	
110	Redundancy Policy	46, 47, 50, 51, 52, 53	

#	Requested Document	Item # of Inland Revenue documents in scope	Exact policies, no documents and refused documents
111	Grievance Resolution Policy	46, 47, 50, 51, 52, 53	
112	Mediation Procedure	46, 47, 50, 51, 52, 53	
113	Employment Investigations Policy	11	
114	Disciplinary Policy	1, 11	
115	Managing Misconduct Policy	35, 77	
116	Managing Serious Misconduct Policy	35	
117	Suspension Policy	11	
118	Termination of Employment Policy	17, 18, 46, 47, 50, 51, 52, 53	
119	Resignation Policy	17, 18, 46, 47, 50, 51, 52, 53, 78, 79	
120	Exit Interview Policy		No documents
121	Diversity and Inclusion Policy	15	
122	Equity Policy	15	
123	Cultural Safety Policy	15	
124	Anti-Discrimination Policy	37	
125	Disability Inclusion Policy	72, 73	
126	Accessibility Policy	15, 72	
127	Reasonable Accommodation Policy	72	72 is the exact policy
128	Māori Workforce Development Policy		No documents
129	Pacific Workforce Development Policy		No documents
130	Gender Equity Policy		No documents
131	Rainbow Inclusion Policy	27	
132	Workforce Planning Policy		No documents
133	Vacancy Management Policy	74	
134	Establishment Control Policy		No documents
135	Workforce Data Management Policy		No documents
136	Talent Management Policy		No documents
137	Succession Planning Policy		No documents

Inland Revenue
Te Tari Taake

Topic 8 – Ending Employment

Abandonment of Employment Guidelines (for Leaders)

These guidelines provide information for leaders managing unplanned team member absences when these have not been notified to Inland Revenue, including process steps to take leading up to potential dismissal.

Requirement to notify of absence

Team members are required to contact their immediate leader if they are not able to attend work.

Process steps: Contacting an absent team member

ASAP/ Day 1:	If a team member is absent from work without notifying Inland Revenue, you must take reasonable steps to contact them to find out the reason for their absence. This includes phone calls to their home, texts, emails, asking other staff who are close to them and where this is not successful contacting next of kin. See Supporting Positive Attendance leaders resources: What if my team member doesn't make contact?
Days 2 to 4:	If the team member is absent for a second consecutive calendar day without contact, you must try to contact them again. If possible, leave a message advising them that their pay will be stopped until you hear from them and that their employment is at risk if they remain absent from work for five or more consecutive calendar days without making contact with you. You should continue to try to make contact (daily if possible, acknowledging the five day period may span a weekend).  **Leaders, seek advice from People & Workplace Services:** Raise an HR query/case - Support Portal | ServiceNow regarding action required (for example, you need to stop your team member's pay, keep trying to make contact, next steps and support with template letters etc.
Day 5:	If the team member has not returned to work by the fifth consecutive calendar day and there is no known explanation for the absence, then you must try to contact them again. If possible, leave messages advising that unless you hear from them, their employment is at risk.
5+: Following 5 consecutive calendar days of absence without contact.	Send a letter to the team member's last known address requesting a response and explanation for the absence and advise of the potential consequences if they do not make contact within a set time (use signature required mail or track and trace courier.) If no response is received within the specified time, send a letter (same secure approach) to the team member advising that their employment has ended due to abandonment of employment.

HR DELEGATION: Level 4 authority is required to end employment as a result of abandonment.

Keep records of all attempted contacts and correspondence.

If an absent team member returns or contacts you before the end of the fifth consecutive calendar day, then it is not a case of abandonment, but their absence may still be investigated as unauthorised absence from work. Depending on the explanation, this investigation may result in disciplinary action, up to and including summary dismissal.

Salary and administration

To stop an employee's pay after the first day of unauthorised absence, enter leave without pay (LWOP) in MIRI and keep track of this daily. Later, if the team member provides a satisfactory explanation for their absence you can then consider whether this could be altered to paid leave.

If employment is terminated due to abandonment, final pay will be calculated from the last day of attendance in the office or the last day of authorised leave, including any entitlements such as annual leave and holiday pay.

People leaders - you will need to quickly process the exit in Atea:

- Use the Atea How to on exiting a staff member to help you
- Refer to the Exit your people and People movements and secondment pages on the intranet (which includes the ending employment checklist) to complete the remaining administrative tasks.

Document control	**v1 March 2016**
Review dates	Date reviewed: January 2026 (only minor editorial changes from Dec 21 review)
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	s 9(2)(k)

Item 2

STANDARD

Acceptable Use Standard

This document is a Standard. Standards define the design norms based on accepted principles, rules and legislation that govern business processes, and/or the minimum operating requirements. This standard should be read in conjunction with the End User Policy, which describes the approach to meeting these requirements and principles.

Contents

1. What the standard is about? 2
2. Why do we have this standard? 2
3. Why is this standard important? 2
4. Who and what this standard applies to? 2
5. The requirements of the standard 2
6. Accountabilities and responsibilities 10
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Authorisation

This Standard is authorised by Jay Harris, Chief Information Security Officer

Date: Signature: s 9(2)(a)

Effective from: 28 April 2026

Next review: 28 April 2027

STANDARD

1. What the standard is about?

Acceptable use defines the minimum requirements IR users must follow in order to use IR devices and information systems in a safe, lawful and ethical manner.

2. Why do we have this standard?

The purpose of the Acceptable Use Standard is to ensure that all technology systems, assets and networks owned or managed by IR are used and operated in an effective, safe, ethical and lawful manner. It is the responsibility of every IR user to understand these requirements and to comply with them.

Meeting this Standard enables us to establish requirements for how users can use IR's technology system, assets and access the IR networks.

This Standard supports the principles of IR's End User Policy.

3. Why is this standard important?

In a digitally connected workplace, there are several information security and cyber risks/challenges that the organisation faces. All users at IR are responsible for the security of IR systems and this standard helps IR to maintain its security by establishing clears guidelines for safe use of IR's devices and networks.

4. Who and what this standard applies to?

This Standard applies to all users who access IR systems. This includes IR employees, contingent and non-workers, managed service providers, or any other third party that develops and maintains an IR online service referred to as a 'user' in this document.

5. The requirements of the standard

The following clauses set out how the organisation can use IR's computer systems and networks in an effective, safe, ethical, and lawful manner.

Requirements

1.0 Security Awareness and Learning

1.1. All users **MUST** complete security and awareness learnings and trainings as a part of their induction to IR. For more information see Whakamaru hinonga – Information Security

1.2. All users at IR **MUST** complete mandatory security and awareness learning within the required time period in order to use IR's computer systems and networks. For more information, see Information Security at IR.

1.3. Information Security **MUST** monitor and report on completion rates for mandatory security and awareness learning.

2.0 Communication and Mobile Devices

2.1. Mobile devices and communications systems are put in place to support the business and **MUST NOT** be used for illegal or unethical purposes in any circumstances as identified in IR's Code of Conduct. Illegal or damaging actions whether performed knowingly or unknowingly, **could** bring IR into disrepute and therefore any misuse will be treated seriously.

2.2. IR provided mobile devices **MUST** be updated to the latest version of the device's operating system as they are available. System updates can be found and executed in the settings application on the device.

2.3. IR Business Applications on personally owned communication devices connected to or synchronised with IR's computer systems or networks **MUST** be managed by IR's Mobile Device Management (MDM) system.
Note: IR **MUST** only automatically manage applications from the Microsoft Suite when you sign into your IR account on them. Some applications in the Microsoft suite include but aren't limited to:

- 2.3.1. Microsoft Teams
- 2.3.2. Outlook
- 2.3.3. OneDrive
- 2.3.4. Microsoft 365 app

Refer to Microsoft 365 Products, Apps, and Services for the full list of Microsoft suite applications.

2.4. IR owned mobile devices **MUST NOT** be altered or added to in any way including:

- 2.4.1. Addition of internal system components
- 2.4.2. Removal of internal system components – including transferring an IR sim to a personal phone

2.5. Photos of IR documents and information on whiteboards **MUST NOT** be captured on personal devices. IR provided devices (e.g. laptops, phones, tablets) can be used to take photos and the photos **SHOULD** be deleted once they have been copied from the device.

2.6. Users of mobile devices **MUST** ensure that the device is protected by a PIN number or passphrase and auto-lock after 10 minutes of inactivity. Device biometric authentication (if used) must be coupled with passphrase or PIN authentication for situations where biometric authentication fails.

2.7. IR provided mobile devices **SHOULD** be used for work purposes only. Users **MUST** refrain from downloading games and other applications that may be infected with computer viruses, trojan or other malware that could cause damage to IR's network and systems.

2.8. IR **MUST NOT** be accountable for any loss of personal information from IR mobile devices, including if this loss comes as a result of providing maintenance or support for that device.

2.9. Users going overseas with personal devices connected to IR system (e.g. Teams or Outlook on a mobile device) **SHOULD** refrain from accessing IR applications without an exemption.

3.0 Computer Systems and Equipment

3.1. Computer systems **SHOULD** be used for work purposes only.

3.2. Workplace Technology Services (WTS) is responsible for the provision of technology and equipment to users based on the approved current standard operating environment. Provisioning of any Technology **MUST** have an associated ServiceNow ticket.

3.3. Users **MUST** use standard applications (including web applications) for which IR is licensed. Only software approved by WTS, and the Application Approval panel may be installed on computer equipment owned by IR. The current list of approved desktop applications can be found in the in the Company Portal application on IR devices.

3.4. Remote devices, irrespective of whether they are corporately or privately owned, that connect to IR's computer systems and networks **MUST** have a firewall and anti-malware installed if supported by the device.

3.5. Users allocated with computing devices acknowledge the device and the information stored on it is the property of IR. Everything **MUST** be returned at the time the employee leaves IR or at the end of the contract.

3.6. In situations where computer equipment is shared, users **MUST** login using their own username and passphrase.



3.7. Users **MUST** use only IR-approved authentication methods (including multi-factor authentication where required) and **MUST NOT** disable, circumvent, or weaken authentication controls. Where IR implements password-less or phishing-resistant authentication, users **MUST** use these methods. For more information see IR's Passphrase and Authentication Standard.

3.8. Team Leads **MUST** ensure that staff take reasonable precautions to protect IR equipment, devices and information from theft, damage, and misuse. i.e. discourage staff from taking their devices to busy social gatherings or leaving devices visible in cars.

3.9. If equipment in the care of the user gets lost or stolen, a report **MUST** be made to the IT Service Desk immediately and to the Police where required.

3.10. Users considering using IR equipment outside of New Zealand **MUST** read and follow requirements outlined in the Remote access and Travel Security Policy.

3.11. Computer equipment supplied by IR **MUST NOT** be altered or added to in any way including:

1.1. Unauthorised upgrades
1.2. Addition of internal system components
1.3. Removal of internal system components
1.4. Altering configuration or security settings

All changes to configuration or maintenance of the device **MUST** be carried out by WTS staff.

3.12. Computer equipment supplied by IR for communal use **MUST NOT** be removed for personal use unless authorised by IR WTS staff. This includes equipment such as keyboards/mice in training rooms and on office workstations.

3.13. Computer systems and networks of IR **MUST NOT** be used for illegal or unethical purposes under any circumstances as identified in IR's Code of Conduct. Illegal or damaging actions or activities whether performed knowingly or unknowingly, constitute misconduct, and **MUST** be handled in accordance with existing disciplinary procedures.

3.14. Users **MUST NOT** lend computers, portable devices, tablets, mobile phones, laptops or any other equipment that has been allocated to them by IR for business activities to anyone external to IR including friends and family.

3.15. Users **MUST NOT** use Peer-to-Peer (P2P) file sharing networks on IR devices such as BitTorrent or uTorrent. This requirement includes sharing or downloading of movies, music, eBooks, applications, games, or other forms of media, etc.

3.16. User **MUST NOT** download IR information to non-IR managed devices. This includes (but is not limited to) downloading information from the following locations:

1.5. SharePoint

1.7. Atea

1.8. Microsoft Teams

3.17. Users **MUST** refrain from connecting USB peripherals to IR managed computer systems and networks that are not in the following list:

1.9. Computer Mouse

1.10. Keyboards

1.11. Headphones/Headsets

1.12. Microphones

1.13. WebCams

1.14. Dictaphones

1.15. Docks

1.16. Screens

Refer to the Removable Media Standard for use of removable media. Note: docks and screens with storage capabilities are covered in the removeable media standard.

3.18. Any actions or activities, whether intended or not, which cause, or could cause computer systems, information, or networks of IR to be compromised in any way **MUST** be considered serious misconduct including, but not limited to:

3.18.1. Security breaches or disruptions of network communications. Disruption includes, but is not limited to, network sniffing, ping floods, packet spoofing, denial of service and forged routing information for malicious purposes.

3.18.2. Port scanning or security scanning are expressly prohibited unless sanctioned by the Chief Information Security Officer for the purposes of testing network security.

3.18.3. Executing any form of network monitoring which **MUST** intercept data not intended for the employee's host unless this activity is a part of the employee's normal duties or has been duly authorised.

3.18.4. Circumventing user authentication or security of any host, network or account, or running password cracking programs.

3.18.5. Interfering with or denying service to any user other than the employee's host (for example, denial of service attack).

3.18.6. Using any program/script/command, or sending messages of any kind, with the intent of interfering with or disabling a user's session using any means either locally, virtually, or externally.

3.18.7. Downloading, installing or executing any file containing malware, ransomware, or other malicious code which may damage or compromise computer systems or data.

3.18.9. Downloading or introducing tools or utilities that may be used for hacking activities and undertaking any such activity on any system whether owned or managed by IR or not.

3.18.10. Providing or selling IR information without approval

3.18.11. Defacing websites, downloading and distributing pornography, running a gambling operation, or undertaking any other activity using IR resources that would bring IR into disrepute.

3.19. Impersonating or defaming other people. This includes impersonating others with the use of AI technologies such as deepfakes. For further information on the prohibited use of AI, see the Policy for Users of AI at IR.

3.20. Where an incident occurs, whether accidental or as a result of an unidentified social engineering attack, it **MUST** be reported to Reporting an Incident or Reporting a Sensitive Incident security/information. This includes, but is not limited to:

- Suspected phishing or social engineering
- Suspected account compromise
- Unexpected authentication prompts
- Malware/ransomware indicators
- Unauthorised access to information, or
- Loss/theft of devices or media

3.21. Laptops, tablets and other devices provided to users, MUST be used in accordance with IR's Security Policies and Standards.

4.0 Printing

4.1. When printing documents the following **MUST** be observed:

4.1.1. Documents **SHOULD** only be printed when there is a legitimate business need.

4.1.2. Personal use **SHOULD** be limited to personal HR documents such as:

- Personal payslips
- Employment contract etc.
- Occasional other printing with your leader's approval

4.1.3. The person authorised to view the information **MUST** be present at the printer during printing to ensure no one else reads the document.

4.1.4. The printer **MUST** be IR managed.

4.1.5. The printer is located in a secure area located in an IR office

4.1.6. The document is printed to a storage area on the printer and a code entered or card swiped to initiate the print when the authorised person is present. The same applies to scanners, fax machines and photocopiers.

4.1.7. Printing outside of an IR office (including from home) is prohibited for all IR employees.

4.2. IR **SHOULD** centrally log monitor printing, scanning, and copying activity on IR-managed multifunction devices.

4.3. Printed documents of IR **MUST** be stored in approved secure rooms in IR offices. Printed documents **MUST NOT** be left unattended in common areas of IR offices, i.e. user's desks.

4.4. Once a document is no longer needed after being printed it **MUST** be disposed of in the provided TIMG bins (blue bins) located in each IR office.

4.5. IR Teams **MUST NOT** independently undertake the purchase of printers and photocopiers that are to be integrated with existing computer systems and networks. WTS **MUST** be consulted prior to undertaking any such purchases.

5.0 Internet use

5.1. Users **MUST NOT** browse the Dark Web and ".onion" sites on IR systems and devices. The use of the TOR (The Onion Router) browser is prohibited on all IR system and devices.

5.2. Users **MUST NOT** view/download content that is deemed inappropriate for the workplace as per IR's Code of conduct.

5.3. Users MUST only connect IR devices to approved wireless networks and MUST NOT configure or use wireless connections that weaken IR security controls.

5.4. An internet connection **MUST NOT** be used to compromise the security of any computer system or network regardless of whether owned or managed by IR. **SHOULD** any user believe that their internet connection is being used for any illegal or unethical activity as identified in IR's Code of Conduct, they must report the incident to their Group Manager and to Cyber Security Operations.

5.5. Internet security settings are configured in accordance with IR's security requirements and **MUST NOT** be changed by users.

5.6. Users **MUST NOT** set up their own internet connection which circumvents the IRs internet controls and corporate security and **MUST NOT** establish their own online services using IR's systems or equipment.

5.8. When working on an IR computer and connected to an IR owned network, users **MUST** use the internet connection provided by IR. IR reserves the right to inspect equipment at any time to determine whether use of the internet has been appropriate.

5.9. If approved for use, internet voice and video calling facilities like Microsoft Teams and Zoom **MUST** be used in accordance with the Communication and Mobile Device section of this standard.

5.10. Users **MUST** follow the IR Content Model when storing IR information to cloud storage systems. Some examples of non-approved cloud storages that **MUST NOT** be used include, but aren't limited to:

5.10.1. Google Drive

5.10.2. Dropbox

5.10.3. Mega

5.10.4. iCloud

5.11. Users **SHOULD** be aware that many websites have malicious code attached and should use their discretion when using the internet and be wary of potential threats to IR.

5.12. IR monitors and logs web sites visited, files downloaded, and social networking accounts controlled by IR. Line Managers **could** request reports that allow them to monitor and moderate internet use.

6.0 Anti-Malware

6.1. Users **MUST NOT** intentionally write, generate, compile, copy, collect, propagate, execute, or attempt to introduce any computer code designed to self-replicate, damage, or otherwise affect the performance of, or access to any IR computer system or network. These activities are considered hostile and breach a number of IR's Security Policies and Standards.

6.2. If a user requires the installation of any software, firmware, or other form of code that requires initialisation, operation, servicing, or maintenance, malware checks **SHOULD** be conducted automatically before being installed on a device. This includes any software or code obtained from an internet browser. If a user is in doubt as to the legitimacy or security of the software they require, they should reach out to the Information Security mailbox.

6.4. Users **MUST NOT** attempt to remove viruses or other malicious from their devices. In most cases organisational anti-malware routines **SHOULD** quarantine threating code and send out an automated advisory message to the IT Service Desk. If a user suspects their device has been infected with malware and has not been caught by the anti-malware system, you **MUST** contact the IT Service Desk.

6.5. Introduction of any new software or applications **MUST** go through the formal approval process.

6.6. Users receiving files from an external source including but not limited to USB devices, CDs, DVDs, or tapes **MUST** be scanned by anti-malware software. This may require in some cases, the user to initiate the scanning process manually.

6.7. Users **MUST NOT** open any files or click on any links in attachments, emails, or social media if the source is suspicious or untrustworthy.

7.0 Bluetooth

7.1. Users **MUST** only establish Bluetooth pairing between trusted personal or IR peripherals. If a new pairing of devices is not being established, users **SHOULD** disable Bluetooth Device Discovery.

7.2. Users **SHOULD** establish Bluetooth pairing at a location where only authorised persons have access.

7.3. Users **SHOULD** remove any Bluetooth pairings that are no longer required from their IR devices.

7.4. Users **MUST NOT** transfer data or information via Bluetooth excluding where reasonable. For example, transfer in the form of audio via Bluetooth to handsfree devices such as headphones is considered reasonable. For approved methods of data transfer, please see the Data Handling Standard or the Information Handling Standard.

6. Accountabilities and responsibilities

The following establishes the broad accountabilities and responsibilities of the key internal stakeholders applicable to this standard.

Who	What
Chief Information Security Officer	As functional owner has the right to: • Create, Approve and govern the Acceptable Use Standard.

	• Demonstrate and assure compliance with the Standard. • Issue Exemptions to this Standard.
All employees, contractors and consultants	• **MUST** follow this standard. • **MUST** report observed breaches of this standard to their Line Manager or to CISO
Workplace Technology Services (WTS)	As functional owners of systems are obliged to: • Ensure their systems do not allow users to breach this standard.
Cyber Security Operations	As functional owners of related processes are obliged to: • Monitor IR's environments to identify and respond to breaches of this standard. • Report breaches of this standard to CISO.
Team Leads	As leaders of people are obliged to: • Ensure their staff adhere to this standard. • Report breaches of this standard to CISO.

7. Terms and definitions

Term	Definition
Cloud Storage	Online services provided by third parties whose primary purpose for use is storing IR information (e.g. word documents, PDFs, PowerPoints etc) for long term use.
Communication Systems	Devices and applications that can be used via voice or text. Examples include but are not limited to: Cellular phones, Teams, Emails, Zoom etc.
Dark Web	The part of the World Wide Web that is only accessible by means of special software, allowing users and website operators to remain anonymous or untraceable.
Data	A raw fact or resource with no intrinsic meaning. This can refer to a single fact or a collection of facts, and it can refer to an input to an analysis activity.

	While a collection of data does not have to be highly organised it has become conventional to refer to data as highly structured due to the way database systems store data – this is not a characteristic of data itself, rather its storage.
Information	Information refers to data that is combined with context and consequently generates meaning.
Jailbreaking	The modification of an electronic device to remove restrictions imposed by the manufacturer, operator, or organisation.
Malware	Malicious software that has been specifically designed to disrupt, damage, or gain unauthorised access to a computer system.
Passphrase	A memorized secret consisting of a sequence of words or other text that a claimant uses to authenticate their identity. A passphrase is similar to a password in usage but is generally longer for added security.
Removable Media	A system component that can communicate with and be added to or removed from a system or network and that is limited to data storage—including text, video, audio or image data—as its primary function. For example: • Optical discs, • External or removable hard drives, • External or removable solid-state disk drives, • Magnetic or optical tapes, • Flash memory devices, • Flash memory cards, • And other external or removable disks.
Tor browser	The Tor (the onion routing) browser is a web browser designed for anonymous web surfing.
Peripheral	Peripheral devices that aren't considered removable media. i.e., Webcams, Keyboards, Mice, Headsets, Microphones, etc.

Users	All employees, contractors, consultants and other workers at Inland Revenue, including all personnel affiliated with third parties.

8. Where to find out more

Internal references

This Standard permits the principles of the End User Policy to be realised.

For exemption to this standard follow the approved exemption process defined here: Exemptions Process

This Standard should be read in conjunction with the following IR Polices and Standards:

- AI Staff Use Policy
- Code of conduct
- End User Policy
- IR Content Model
- Passphrase and Authentication Standard
- Removable Media Standard
- Remote Access and Travel Security Policy
- Security Policies and Standards

External references

The following resources have been used in relation to the development of this standard:

- NZISM v3.9
- ISO 27002
- NZ Protective Security Requirements (PSR)
- NIST Special Publication 800-47 Revision 1
- NIST Special Publication 800-53 Revision 5

9.Document information

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Business function owner	Jay Harris
Document owner	Chief Information Security Officer
Audience	All Inland Revenue employees, non-workers and contingent workers.

10. Document amendment history

Version	Date	Sections Amended	Summary of Amendment
1.0	03/04/2024	All	Merged Computer Systems and Equipment Use, Email Use, Internet Use Standard into this standard. Updates to standard to align with the refresh to the End user policy. Updated into new Standard template
1.1	19/6/2024	2.1, 2.6	Updated printing clause.
1.2	30/11/2024	6.0	Removed Email Section from Acceptable Use to create the Electronic Communications Security Standard.
1.3	12/02/2025	5.9	Updated to fix broken link
1.4	27/04/2025	All	All sections updated to comply with the NZISM
1.5	2/05/2025	All	Updated based on feedback from CISO
1.6	18/04/2026	All	All sections updated to include changes from NZISM

Item 3

Inland Revenue
Te Tari Taake

Topic 7 – Pay & Benefits

Kaupapa Moni Oranga

Allowances, Benefits and Retirement Savings Policy

We offer a range of allowances and benefits which employees may be entitled to, and support retirement savings.

Why we have this policy

Inland Revenue offers a range of allowances and benefits which employees may be entitled to. We also support retirement savings.

Who this policy applies to

This policy and the guidance which support it generally apply to all employees. In some cases, a particular provision and/or certain eligibility criteria must be met. A few specific provisions such as meal and on-call allowances only apply to people in roles under collective agreement coverage (this is everyone other than those on Standard Terms Employment Agreements).

Many of the commitments around allowances, benefits and retirement savings are contained in current employment agreements. Additionally, employees may have individually negotiated provisions or terms with us or have specific protected terms. Some documents refer to these as 'grandparented' provisions.

To ensure correct identification of eligibility for entitlements and obligations, people leaders need to check the employee's employment agreement and may need to reference their personnel file.

Specific practice

ALLOWANCES

Inland Revenue may pay allowances to recognise specific situations. These are generally:

- In recognition of an employee taking on a 'secondment' for a short or defined period, when, in relation to their substantive position, they are performing higher or additional duties (Special Duties Allowances)
- To recognise a specific contribution sought / valued by Inland Revenue (such as a first aid allowance, te reo Māori allowance).
- Refer to the 'Special Duties Allowances Information Sheet' on the 'Remuneration' page on the People & Workplace Services site for more information.

BENEFITS

Inland Revenue subsidises particular costs (for example childcare, vision and hearing care). Inland Revenue also provides employees with:

- Discounted products and services (for example, Southern Cross Health Society Work Scheme)
- A range of wellbeing benefits (such as flu immunisations, wellness gateway, EAP).

Inland Revenue also offers many provisions above the legislative entitlement. For example, in relation to leave, we offer generous annual leave provisions, long service leave, enhanced parental leave provisions, salary trade and cashing up leave options. See Topic 2 – 'Leave' and employment agreements for entitlements and options.

See 'Benefits and retirement savings' and 'Wellbeing benefits' on the benefits and retirement savings pages on the People & Workplace Services site for more information.

RETIREMENT SAVINGS

Inland Revenue will make compulsory employer contributions as specified in legislation to an employee's KiwiSaver account if they are eligible. Inland Revenue may make employer contributions to the following retirement savings schemes, which are closed to new members:

- State Sector Retirement Savings Scheme (SSRSS)
- Government Superannuation Fund (GSF).

'Benefits and retirement savings' on the benefits and retirement savings pages on the People & Workplace Services site provides more detail and practical resources and forms. Terms and conditions of employment may contain more details about superannuation.

Inland Revenue provides a KiwiSaver contribution payment for eligible employees following a period of parental leave. See Topic 2 – 'Leave' (specifically parental leave material) and employment agreements for entitlements and options.

REIMBURSEMENTS

Inland Revenue may also reimburse expenses that an employee incurs in relation to their work, such as meals, use of their car, caring for dependants, transferring to another one of our sites. Some of these costs are reimbursed at prescribed rates; these are set out in the employment agreement, or on the Finance Services site.

'Reimbursements and deductions' on the People & Workplace Services site provides practical advice on claiming various allowances, benefits and reimbursements.

Specific allowances and benefits

Note: Specific allowance and benefit rates are included in many employment agreements. Employees can refer to their specific agreement. If the rate differs from this policy the higher rate will apply.

The specific allowances and benefits covered in this section include:

- Vision and Hearing Care
- First Aid Allowance
- Childcare Subsidy
- Te Reo Māori Allowance
- Meal Allowance
- On-Call Allowance

VISUAL AND AURAL HEALTH (VISION AND HEARING CARE)

Inland Revenue supports employees to maintain good visual and aural health and for eligible employees will contribute up to $380 for either:

- An eye test and a contribution towards costs of any resulting prescription eyewear; or
- A hearing test and a contribution towards costs of any resulting hearing aid/s.

Inland Revenue's contribution to costs recognises that work is only one factor that can lead to the deterioration of eyesight. While the use of screens during working hours may affect eyesight in some people, there is no inherent issue with regard to noise at Inland Revenue which could affect hearing. However Inland Revenue has agreed to contribute towards a hearing test and hearing aids to assist employee general wellness.

Eligibility	This benefit is available to employees with 12 months' service or more with Inland Revenue. There is no contribution toward eyewear or hearing aids if employees choose to have tests in their first year of employment. Employees may see an optometrist or audiologist of their choice. Employees must discuss having the examination with their leader beforehand to confirm eligibility for a claim for costs to be accepted. For employees with 12 months' service or more, Inland Revenue will contribute up to $380 (Inland Revenue meeting any tax obligation) towards either visual or aural costs. Inland Revenue's contribution for the separate visual or aural entitlements are detailed below: **Visual:** Contribution may include either or both the eye examination and any resulting corrective eyewear – glasses or contacts (where this is specifically prescribed). The contribution is also available to employees who purchase disposable contact lenses on a periodic basis (weekly/monthly, etc.). **Aural/ Hearing:** Contribution may include either or both the hearing test and any resulting hearing aid/s.

	The entitlement is to a single reimbursement payment during each 3-year cycle to the maximum of $380. For the avoidance of doubt, an employee may only claim up to $380 for either visual or hearing examinations and associated wear every three years – Not both or a combination. Receipts, including any examination cost, can be presented collectively once the total amount (up to $380 max) is accumulated.
Re-examination	An employee may request a re-examination of their sight or hearing around three years from the date of their most recent examination. If this results in a change in prescription (or also in the case of hearing aid/s if new hearing aids are recommended by the audiologist), the cost of additional eyewear or hearing aid/s may be reimbursed as above. Collective employment agreements note that visual re-examination may occur earlier on the recommendation of an optometrist. If any such recommendation is being considered, Inland Revenue will take into account if an employee has chosen to use their most recent subsidy for aural health and the timing of that claim. Those on collective employment agreements should check clause 7.2 of their agreements for more details on visual and aural health. The standard terms agreement has no further details, and the individual employment agreement directs employees back to this resource for details. For practical information, including the process and form to request an examination, and how Inland Revenue contributes towards costs, check the intranet pages noted in the Benefits section above.

FIRST AID ALLOWANCE

As part of our commitment to health and safety, we support having employees who are trained in first aid at each of its sites. Leaders will nominate an appropriate number of employees in their site to be trained in first aid.

Inland Revenue will cover the costs of nominated employees obtaining and maintaining their first aid certificate, including paid time off work to attend first aid courses. Nominated employees who maintain a relevant first aid certificate will receive an annual allowance of $330 (gross) which is paid fortnightly with an employee's normal pay.

CHILDCARE SUBSIDY

If an employee is the principal provider of care for a pre-school child, Inland Revenue pays a contribution to the cost of childcare, as long as the child:

- Is under five years and three months of age; *and*
- Lives with the employee; *and*
- Is in some type of paid childcare (potentially including initial school months if the child is under the age threshold)

In supporting the application for the subsidy, employees need to provide information to verify the child/children's date of birth. (e.g. birth certificate). The effective date of this subsidy is from the start date of the next available pay period once you submit your application (or if this application is in advance of any childcare commencing then the start date will be when the care commences). This subsidy is not backdated. Employee must also advise their people leader of any changes in circumstances that affect their eligibility, as per the bullets above (noting the allowance will automatically cease at five year 3 month maximum.

Subsidy amount

The childcare subsidy is:

- $22.50 per week for each child; *or*
- $27.50 per week for each child if the parent's standard hours of work enable Inland Revenue to require them to work after 6.00pm.

Impact of leave without pay on the subsidy

The full childcare subsidy will continue to be paid during any absence on leave without pay of up to five consecutive working days.[1] For a longer absence the subsidy will stop until the employee returns to work.

This subsidy is detailed in employment agreements (with the exception of the standard terms agreement which has no specific details).

[1] When on paid leave, the childcare subsidy for those leave hours will be included in the hourly rate shown for the leave on your payslip. The childcare subsidy hours shown on the payslip will be reduced by the paid leave hours.

TE REO MĀORI ALLOWANCE (TE TAHUA REO MĀORI)

Inland Revenue is committed to increasing the use of te reo Māori to support the Crown in its relationship with Māori and with the aim of improving outcomes for Māori.

The payment of an allowance based on an employee's competence in te reo Māori is one of the ways in which we encourage our employees to develop and actively use their te reo Māori skills. We acknowledge the contribution of the Te Pūkenga Here Tikanga Mahi (PSA), working with Inland Revenue in the establishment of this allowance for all our people.

The allowance is available for all Inland Revenue employees (permanent and fixed term, full-time or part-time) at the following rates:

Level Finder Attestation*	**NZQA level**	**Descriptor** *(objective of the allowance)*	**Taxable annual allowance** (gross)
5	8, 9, 10	Complete proficiency *(reward excellence and cultural contribution)*	$3,500
4	6, 7	Higher proficiency *(reward cultural contribution)*	$2,500
3	5	Moderate proficiency *(encourage development)*	$1,750
2	3, 4	Basic conversational proficiency *(support ongoing learning)*	$1,000
1	1, 2	Basic routine language *(encourage entry level learning)*	$500

** as certified by Te Taura Whiri i te Reo Māori (The Māori Language Commission) following a Level Finder Examination (LFE) and/or the recognised NZQA equivalence for each level.*

The te reo Māori allowance is taxable and paid fortnightly.

In supporting the use of te reo Māori in our workplace, Inland Revenue may invite those in receipt of the allowance to use their te reo Māori skills for business purposes where appropriate.

Refer to the Te Reo Māori Allowance Guidelines (see Topic 7- 'Pay & Benefits' in our People Policies & Guidelines) for more information on completing the Te Taura Whiri i te Reo Māori (The Māori Language Commission) Level Finder Examination (LFE), recognised NZQA equivalence for each level, and arranging payment of the te reo Māori allowance.

A full te reo Māori translation of this Te Reo Māori Allowance policy section is available on the next page.

TE TAHUA REO MĀORI

E manawanui ana Te Tari Tāke ki te whakanui ake i te whakamahia o te reo Māori hei tautoko i te hononga a te Karauna ki te iwi Māori, hei whakapai ake hoki i ngā hua mō te iwi Māori.

Ko te utu i tētahi tahua ki te kaimahi mō tōna matatau ki te reo Māori tētahi huarahi e whakatenatena mātou i ā mātou kaimahi ki te whakapakari i ō rātou pūkenga reo Māori. Kei te mihi hoki mātou ki ngā mahi a Te Pūkenga Here Tikanga Mahi (PSA), nāna i mahi i te taha a Te Tari Tāke ki te whakatū i tēnei tahua mā ā mātou tāngata katoa.

E wātea ana tēnei tahua ki ngā kaimahi katoa a Te Tari Tāke (ahakoa pūmau, taupua, wā kikī, wā harangotengote rānei) ki ngā utu tahua e whai ake nei:

Te Tohu Taumata *	**Taumata NZQA**	**Whakamāramatanga** *(te tikanga o te tahua)*	**Utu ā-tau ka tākehia** (katoa)
5	8, 9, 10	Mutunga mai o te matatau *(whakamihia te hiranga me te kawenga tikanga)*	$3,500
4	6, 7	Tino pai te matatau *(whakamihia ngā kawenga tikanga)*	$2,500
3	5	Tōna pai nei te matatau *(tautoko i te whakapakaritanga)*	$1,750
2	3, 4	Ka taea te whakawhiti whakaaro mō ngā kaupapa māmā *(tautoko kia ako haere tonu)*	$1,000
1	1, 2	Ka taea ngā kōrero māmā mō ngā kaupapa māmā o ia rā *(tautoko i te kuhutanga mai ki te ako)*	$500

** i raro i te mana o Te Taura Whiri i te Reo Māori whai muri i tētahi Whakamātautau Tohu Taumata/Whakamātauria Tō Reo Māori (LFE), ā, ko te ōrite hoki/rānei kua whakaaetia e NZQA mō ia taumata.*

Ka whai tāke te tahua reo, ā, ka utua i ia rua wiki.

Kāti, hei tautoko i te whakamahia o te reo i tō mātou wāhi mahi, ka tonoa pea e Te Tari Tāke te hunga whai tahua ki te whakamahi i ō rātou pūkenga reo Māori i ngā mahi o te tari, ina hāngai ana.

Tirohia ngā Aratohu mō te Tahua Reo Māori (tirohia Topic 7 - 'Pay & Benefits' i tā mātou People Policies & Guidelines) mō ngā kōrero e pā ana ki te whakaoti i te Whakamātautau Tohu Taumata/Whakamātauria Tō Reo Māori (LFE) a te Taura Whiri i te Reo Māori, te ōrite kua whakaaetia e NZQA mō ia taumata, me te whakarite utu mō te Tahua Reo Māori.

MEAL ALLOWANCE

If an employee works at least two hours overtime and takes an unpaid meal break of at least 30 minutes they will be eligible for a payment of a meal allowance of $20.00.

Please note that as well as the two-hour overtime requirement, the entitlement to an unpaid meal break and taking that break are important prerequisites for eligibility for the meal allowance. An unpaid 30-minute meal break can only be taken once at least 4 hours are worked on that day (e.g. between 4 – 6 hours worked) and must be taken where 6 hours or more are worked on that day.

This means that if it is agreed an unpaid meal break can be taken (and it is taken) and at least two hours overtime is worked, then a meal allowance is payable.

Note: This allowance only applies to people in roles under collective agreement coverage (this is everyone other than those on Standard Terms Employment Agreements)

ON-CALL ALLOWANCE

If it is a condition of employment that an employee is available to be on call, the following allowances will be payable (in the event of them being required to be on call):

From 5pm Monday to 8am Saturday	From 8am Saturday to 8am Monday or on a public holiday
$24 (gross) per night	$33 (gross) per 12 hour period

Employees should refer to their employment agreement for further information around the on-call allowance.

Note: This allowance only applies to people in roles under collective agreement coverage (this is everyone other than those on Standard Terms Employment Agreements)

HR delegation: The HR delegation for approving allowances and expenses within budget as per the staff member's employment agreement and/or this policy are at level 5 or higher (within financial delegations).

Document control	**V9 February 2026** (Te Reo NZQA equivalence) V8 July 2025 (hearing added to vision care), V7 Mar 2025 (vision care reinstate); V6, June 23; v5, July 20; v4, Sept 18 v3, June 18; v2, Sept 17; v1, Mar 16)
Review dates	Date reviewed: 2026 Next review date: 2030 (review may occur sooner if required)
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	Email the ERP&R team

Item 4

Inland Revenue
Te Tari Taake

Topic 2(a) – Leave

Annual Leave Guidelines

These guidelines provide information about requesting, accruing and using annual leave.

Process and planning requirements

You must enter your requests for annual leave in our self-service tool for approval by your people leader before you take the leave. The leave can only be entered in half or full days. Your people leader will approve or decline leave as soon as possible so you can make plans.

Requesting your leave as far in advance as possible will increase your chances of being able to take the leave at a time that suits you and supports your leader to plan for the impact of your absence on work demands and priorities.

Your leader may decline a request for annual leave if your absence at the requested time will affect the needs of the business (for example, if delivery deadlines would be affected). Your leader will let you know the reasons for declining the request and can support you in reconsidering your leave plans.

The only exception to entering your leave in our self-service tool in advance, is if you are absent from the office. For example, if you are taking annual leave because you have run out of sick leave or to extend a period of bereavement leave. Your leader will still need to approve the leave before you take it. They can enter it for you, or you can do it as soon as you return to work.

How you accrue annual leave

Annual leave accrues as you work, including when you are on annual and other paid leave. When you are absent on special leave without pay for more than 35 consecutive days (including weekends), you will not accrue annual leave beyond the first week of that absence. Exceptions to this are set out in the Holidays Act s16 2(a) and include parental leave, unpaid sick leave, unpaid bereavement leave and unpaid family violence leave

Using your annual leave for sickness or bereavement

You can ask your leader to consider a request to use annual leave to cover a period of sickness. If you have paid sick leave available, then annual leave will not be approved.

Depending on the circumstances, if you suffer a bereavement and you wish to have a period of time off work following the death, you may request annual leave in addition to any approved bereavement leave.

Cashing up your annual leave

In certain circumstances annual leave can be cashed up. This is dealt with separately in the 'Cashing up of annual leave guidelines' and 'Exchanging Leave Policy' (see Topic 2(c) – 'Leave' in our People Policies & Guidelines).

Anticipating annual leave

This is dealt with in the 'Leave Policy' (see Topic 2 – 'Leave' in People Policies & Guidelines) and in employment agreements.



Templates available via People & Workplace Services: People leaders can access template letters to document anticipated leave.

Building up annual leave

At times you may wish to build up your annual leave balance so you can take a longer holiday. Make sure you talk to your leader well in advance, as they need to approve:

- You building up the leave
- A sensible maximum balance
- The timing of your break, taking into account the overall team leave plan.

Check your employment agreement, as most specify maximum leave balances. These are generally your annual entitlement plus either five days or your current accrued leave.

Being required to use annual leave

If you have a high leave balance or are over the maximum balance in your employment agreement, your people leader may request that you make arrangements to take that leave.

If you do not make arrangements to use your leave when asked to do so, or you and your leader cannot agree on when you will take the leave, your people leader can direct you to take annual leave at a particular time, as long as you are given at least 14 days' notice (this notice would normally be given in writing.)

You cannot be required to use annual leave when you are sick and have exhausted your sick leave entitlement or if you have suffered a bereavement.



Leaders must seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) before formally directing an employee to take annual leave.

Using annual leave for sickness

In some circumstances annual leave may be used to cover sickness.

People leader considerations: Here's what you need to consider if a team member wants to use annual leave for sickness:

- Has the team member exhausted all their sick leave entitlement?
- What impact will using annual leave have on their ability to take a reasonable break of two weeks' leave for rest and recreation another time? Have they had at least one two-week period of annual leave in the last six months?
- How much sick leave has the team member anticipated from their next paid sick leave entitlement? If none, can they anticipate sick leave before using up their annual leave?
- When are they next due a sick leave entitlement?
- What are their entitlements under their employment agreement?

Leaders must seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) before allowing a person to take annual leave to cover sickness.

Document control	Original Date Approved – **2 March 2016**
Review dates	Date reviewed: January 2026 (only minor editorial changes from Dec 21 review)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 5

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour

Guidelines on Becoming a Nominated Person

These guidelines support our Code of Conduct by helping you be clear when you can and can't become a Nominated Person and our expectations regarding your conduct, activities and obligations when approval to act as a Nominated Person is granted.

Our customers can authorise other people to help them with their tax obligations and dealing with Inland Revenue (see our website for more information on nominated persons).

Inland Revenue can provide information about a customer's tax affairs to their nominated person. The customer remains responsible for their own tax affairs, and the nominated person does not become a tax agent for the customer.

Under the Tax Administration Act 1994 (TAA), we are all required to manage any real or perceived risk to the integrity of the tax system. Those working for Inland Revenue may become a nominated person only in exceptional circumstances, as it may create a conflict of interest or put you in a difficult situation. Any suggestion that a customer is given preferential treatment because of a personal relationship with someone working for Inland Revenue could lead to concerns around fairness and equity. Concerns of this type can adversely affect the integrity of the tax system.

These guidelines expand on the requirements in our Code of Conduct and the guidelines on Providing assistance to friends, family and acquaintances.

Note on powers of attorney (POAs): Being a nominated person is different from holding power of attorney (POA) over another person's affairs. Normally Inland Revenue would not need to be involved unless it is a situation where the POA involves you assuming responsibility for the person's tax obligations. If that is the case, you must get approval from your leader in relation to taking on that component of any POA.

Approval only in exceptional circumstances

To become a nominated person, you must get approval from your leader first. This will be given only in exceptional circumstances, when the customer is incapable of interacting with Inland Revenue because of:

- A serious illness or incapacity
- Their age (such as elderly parents or children under 18)
- Their language capability
- Some other reason acceptable to Inland Revenue

***and* the customer has no one else** who is willing or suitable to be their nominated person.

EXAMPLES

These are some examples of when approval to take on a nominated person role **may be given** *(providing there is no one else willing or suitable to do it)*	• A family member's health or disability means they are incapable of, or find it difficult to interact with Inland Revenue • An elderly parent with a hearing difficulty is unable to contact Inland Revenue by phone and has no internet access or finds online channels difficult to use • A family member or friend has insufficient understanding of the English language to interact at a reasonable level with Inland Revenue • A husband/wife/partner is posted overseas on military service.
These are some examples of reasons when approval to take on a nominated person role is **unlikely to be given**	• Another person who doesn't work at Inland Revenue is able to act as the nominated person • A friend who is going overseas has asked you to sort any tax and student loan issues that might come up • Someone who has a business wants you to help with their tax and dealing with Inland Revenue • Someone asks you to become their nominated person because they do not want to deal with Inland Revenue themselves • Someone asks you to become their nominated person as you know about tax so will be able to get things done more quickly.

Nominated person responsibilities

Having a nominated person doesn't change the customer's tax obligations and responsibilities.

The **customer remains personally responsible** for meeting all their tax obligations.

If you are approved as a nominated person, you must maintain the highest standard of integrity and ensure your actions are beyond reproach. The assistance you provide must meet the expectations in these guidelines and our website in relation to what is and isn't appropriate.

INTERACTING WITH INLAND REVENUE

Being a nominated person **allows you to** contact and interact with Inland Revenue on behalf of the customer either in writing, by phone or via your myIR workspace.

You can't use the customers myIR login, however they can grant you separate access to their myIR account. The process for this is detailed on the Inland Revenue website with tasks to both let someone act on your behalf and to get access to an account as a nominated person).

Being a nominated person **does not allow you to**:

- 'Short cut' processes or use your Inland Revenue knowledge and influence to get information or solutions for the customer. Behaviour of this kind may breach the TAA and may also result in disciplinary action including dismissal; *or*
- access (or try to access) or change the customer's information in Inland Revenue's systems, or to ask a colleague to do so. Any attempt to do this may result in disciplinary action including dismissal.

Note: If you are acting as a nominated person on behalf of a non-restricted customer (e.g. customer's whose files are not held in Special Files), you must use normal customer contact channels and identify yourself as working at Inland Revenue and being an approved nominated person. This will ensure the correct validation process and avoid unnecessary security violations. If you are a nominated person for a restricted customer, contact Special Files directly and explain the context.

HELPING THE CUSTOMER

Being a nominated person allows you to help the customer to meet their personal tax obligations, including completing and signing the customer's personal tax returns and other forms.

Being a nominated person **does not allow you to**:

- Help the customer prepare financial statements, accounts or business tax returns; *or*
- Provide any tax information that is not publicly available. You should not provide interpretations of that information as this may breach the requirements around your "use of knowledge and influence" under the TAA or in the Code of Conduct.

How it works

Note: If you have joined Inland Revenue and have existing nominated person arrangements these need to be disclosed to your leader and will be reviewed in line with the 'exceptional circumstances only' threshold in these guidelines.

BECOMING A NOMINATED PERSON

You first need to make your request in writing, setting out why you are the only option to be the nominated person, then discuss the situation with your leader and gain written agreement. Your leader must escalate their decision to their one up leader for their review and final approval, consistent with all conflict of interest decisions. These discussions will likely involve exploring the reasons why no one else is able to take on the nominated person role.

If you are not comfortable raising with your leader the personal circumstances that give rise to this request you may raise it with your leaders' leader instead, or alternatively contact Integrity for advice in relation to your concerns.

A copy of the decision to approve or decline your request will be placed on your personnel file. Being a nominated person for someone is an example of an actual, potential or perceived conflict in our Disclosure & conflict of interest policy and guidelines. The decision in relation to any request to take on the nominated person role must also be recorded in the Conflict of Interest digital register

The customer needs to complete and sign the *Elect someone to act on your behalf (IR 597)* form and send via the usual channels for processing If the form is for a restricted customer then it needs to go to Special Files for action.

Note: A customer's information does not need to go to Special Files simply because their nominated person works at Inland Revenue.

IF YOUR REQUEST IS DECLINED

Your leader or the leader who declined your request will discuss the reasons with you and the decision will be documented on your personnel file. You can request that the decision be reviewed by the decision maker's leader. Their decision will be final. You could engage a support person or union representative in this process if desired.

REVIEWING AND REVISITING THE ARRANGEMENT

Your approval as a nominated person will be for a set period of up to 12 months and will be reviewed regularly.

You must tell your leader straight away about any changes in the circumstances that required you to become a nominated person, so the approval can be reviewed.

When the approval period expires you will need to make a new request if you want to continue in the nominated person role.

MONITORING

Inland Revenue monitors the use of our systems and information. If you become a nominated person your system activity and the customer's accounts will be regularly reviewed to ensure compliance with these guidelines and our Code of Conduct.

If in doubt, check it out

If you are in any doubt about what's OK and what's not, discuss it with your leader. You can also use the **Making the right decision checklist** in our Code of Conduct to help you think it through.



Leaders, seek advice from People & Culture (Raise an HR query/case - Support Portal | ServiceNow) or Integrity if required.



Templates available: People leaders can contact HR Advice for template letters for approving or declining nominated persons requests.

HR delegations: One-up approval is required for all decisions in relation to conflicts of interest, so irrespective of the leaders HR delegation level their decision must be escalated to their leader for review and final approval. At least a Level 4 HR delegation is required for this final decision.

Document control	**v1 September 2019**
Review dates	Dec 2021 (minor edit Oct 2023)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 6

Inland Revenue
Te Tari Taake

Topic 2(a) – Leave *PEOPLE POLICIES & GUIDELINES*

Bereavement / Tangihanga / Hura Kōhatu Leave Guidelines

These guidelines provide information about using bereavement / tangihanga / hura kōhatu leave.

Definitions:

Tangihanga and *hura kōhatu* are explained in more detail on the Te Ara website.

The Holidays Act 2003 establishes a clear entitlement for bereavement leave (including specifying minimum amounts applying in specifically listed relationships). Bereavement leave in the Act does not distinguish between specific leave for grieving, attending a funeral or tangihanga, or required travel, nor does it establish any separate or different entitlement for tangihanga or hura kōhatu leave.

Notification of bereavement

You should notify your people leader as soon as you can, that you have suffered bereavement and intend to take bereavement leave (including if you have had a miscarriage). To ensure appropriate support is provided, you need to advise your leader of your relationship to the deceased and the amount of time off work that is required to fulfil your duties and/or obligations to the deceased.

Your people leader will need to clarify with you, or your support person, the type of leave being requested (bereavement/tangihanga leave for a deceased relative or friend, or hura kōhatu leave for the unveiling of a headstone).

We recognise that communicating at this emotional time can sometimes be difficult. If you are unable to make direct contact, you may request a work colleague, family member or a family friend to contact your people leader on your behalf.

Sometimes the funeral details can't be firmed up straight away, so the exact leave being sought can be unclear early on and may need to be approved incrementally. You must keep your leader informed as details become clearer, and of any delays and changes to original plans. Your leader can enter the leave on your behalf or you will need to apply online via MIRI when you return to work.

If your request for bereavement leave is turned down, or only approved in part, your people leader will explain why.

When does bereavement/tangihanga leave apply and how much leave?

<table>
<tr><th></th><th colspan="2">Bereavement/tangihanga</th><th>Supporting others' bereavement</th></tr>
<tr><td rowspan="2">WHO</td><td>Specific close relatives / immediate family:[1]</td><td>For any other non-listed person:</td><td rowspan="2"><u>Bereavement leave does not apply</u> if you haven't suffered a bereavement but wish to support a friend, family member or any other person who has suffered a bereavement (including miscarriage)</td></tr>
<tr><td>• Spouse or partner
• Parent
• Child (including miscarriage and still birth)
• Brother or sister
• Grandparent
• Grandchild
• Spouse's or partner's parent.</td><td>Some possible examples include:
• Other relatives (aunties, uncles, cousins etc.)
• Spouse's or partner's wider family
• Colleague
• Close friend etc.</td></tr>
<tr><td>LEAVE</td><td>You are entitled to at least three days' bereavement/ tangihanga leave for each deceased person.</td><td>If you request bereavement leave and your leader accepts you have suffered bereavement, you are entitled to at least one day's bereavement/ tangihanga leave for that person.</td><td>Bereavement leave does not apply.
If you wish to take time off work to support a person who has suffered bereavement, then your people leader (at their discretion) may approve your absence and consider leave options with you. They will take into account factors such as how much time you want to take and cultural considerations.</td></tr>
<tr><td>FUNERAL SERVICE</td><td colspan="2">In some situations you may wish to be absent from work only to attend the funeral service and pay respects to the family. Your people leader will support this.
Note that they cannot insist you take less than the periods of leave allowed by law.</td><td>Bereavement leave does not apply.
If you have not suffered a bereavement but wish to take time off work to attend a funeral to support a bereaved friend or relative, your people leader (at their discretion) may support you being absent for the service. You should discuss the amount of time off that is required and whether or not you will need to make that time up, or if it can be covered by flexitime or some other leave arrangement.</td></tr>
<tr><td>TANGI-HANGA</td><td colspan="3">Tangihanga generally span three or four days, so it is important that you clarify with your people leader how long you wish to attend and understand what specific leave types will be applied during your absence.</td></tr>
</table>

[1] **Note:** Legislation cites these immediate family members only. For others the legislation provides at least one day. People leaders should consider the closeness of the relationship, among other factors. See People leader considerations for more detail.

Further clarifying points

USING THE LEAVE

There is no limit to the number of bereavement days you can take per year. Each application is assessed on its own merit. You don't have to use bereavement leave immediately or on consecutive days. For example the leave may be split between a funeral/tangihanga and a memorial/unveiling a year later. Examples are available on the Employment NZ website. Note that these examples illustrate the use of the minimum entitlement only, and leaders have discretion to determine if additional leave is appropriate on a case by case basis (as per the 'People leader considerations' section below).

UNVEILING/HURA KŌHATU

Legislation does not specify an amount of time for this leave but check your employment agreement as some contain further details. This leave may be approved by your people leader taking into account the specific scenario and people leader considerations.

MULTIPLE DEATHS

If you suffer more than one bereavement at the same time, you are entitled to consecutive periods of bereavement leave for each bereavement. This means that the amount of time provided to you takes into consideration the additional loss you have suffered through multiple deaths.

MĀORI OR CULTURAL NETWORK SUPPORT

It may be appropriate for network members to support other members who have suffered a bereavement, potentially including paying their respects at a tangi etc. (see 'supporting other's bereavement' in the table above). If a network member is asked to support a people leader/ Inland Revenue in relation to cultural protocols for someone they don't know (for example, supporting an Inland Revenue group attending the marae for a Māori staff member who has died), this will be in paid work time.

WHILE ON OTHER LEAVE

If you need to take bereavement, tangihanga or hura kōhatu leave while you are on other paid leave such as annual leave, long service leave or sick leave, then that leave is interrupted and bereavement leave granted. The exception to this is if the leave is taken on ending employment.

PETS

Bereavement only applies to the death of a person. You may request annual leave or other leave if your pet dies.

EARLY DISCUSSIONS

If a family member is very ill, early and on-going discussions with your people leader can be useful, especially around leave expectations and tangihanga protocols etc.

PEOPLE LEADER CONSIDERATIONS

Here's some things to consider in relation to requests for bereavement, tangihanga or hura kōhatu leave.

Legislated entitlements of bereavement leave/ employment agreement commitments need to be adhered to. When deciding whether you can approve a slightly longer period of bereavement leave, or if other leave (such as paid or unpaid special leave or annual leave) can be taken as well, you need to consider the following:

The **closeness of the association** between the team member and the deceased person.	The closeness of association is not necessarily because of a blood relationship. For example, a person may have been brought up by a family friend, cousin, aunty etc., and look upon that person as a parent or "immediate family" (this would include whāngai practice among Māori). The legislation in this case specifies at least one day for bereavement leave. You need to look at the nature of the relationship to determine what best fits the specific scenario and have the discretion to grant additional bereavement leave.
Whether the team member has to take **responsibility for all or any of the arrangements** for the ceremonies or practicalities relating to the death, and whether these responsibilities need to be addressed **during work hours**.	This can include: • Arranging the funeral, tangihanga or hura kōhatu ceremonies, settling accounts, setting up or cleaning the venue, hosting or catering for attendees • Preparation and transfer of the body or setting up the place where the body will lie in state • Being named as the executor of the deceased estate or needing to settle the deceased person's affairs.
Any **cultural responsibilities** of the team member in relation to the death.	In Māori culture this can include being available to carry out responsibilities such as: • Mihimihi (speech of greeting, tribute), karakia (prayers) and karanga (formal/ceremonial call of welcome) • Sitting on the taumata/paepae (orators' bench) to welcome mourners • Takahi whare (blessing the deceased's house). Other cultures may also have unique cultural responsibilities which you may need to discuss to support your decision making. **Other resources:** Our Māhutonga Māori and Treaty website has a range of useful material including Māori protocols, an explanation about Māori ceremonies and visiting marae, and cultural appropriateness.
Reasonable travelling time in relation to attending the funeral service/tangihanga and/or hura kōhatu ceremony.	The bereavement, tangihanga or hura kōhatu may require travel – locally, NZ wide or overseas. If travel requirements are extensive, the full period of travel may not be able to be covered by bereavement leave. Depending on the circumstances you may require the employee to take some annual leave or other leave in addition to their bereavement leave.

Supporting your team member when they return to work:
Your team member may still be grieving when they return to work. You should meet with them and ensure they are supported. You may wish to remind them that Employee Assistance Programme (EAP) services are available.

If you require further support or guidance, please contact People & Business Services: Raise an HR query/case – Support Portal | ServiceNow.

HR DELEGATION: Level 5 authority is required to approve requests for bereavement/ tangihanga / hura kōhatu leave (delegation required to approve in MIRI currently sits with level 4 delegation holder). Level 4 authority is required to approve special leave (with or without pay) in situations such as bereavement.

Document control	Original Date Approved – **2 March 2016**
Review dates	Date reviewed: July 2026 (only minor editorial changes from May 2022 review)
Policy owner	Domain Lead – People Operations & Policy; People & Business Services
Policy contact	s 9(2)(k)

Item 7

Kaupapa Hoko

Buying and Expenses Policy

This policy explains the principles and responsibilities around buying and paying for goods or services at Inland Revenue and entering into a contract on behalf of Inland Revenue. It also covers sensitive expenditure including travel, entertainment, employee recognition and expenses.

Why we have this policy

Buying and expenditure activity carries inherent fraud and corruption risks, particularly where there is high value, high discretion, third-party involvement, or limited competition. This policy supports Inland Revenue's wider fraud and corruption control framework by setting clear expectations for transparency, documentation, and oversight in buying and expenditure decisions.

This Policy provides clarity about what is appropriate when spending public money on goods and services, sensitive expenditure and claiming expenses. It also helps ensure our use of public money is subject to proper authorisation and controls and will withstand public and parliamentary scrutiny.

Who this policy applies to

This Policy applies to anyone who:

- buys goods and services for Inland Revenue
- approves expenditure or enters into a contract on behalf of Inland Revenue
- pays for entertainment or functions or claims reimbursement for expenses incurred while on Inland Revenue business
- buys gifts.

What this policy covers

This Policy covers all buying activity and any expenditure of public money at Inland Revenue. This Policy applies regardless of:

- what goods or services you are buying, paying for, expensing, gifting or donating
- how you select the supplier (e.g. directly or through a formal sourcing process)
- how you pay for the goods or services (e.g. invoice against a contract, purchase order, credit card, expense claim).

Your responsibilities

As someone who buys goods and services or makes or approves buying or expenditure decisions or commitments, there are some responsibilities that you need to be aware of. You must:

- understand what is and is not appropriate when spending or approving the expenditure of public money, including the public perception of the decisions you are making or approving
- ensure the process used to select goods and services to buy, and the supplier to buy from, will stand up to public scrutiny
- keep a record of the process you went through to source and select the supplier, your evaluation of options, and your rationale for the selection decision
- consider fraud and corruption risk when making or approving buying or expenditure decisions, and escalate concerns where behaviour, process, or outcomes raise integrity risks
- make sure you or the person approving your decisions has the right delegation level under the Delegations Policy (Kaupapa Tuku Mana)
- achieve best *public value* in your decisions, that is, the best available result for New Zealand for the money spent.

Your actions and decisions should always be consistent with Our Code of Conduct (Tikanga Whanonga). If you become aware of concerns or irregularities relating to buying or expenditure that may indicate improper behaviour, you must promptly raise them with your leader or through appropriate reporting channels, even if you are unsure whether a policy breach has occurred.

Inland Revenue regularly reviews and monitors buying and expenditure decisions for appropriateness. A breach of this policy, including any use of public money for unauthorised purposes, may result in an investigation and disciplinary action, and in some situations, police involvement.

Our policy principles

Expenditure principles

Our *Expenditure Principles* apply when buying goods or services and making or approving buying or expenditure decisions or commitments. These principles help to ensure that we spend public money carefully, ethically and appropriately. *They apply regardless of what you are buying, sourcing, paying for, expensing, gifting or donating or approving.* These principles should be applied together. None should be applied alone, and no principle should be treated as more important than any other.

Expenditure principles for decision-making	What this means
Justifiable business purpose - make sound decisions	• your use of public money and expenditure decision must have a justifiable business purpose[1] – it must be able to withstand Parliamentary and public scrutiny. See Our Code of Conduct (Tikanga Whanonga) for key questions to ask yourself when making a decision • consider how your decision would be perceived by others and affect the reputation of Inland Revenue – is it sound? • carry out due diligence[2] appropriate for the nature, value, risk and complexity of the goods and services you are buying and/or the contract opportunity.

[1] A justifiable business purpose means a reason that would make clear sense, supported by evidence of the need for the spending and evidence that a range of options have been considered, and is consistent with IR's organisational purpose and objectives.
[2] Due diligence includes verifying that a supplier is who they claim to be, is financially sound, can be trusted, has a track record for good performance and delivery, has a history of legal and contractual compliance, and is not a threat

Expenditure principles for decision-making	What this means
	This includes considering fraud and corruption risk, and national security risk, when determining the appropriate sourcing, supplier engagement/contracting, and approval approach, particularly for higher-value, higher-risk, or higher-discretion buying activity • keep a record of the process you went through to source and select the goods and services to buy and the supplier to buy from, including your evaluation of options in the market (and suppliers), what you considered, and the rationale for your decision[3]
Be moderate and conservative – get public value	• consider whether the buying requirement is a standalone or one-off need or whether a better organisational or commercial outcome could be achieved by wrapping the buying requirement into a broader contract opportunity[4] for the market to respond to • spend should be moderate and conservative when viewed by others – consider whether the justifiable business purpose could be achieved at a lower cost or with greater public value[5] • consider opportunities to deliver economic benefits[6] to New Zealand through your expenditure decision and supplier selection
Proper authority - get the correct approvals	• seek pre-approval to any commitment to engage a supplier or buy goods and services from the cost centre owner and relevant delegation holder • ensure your supplier engagement and the scope of goods and services to be provided is documented and contracted in a manner appropriate for the nature, value, risk and complexity of the buying requirement and/or contract opportunity[7] (see the *minimum contracting approach* section below) • seek pre-approval to any sensitive expenditure[8] from your leader. If your leader also benefits from the sensitive expenditure, seek pre-approval from their leader • when approving the use of public money, including sensitive expenditure (whether as a cost centre owner, delegation holder and/or leader), you are confirming that the spend is sensible, justifiable as being reasonably required for business purposes, adequately evidenced, defensible, appropriately documented and not extravagant or wasteful
Integrity and impartiality - use	• use Government contracts and panels, where available and a supplier has the capability and capacity to deliver[9]

to NZ's national security; also that the supplier has appropriate systems, processes and practices to protect IR's systems, information and data (including personal information and sensitive data). Due diligence could include vetting the supplier's staff and any subcontractors, where appropriate for the nature of the buying requirement and/or contract opportunity.

[3] This information could be recorded in a procurement plan.

[4] It may be appropriate to aggregate similar buying requirements across Inland Revenue into a broader contract opportunity for the delivery of goods and services for a fixed term. A contract opportunity could be advertised to one or more potential suppliers or the market. Suppliers are given the chance to bid for more regular work or a broader scope of work, which may be a more cost effective or efficient way to deliver on similar buying requirements.

[5] Public value means the best available result for New Zealand for the money spent. It includes using resources effectively, economically and responsibly. It includes the economic benefits of the spend and supplier engagement and the total cost of ownership/whole of life cost.

[6] Economic benefit is the broader outcome generated through buying decisions and supplier selection. It includes using New Zealand and Australian businesses, making better use of New Zealand's resources, developing New Zealand's industry capabilities or capacity, and improving sustainability or generating environmental benefits for New Zealand.

[7] Documentation appropriate for buying requirements that are low value (under NZ$100k) AND low risk AND low complexity, includes a supplier quote or proposal or a Government Model Contract; buying from a Government contract or panel requires a specific contract model – contact Commercial Services; most other buying requirements will likely require a tailored and negotiated contract – contact Commercial Services.

[8] Sensitive expenditure is any spend that could be seen to be giving private benefit to a staff member, their family, or friends or any spend that you benefit from personally (such as attending a course or conference, a meal while you are travelling on Inland Revenue business).

[9] Capability and capacity to deliver includes the supplier's ability to deliver with integrity, comply with legal and contractual obligations, and appropriately manage potential conflicts of interest and other risks.

Expenditure principles for decision-making	What this means
appropriate buying/sourcing approaches, and be fair to our suppliers	• use a sourcing approach that is appropriate for, and proportionate to, the nature, value, risk and complexity of the goods and services you are buying and/or the contract opportunity (see the *minimum market approach* section below) • apply the Government Procurement Principles and where relevant, the Charter and the Rules • disclose and document any conflict of interest you may have (or may be perceived to have) in relation to the buying decision or selected supplier to your leader – ensure you have approval to proceed and/or an appropriate conflict management plan in place • evaluate supplier quotes and proposals fairly, impartially, consistently and objectively using predetermined evaluation criteria – avoid personal preference or bias • consider how fraud and corruption risks are managed through the supplier evaluation and engagement/contracting approach, including the risk of bias, undue influence, or conflicts of interest • consider how your buying decision would be perceived in the context of an existing business-as-usual or operational relationship you have with the selected supplier • maintain confidentiality of your selected supplier's pricing, rates and other commercially sensitive information • aim to pay your supplier within 5 business days, every time, unless you have raised an issue with them around their service or delivery • address and resolve any complaints or issues you have with your supplier or the goods and services supplied or delivered as soon as possible
Transparency – be accountable	• use of public money must be appropriate, reasonable and transparent - you are accountable for your expenditure decision and approval and should be prepared to answer questions on it • use of public money must be evidenced by appropriate documentation[10] and coded to the most appropriate cost centre and natural account (general ledger code) to enable spend to be accurately accounted for, reported and monitored • you are responsible for your expenditure decision and ensuring business outcomes and public value are achieved – proactively manage and monitor the supplier engagement/contract to ensure the commitments made are delivered and reported on, and supplier performance is on track and to a good standard • actively monitor supplier performance and behaviour throughout the life of the engagement and respond appropriately where integrity concerns, potential conflicts of interest or red flags arise • publish a contract award notice for supplier engagements that are likely to incur spend of $100k or more over time[11] • your supplier engagement and expenditure decision may be published as part of IR's reporting to monitoring agencies and system leaders and/or may be publicly released in response to official information requests • your buying and expenditure decisions may be reviewed as part of assurance, audit, or post-incident review activity to identify systemic improvements and strengthen controls

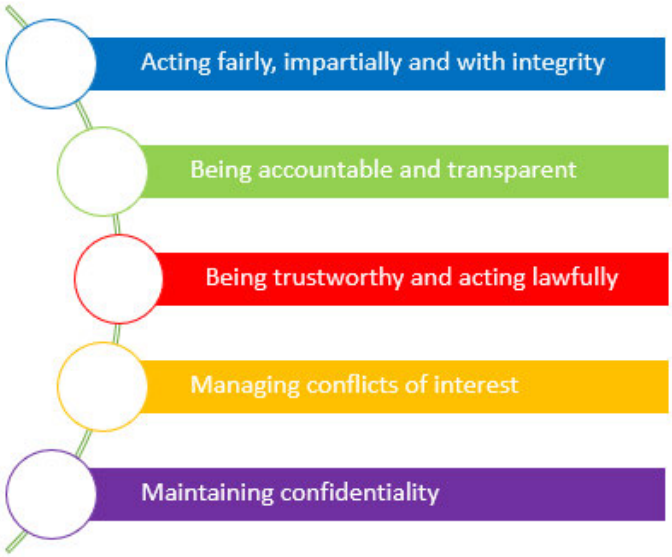
[10] Appropriate documentation could be a supplier's proposal or quote, a written contract, a purchase order, an invoice, or a valid tax receipt, depending on the nature, value, risk and complexity of your buying requirement.
[11] Contact Commercial Services.

Integrity and conduct

Leaders and approvers are responsible for ensuring buying and expenditure decisions are sound, defensible, and appropriately documented, and for escalating concerns where integrity risks are identified.

You must act and be seen to act in a fair, transparent and unbiased manner when making or approving buying or expenditure decisions or spend commitments. This includes being impartial and acting with integrity in your supplier evaluation and selection.

Probity Principles



You should apply the Probity Principles when buying goods and services and making expenditure decisions. This will help us to show integrity, honesty and fairness in our decision-making. See the Probity Framework for Buying for more information.

You need to proactively raise any perceived, potential or actual conflict of interest in a decision or commitment you are making or approving and follow the Disclosure and Conflict of Interest Policy. This includes declaring the conflict to your leader. If it relates to a sourcing process, you need to declare it in writing to the Commercial Services team.

Our policy

Sensitive expenditure

Expenditure of public money on goods and services is sensitive expenditure if it could be perceived as providing a personal benefit to someone in addition to the business benefit. Sensitive expenditure includes expenditure on travel, accommodation, meals, entertainment, gifts, course and conference costs. This type of expenditure must be sensible, limited in frequency and justifiable as having a genuine business need. It must also be supported by valid tax invoices or receipts.

You should discuss any sensitive expenditure with your leader (or their leader) even if it is within your delegation level. Wherever possible you should get their (or their leader's) approval before you incur costs or make a commitment.[12] If it is not possible to get pre-approval, you should promptly request approval from your leader afterwards. If you are unsure whether your use of public money is sensitive expenditure, discuss it with your leader.

[12] If your leader also benefits from the sensitive expenditure, seek pre-approval from their leader.

Any benefits that accrue from the expenditure of public money on goods and services, such as through loyalty schemes, should be declined or avoided where possible or otherwise be used for business purposes.

Travel, accommodation and travel-related expenses

You need to follow the Travel Policy when booking business-related travel and accommodation and travelling.

Where you are travelling on Inland Revenue business away from your normal place of work (work location), Inland Revenue will generally cover the actual and reasonable expenses that you incur, such as an evening meal or a taxi to or from the airport. You can charge these business travel-related expenses to a corporate credit card (if you hold one) or claim them in an expense claim for reimbursement. These costs should be sensible, justifiable with a genuine business need and not extravagant or wasteful.

Any travel-related spend should be properly documented, including the purpose of the trip. This information is required for external reporting.

It is not appropriate to charge or claim reimbursement for expenditure on things such as:

- refreshments, including tea and coffee where you have reasonable access to kitchen facilities (including when working from home). For clarity you can charge or claim reimbursement for tea and coffee where you are working away from your workplace/s, during your normal rest break, and it is impractical or unreasonable to return to your workplace.
- short taxi rides where walking is a reasonable option
- fines or infringements
- fuel for a private vehicle except where use of a private vehicle for business-related travel has been specifically pre-approved in writing by your leader as necessary and appropriate
- mini bar and snack-bar costs, including non-alcoholic beverages
- in-room movie charges
- meals where you are hosted by another person or are attending a conference where meals are provided as part of the package
- tipping, except when travelling to a country where tipping is local practice
- alcohol, except where allowed or specifically approved under this Policy.

Where you are required to travel overseas for work, it might be necessary to provide you with a cash advance. Any cash advance should be set at an appropriate level having regard to the circumstances, properly documented and accounted for, and reconciled to actual expenses on return.

Entertainment (includes hospitality and functions)

Expenditure on entertainment generally includes the provision of food, drinks, meals or other hospitality to staff (internal entertainment) or others associated with Inland Revenue (external entertainment) at a function or informal get together.

It is not generally appropriate to spend public money on entertainment and doing so should be the exception not the norm. Any expenditure should provide organisational benefits and be justifiable, sensible, moderate, conservative and limited in frequency. This may include:

- external entertainment to build relationships or represent Inland Revenue
- a limited number of staff or team functions or the occasional morning tea shout as recognition of performance or to celebrate a significant business achievement or milestone.

When considering the appropriateness of spending public money on entertainment, consider:

- the frequency and regularity of functions
- the scale and cost of the function
- the likely attendees and frequency that any individuals benefit from the expenditure
- whether others would perceive the expenditure to be appropriate and reasonable.

Public money should not generally be spent on entertainment for the spouse or partner of a staff member, except in very limited circumstances. This may include:

- where a staff member is representing Inland Revenue in entertaining external parties, including official overseas delegations, and it is expected protocol that the representative's spouse or partner also attends
- where a staff member is being honoured at a staff function
- occasional staff or team functions where a staff member's spouse or partner is included in recognition for their role in supporting the staff member's achievements.

Public money should not generally be spent on staff welcomes, farewells or retirement functions and doing so should be the exception not the norm.

Any entertainment spend should be properly documented, including details of the function or informal get together, and the staff and external parties attending. This information is required for external reporting.

Christmas functions

Inland Revenue may contribute a small amount towards a team Christmas function for staff. This amount and the payment or reimbursement process will be communicated to staff each year and may be revised from time to time.

Alcohol

Public money should not be spent on alcohol except where pre-approved in writing by a Level 3 or above delegation holder and in strictly limited circumstances. This may include:

- an official function for senior external guests
- an internal function celebrating the achievement of a very substantial outcome for Inland Revenue or a business group
- a team or business group function where leaders and staff can socialise as part of recognising performance or increasing staff engagement.

The pre-approval must consider the nature of the occasion and the proposed quantity and type of alcohol that will be available. Alcohol (with or without meals) should not be charged to a corporate credit card or claimed as an expense for reimbursement except where specifically agreed in the pre-approval.

Gifts (including gift cards, vouchers and flowers)

Public money should not generally be spent on gifts for staff or external parties except in very limited circumstances. Any expenditure should be justifiable, sensible, moderate, conservative and limited in frequency.

When considering the appropriateness of spending public money on gifts, consider:

- whether there has been a significant life event (such as a birth, bereavement or marriage) for which the team should send congratulations or sympathy as a show of celebration or compassion
- the nature and value of the gift
- the regularity that a gift is given
- how often any individuals receive gifts

Gift cards are redeemable at a single vendor or single chain of vendors and are a fringe benefit for tax purposes when gifted to staff. In some situations, it may be appropriate to recognise staff with a gift card using public money. These cards are available in the Ātea buying catalogue.

Prezzy cards and other similar cards that carry a redeemable value across multiple retailers should not be gifted to staff as they represent monetary remuneration and therefore have tax implications. It may be appropriate to recognise external parties with these types of cards however, such as a taxpayer who has contributed their time to a focus group.

The value of any gift card or prezzy card should be sensible and justifiable.

Donations to charity and sponsorship

It is not appropriate to donate public money to charities for fundraising purposes or to sponsor a third party.

Inland Revenue may donate redundant office items or items at the end of their useful life (e.g. laptops) to schools or charities where pre-approved in writing by a Level 3 or above delegation holder and cleansed of any data. Such items should have a zero-book value and a negligible market value.

Funding agreements

From time to time Inland Revenue may decide to fund a community organisation to provide services to our customers. Funding arrangements should be appropriately documented, including a clear outline of Inland Revenue's expectations, key deliverables and service levels and the circumstances in which Inland Revenue may cease funding and/or terminate the arrangement (see the *minimum contracting requirements below)*.

The amount of any funding should be justifiable, sensible, moderate and conservative.

Ex-gratia payments

Ex-gratia payments are those made in respect of claims that are not actionable at law, but for which there exists a moral obligation to make a payment. You need a specific delegation to approve ex-gratia payments.

Ex-gratia payments should only be made by someone with the appropriate delegation and should be justifiable, sensible and documented.

There are no set rules as to when ex-gratia payments are appropriate, but their occurrence should be rare. Ex-gratia payments may be made to staff or to taxpayers. Where a payment seeks to pre-empt a potential grievance or legal action, advice must first be sought from Corporate Legal.

Buying goods and services

You need to apply the *Expenditure Principles* (see Our Policy Principles above) and the Government procurement principles and rules (see table below) when buying goods and services and making or approving buying decisions or commitments.

The approach to selecting the goods and services to buy, the supplier to buy from, and to documenting the supplier engagement and contracting the supplier, must be appropriate for, and proportionate to, the nature, value, risk and complexity of the buying requirement and/or

contract opportunity and achieve public value[13]. The approach should also stand up to public scrutiny.

Minimum market approach

You need to follow the minimum market approach (see table below) for the value of the goods and services you are looking to buy unless a different sourcing approach is more appropriate to ensure Inland Revenue gets the best possible outcome, including to manage risk (including any potential or perceived conflicts of interest).

The *minimum* market approach for buying depends on the anticipated Maximum Total Estimated Value (MTEV) of the buying requirement. Consider a genuine and realistic estimate of the total cost (excluding GST) of the goods and/or services calculated over the whole-of-life of the commitment to the supplier, including rights to extend or renew the commitment[14]. If the MTEV is close to NZ$100,000 or the supplier engagement is likely to be longer than 12 months, consider whether following the minimum market approach for buying NZ$100,000 or more is appropriate.

MTEV	Minimum market approach, subject to nature, value, risk, complexity	Government procurement principles and rules that apply to your buying (in addition to this Policy)
Up to NZ$50,000	*Non-competitive sourcing approach* with at least one written quotation or proposal (direct source). **Note** - where a Government contract or panel is available and suitable, you *should* engage a supplier from that contract/panel.	Government Procurement Principles and Government Procurement Charter
NZ$50,000 to $99,999	*Sourcing approach to be proportionate to the nature, risk, complexity and value* of the buying requirement (direct source or competitive sourcing). **Note** - where a Government contract or panel is available and suitable, you *must* source a supplier from that contract/panel unless there is a good reason not to. **Note** – where a New Zealand or Australian business is available, suitable, and has the capability and capacity to deliver[15], you *should* engage that supplier.	Government Procurement Principles and Government Procurement Charter
NZ$100,000 or more	*Buying requirement/contract opportunity to be openly advertised*[16] (competitive sourcing), unless: • a valid exemption under the *Government Procurement Rules* applies and is approved in writing by the Service Leader, Commercial Services & Strategic Property or	Government Procurement Principles, Government Procurement Charter and Government Procurement Rules

[13] Public value means the best available result for New Zealand for the money spent. It includes using resources effectively, economically and responsibly. It includes the economic benefits of the spend and supplier engagement and the total cost of ownership/whole of life cost.
[14] This includes everything required for the full delivery of the goods and services, including the cost of any support, installation, training, support and maintenance, servicing, decommissioning and disposal, and any expenses; it also includes any commissions paid to the supplier or a broker.
[15] Capability and capacity to deliver includes the supplier's ability to deliver with integrity, comply with legal and contractual obligations, and appropriately manage potential conflicts of interest and other risks.
[16] Open advertising requirements are set out in Rule 10 of the Government Procurement Rules.

	• a discretionary exemption is approved in writing by the Service Leader, Commercial Services & Strategic Property. **Note** - where a Government contract or panel is available and suitable, you *must* source a supplier from that contract/panel unless there is a good reason not to; *sourcing approach to be proportionate to the nature, risk, complexity and value of the buying requirement* (direct source or competitive sourcing). **Note** – you *must* seek *economic benefits* to New Zealand as part of the supplier engagement and award of the contract[17].	

* The Service Leader, Commercial Services & Strategic Property will decide any questions about the applicability, interpretation or precedence of the Government procurement principles and rules and this policy.

Exemption to open advertising

Any exemption from the *minimum market approach* for buying with a MTEV of NZ$100,000 or more must be in writing and approved by the Service Leader, Commercial Services & Strategic Property and the relevant delegation holder for the value of the goods and services over the term of the supplier engagement/contract. An exemption is not required for sourcing from Government contracts or panels.

Minimum contracting approach

Regardless of the sourcing approach, you need to document the supplier engagement and the scope of goods and services to be provided. Documentation and the form of contract used to engage the supplier must be appropriate for the nature, value, risk and complexity of the buying requirement and/or contract opportunity[18]*.*

You must engage the supplier via a written contract that includes IR-specific terms, and is signed by the appropriate delegation holder, in any of the following scenarios:

- you are buying under a Government contract or panel
- the buying requirement involves individuals who will physically work in Inland Revenue site (e.g. contractors or consultants)
- the supplier will use subcontractor(s) to deliver goods and/or services
- the supplier (including any subcontractor) will have access to Inland Revenue systems, whether from New Zealand or offshore
- the supplier (including any subcontractor) will be provided with, have access to, or will collect, hold, store, host or transfer, confidential, sensitive or personally identifiable information or data
- the buying requirement includes the provision of, or access to, technology[19] or technology-related support and maintenance or related services

[17] Economic benefit is the broader outcome generated through buying decisions and supplier selection. It includes using New Zealand and Australian businesses, making better use of New Zealand's resources, developing New Zealand's industry capabilities or capacity, and improving sustainability or generating environmental benefits for New Zealand. A minimum 10% evaluation weighting must be included in the sourcing process and considered as part of the assessment of public value. Economic benefit requirements are set out in Rule 8 of the Government Procurement Rules.

[18] Documentation appropriate for buying requirements that are low value (under NZ$100k) AND low risk AND low complexity, includes a supplier quote or proposal or a Government Model Contract; buying from a Government contract or panel requires a specific contract model – contact Commercial Services; most other buying requirements will likely require a tailored and negotiated contract – contact Commercial Services.

[19] Technology includes hardware, systems, applications, software, digital platforms, and processes, integrations and technical capabilities.

- the supplier (including any subcontractor) is providing a service on Inland Revenue's behalf direct to the public
- the buying requirement involves a subscription service or a licence to use the supplier's (or a third party's) intellectual property
- the engagement is for longer than 12 months and/or will include a right of renewal or an option to extend
- the engagement involves the provision of funding to an organisation to deliver services to our customers
- the MTEV is likely to be NZ$100,000 or more
- where the nature, risk and complexity of the buying requirement and/or contract opportunity is such that a tailored and negotiated contract is appropriate to ensure Inland Revenue gets the best possible outcome, including to manage risk.

You need to consult with the Commercial Services team or Corporate Legal when the buying requirement and/or contract opportunity is covered by the scenarios above.

Contract management

You are responsible for ensuring day-to-day (operational) management of the supplier engagement/contract is in place and the supplier's performance and compliance is being monitored.

A contract management plan that is right-sized for the nature, risk, complexity, value and duration of the buying requirement/contract should be implemented. Roles and responsibilities in relation to the contract should be clear and documented. The contract management plan should be in place before the contract commences.

The supplier engagement and contract should be proactively managed to ensure the commitments made are delivered and reported on, and business outcomes and public value are achieved. This includes managing integrity risks associated with the supplier engagement, proportionate to the nature, value, risk, and complexity of the contract.

Paying for goods and services

Purchase requisitions and purchase orders

You need to submit a purchase requisition for your buying requirement unless:

- a corporate credit card or expense claim for reimbursement is a more appropriate way to pay for the goods and services
- payment is via direct debit or a batch payment.

Purchase requisitions should include:

- a copy of the written quotation or proposal in accordance with the *minimum market approach* or reference the contract that covers the goods and services you are buying
- an outline of the justifiable business purpose
- an outline of how you sourced and selected the goods and services to buy and the supplier to buy from, including your evaluation of options in the market (and suppliers), what you considered, and the rationale for your decision.

Once approved, the requisition is issued to the supplier as a purchase order.

Your purchase requisition needs to be approved by the appropriate delegation holder before an order for goods and services is confirmed with the supplier, before the goods and services are delivered or consumed and before the supplier invoices Inland Revenue. It is not appropriate to provide a purchase order number to a supplier without the requisition having first been approved.

Paying your supplier

You need to actively manage your purchase requisition/purchase order and the related contract (where relevant) to ensure all valid and correct invoices can be paid on receipt.

You must use reasonable endeavours to pay your supplier's invoice within 5 business days of the invoice being received.

Paying in foreign exchange

You should consult with the Finance Services team:

- before entering into a contract with an overseas-based supplier to enable the tax consequences to be clarified
- where your buying or a contract is likely to commit us to a foreign currency obligation in excess of NZ$100,000
- where the transaction exposure for an individual currency is likely to exceed NZ$100,000.

This will enable us to enter into forward exchange contracts to manage any foreign exchange exposure and provide certainty around the cost of the transaction.

You should also consult with the Finance Services team if Inland Revenue needs to make a payment in foreign currency. Foreign currency commitments below NZ$100,000 will be settled at the spot rate on the date of payment.

Paying with a corporate credit card

You can use a corporate credit card (if you hold one) to pay for low value goods and services reasonably required for business purposes in the following scenarios:

- where a supplier requires up-front payment, such as a conference registration
- where the buying is one-off, and the supplier is unlikely to be used again (or regularly)
- when it is not possible or practical to submit a requisition for the goods and services or for the supplier to invoice Inland Revenue.

You can also use a corporate credit card to pay for actual and reasonable expenses incurred while on Inland Revenue business, including while travelling where allowed or specifically approved under the relevant policies. Where a transaction will cover expenses incurred by two or more staff member(s), the most senior person in the group should use their corporate credit card.

It is not generally appropriate to use a corporate credit card for:

- goods and services that are available in the Ātea catalogue
- personal expenses or cash advances
- entertainment and alcohol, except where allowed or specifically approved under this Policy
- gift cards, prezzy cards and gifts
- travel (including air travel and rental cars but excluding taxis) and accommodation except in an emergency
- fuel for private vehicles
- repairs and maintenance costs including for premises and vehicles
- services provided under a contract with Inland Revenue (including professional services and services provided by individual contractors)
- software licences, online service subscriptions or apps, including through App Stores
- a subscription service or licence to use a third party's intellectual property rights
- the payment method registered against an account for on demand goods and services
- office equipment and consumables, and asset purchases.

If you need to pay for goods and services ordered online, you must ensure the website is safe and secure before entering your corporate credit card details. You should retain a copy of your order and include it in your credit card transaction reconciliation.

Corporate credit card transactions (with supporting tax receipts for each) must be reconciled in Ātea and submitted for approval by the 20th of each month. The reconciliation must include a justifiable business purpose for each transaction and the date, amount and description of the expenditure.

Any costs incurred on a corporate credit card are the personal liability of the cardholder generally unless and until expenditure is approved by the appropriate delegation holder. Inappropriate expenditure and any costs or losses incurred through unauthorised use of a corporate credit card may be recovered from the cardholder (regardless of the expenditure being approved by a delegation holder) and/or the card may have a temporary block applied or be cancelled.

Corporate credit cards are the property of the issuing bank and must be surrendered immediately on request of the card issuer or a Level 3 or above delegation holder.

Paying and making an expense claim for reimbursement

If it is not possible to use a corporate credit card or if you do not hold one, you can make an expense claim for reimbursement of actual and reasonable expenses incurred while on Inland Revenue business. Where a transaction will cover expenses incurred by two or more staff member(s), the most senior person in the group should pay and make the expense claim.

It is not generally appropriate to make an expense claim for:

- goods and services that are available in the Ātea catalogue
- goods and services that could be paid for using a corporate credit card (where you hold one)
- personal expenses except where approved under another Inland Revenue policy (such as vision care, study/exam fees)
- entertainment and alcohol
- travel (including air travel and rental cars but excluding taxis) and accommodation except in an emergency
- fuel for private vehicles
- repairs and maintenance costs including for premises and vehicles
- services provided under a contract with Inland Revenue (including professional services and services provided by individual contractors)
- software licences, online service subscriptions or apps, including through App Stores
- a subscription service or licence to use a third party's intellectual property rights
- office equipment and consumables, and asset purchases.

Expense claims must be submitted for approval in Ātea. The claim must include a justifiable business purpose for each transaction and the date, amount and description of the expenditure (with supporting tax receipts for each transaction).

Any expenses incurred are the personal liability of the person incurring them generally unless and until approved by the appropriate delegation holder for reimbursement. Inappropriate costs may be recovered from the person incurring them (regardless of the expenditure being approved by a delegation holder).

Paying with direct debit

You can use direct debit as a payment mechanism where it is appropriate for the nature of the goods and services (for example, electricity) and there is a written contract (on IR's terms) in

place with the supplier. You need pre-approval from the Finance Services team before committing to payment by direct debit.

Finding out more

This Policy should be applied in conjunction with other related policies and frameworks including:

- Code of Conduct - Tikanga Whanonga
- Delegations Policy - Kaupapa Tuku Mana
- Disclosure and Conflict of Interest Policy - Kaupapa Whākinga
- Probity Framework for Buying
- Travel Policy - Kaupapa Hāereere
- Gifts and Hospitality Policy – Kaupapa here Tuku me te Manaaki
- Third Party Security Management Policy - Kaupapahere Whakahaere Haumaru Tuatoru
- Fraud and Corruption Control Policy - Kaupapa Hara Taware me te Ārai Kino

Document details

Approved by	Mary Craig, Deputy Commissioner – Enterprise and Integrity Services, 3 June 2026
Review dates	Date reviewed: May 2026 Next review: May 2028
Policy owner	Deputy Commissioner, Enterprise and Integrity Services
Policy contact	s 9(2)(k)

Item 8

Inland Revenue
Te Tari Taake

Topic 2 – Leave

Cashing Up Leave Guidelines

These guidelines provide information about cashing up your annual leave entitlement.

Note: The 'Exchanging Leave Policy' in our People Policies and Guidelines contains definitions of various leave types (e.g. accrued, entitled etc.). See Topic 2 – 'Leave'.

Requesting leave be cashed up

You can request up to one week of your current annual leave entitlement to be cashed up in any one leave year, but only from your entitled annual leave and not your accrued annual leave. The option to cash up will be considered only at your request and cannot be negotiated as a condition of employment or in a salary negotiation. You can make a single request for a full week or multiple requests in each leave entitlement year (totalling a maximum of one week) and cannot request your leave be cashed up on an ongoing basis.

Approval of your request

We are unlikely to approve a cashing up request unless:

- You have an approved leave plan in place with your people leader for how and when the remainder of your annual leave will be taken; *and*
- You keep a minimum of three weeks' annual leave to be taken as a break from work.

Your people leader will consider your request in a reasonable timeframe and let you know their decision. Inland Revenue is not required to provide a reason for declining any request to cash up leave.

Templates available via People & Business Services: People leaders can access template letters to document the approval of cashing up leave. This must be sent to Payroll to action and to Personnel Files for a record.

Payment of leave

If we agree to cash up your leave, it will be calculated at the greater of your ordinary weekly pay or average weekly earnings for the 12 months immediately before the payment.

It will be paid to you in the next pay period after your request has been agreed.

Cashing up annual leave is treated as "extra pay" in terms of the Income Tax Act and will be subject to PAYE at the applicable rates.

HR delegations: Level 4 authority higher is required to approve cashing up leave.

Document control	**v1 March 2016**
Review dates	Date reviewed: April 2026 (only minor editorial changes from Dec 2021 review).
Policy owner	Domain Lead – People Operations & Policy; People & Business Services
Policy contact	s 9(2)(k)

Item 9

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour

Confidentiality and Secrecy Guidelines

Confidentiality and secrecy underpin much of our work at Inland Revenue. These guidelines provide detail in support of our Code of Conduct, outlining expectations including what to do if you need to in response to complaints or raising concerns.

Confidentiality and secrecy are very important aspects of working at Inland Revenue. Our customers need to feel confident that the information they provide to us will be treated sensitively and confidentially and kept secret when required. This confidence encourages voluntary compliance.

Confidentiality requirements extend beyond just taxpayer information; they also cover things like employee information, financial information, and information on tenders or contracts. Any information which you gain access to as an Inland Revenue staff member needs to be managed appropriately with due consideration given to confidentiality and privacy. Official information of any type may be covered by other legislation and may also be the subject of security classification.

As well as specific information, we need to be sure our "operational details" (policies and processes etc.) are not disclosed, as this may undermine compliance with the tax system (for example, you must not disclose the internal threshold for a targeted campaign).

Non-disclosure of information applies both during and after your employment with Inland Revenue.

Because of the importance we place on secrecy and confidentiality and maintaining the integrity of the tax system, our systems are monitored and there are serious consequences for non-compliance, as noted in our Code of Conduct.

Monitoring system access

We have tools in place to:

- Monitor access to taxpayer information held within our systems and/or via the internet
- Assist with the detection, investigation and, where appropriate, prosecution of instances of unauthorised access or use of taxpayer information.

This information can be gathered and collated using these tools.

Examples where a decision may be made to use these tools include:

- A specific complaint received from a member of the public or an Inland Revenue employee alleging unauthorised access or use of taxpayer information

- If a leader has good reason to suspect that an employee may be engaging in inappropriate or unauthorised access or use of taxpayer information
- If an employee has good reason to believe that they are at risk of allegations of inappropriate or unauthorised access
- An assurance or audit initiative at the direction of the Service Leader, Integrity and Internal Assurance

Important note: System reporting and monitoring tools have been developed to provide assurance over the access to and use of our systems, and to measure inappropriate or unofficial system access on specific taxpayer accounts – in other words, to detect unauthorised activity. You will not be told when your access and use of taxpayer information in any Inland Revenue system containing taxpayer information is being monitored. More information is available in relation to the various reporting and monitoring tools on the Corporate Risk and Assurance intranet site or by contacting Integrity Assurance.

Receiving complaints, queries or raising concerns

- If you receive a complaint from a customer or a staff member in relation to concerns around confidentiality, refer it to your people leader to deal with or you may wish to use the formal reporting wrongdoing process
- In line with the Code of Conduct, only specifically authorised staff can comment on Inland Revenue matters or release Inland Revenue material to any member of the media or public, or other organisation. 'Media' includes anything that is being published or broadcast, such as via internet or social media channels, radio and television, newspapers, magazines and community newsletters
- You must inform the Media group in Marketing and Communications of any potentially contentious issues
- You must inform your leader immediately if you suspect someone is inappropriately accessing taxpayer information (section 6 of the Tax Administration Act requires you to *"…protect the integrity of the tax system…"*).

Document control	**v1 2 March 2016**
Review dates	Date reviewed: Dec 2021
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 10

STANDARD

Consuming Online Services Standard

This document is a Standard. Standards define the design norms based on accepted principles, rules and legislation that govern business processes, and/or the minimum operating requirements. This standard should be read in conjunction with the Application and Cloud Policy, and the AI Staff Use Policy which describes the approach to meeting these requirements and principles.

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Authorisation

This Standard is authorised by Jay Harris, Chief Information Security Officer

Date: Signature: s 9(2)(a)

Effective from: December 2025

Next review: December 2026

1.What the standard is about

An online service is a software application/website accessible via the internet, you use in the context of business. This could include applications such as Outlook, JIRA, Adobe, MIRO. Where, for a business purpose, users would like to use an online service to deliver or assist in the delivery of an IR business function, the use of that service is subject to the requirements of this Standard.

2.Why do we have this standard?

The purpose of this standard is to set out the minimum expectations for the consumption of online services used during or for IR business. Adherence with this standard helps prevent users from using risky online services when delivering IR functions by promoting confidence in the security, privacy, and resilience capabilities of online services which are being used to.

This Standard supports the principles of IR's Application and Cloud Security Policy to be realised.

3.Why this standard is important?

This standard is important as it seeks to mitigate the risks which follow from the use of shadow IT. Such risks include:

- IR data being stored in online services which are not properly secured
- IR data being corrupted or otherwise compromised
- an increased attack surface which IR cannot effectively understand and manage.

This Standard addresses such risks and helps to provide confidence that services IR uses in the delivery of its business functions align with the requirements it establishes. This promotes consistency across the online services IR uses and allows IR to have the right amount of oversight where necessary.

4.Who and what this standard applies to

The Standard applies to:

- Any person (including IR employees, contingent and non-workers, managed service providers or any other third party), or non-human entity (including computers, systems, software programmes or code) that access IR systems, applications, information, or data

- Online services that IR owns and operates. These are covered by the Delivering Online Services Standard and include those which are published publicly.
- Online services that users consume for non-IR business purposes, such as social media platforms and news outlets.

5.The requirements of the standard

The following clauses set out how the organisation can effectively consume online services without compromising IR's security posture.

Requirements

1.0 Due Diligence

1.1. Where a user needs to procure/use a new online service, they **MUST** confirm that IR does not have any existing capability that would deliver the same business outcomes. Where there are appropriate existing services, these **MUST** be prioritised prior to the procurement/use of any new services.

1.2. Where a new online service is required, users **MUST** follow the guide below (Section 11) to determine if the Application Approval Group needs to approve the use of the service.

1.3. Where the Online Service Use Guide has determined the involvement of the Application Approval Group, the following applies:

1.3.1. The Application Approval group **MUST** approve the use of all Online Services Group except in the case of AI services (where determined by the guide in Section 11). The ServiceNow form is required to be completed for the Application Approval Group review, or a Use Case form submitted for new AI applications.

1.3.2. The team procuring the solution **MUST** ensure the service provider completes the Security Vendor Questionnaire (at the discretion of the Application Approval Group) prior to the service being procured.

1.3.3. The team procuring the solution **MUST** consult with IR's Strategic Architecture Team to determine whether business and technology governance approval is required and the scope of any design support.

1.3.4. The team procuring the solution **SHOULD** consult with the Enterprise, Information, and Knowledge Team to understand any information management, data governance and archiving requirements.

1.3.5. The service provider's terms of service **MUST** be reviewed by the team and where IR enters into an agreement with the provider, IR's Commercial Team **SHOULD** be engaged.

1.3.7. The IR owner for the online service **MUST** understand the shared responsibility model for the service and consult with CISO to ensure security requirements are met.

1.3.8. IR **SHOULD** assess the service provider's security posture and practices using the New Zealand Government's Cloud Risk Assessment Tool (GCIO 105 available to view through the digital.govt.nz website) and consider the following factors:

- Whether the service provider undertakes regular vulnerability assessments and has robust and defined vulnerability and patch management procedures
- Whether the service provider conducts security reviews and penetration tests which IR can review
- Whether the service provider has established incident management and disaster recovery procedures which are frequently tested
- Whether the service provider can demonstrate compliance with SOC 2 Type 2, the General Data Protection Regulation (GDPR) and other leading standards such as:
  - ISO 27001, 22301
  - OWASP Application Security Verification Standard (ASVS)
  - NZISM
  - Cloud Security Alliance (CSA) STAR
  - PCI DSS

1.4. Online Services, software and applications **MUST** be legally licenced. The number of licences held **MUST** be reviewed regularly (i.e. annually) for compliance with licence agreements.

1.5. The service provider **MUST** provide a support contact, that users can use to report issues with the service. This may be part of a "Contact Us" page. Where able, the contact **SHOULD** be a dedicated manager for IR.

2.0 Data Availability and Security

2.1. The service provider **MUST** use appropriate measures to ensure security. Such measures **SHOULD** include:

2.1.1. Transporting data over HTTPS using TLS 1.2 or above

2.1.2. A public SSL certificate signed by a reputable Certificate Authority that follows IR's Encryption Standard.

2.1.3. Protecting data at rest using industry-standard AES-256 encryption.

2.1.4. Implementing malware prevention software (e.g., antivirus) across its infrastructure

2.1.5. Actively identifying and tracking vulnerabilities

2.1.6. Patching and updating infrastructure, operating systems, and software components

2.2.

2.3. IR data **MUST** only be processed, transit and stored, in NZ/Australia:

2.3.1. Processed – Processing covers for example, where data transformed from the original data to something else, augmented with additional data, etc.

2.3.2. Transit - Encrypted in transit between the collection point, processing and to the location where it will be stored or accessed from. For example, data cannot be collected in Australia then transit through Singapore, Europe and the United States, before being stored back in Australia.

2.3.3. Stored – Where data 'lives' in its final location for ongoing access or archiving.

Where NZ and Australia are not possible, a security exemption **MUST** be raised. For more information, see the Data Handling Standard and the Information Handling Standard.

2.4. The service provider **MUST** have established regular backup processes in place to ensure data recovery and test them regularly.

2.5. Where there is the ability for IR to configure its own data retention policies, these **MUST** align with Information Knowledge Management's data retention policies.

2.6. IR **MUST** ensure the service provider supports IR's requests to export data to minimise disruption and loss where IR needs to move to another service. IR **MUST** also have the ability to export data for storage in IR systems e.g. exporting data from a SaaS service into SharePoint for longer term storage.

2.7. IR **SHOULD** ensure the service provider employs measures to logically separate IR data from other organisations', so the actions of other customers do not compromise IR's data or service.

2.8. The service provider **SHOULD** have built in redundancy, including multiple availability zones within the same geographical region.

3.0 Identity

3.1. To simplify access to services, the service provider **MUST** support single sign-on (SSO) using IR's preferred Identity Provider (IdP).

3.2. Where the service provider supports role-based access, roles **MUST** be assigned to manage users' access.

3.3. Any other authentication considerations **SHOULD** align with IR's Passphrase and Authentication Standard, where they are not specified within this standard.

4.0 Privacy

4.1. Where the service will collect, process, use, store or disclose personal information, which includes Sensitive Revenue Information as defined in the Tax Administration Act 1994, a Privacy Threshold Assessment or a Privacy Impact Assessment (PIA)

4.2. IR **MUST** obtain and review the service provider's privacy policy or privacy notice before the service is used. The privacy policy or notice should, amongst other considerations, outline:

4.2.1. What personal information the service provider collects and why

4.2.2. How the service provider uses personal information

4.2.3. How long the service provider keeps personal information for

4.2.4. When the service provider may disclose personal information

4.3. Any disclosure of Sensitive Revenue Information **MUST** be discussed with and approved by Legal Services.

4.4. The service provider **SHOULD** have established data breach notification guidelines which includes the requirement to notify relevant public agencies and affected individuals following notifiable data breaches or significant incidents.

5.0 Consuming Application Programming interfaces (APIs)

5.1. Where IR consumes Public APIs (e.g. from Google, Microsoft, etc.) or from an IR Service Provider (e.g. a provider that has created or modified an API for IR requirements/system)that will handle personal or commercially sensitive IR information, the creator **MUST** be able to provide existing assurance artefacts which **SHOULD** include the following to have been completed:

5.1.1. Penetration testing completed at least annually

5.1.2. Source code review

5.1.3. Any other security testing undertaken by the creator or security assurance.

5.2. API integrations **MUST** be documented. This documentation should include details about the integration, its functionalities, and any unique considerations.

5.3. APIs that IR consumes **SHOULD** be built on REST architecture.

5.4. API requests and responses **MUST** occur over HTTPS using at least TLS 1.2.

5.5. APIs **MUST** support secure authentication mechanisms such as API keys, OAuth 2.0 and JSON Web Tokens. Approved authentication mechanisms are defined in the Passphrase and Authentication Standard.

5.6. APIs that only support anonymous or direct authentication **SHOULD NOT** be used where information is not publicly available.

5.7. API keys and tokens **MUST NOT** be hard coded into source code.

5.8. API secrets **MUST** be stored securely and encrypted in accordance with IR's Encryption Standard.

5.9.

5.10. IR **MUST NOT** consume more data from an API than is necessary for the service to function.

5.11. A list of known locations the APIs may redirect to, **SHOULD** be maintained, so the API does not blindly follow third-party redirects.

6.0 Artificial Intelligence

6.1 Generative AI applications **MUST NOT** be used at IR as there is a blanket disapproval. An exception may only be made in the form of a use case submitted to and approved by the Artificial Intelligence Oversight Group (AIOG).

6.2 Where IR engages with Artificial Intelligence (AI) or artificially intelligent technologies in an approved capacity (for example, technologies, tools or models that are founded on or incorporate AI or generative AI), users **MUST** be able to provide the following as assurance of approval of the application:

6.2.1 Business Owner and Risk Owner sign off

6.2.2 Approval of the use of the application by the AI Oversight Group (AIOG)

6.2.3 A completed Use Case Submission and Risk Assessment of the application that has been signed by the AIOG, the Business Owner and the Risk Owner

6.2.4 A completed AI Security Sub Working Group certificate

6.3 Risks posed by the application **MUST** be clearly documented and accepted by the relevant lead parties including the AIOG, the Business Owner and the Risk Owner. The service provider should provide a list of the libraries which will be used at the back end for the AI model in question, to understand the risk posed by the application.

6.4 Sensitive or Personally Identifiable Information (PII) **SHOULD NOT** be consumed by the AI model, especially with use of an open-source model.

6.5 AI and generative AI applications **MUST NOT** be used in decision making processes where the output will be used for tax decisions or making decisions impacting customers. All outputs **MUST** be subjected to human oversight.

6.6 Tools **SHOULD** be hosted in a separate IR managed tenancy (or managed services environment), especially for information or data classified as in-confidence or above.

6.7 AI tools **MUST** comply with the data classifications outlined within the AI Use Case Guidelines and be signed off by the relevant parties including the AIOG, the Security Sub Working Group, the Business Owner and the Risk Owner.

6.8 AI applications **MUST NOT** be used where sensitive information or PII will be ingested by the model in an unsanitised form (for example, where information has not been anonymised).

6.9 Applications using Machine Learning are permissible in line with the AI Use Case Guidelines and the AI Staff Use Policy.

6. Accountabilities and responsibilities

The following establishes the broad accountabilities and responsibilities of the key internal stakeholders applicable to this standard.

Who	What
Chief Information Security Officer	• Create and manage the Information Security Policies and Standards. Demonstrate and assure compliance with the Standard.
Information Security Office	• Assess security of online services for use within IR. • Provide guidance to the business on security risk for online services.
Business Owners	• Follow the Standard when needing to use online services for business needs. • Drivers of their proposed AI use case. This will differ based on use case/application.
Cyber Security Operations	• Monitoring the use of sanctioned and non-sanctioned online services.
Strategic Architecture	• Assess Architecture impacts and support Architecture Business/Technology approval.
Privacy Officer	• Provide the business guidance on privacy policies and use of online services.
Developers	• Undertake due diligence when using public APIs and libraries. • Follow this standard.
Artificial Intelligence Oversight Group (AIOG)	• Provides oversight and direction for AI systems and use at Inland Revenue. • Will act as the key point for AI related work and proposals. • The approval group for proposed AI/LLM use cases or solutions.
Security Sub Working Group	• Provides a preliminary review of AI use cases prior to additional governance processes • Responsible for providing a review of use cases through the lens of Security, Security Architecture, Privacy, and Legal
Risk Owner	• The team that will be owning the risk posed by the application after it has been approved by the Risk Assessment process. This person will differ by use case/application.

All employees, non-workers and contingent workers	• Follow this standard.

7.Terms and definitions

Term	Definition
Account	An account is a collection of information that exists about an entity (person, computer, software programme, code, or digital device), including information such as the username/user ID, role and contact details. A relationship is established between the entity and their account during the account onboarding process that enables an entity to use their account to access the digital resources (including servers, systems, applications, information, data, and devices) that the entity is authorised to use. User/privileged user accounts are assigned to people, and system, application or service accounts are assigned to non-human entities such as computers, software programs, code, or digital devices. An entity uses their linked credentials to assert their ownership of their account. These credentials may be an "enterprise" login supporting single sign-on/same sign-on access, or they may be local to the application/service being accessed.
Application Programming Interface (API)	An API is a set of protocols and tools for building software applications. It allows different software systems to communicate and exchange data with each other, enabling integration and automation of processes
Artificial Intelligence (AI)	Artificial Intelligence refers to the ability for computer systems to perform tasks that typically require human forms of intelligence. This includes tasks such as learning, perceiving, reasoning, planning, which allows machines to complete decision-making tasks and simulate thought adjacent to that of a human.
Authentication	Authentication is the process of verifying the identity of a user or system to grant access to a resource or system. This is typically done

	by requiring the user to provide a unique identifier and a password or by using a digital certificate, biometric information, or other security mechanism.
Generative Artificial Intelligence (GenAI)	Generative AI is a direct interaction model which describe how the user interacts with the solution. It is often used in a question-answer format (such as ChatGPT/OpenAI or Microsoft Co-pilot models). However, GenAI models can generate other forms of media such as images, video, or audio. These are solutions capable of generating entirely new content and may leverage large language models.
Government Cloud Risk Assessment Tool (GCIO 105)	NZ Government Cloud Computing: Security and Privacy Considerations is a 105-question due diligence framework for cloud computing services
Identity	Identity is a set of attributes that are associated with a human or non-human entity that is used to uniquely define and identify the entity in the IR context, typically. Identities may be subject to a set of access control policies/rules that determine the level of access the entity has, the actions that the entity may perform, and the conditions under which the actions may be performed.
Identity Provider (IdP)	A system component that provides an end user or internet-connected device with a single set of login credentials that ensures the entity is who or what it says it is across multiple platforms, applications and networks.
Machine Learning (ML)	ML is a more traditional approach where an algorithm is provided sample training data and "learns" relationships in that data (which can be done in a number of ways). In an ML solution we should have more control of the outcome, being able to interrogate the training data and clearly show relationships / paths from input to output (something that is unlikely to be possible with vendor AI solutions and LLM's).
Shadow IT	The use of IT hardware or software by employees without the knowledge, oversight or approval of the organisation.

Shared Responsibility Model	The shared responsibility model is a working framework followed by Cloud Service Providers (CSP) that outlines the responsibility over an entire cloud environment from infrastructure, to hardware, data, identities, workloads, network, settings and more. Responsibility is divided between the CSP and the customers.
Single Sign On (SSO)	A centralised session and user authentication service in which one set of login credentials can be used to access multiple applications. The service authenticates you on one designated platform, enabling you to then use a variety of services without having to log in and out each time.

8.Where to find out more

Internal references

This Standard permits the principles of the Application and Cloud Policy to be realised.

Exemption to this standard follow the approve exemption process define here: Exemptions Process

This standard should be read in conjunction with the following IR Polices and Standards:

- Authentication and Access Management Policy
- Application and Cloud Security Policy
- Delivering Online Services Standard
- Encryption Standard
- Password and Authentication Standard
- Penetration Testing Standard
- Privileged Access Management Standard
- Vulnerability Management Standard
- AI Staff Use Policy
- AI Use Case Guidelines

External references

The following resources have been used in relation to the development of this standard:

- NIST's Secure Software Development Framework (SSDF) Version 1.1
- NZISM Latest version (3.9)
- OWASP Application Security Verification Standard Version 4.0
- OWASP Secure Coding Practices Version 2.1
- ISO 27017
- GCDO API Guidelines
- OECD AI Principles

9. Document information

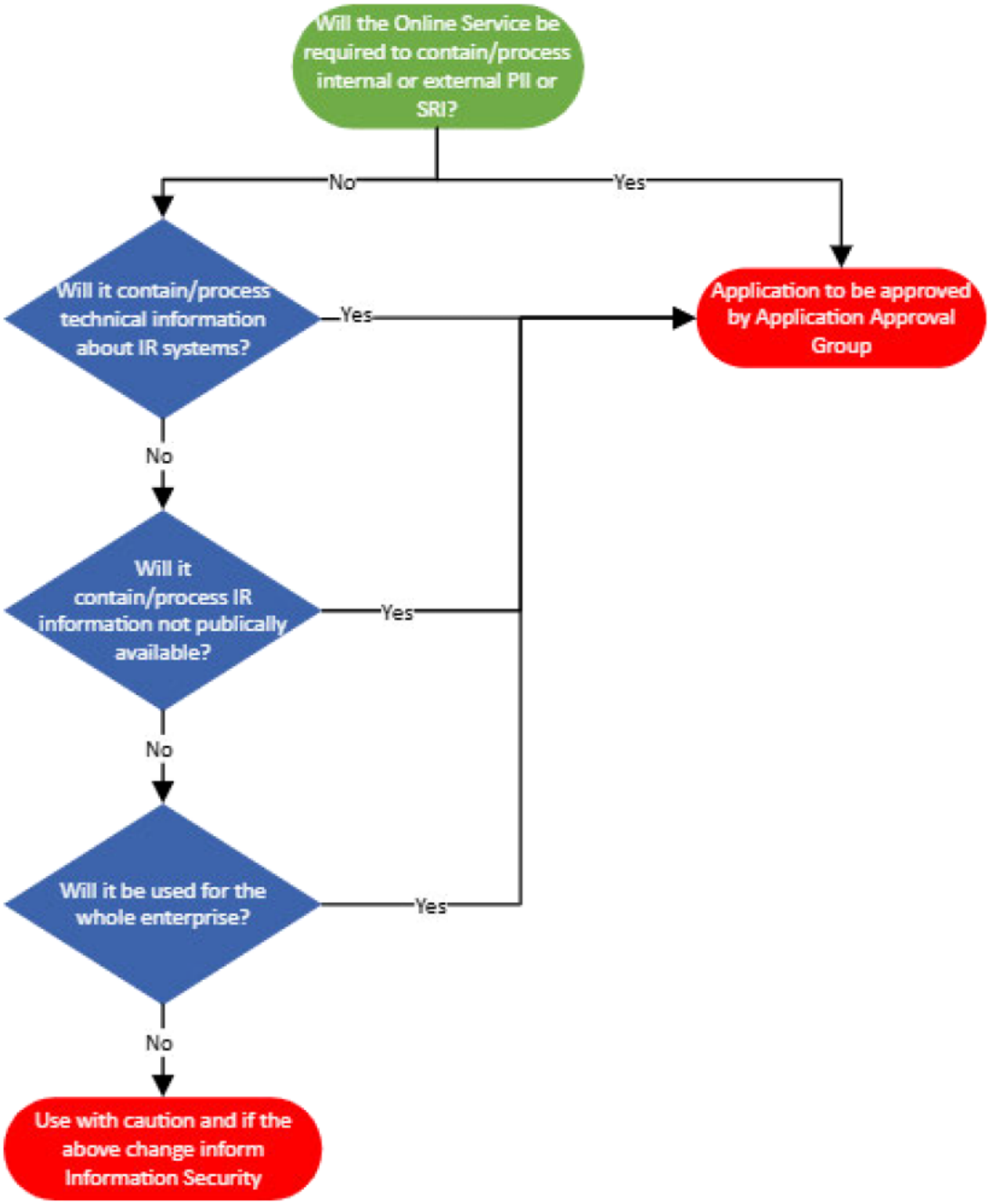
Current version	1.0
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Review before	December 2026
Business function owner	Jay Harris
Document owner	Chief Information Security Officer
Audience	All Inland Revenue employees, non-workers and contingent workers.

10. Document amendment history

Version	Date	Sections Amended	Summary of Amendment
1.0	9 December 2024	All	Creation of standard
1.1	5 December 2025	All	Updates to the standard based on changes in processes such as section 6.0 and minor updates throughout
1.2	17 December 2025	All	Updates based on feedback from CISO team

11. Supporting Information

The flow diagram below is designed to guide users in determining if the potential online services will need to be approved by the Application Approval Group.



Item 11

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour

Disciplinary Investigation Guidelines (for Leaders)

These guidelines take a step-by-step approach through the disciplinary process.

Leaders must seek advice from People & Workplace Services (Raise an HR query/case - Support Portal | ServiceNow) and file an initial report with Integrity Assurance before starting any disciplinary process. Check your delegations against the required level below and consider what might be needed for continuity.

HR DELEGATION: Level 5 authority is required to issue a first warning. Level 4 authority is required for suspension, withdrawing a warning, issuing a final warning or dismissal.

Initiating action

Inland Revenue has well-established procedures for investigating any suspected or alleged misconduct or wrongdoing. These are managed by Integrity Assurance and are in place to ensure that our responses to such concerns are consistent and appropriate for the situation so as to maintain public confidence in our standards of integrity and conduct.

Leaders, seek advice from Integrity Assurance s 9(2)(k) or call any member of the Integrity Assurance team) before any decision to investigate staff misconduct or wrongdoing.

Any suspected or alleged misconduct or wrongdoing must be reported immediately to the Domain Lead Integrity Assurance using the Initial Report form before you go any further. If the matter is urgent call Integrity Assurance straight away. This includes seeking advice immediately if the matter has been or is likely to need to be referred to the Police (as Inland Revenue needs to understand if and when it can independently investigate any related employment matter).

Integrity Assurance will then determine what initial action is required and advise you how to proceed. As part of this process Integrity Assurance may undertake further initial enquiries and involve People & Workplace Services and/or Corporate Legal so that you receive the right advice and support to properly resolve the matter.

When such activity is initially alleged or suspected it is extremely important that you do not initiate any direct action with the staff member concerned without first advising Integrity Assurance, as this may compromise Inland Revenue's ability to deal with the matter effectively. However, if the circumstances require you to act promptly, such as to deal with fighting or drunkenness in the workplace, then you should do so.

If it is determined no further investigation is warranted, the issue may not need to go any further. Other options for resolution may also be considered, such as a letter of expectation.

If it is determined a formal employment investigation is warranted you should consider the following details once notified by Integrity Assurance to do so.

Note: If your team member is aware of a pending disciplinary issue, they may wish to seek advice early to understand the potential implications and process, and for support (for example, union members may seek to involve the delegate/ representative on their site).

Investigation

(also see Integrity & Internal Assurance's 'Reporting Wrongdoing Policy')

The purpose of an investigation is to enable you/Inland Revenue to determine all the relevant facts relating to the alleged behaviour on which a conclusion can be drawn. It should be conducted competently, objectively, sensitively and in a timely manner. All parties should understand the importance of maintaining confidentiality.

When inviting the staff member to an investigation meeting and setting out your concerns in an initial letter, you should have support and ensure they also have the opportunity to bring along a support person.

The staff member should be made aware of the potential outcome of any investigation. If further information is obtained during the investigation which could alter the potential outcome (for example, dismissal is now a consideration and was not previously) then you should advise the staff member as soon as possible.

INTERVIEWING

- When interviewing or meeting with the staff member, you should always have someone else present
- The staff member may have a support person or representative present (and should be encouraged to do so)
- Depending on the nature of the investigation, other staff may also be called upon to give information either in writing or at an interview or both
- All information that will be used by the decision maker must be made available to the employee with the right of response before any final decision is made
- A record of the interview will be made.

Suspension

(only if considered necessary)

Suspension is a last resort and should only be considered if there are sound reasons for having the person not present in the workplace. Any process to suspend should be fair. Reasons to suspend may include where the safety of the staff member, other staff or property is likely to be jeopardised if they remain in the workplace or their presence may compromise the integrity of the investigation process.

Leaders must seek advice from People & Workplace Services (Raise an HR query/case - Support Portal | ServiceNow) before any decision to suspend, for support in relation to procedural fairness and suspension terms.

Decision making when investigation is complete

At the end of the investigation the leader needs to come to a conclusion and decide whether the misconduct is substantiated or otherwise. The leader should ensure they are satisfied that the investigation has been sufficiently robust, including following up on the issues raised and ensuring all submissions received have been taken into account before they make their final decision.

If the leader concludes misconduct has not occurred or is not substantiated the employee is to be informed in writing and the matter ended. On some occasions a letter of expectation might be issued to ensure expectations for all parties are very clear going forward.

If the leader concludes that misconduct or serious misconduct has occurred, they must consider the nature and seriousness of the misconduct and what disciplinary action they consider appropriate in the circumstances (as explained below).

Potential outcomes

(if misconduct or serious misconduct determined)

Misconduct	Unlawful, dishonest and/or bad behaviour by an employee that includes, but is not limited to, breaches of the standards of behaviour set out in Inland Revenue's Code of Conduct and various human resources and operational policies. Misconduct includes breaches of New Zealand law that impact on the employee's performance of their duties and/or behaviour which has the potential to bring Inland Revenue into disrepute.
Serious misconduct	Behaviour by an employee which deeply impairs or is destructive of the basis of confidence or trust that is essential to the employment relationship. This includes, but is not limited to, instances of misconduct, theft, fraud, failure to protect the integrity of the tax system, physical abuse, deliberate disobedience, and breaches of the employment agreement and Inland Revenue policies in circumstances where there have been prior warnings (repeated instances) or where they are sufficiently serious in their own right.

Disciplinary outcomes do not necessarily follow a defined order. For example, a final warning can be issued without a first warning in place and dismissal can occur without prior warning if the seriousness of the misconduct warrants it.

WARNINGS

Warnings may be first or final depending on the seriousness of the misconduct.

First warning	A first warning may be issued when misconduct has occurred.
Final warning	A final warning may be issued when: • A second instance of misconduct occurs while there is a valid first warning in force; *or* • An instance of serious misconduct has occurred and summary dismissal is not warranted.

Every warning must be recorded in writing, sighted and signed by the staff member and placed on their personnel file. If they refuse to sign the warning you should note this on the warning. Warnings normally remain in force for up to 12 months.

Records of warnings remain on the personnel file even after they expire.

DISMISSAL

Dismissal may be considered the most appropriate action if the staff member's actions amount to serious misconduct or their conduct has not improved despite receiving a prior warning(s). If dismissal is being considered this will be clearly communicated to the staff member. Dismissal for misconduct will be given on notice (in line with the staff member's employment agreement). Dismissal for serious misconduct will generally be given without notice. When the recommendation is to dismiss, the staff member must be advised of the preliminary decision and given the opportunity to respond to the decision maker, before any final decision is made. The decision maker must evaluate all the relevant information, including the staff member's submissions (verbal and/or written) and seek advice from People & Workplace Services and Corporate Legal before making the decision to dismiss. For consultants and contractors, a breach of the Code (misconduct or serious misconduct) may result in termination of their work with IR.

PROSECUTION

The Code notes that prosecution may accompany dismissal and provides more detail. Normally any referral to the Police or other agency, or any decision to prosecute for a breach of section 18 of the TAA 1994 will be managed by the Domain Lead Integrity Assurance, who has the appropriate delegations to do so.

Recording action

A written record of the results of any disciplinary action is to be sighted by the staff member concerned (if possible) and placed on their personnel file.

Individuals may seek access to information about themselves under the Privacy Act. You should therefore prepare all disciplinary material on the basis that it may be made available to the person it relates to.

Follow up and reporting back to the complainant

Those who raise a genuine concern about staff conduct need to feel confident that Inland Revenue has looked into the issue and taken the appropriate action.

There will be occasions where it will not be possible or appropriate to provide all the details of the action taken, but sufficient information should be provided to show that the concern they raised has been examined and addressed. The privacy of the individuals involved will be a factor in determining what information can be shared with a complainant.

In the case of an allegation of discrimination or harassment being substantiated, the complainant should be informed of the outcome of the investigation in terms of the factual findings relating to them, and the steps being taken to prevent a repetition of the behaviour.

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Policy contact	s 9(2)(k)

Item 12

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour

Disclosure and Conflict of Interest Guidelines

These guidelines support our Code of Conduct and help you IDENTIFY, DISCLOSE, MANAGE, DOCUMENT and REGISTER conflicts of interest.

These guidelines can't provide answers for all situations but rather look to assist you in exercising your own judgement.

You should discuss the issue with your leader if you are in any doubt.

IDENTIFY – what is a conflict of interest?

The policy defines conflict of interest in some detail. Essentially, a conflict of interest is a situation arising from a real or perceived conflict between the performance of your role or public duty, and your private or personal interests. It isn't wrong or unethical to have a conflict of interest; what is important is that it's identified, disclosed and managed appropriately.

For a conflict of interest to exist there needs to be a link between the interest and your role in Inland Revenue. There does not need to be payment for the interest to cause a conflict; it is more about the nature of the interest or activity. A conflict of interest includes actual, potential or perceived conflicts of interest. It can arise in a wide range of circumstances.

SECONDARY EMPLOYMENT

The most typical example of a possible conflict of interest is when an employee obtains secondary employment, for example:

- Being an employee, advisor, director, partner of another business or organisation pursuing a business opportunity, consultancy work or paid board member role.

Note: If your disclosure relates to secondary employment, please see the secondary employment section in the 'Disclosure and Conflict of Interest Policy' and the 'Secondary Employment Guidelines' for Inland Revenue's requirements (see Topic 3 – 'Conduct & Behaviour' in our People Policies & Guidelines).

For all other types of conflicts of interest, the process as set out in these guidelines apply.

EXAMPLES OTHER THAN SECONDARY EMPLOYMENT

There are many other interests outside of secondary employment which could give rise to a conflict, these include:

- Being a nominated person or having power of attorney for financial interest/ tax obligations
- Being a member of a club, society or association in a role that may cause a conflict of interest with Inland Revenue such as having financial responsibility / influence

- Helping friends, family members or acquaintances with their personal or business tax affairs
- Shareholdings (where this could give rise to a conflict of interest – see the example below)
- Having a professional or legal obligation to someone else (such as being a trustee, including for a charitable trust)
- Having a personal association with an individual who you then interact with in a business context (for example, on a recruitment or procurement panel, or a tax investigation)
- Being a relative or close friend of, or being in a relationship with, someone who has one or some of the interests noted above, to the extent that it might directly or indirectly compromise your responsibilities.

For further detail: See the various Code of Conduct supporting guidelines on 'Nominated Persons', 'Clubs and Societies' and 'Family, Friends and Acquaintances' for details on what is expected (see Topic 3 – 'Conduct & Behaviour' in our People Policies & Guidelines).

Consider whether an **impartial observer** would reasonably question whether the personal factors in any way inappropriately influence the way you carry out your work.

EXAMPLES – IS IT A CONFLICT IF…?

I have some **shares?**	For most staff, you will generally not have to disclose your shareholdings. However, if your work activities (for example undertaking a tax investigation) involve dealings with a company or organisation in which you are a shareholder, then you should discuss this with your leader to determine if you should withdraw from the activity.
A family member is CEO for a large NZ company?	Whether there is a conflict depends on your role and responsibilities and the degree to which there is any potential for actual or perceived conflict. You should discuss this with your leader and manage the situation in line with policy and guidelines.
I'm on a recruitment panel and my cousin (who I don't know very well) has applied?	Generally, yes. This has the potential for actual or perceived conflict. It is important to avoid creating the impression of preferential treatment. You need to declare your interest immediately and you may have to remove yourself from the appointment panel.
I am a panel member for a procurement process to select a training provider for Inland Revenue, and I know lots of people in the industry?	There is not necessarily a conflict. Being knowledgeable and well-connected in the relevant industry may make you a logical and useful member of a procurement panel. However, you are required to remain impartial and transparent during the procurement process. See the Inland Revenue Probity Framework for Procurement for more information.

DISCLOSE – advising your leader

If your disclosure relates to secondary employment, please see those specific guidelines.

What?	**You are required to disclose** any personal interest where an **actual, potential** or **perceived conflict may exist** (as described in the identify section above)
To whom?	You should advise your immediate people leader. A one-up approval process is required, so your leader will consider your request and escalate their decision to their leader to independently review and make the final decision. If you feel disclosing the interest to your leader is inappropriate (for example, the matter is highly personal or confidential) you may make the disclosure to your leader's leader or raise the issue with IR's Integrity Team who can provide confidential advice on what to do.
How?	You may initially discuss the issue with your leader to help determine if any conflict exists, but any disclosure (whether approved or declined) needs to be captured using the digital register.
When?	All staff should make any disclosure of such interests when joining Inland Revenue. You need to make any disclosure to your leader as soon as possible and the digital register needs to be completed or updated. It is good practice for you to discuss any potential conflicts of interest as they arise and all staff will review their conflict information at least every 12 months including confirming that no conflicts exist. If you have already registered a conflict then the digital register is to be reviewed regularly, but at least every 12 months to check and record any changes in the circumstances of a disclosed conflict. Changes to the nature of your work should also be considered in relation to any conflicts. For example, changed responsibilities of a new role, project or assignment could now create a conflict. Disclosure should be made at the outset of the role or assignment, or upon any potential conflict subsequently arising.

Note: Those leaders reporting to the Commissioner have additional heightened disclosure requirements in relation to 'interests' and should refer to the Disclosure and Conflict of Interest Policy for details (see Topic 3 – 'Conduct & Behaviour' in our People Policies & Guidelines).

Note: The disclosure of the interest does not in itself resolve a conflict and measures to resolve or manage the conflict must be considered and where necessary put in place.

MANAGE – managing a conflict of interest

Your leader will:

- Assess the information and determine whether the interest you disclosed amounts to an actual, perceived or potential conflict of interest; *and*
- Escalate their decision to their leader for review and final approval; *and*
- Advise you of the decision as to the existence or not of a conflict and any actions required.

Note: When considering whether a personal interest might create a conflict, your leaders will assess if the interest creates an incentive for you to act in a way which may not be in the best interests of Inland Revenue.

Whether or not you would actually act on the incentive is irrelevant, as perception and the existence of the incentive is sufficient to create a conflict. Your leader will consider all the circumstances and take into account how the situation may appear to an outside observer.

If an actual, perceived or potential conflict is determined to exist, you and your leader (and/or your leader's leader):

- Will consider a range of options for managing the conflict
- Identify appropriate mitigation steps to manage the risk, which may if necessary, include steps such as transferring the duty to another employee or requiring you to restrict or abandon the interest or activity
- Periodically (at least every 12 months) discuss the conflict of interest until the matter is resolved permanently by the conflict no longer existing.

Note: The expected outcome is that the conflict of interest is managed appropriately or removed or so that the conflict is reduced to an acceptable level. This could mean that you are removed from undertaking certain work, for example, you are unable to review a binding ruling where you have an interest.

There may also be rare circumstances where the only way to manage the conflict is for you to end your involvement in the other interest. For example, it is not appropriate for employees to complete tax returns in their capacity as a committee member of a local club.

Further supporting information is available in the NZ Government Procurement Conflict of Interest Guide which specifically supports agencies in identifying and managing conflicts of interest during procurement activity, but also includes material with broader application including examples and ideas for managing conflicts.

DOCUMENT and REGISTER

In all cases, where an actual or perceived conflict of interest is raised:

- Ensure the digital register is fully completed [including documenting the decision around the conflict (approved or declined) and what is being done to manage it]
- For those involved in a formal procurement process, complete a Conflict of Interest Declaration and Confidentiality Agreement via the Government Conflict of Interest tool. More information and access to the tool can be found in the NZ Government Procurement Conflict of Interest Guide

If in doubt, check it out

If you are in any doubt about what's OK and what's not, discuss it with your leader. You can also use the **Making the right decision checklist** in our Code of Conduct to help you think it through.



Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) or the Integrity Team if required.
Templates available: For approving or declining requests for various interests.

HR DELEGATION: One-up approval is required for all decisions in relation to conflicts of interest, so irrespective of the leaders HR delegation level their decision must be escalated to their leader for review and final approval. At least a Level 4 HR delegation is required for this final decision.

Document control	**v4 April 2019**; v3 Sept 2018; v2 July 2017; v1 March 2015
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Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour

Kaupapa Whākinga

Disclosure and Conflict of Interest Policy

(including secondary employment)

This policy explains the importance Inland Revenue places on ensuring all actual potential or perceived conflicts of interest including all instances of secondary employment are disclosed and managed appropriately.

A conflict of interest arises when an individual's personal interest interferes (or has the potential to interfere or may be perceived as interfering) with their official public duty.

In this policy an "interest" includes, but is not limited to, an activity, responsibility, employment, duty, relationship, business or financial interest which an individual may have. This interest may have the potential for being regarded as either directly or indirectly compromising a staff member's responsibilities to Inland Revenue or the government, or their relationship with the general public.

Why we have this policy

This policy looks to ensure our people are clear on Inland Revenue's expectations in relation to disclosure and management of conflict of interest and secondary employment.

The most typical example of a possible conflict of interest is when an employee obtains other work outside their organisation. As such this policy also addresses our specific requirements around secondary employment.

Our people need to be seen to be completely impartial in their professional conduct and in carrying out their duties and responsibilities. They should avoid situations where they could be accused of using their position to further their personal interests. Public perception is important and it is not enough that our people are fair and honest – they also need to be seen to be so.

Section 6 of the Tax Administration Act requires us to maintain the integrity of the tax system, and this includes the perception of integrity.

Our Code of Conduct, Tikanga Whanonga ('our Code') requires our people to avoid any actual, perceived or potential conflict of interest or preferential treatment. We must remain impartial and have the highest standards of integrity if a conflict of interest may arise. If a staff member is unsure about the appropriate course of action, they should discuss this with their leader. Our people need to use judgement. The 'Making right decision checklist' is part of our Code and can be found in our People Policies & Guidelines; see Topic 3 – Conduct & Behaviour'.

This policy builds on and should be read in conjunction with our Code. This policy is also supported by Inland Revenue's guidelines on Secondary Employment and Disclosure and Conflict of Interest.

What happens if you do not comply with this policy?

Failure to disclose secondary employment or interests which could give rise to a conflict of interest could have disciplinary consequences.

Who this policy applies to

This policy and the guidelines which support it, apply to all Inland Revenue employees and contingent workers (referred to as "all staff" or "a staff member").

Specific practice around conflicts of interest

As part of the general obligation to act fairly, Inland Revenue must take care that its decision-making processes can't be challenged on the basis of **actual, potential** or **perceived** conflict of interest. The management of this centres on ensuring there is transparency and integrity in the process.

The three types of conflict are clarified in the table below:

If a staff member is in a position...	
Actual conflict	...to be influenced by their personal interests when doing their job.
Perceived conflict	...to appear to be influenced by their personal interests when doing their job.
Potential conflict	...where they may be influenced in the future by their personal interests when doing their job.

Inland Revenue staff should identify, avoid and where necessary work with their leaders to manage any conflicts of interest. Inland Revenue is committed to the timely identification and effective management of any conflicts (or perceived conflicts) which may arise. The practical process steps are detailed in the relevant supporting guidelines. It is important to note that the disclosure of an interest does not in itself resolve a conflict and measures to resolve or manage the conflict must be considered and where necessary put in place.

Occasionally as part of their day-to-day work, staff may receive contact from a customer whom they know personally. These interactions do not need to be disclosed or recorded as a conflict of interest. Instead these should be notified to their lead following the instructions held here Validate a customer (sharepoint.com).

Inland Revenue takes a risk-based approach to the disclosure and management of conflicts of interest. This involves having requirements for all staff (for secondary employment specifically and other conflict of interests more generally) and differentiating more rigorous disclosure practices for those leaders reporting to the Commissioner (Tier 2), or additional requirements for staff taking on a key role in procurement activity.

Who	Policy
All staff	**DISCLOSURE OF CONFLICT – disclosure and approval is required as soon as the possible conflict arises or the staff member becomes aware of it** Staff members are required to disclose to their immediate leader any 'interest' which could give rise to an **actual or potential or perceived conflict.** To support robust and consistent decision making and to minimise the risk for Inland Revenue and our people, all leaders must escalate their decision to their one-up leader for review and final approval. The decision made needs to be captured, whether approved or declined along with any mitigating actions. Inland Revenue will determine whether a conflict exists and how to manage any conflict in consultation with the staff member. All staff are required to follow all reasonable instructions from Inland Revenue in this regard. If the conflict cannot be managed or if there is reasonable risk that the situation could undermine public trust and confidence in the person and/or Inland Revenue, they may be required to end their involvement in the activity. Further detail on identifying, disclosing, managing and registering a conflict is provided in our People Policies & Guidelines; see Topic 3 – 'Disclosure & Conflict of Interest' and 'Secondary Employment' guidelines. **REVIEWING CONFLICTS INFORMATION – staff members will review their conflict information at least every 12 months** When circumstances change, including a change in role, staff members should discuss this with their leader and update the digital register as necessary. This includes: • Adding new actual, potential or perceived conflicts to the digital register; and • Updating existing conflicts on the digital register, e.g. editing because something has changed, or removing the conflict because it no longer exists • Confirming no conflicts exist. This review should occur at least every 12 months including confirming that no conflicts exist.

Who	Policy
All staff	**DISCLOSURE OF <u>ALL SECONDARY EMPLOYMENT</u> – disclosure and approval is required for all instances of secondary employment** As above, all staff members are required to disclose to their immediate leader any 'interest' which could give rise to an **actual or potential or perceived conflict.** Having any employment outside of Inland Revenue is one such 'interest'. The same one up leader review and final approval process applies. Inland Revenue recognises that in many cases secondary employment may not create an actual conflict, however it is the most typical example of an interest that may give rise to a conflict. As such Inland Revenue requires that **all** secondary employment is declared and recorded. This includes capturing the leader's decision as to whether it is approved or declined. Inland Revenue will determine whether the secondary employment raises any concerns and approve or decline the request. Examples of secondary employment include working for another employer, providing paid consultancy services, running a business, being a paid board member or being involved in a family business. It doesn't include volunteering work. These examples relate largely but not exclusively to paid work. Further detail on identifying, disclosing, managing, documenting and registering secondary employment is provided in our People Policies & Guidelines; see Topic 3 – 'Secondary Employment Guidelines'. **REVIEWING SECONDARY EMPLOYMENT INFORMATION – staff members should keep this information current** As with other types of conflicts, staff members will update the digital register at any time their secondary employment status changes. This could be when secondary employment has ceased, or there has been a change to the nature of the secondary employment e.g. hours of work, role etc. Outside of these update actions, checking secondary employment information in the digital register will occur as part of the 'at least every 12 months' review process, or earlier if they change role.

Who	Policy
Leaders reporting to the CIR **(Tier 2)** **NOTE:** Inland Revenue may amend who requires this heightened process as required	**DISCLOSURE OF INTEREST – required annually, even if no actual, potential or perceived conflict of interest currently exists** As well as the general requirement around conflict of interest/ secondary employment these senior leaders, who have a higher degree of risk for the public perception of conflicts of interest to arise, have some additional requirements. Inland Revenue requires: **The disclosure of financial and business interests* annually to the Commissioner** • All disclosure requirements for the year to 30 June should be completed by 31 July of that year • Disclosures should be made on the specific Tier 2 only, disclosure of interest form (IR377) which will be stored on the staff member's personnel file • Outside of the annual cycle, disclosure is also expected to occur whenever an interest, or the circumstances surrounding a disclosed interest change. Interests/ conflicts should be considered when taking on a new role or assignment, or responsibilities such as a governance board or steering committee. ***Financial interests includes:** shareholdings, real estate property investment holdings, loans to or from a business entity, being a beneficiary of a trust, and holdings in superannuation schemes, unit trusts, group investment funds and similar investments. "Financial interests" does not include the bank account which the person uses for their day-to-day banking transactions (often called a current account or cheque account), personal credit cards, bank deposits of less than $10,000, and other minor financial interests. **Business interests includes:** directorships or similar offices held, being a settlor or trustee of a trust (other than a bare trust), and any managerial involvement in a business. These interests will be captured appropriately in a register which will be held by the Commissioner and access restricted to only the Commissioner or authorised others acting under instruction.
Key role in procurement activity	Conflict of interest is a key consideration when making buying decisions or undertaking any procurement activity. The IR Probity Framework for Buying provides further details.

Disclosures should be made using the IR377 Conflict of Interest/Secondary Employment Register form for Tier 2 Leaders and the Conflict of Interest Register for all other staff

PRIVACY OF INFORMATION

The disclosure and conflict of interest and secondary employment information provided is collected by Inland Revenue for the purpose of ensuring that the integrity of the tax system is maintained under section 6 of the Tax Administration Act 1994. The information will be held securely and will only be used by Inland Revenue to manage risks associated with actual, potential or perceived conflicts of interest and/or secondary employment:

- The specific details pertaining to information provided in relation to an individual's "conflict" and/ or secondary employment will be held on the digital register. Staff members will be able to access the information in the digital register and correct any information when needed.
- If a specific disclosure is made in relation to undertaking procurement activity, the documentation will generally be held in the Conflict of Interest Management tool, in relation to the specific procurement activity.

MONITORING

Decisions made in relation to conflict of interest and secondary employment may be the subject of regular review by Integrity Assurance to ensure compliance with this policy and our Code of Conduct.

RAISING CONCERNS

Inland Revenue staff with any concerns about wrongdoing in relation to conflicts of interest or secondary employment, are encouraged to speak up at the earliest opportunity.

This may include a staff member's concerns with the way their own declared conflict(s) of interest is being managed, or any suspected impropriety in relation to disclosure / non-disclosure of interests or the management of declared interests.

To support fair and consistent decision making, a one-up approval process is in place, ensuring all decisions are reviewed and given final approval by the leader's, leader.

Staff with concerns with the way their specific declared conflict is being managed can raise this with their one-up leader (their leader's leader) or the final decision-maker's leader.

Anyone wishing to report wrongdoing who doesn't feel confident reporting their concern to their leader should either contact IR's Integrity Team or submit their concern by using the online reporting wrongdoing tool. Staff can also ring Integrity Assurance for confidential advice at any point.

Document control	Current version **v4, April 2019** (v3, Sept 18; v2, July 2017; v1, Mar 2016)
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Policy owner	Domain Lead, Policy & Operations, People & Business Services
Policy contact	Email the ERP&R team

Inland Revenue
Te Tari Taake

Topic 2 – Leave

Disruptive Events Guidelines

These guidelines outline Inland Revenue's approach and expectations regarding work, attendance and leave in disruptive or adverse events

Note: These guidelines focus on the immediate / short term response to a disruptive event (may just be a matter of hours and generally not longer than 2 days). They do not cover any significant event or longer-term responses which, if needed, will be determined as part of a business continuity and crisis management planning for the event.

From time-to-time certain events can impact on the ability of our people to work or to attend work on Inland Revenue premises (for all or part of a day).

The 'events' are typically forces of nature - natural disasters / civil defence emergencies / adverse weather. These guidelines may also have application to other disruptive events, such as building restrictions / closures and unexpected transport disruptions.

As the 'events' range in type and magnitude, and individuals have such unique circumstances, there is considerable variation in the disruption they cause and the impact they have on Inland Revenue and individuals. These guidelines cannot provide a one size fits all solution but rather provide key steps for consideration and principles and to help support consistent and fair decisions.

In all cases where the event will impact on your ability to work or attend work, you should contact your leader as soon as possible to discuss your circumstances. Part of this discussion might include exploring the event (e.g., is there a recognised 'event' - an official warning or advice in place / is the office genuinely inaccessible to you – you are ready and willing to work but cannot safely access the office (or stay) because of the event). If you are able to work, but elect not to, then normal leave options or flexitime provisions should be explored with your leader.

Where, following the discussion, the 'disruptive event' is recognised, your leader will determine if the impact for you relates to **access** only or your **ability to work.**

Access impact	The event impacts the person's ability to access the office (and they would have normally worked at an IR premise on that day). **Working from home (or another remote location) is the default position where the office is genuinely inaccessible.** There is an obligation and expectation of all our people to make a reasonable effort to get to work without taking unnecessary risks or compromising personal safety. Mindful of peoples different flexible working arrangements or any normal pattern of days worked from home, generally any agreed pattern would remain. On some occasions there may be genuine business reasons why coming into the office on an alternative day is required and where this is the case it should be clearly communicated by the leader. If an IR office has to close part way through a working day, and staff are asked to leave, consideration will be given to special paid leave for travel time in excess of an individual's normal commute time (for example where the event has caused significant traffic issues).

Work impact	The event impacts the person's ability to work, (e.g., power out and cannot get to office / property damaged / young children cannot go to school or childcare etc), or a small number of people who are unable to work away from the office. If the office is genuinely inaccessible and working from home or another remote location is not an option, then generally IR will grant **special paid leave / you will continue to be paid as normal*.** Each situation will be explored case by case. Some scenarios more strongly support continued pay e.g., if the disruptive event closes the offices or makes travel to the office unsafe, and the person cannot work from home then that would warrant paid special leave.

**The exception to this might be if you cannot work from home because you have not taken your device home with you, at odds with your business unit requirements. In most cases taking your device home from the office is encouraged as a good business continuity practice. Individual business units set expectations for their people about taking devices home with them. Ensure you are clear what is expected of you, and if you have any arrangement different to that of your wider business unit, ensure that is understood / documented.*

HR DELEGATION: Special leave approval requires a minimum level 4 HR delegation.

Leaders must seek advice from People & Business Services: Raise an HR query/case - Support Portal | ServiceNow if you need any support or are in doubt about how to approach a situation.

Document control	**v3 Oct 2023** (V2, Jan 2018, v1 April 2015, reformat Mar 2016)
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Policy owner	Domain Lead, People Operations & Policy, People & Business Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Topic 4 – Healthy, Safe & Equitable Workplace

Kaupapa Kanorau me te Whakawhāiti
Diversity, Equity & Inclusion Policy

This policy describes Inland Revenue's commitment to an inclusive, respectful, and safe workplace.

At Inland Revenue we are committed to having an inclusive culture where people from all walks of life can achieve their full potential. As a diverse and inclusive organisation we meet the needs of the communities we serve. Our people and customers feel valued and see themselves reflected in our people and the way we work.

Diversity, equity and inclusion are essential to achieving our organisational objectives, and delivering a public service that values, reflects and understands the communities we serve.

Diversity: Is about the individual differences and perspectives people bring to work.	It includes visible and invisible characteristics such as sex, ethnicity, religion, disability, age, socio-economic background, sexual orientation, gender identity, gender expression.". It also includes diversity of thought, perspectives and capabilities that as an organisation, we value and benefit from.
Equity: Is about the way we account for the differences in each individual's start point when pursuing a goal or achievement.	It means that we work to remove barriers to equal opportunity, by providing support based on the unique needs of each individual, so that everyone can reach their full potential.
Inclusion: Is about creating an environment where everyone feels valued and respected and can fully participate in the workplace.	Inclusion is seen as a universal human right. The aim of inclusion is to create an environment where everyone feels valued and respected and can fully participate in the workplace. It includes recognising and celebrating our diversity, so that everyone feels safe to be who they are, feel like they belong, and can contribute their unique skills and perspectives at work.

Why we have this policy

This policy looks to ensure all our people understand Inland Revenue's commitment to an inclusive culture, a positive and safe workplace, and the key role individuals play in achieving this.

Our Code of Conduct – Tikanga Whanonga states that we must all contribute to an inclusive, respectful, safe and healthy workplace.

Who this policy applies to

This policy applies to all Inland Revenue leaders, kaimahi (employees), and contingent workers.

Specific practice around diversity, equity and inclusion

Inland Revenue's commitment to diversity, equity and inclusion is woven into our everyday values, behaviours, practices, processes, policies, and employment agreements.

Our strategic approach to diversity, equity and inclusion

Inland Revenue takes a strategic approach to diversity, equity and inclusion to support the development of an inclusive culture. We are focused on integrating diversity, equity and inclusion into all aspects of our culture, people practices and services to our customers. Our strategic approach aligns with public service guidance and reflections key DE&I concepts, including representation, the role of leaders, accessibility, cultural and rainbow inclusion and celebration.

Further information and supporting resources on our plan are available on the Diversity, Equity and Inclusion at Inland Revenue page.

Māhutonga approach at Inland Revenue

Māhutonga seeks to bring Māori worldviews and te Tiriti o Waitangi perspectives into everything we do. This is our response to meeting our Māori Crown relations obligations. An important outcome for Māhutonga is building the cultural capability of our people, especially giving our people the confidence to use tikanga and te Reo Māori every day. Actively bringing Māhutonga into our work helps guide our behaviours and decision making, to ensure we have an inclusive workplace where people feel supported.

Our people-led networks

People-led Networks	These are rōpū (groups) of coordinated and connected kaimahi (employees) who support and learn from each other based on common goals, interests, issues, or backgrounds.

We are committed to involving our people in shaping our diversity, equity and inclusion journey. Our people-led networks at Inland Revenue play an important role in supporting and developing group members and helping create an inclusive environment for our people. People-led networks also provide a communication channel between groups and leadership to

raise awareness, resolve issues, and contribute to our understanding and needs of our customers.

Some examples of the types of network groups established within Inland Revenue are:

- Whānau Māori
- Tagata Pasifika Network
- Multicultural Network
- Diversability Network
- He Toa Takatini – Rainbow Network
- Wāhine Tūhono – Women's Network.

Networks fulfil an important business need by promoting understanding of different perspectives and lived experiences, enabling a more inclusive workplace. Inland Revenue supports our people's involvement in network groups by providing sufficient time to attend meetings, events or practices, when this can be balanced with their work commitments.

Individuals in any network should discuss their potential involvement in network groups with their leader, to agree the extent of their involvement, expected time commitments and how the needs of the business will be met.

Reasonable accommodations

Inland Revenue recognises the talent and abilities of disabled employees and is committed to providing an accessible workplace and their inclusion and support in employment. Managing disabilities is a partnership between the employee and leader with expectations on both parties. We will carefully consider all requests and determine if they can be reasonably accommodated. Please refer to the 'Reasonable Accommodation' policy and guidelines for more details on expectations, determining what's reasonable, adjustment and modification examples and the request process in our People Policies & Guidelines.

Note: For injury or illness see 'Injury or Illness Rehabilitation' guidelines. Individual medical conditions remain managed between employees and their leader separately to this policy.

Harassment, bullying & discrimination prevention, and management

We are committed to ensuring freedom from harassment, bullying or discrimination in the workplace and have specific policy and guidelines in support of this (see Topic 4 – 'Harassment, Bullying & Discrimination' in our People Policies & Guidelines).

We all have a part to play

Inland Revenue's commitment is outlined above, and this is supported by the role all our people play. Everyone should be aware of the part their own actions and behaviours play. All those working for Inland Revenue are responsible for:

- Complying with relevant legislation, policies and our Code -Tikanga Whanonga; *and*
- Identifying any potential or actual barriers to diversity and inclusion in our workplace and raising these e.g., with their people leader or someone they feel comfortable with in the first instance; *and*
- Ensuring their work practices and behaviours are inclusive (for example, valuing individuals and their opinions, accepting individual differences and being sensitive to different people, practices, and cultures); *and*

- Speaking up about any issue or behaviour that does not contribute to an inclusive, safe and positive working environment. We want everyone working for IR to feel safe and supported to speak up about any issue or wrongdoing concerns. Our Code – Tikanga Whanonga includes more details on speaking up and there is IR specific material around Making a complaint of harassment, bullying or discrimination in our People Policies & Guidelines.

Measurement and reporting

We are committed to measuring progress against our diversity, equity and inclusion initiatives and programmes. Inland Revenue will ensure that measures for diversity, equity and inclusion are developed, approved, reviewed, and monitored. We regularly publish key metrics.

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Policy owner	Domain Lead, People Strategy & Capability, People & Workplace Services.
Policy contact	Email the ERP&R team

Item 16

Inland Revenue
Te Tari Taake

Whakamutu Kaupapahere Kaiwhakamahi

End User Policy

This policy sets out the requirements for all users of Inland Revenue, including personnel affiliated with third parties who work with IR systems and information.

Why we have this policy

The purpose of the End User Policy is to outline acceptable usage of Inland Revenue's (IR) end user computing resources and to provide guidance to end users on the proper use of these resources, including use of the internet and 'bring your own device' (BYOD). It is the responsibility of every user to know these requirements and comply with them. Inappropriate use of the end user computing resources can expose IR to risks including virus attacks, compromise of network systems and services, and legal issues.

Who this policy applies to

This policy applies to all users who access IR systems. This includes IR employees and contingent workers/contractors.

This policy also applies to any third-party suppliers who access IR systems, including the third-party suppliers' employees and subcontractors.

Referred to as a 'user' in this document.

Third-party vendors are also responsible for their employees any sub-contractors (or any sub-sub-contractors, etc) who have access to IR assets. Third-party vendors and their sub-contractors must also meet all IR requirements and be approved by IR.

All users at Inland Revenue are responsible for exercising good judgment regarding appropriate use of information, electronic devices, and network resources in accordance with IR's other policies and standards as well as local laws and regulation.

This policy applies to the matters listed below which are used to conduct IR business or interact with IR networks and business systems, whether owned or licensed by IR or a third party:

- information
- electronic and computing devices
- network resources
- equipment that is owned or leased by Inland Revenue.

What happens if you do not comply with this policy?

For IR employees, if any non-compliance issue is identified appropriate action will be taken, including referral to IR's Integrity team for consideration under Inland Revenue's Code of Conduct – Tikanga Whanonga.

For third party suppliers and contingent workers any non-compliance issue will be managed in accordance with written agreements/contractual arrangements.

User responsibility

All users are responsible for:

- understanding and following this policy, any other applicable IR policies and standards;
- exercising good judgment regarding appropriate use of IR information, electronic devices, and network resources; and
- compliance with all applicable laws.

Security Exemptions

Any exemption to the policy must go through the required process. See the guidance on security exemptions for more information.

Our policy

1. General

Information security is everyone's responsibility. To secure IR systems and data from misuse it is vital, all users working within IR and interacting with IR systems use appropriate measures to reduce the risk of misuse and malicious activity. This includes ensuring access is limited to conducting official IR business, emphasising the importance of adhering to established guidelines, exercising sound judgment regarding personal use, and avoiding any activities that could compromise security, legal and regulatory requirements.

Users are responsible for:

- Personal and business device use
- Inland Revenue account(s) use
- Reporting lost or stolen property

2. Computer Systems and Equipment Use

Our IT systems, networks are critical to allow IR employees to undertake their various roles and to do this effectively, staff need access to systems, networks and equipment.

Safe and considerate use of these systems, networks and equipment helps us to protects sensitive IR data and systems from unauthorised access, misuse and breaches, ensuring the integrity, availability and confidentiality of information. By avoiding the use of any personal devices that could introduce risk to the IR system, devices, or network greatly help in the protection of our systems and data.

3. Communication and Mobile Devices

Working on the move and remotely allows IR to be more effective and responsive to our customers. The use of mobile devices, whether tablets, mobile phones or laptops makes this easier, but brings with it its own risks. Securing these devices and the communications we use with stakeholders is critical for IR to protect our information and data.

IR users are able to use both their business and personal devices with the IR network, however the amount of IR information and business use on a personal device is restricted to limit misuse or exposure of our information and data. Additionally, users are responsible for complying with good security practices to secure their personal devices and adhering to IR's Bring your own device (BYOD) Guidelines.

Due to our administration of the tax system and role in Government, our communications with internal and external customers often contains sensitive information. It is important that when communicating with these customers we employ strong security measures and practices to make sure the information is protected from malicious parties or accidental disclosure.

4. Data and Information Handling

To deliver an effective and efficient tax system for NZ, it requires good quality data and the confidentiality and integrity is protected. All users have the responsibility to make sure when collecting, receiving, transforming and storing IR data and information, it is done securely.

As IR continues towards a more data driven business, it is imperative that the way we secure and handle our data and information is always secured. Proper data and information handling safeguards sensitive data, maintains compliance with regulations, and protects Inland Revenue's reputation.

IR data and information is the property of IR, and users are required to take all practical steps to protect that information and the risk of unauthorised disclosures, loss or modification.

5. Internet Use

Internet connectivity allows IR staff to work from anywhere and access data and systems from anywhere. The use of internet access using IR devices, resources, credentials (i.e. IR email address) needs to be used for business purposes only.

Responsible internet use helps to protect IR from online cyber security threats, safeguard sensitive information and maintain operational integrity. Users should be aware that many websites have malicious purposes although seeming legitimate, and users need to use their discretion when using the internet and be wary of potential threats to IR. This also extends to online services, applications, AI tools, etc. that could be used a risk to IR.

Additionally, users are responsible for their internet use by not viewing or downloaded content that is deemed inappropriate for the workplace as per Inland Revenue's Code of Conduct.

6. Security Awareness and Learning

By fostering a culture of vigilance and proactive security practices, we can maintain the integrity and confidentiality of taxpayer data, uphold public trust, and comply with regulatory requirements. Continuous education and awareness are key to mitigating risks and securing our digital infrastructure.

Although security awareness is driven from the Information Security team, it is everyone's responsibility and therefore it is important business system owners may also need to provide additional role specific learning for their respective systems before a user is permitted access to the system.

Further Information

This policy should be read in conjunction with:

- Relevant End User Standards

And other related polices in our People policies and guidelines such as:

- Working from Home Guidelines

Other references to NZ legislation and Standards:

- Privacy Act 2020
- Official Information Act 1982
- Public Records Act 2005
- Income Tax Act 2007
- Tax Administration Act 1994
- NZISM

Definitions

The following definitions apply to this policy:

Users	All employees, individual contractor performing services for IR (non-worker, contingent at Inland Revenue, including all personnel affiliated with third parties.
Communication Systems	Are devices and applications that can be used to via voice or text. Examples include but are not limited to. Cellular phones, Teams, Emails, Zoom etc
Passphrase	A memorised secret consisting of a sequence of words or other text that a claimant uses to authenticate their identity. A passphrase is similar to a password in usage but is generally longer for added security.
Data	A raw fact or resource with no intrinsic meaning. This can refer to a single fact or a collection of facts, and it can refer to an input to an analysis activity.
Information	Information refers data that is combined with context and consequently generates meaning.

Sign off.

Document control	2.0
Approved by	Jay Harris
Date Approved	17 December 2024
Next Review date	December 2026
Policy owner	Chief Information Security Officer, Enterprise Design & Integrity
Policy owner signature	s 9(2)(a)
Policy contact	s 9(2)(k)

Version History

Version	Date	Sections amended	Summary of amendment
1.0	1/11/22	All	First version of Policy
1.1	22/8/23	All	Added version control to document, updated links. Updated non-compliance wording.
1.2	27/10/23	All	Incorporate wider feedback from Union review
1.3	12/02/24	Section 8	Added new section, updated wording from password to passphrase
1.4	25/7/24	Overview	Small wording updates from Legal Team
2.0	06/12/24	All	Reworded Policy sections to be more high level and clauses moved to relevant Standards.

Item 17

Inland Revenue
Te Tari Taake

Topic 8 – Ending Employment

Ending Employment on Medical Grounds Guidelines

These guidelines apply if you have an injury and/or illness, and the prognosis from a medical provider indicates that you will be unable to return to your current role at Inland Revenue in the long term.

Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) as each case will differ, please seek advice throughout all stages of this process.

The decision by Inland Revenue about whether to end employment due to medical incapacity is based on consideration of a number of factors, including but not limited to:

- Diagnosis and prognosis information
- Sustained absenteeism (high levels of intermittent absence or absence for an extended period of time)
- The impact of the medical condition on job performance (quality or quantity of outputs, or alternative or reduced duties)
- The impact of the absence, reduced performance, or alternative or reduced duties on the immediate team and consideration of wider business needs
- Inland Revenue's ability to continue to accommodate sustained absence, reduced performance, or alternative or reduced duties.

You can start the process of ending employment on medical grounds, or Inland Revenue may do this:

If Inland Revenue starts the process:	Before deciding to end your employment due to medical incapacity, Inland Revenue will talk to you about this possibility and provide you with an opportunity to present any relevant information, including medical reports. We can also require you to attend a medical assessment with a nominated medical provider at Inland Revenue's own cost, to help make an informed decision. You are able to seek independent advice and/or representation to support you during this process.
You start the process:	If you believe you are unable to perform your role due to an injury and/or illness, you may request to end your employment due to medical incapacity. In this situation you will need to provide us with confirmation from a medical provider of your inability to perform your role at Inland Revenue in the long term. We may also choose to send you to a nominated medical provider at Inland Revenue's own cost, in order to make an informed decision in relation to your request.

Obtaining and storing medical information

In accordance with the Privacy Act, Inland Revenue must have your written consent before obtaining medical information.

This medical information will relate only to your ability to carry out your role at Inland Revenue, given the nature of your current injury and/or illness. Any medical information and notes taken by Inland Revenue as part of this process will be stored securely, in line with privacy principles and the commitments made when the data was sought.

Considering the medical information

Medical information Inland Revenue requests will be provided to your leader (and shared only as widely as necessary to support the decision making). Your leader will then talk with you and your support person about whether the information suggests that it is appropriate to end your employment due to medical incapacity (taking into account the bullet pointed list of considerations at the top of this document).

Inland Revenue will consider whether any suitable redeployment opportunities exist (which are supported by medical advice). If a suitable alternative position/s can be identified an offer will be made to you. You are not entitled to any equalisation allowances if the pay in any alternative position is lower than your previous position. You are not required to accept the alternative position.

Inland Revenue's decision about whether to end employment due to medical incapacity will be confirmed to you in writing.

HR DELEGATION: Level 3 or higher authority is required to approve termination of employment for medical incapacity (including medical retirement).

Entitlements

If your employment ends due to medical incapacity, you may be entitled to a payment in accordance with your employment agreement (including any protected entitlements).

Salary and administration

If you are not able to work out your notice period, the length of notice that is in your employment agreement will be paid out with your final pay. If you work part of your notice period, the remaining notice would be paid out to you.

People leaders - you must tell Payroll if a team member's employment is ending due to medical incapacity, so that they can receive any payment for medical retirement they may be entitled to and if relevant, any ACC implications can be addressed.

- Refer to the People movements and secondments and Exit your people material on the P&WS Sharepoint site (which includes the ending employment checklist) to complete the remaining administrative tasks.

Document control	**v1 March 2016**
Review dates	Date reviewed: January 2026 (only minor editorial changes from Dec 21 review)
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	s 9(2)(k)

[UNCLASSIFIED]

Inland Revenue
Te Tari Taake

Kaupapa Whakaoti Mahi

Ending Employment Policy

This policy explains what happens when an employee leaves Inland Revenue.

Either party may call an end to the employment relationship for a number of different reasons, most commonly:

- Resignation
- Retirement
- The end of a fixed term or temporary employment arrangement.

Other less frequent reasons include:

- Abandonment
- Ending employment on medical grounds
- Death
- Redundancy (as per the change management provisions in employment agreements and Schedule 8 of the Public Service Act 2020)
- Dismissal (as a result of misconduct or unsatisfactory performance).

Why we have this policy

There are many legal and contractual requirements relating to ending employment. This policy confirms Inland Revenue's position and explains the expected actions for employees and people leaders.

Who this policy applies to

This policy and the guidelines which support its application applies to all employees.

Many of the commitments around ending employment are contained in our people's employment agreements. Additionally, employees may have individually negotiated provisions/terms with Inland Revenue or have specific protected terms (some documents refer to these as "grandparented"). To ensure correct identification of entitlements and obligations, people leaders need to check the employee's personnel file and employee's agreement (including any variations).

Specific practice around ending employment

NOTICE OF ENDING EMPLOYMENT

Inland Revenue's employment agreements set out the notice requirements for ending employment. Notice must be provided in writing. Generally, all employees must work out their notice period; however, shorter notice periods may be agreed as shown in the table below:

If the employee seeks and is able to agree a shorter period of notice with their leader (at Inland Revenue's discretion)	THEN	Inland Revenue will only pay the shorter period of notice
If Inland Revenue seeks a shorter period of notice (with the exception of summary dismissal)	THEN	Inland Revenue will pay the full notice period
If an employee does not provide the required notice	THEN	Leaders, contact People & Business Services Raise an HR query/case - Support Portal | ServiceNow

If employment ends in accordance with a fixed term or casual employment, notice is not required.

If an employee no longer wants to resign (wishes to withdraw their notice) they should advise us of this intention and the reasons for the withdrawal as soon as possible. Inland Revenue does not have to agree to the withdrawal of a person's notice of ending employment once it has been acknowledged in writing.

Generally an employee's last day of duty should be a day that is worked. If leaders have questions about the notice period please contact People & Business Services Raise an HR query/case - Support Portal | ServiceNow

FINAL PAY

Final pay is made on the next available pay day after an employee leaves Inland Revenue.

- Any outstanding entitlements owing to the employee (such as annual leave or holiday pay) are paid by us with the final pay
- Any untaken long service leave is forfeited and not paid out on resignation or dismissal from Inland Revenue (see specific employment agreements)
- Any anticipated leave or existing salary debts will be recovered from the final pay wherever possible. Shared services will work with the people leader to arrange the recovery of any remaining monies owed.

CONFIDENTIALITY

An employee's obligation to maintain confidentiality under the Tax Administration Act 1994, continues even after the employment relationship has ended.

REFERENCES

PROFESSIONAL/WORK REFERENCES

Being a Referee

As part of most recruitment processes applicants are required to provide work referee details (frequently but not always their direct line manager).

Leaders may act as a professional/work referee for previous Inland Revenue employees or current employees who are considering other employment. The reference is sought in a professional capacity and generally involves conversations or questionnaires conducted via phone, email or an online form, with a focus on work activities and performance, but may also involve personal attributes etc.

When being a referee, your feedback must be open and honest. Further details on being a referee are available here.

A written 'Statement of Service'

On departure (or if sought after leaving), Inland Revenue provides a written 'statement of service' to the employee/ex-employee, which sets out an employee's date of joining, last day of employment, position held on exit, reason for leaving, employment status and periods of leave without pay. Other than the statement of service, Inland Revenue does not generally issue professional written references to employees.

PERSONAL/CHARACTER REFERENCES

Distinct from a professional/work reference, occasionally a verbal or written character reference may be sought. These can be provided in a private capacity and should not purport to be an organisational reference or comment on the individual's work activity and/or performance. Any written character reference should not be provided on an IR letterhead or from an IR email address etc.

HR DELEGATION: Leaders with Level 5 HR delegation and above can be a professional/work referee (verbally, online etc). As written work references are not generally issued, any exception should only be made in discussion with HR Advisory.

Specific ways employment can end

For further information check the specific guidelines which expand on the topics below.

Note: Also refer to the specific guidelines in our People Policies & Guidelines which expand on the topics below e.g. Topic 8 – 'Ending employment'. Links to our employment agreements can be found there too.

RESIGNATION

When an employee resigns, they must advise their leader of this in writing (including their intended last day at work) and give notice as set out in their employment agreement. Further details are available in the guidelines, including "heat of the moment" resignations.

Employees employed before 1 July 1999, who give three months' notice of their resignation and have a satisfactory work record will be entitled to payment of resigning leave, if that entitlement has been protected as part of their employment agreement.

RETIREMENT

There is no compulsory retirement age in Inland Revenue. Outside of certain exceptions in the legislation it is unlawful to terminate an employee's employment or enforce retirement on the basis of age.

Retirement is generally defined as a permanent withdrawal from the paid workforce. Taking a temporary break from paid work with the intention of returning to the workforce in the future is not retirement. The guidelines provide more context around determining on a case by case basis if Inland Revenue is satisfied a genuine retirement scenario exists.

Employees employed before 1 July 1999 who have reached an agreement with Inland Revenue on their date of retirement, will be entitled to payment of retiring leave, if that entitlement has been protected (refer to specific protected provisions in your employment agreement or in the Protected Entitlements document and the retirement guidelines).

Refer to the Management of Change provisions in the employment agreements in relation to enhanced early retirement options.

ABANDOMENT OF EMPLOYMENT

NOTE: Employees should refer to the relevant clauses of their collective or individual employment agreements.

Inland Revenue may end employment on grounds of abandonment of employment, if an employee is absent from work without authority or good reason for five or more consecutive calendar days. Inland Revenue will take reasonable steps to contact the employee to find out why they are absent before deciding that employment has been abandoned. If the employee is found to have abandoned their employment they will not be entitled to any payment for the days of unauthorised absence or for the notice of termination.

MEDICAL INCAPACITY

Inland Revenue may end the employment of an employee who, due to a long-term injury or for some other medical or health-related reason, can no longer carry out their duties under their employment agreement. The guidelines set out the process. Employees should refer to their employment agreements and any protected entitlements as some provide for a grant or payment.

DEATH

Reference employment agreements and any protected entitlements as some allow for a bereavement (compassionate) grant to be paid into the bank account the employee's salary is normally paid into, on the death of an employee.

REDUNDANCY

When an employee leaves through redundancy they may be entitled to redundancy compensation. Refer to employment agreements and schedule 8 part 9 of the Public Service Act 2020.



Leaders, seek advice from People & Business Services: Raise an HR query/case - Support Portal | ServiceNow:

- When a team member has passed away (for support & practical advice on next steps)
- As a requirement, when dealing with more complex reasons for ending employment such as abandonment or medical incapacity.

Document control	**v4 March 2021**, v3 Sept 2018, v2 June 2018, v1 Mar 2016.
Review dates	Date reviewed: July 2026 (only minor editorial changes). Next review: July 2030 (review may occur sooner if required).
Policy owner	Domain Lead – People Operations and Policy, People & Business Services
Policy contact	s 9(2)(k)

Key commitment

Inland Revenue wants to learn from the events and near miss events that occur to workers and visitors to prevent similar events happening again. We know that events have causes, and investigation is required to identify what those root causes are.

Event management

Near misses

Near misses are events that didn't hurt anyone – this time. If something happens while a person is at work that makes them think, "that was close!" it is an event and **should be reported** using the Te Aka Oranga - Noggin tool.

Events

An **event** is anything that has caused harm to a person, either illness or injury and must be reported using the Te Aka Oranga - Noggin tool.

Notifiable events

Notifiable events are very serious situations (defined in the Health and Safety at Work Act 2015), where a person has died, been seriously injured, or made seriously unwell. They also include notifiable incidents, where very high-risk situations have occurred. See *Legal definitions: notifiable event, injury and illness* on p.8 for the full definitions.

Potential notifiable events must be reported to the Inland Revenue Health, Safety and Wellbeing (HSW) Team **by the fastest possible means** (usually a phone call to the Domain Principal HSW – s 9(2)(a) .

The HSW Team will advise what should be done, then report to the Enterprise Lead People & Business Services, Corporate Legal, and WorkSafe NZ **by the fastest possible means in notifiable cases.**

First response to an event

There are three things that need to be done if an event happens. They are completed by either the affected person, or in the case of a notifiable event, by their People Leader or a witness:



Reporting non-notifiable events at Inland Revenue

For non-notifiable events, new risks, and reports of discomfort, you would report this in the Te Aka Oranga - Noggin tool.

Notifiable events

Reporting requirements for notifiable events

Event severity	*Notification timeframe*	*Method*	*Reporting to*
Notifiable events	**As soon as possible**	By the **fastest possible means** under the circumstances	Domain Principal - Health, Safety and Wellbeing s 9(2)(a) **HSW Team** will report **notifiable events** to WorkSafe NZ as soon as possible, following notification to Legal and Enterprise Lead People & Business Services.
Lost time injury	As soon as possible, but within **48 hours**	Te Aka Oranga - Noggin tool	People Leader HSW team
Medical treatment	Within **72 hours**	Te Aka Oranga - Noggin tool	People Leader HSW team

Managing a notifiable event

If you think there is a notifiable event, **preserve the scene** and phone the Domain Principal HSW s 9(2)(a) as soon as possible.

Do not speak to the media.

Freezing the scene

If you think a notifiable event has happened, the first person on the scene **must preserve the scene** and contact the Domain Principal HSW immediately.



Cordon off the immediate area (Workplace Services has cones and tape if required)



Do not move anything, **except to help an injured person** or prevent further damage or loss to property. Leave everything else exactly as it is.



Do not operate any machinery or equipment



Do not clean anything



Do not take photos

If the event is a fatality, the person's body must remain in place. It may be covered for decency's sake.

The scene of a notifiable event must be preserved until formally released by a WorkSafe inspector. The inspector can hold the scene preserved for as long as they need to complete their investigation.

The People Leader should:

- Contact the HSW team to discuss arranging a trauma EAP team on site
- EAP arranged for those who were affected or saw the event
- Stand down for those involved in the event for the purposes of the investigation
- Arrange bereavement leave where required

If it is a work-related fatality, a senior IR People Leader, ideally the Deputy Commissioner of the person's work area, should attend the funeral or tangi in addition to their team leader.

Legal privilege

The Domain Principal Health, Safety and Wellbeing will contact Corporate Legal to discuss probable or actual notifiable events. Corporate legal will advise on invoking legal privilege.

> We involve Corporate Legal as early as possible after a workplace accident to ensure Inland Revenue can take full advantage of legal privilege.

Discoverable materials

Corporate Legal will advise us how best to proceed with the investigation, and what we need to do to preserve discoverable materials.

It is illegal to delete, modify, change, or interfere in any way with any materials that may be discoverable by a Regulator for an investigation.

To preserve material that may be required by WorkSafe or another Regulator for an investigation, the Enterprise Lead People & Workplace (advised by Inland Revenue's Domain Principal HSW and Corporate Legal) can:

- Suspend document destruction policies
- Request relevent parts of IR to stop deleting material
- Set up special filing procedures for relevant information
- Request IT&C to recover any relevant information that may have been deleted (including emails)

Dealing with the media following a notifiable event

The standard answer to any media question is, "No comment, as the event is currently under investigation."

Social media needs to be monitored, and Internal Communications needs to release immediate information as online news may know before we do!

The only person authorised to speak to the media at Inland Revenue is the Commissioner or the Communications Director

Investigations

Inland Revenue requires that all reported events are investigated. **The depth of the investigation process is determined by the risk potential of the event** (how bad could it have been?).

There is an investigation template **HSW4.1** that can be used to help investigators ask the right questions. **HSW4.5** guides you through the investigation process.

Investigation leaders

Inland Revenue has identified its training requirements for investigations (see *Appendix: qualifications for lead investigators* on p. 11).

What to look for in investigations

Absent or failed defences	Where our risk controls have not been strong enough
Human factors	How "work-as-imagined" is different from "work-as-done" – the "normal" way people do the work. Also look for workarounds where people have deliberately chosen not to work in a safe and healthy way.
Task or environmental conditions	How the environment the person was working in (e.g. dust, noise, very hot or cold) or the task being done may have contributed to the event
Organisational factors/ root causes	How the way Inland Revenue arranged work that may have contributed to the event

See *Appendix: Example immediate and root causes* on p.11 for prompts.

Start with normal work

When an investigation is started, it is important to identify how the work is normally done, and what happened differently that one time.

When an investigator is looking for "work-as-done" (the way the job is normally done), it is important to **talk to the people who do the job.** If there is a written procedure, the investigator can look at that too, but it is more important to find out how workers carry out their work. They may have identified a more efficient, safe way to do the work.

We call procedures "work-as-imagined" – it's the way that work was planned but may not be!

Work-as-done is not necessarily wrong! Often procedures are out of date, not relevant, written badly or by people who don't know or understand the work. Where procedures are not relevant, people will find ways to make sure the work is done well.

We do not want to stop people being creative and innovative at Inland Revenue!

Check for unsafe or unhealthy workarounds

Sometimes, people will deliberately not follow the safe and healthy way to do the job. Reasons for that can include the safe and healthy way to do the job:

- Takes too long, and the manager has told workers to be more productive
- Means the job can't be done at all

Sometimes the workers just don't want to follow safe and healthy practices, especially if they are new and the workers have to learn how to do their work differently.

Example

When seatbelts were introduced, a lot of people didn't want to wear them because they said they were uncomfortable and inconvenient, or they wrinkled clothes, or they were only planning to drive a short distance.

Wearing seatbelts, although a legal requirement, meant people had to learn to do things a little differently. Some people still didn't wear seatbelts, even though they are required by law.

In health and safety, we call behaviour like this "work-arounds" – where people are deliberately putting themselves at risk to get the work done, or to keep working in the same way they always have.

PEEPO

Investigators may find the PEEPO process helpful as they identify what happened and what was different this time that contributed to the event. Create a chart with the five headings and use them as a way of summarising what has been discovered in the investigation.

PEEPO is most likely to be used for investigations into notifiable events or lost time injuries, or events that had a high potential risk.

People	Environment	Equipment	Procedures	Organisation
List what various people did as the event happened, e.g.: What the injured person did What other people saw Requests etc from managers How people responded to the event Whether there were any deliberate work-arounds Unsafe practice allowed to happen by managers	Things in the work environment, e.g.: Noise Dust Lighting Atmospheric pollutants Hazardous substances Vibration	Any factors to do with equipment, e.g.: Damaged Recently repaired Not fit for purpose Wrong tool Right tool not available Right tool used wrongly Unguarded Poor design of work area or workstation	All the issues with procedures, e.g.: No procedure Procedure out of date Procedure not fit for purpose Procedure doesn't describe work as done Safe way is not workable Workers not consulted on procedure	Organisational factors include things like: High work pressure Not enough workers to get job done safely Not well resourced Not enough time allowed Poor work design Poor safety culture Production valued over safe and healthy work

You may also find that putting together a timeline of events helps you identify the PEEPO factors.

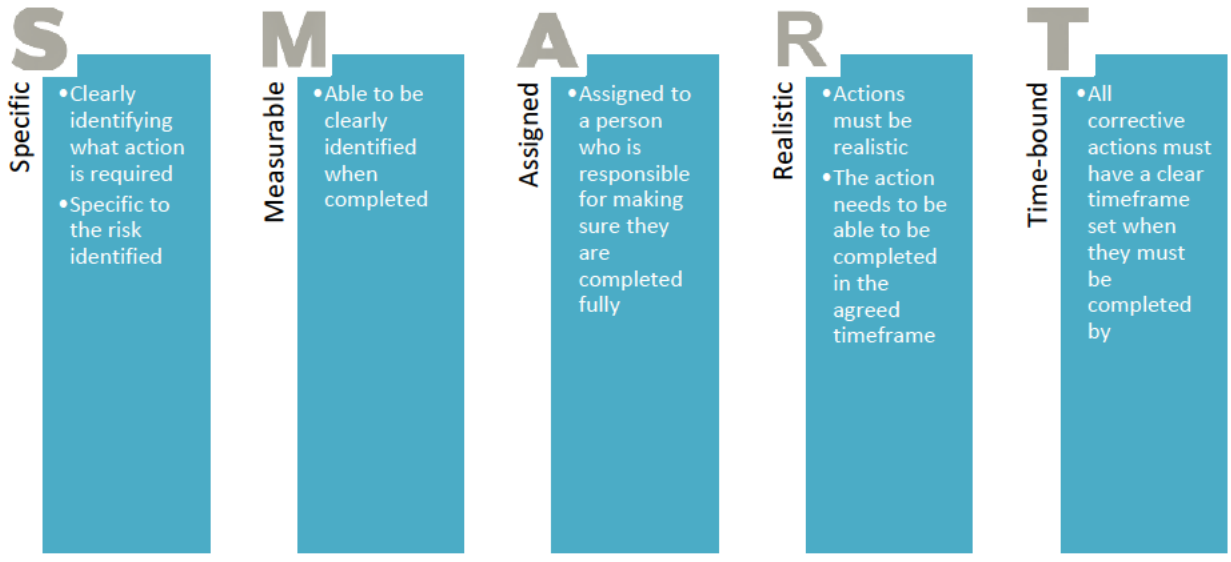
Writing up an investigation

Inland Revenue expects to see the following in any investigation write-up. The detail required increases with the risk potential of the event.

- Date and location of event
- Summary of what happened
- Immediate action taken (to help injured person and make the scene safe)
- Outcome of event: severity of harm caused (illness/injury), damage
- Immediate causes of event
- Root causes of event
- Potential consequences: how bad could it have been?
- Corrective actions: include clearly defined timelines and assign people responsible for making sure corrective actions happen
- Recommendations for improvement
- Copies of all relevant documents (e.g. photos, training evidence, hours previously worked by people involved, processes and procedures etc), where relevant
- Who was part of the investigation team?

Corrective actions

Investigations look for where Inland Revenue's risk controls have failed (either at a local or enterprise level), or where Inland Revenue has not controlled a risk adequately (or at all). Once inadequate risk controls have been identified, the lead investigator assigns **corrective actions** to stop the event happening again anywhere in Inland Revenue. Corrective actions should be:



Please refer to *HSW3 Health, safety, and risk management* for a summary of the approach that is legally required to be taken to control health, safety and wellbeing risks at Inland Revenue.

Following up corrective actions

All corrective actions are tracked until they are completed through the Health, Safety and Wellbeing Committees at a site level. Progress on corrective actions for notifiable events are reported to the Executive Leadership Team.

Communicating lessons from events

Communicate

- Health, Safety and Wellbeing Representatives communicate lessons learnt from events to their workgroups
- The Health, Safety and Wellbeing Team may put out communications on events that affect all of Inland Revenue
- Communications may be made through the People Leader Space

Risk control reporting

- The HSW Committees report back to their workgroups that corrective actions to control identified risks from events are completed

Appendix: document review

This document is reviewed every two years, or after any notifiable event.

Appendix: definitions

Term	Definition
Corrective actions	Actions taken to prevent another near accident or event of a similar kind. They may involve reviewing current risk controls, implementing additional controls, or a combination of both.
Discoverable materials	Any and all documents that could be required by a Regulator in an investigation. It is **illegal to delete, modify, or change materials that could be discoverable in an investigation.** This includes email, procedures, letters, posters, financial records, training records, personnel records, change management requests etc.
Event	An event that caused harm to people, the environment, damage to property, or Inland Revenue's reputation. All events involve risk control failures of some kind.
Investigation	Finding out where risk controls failed.
Near miss	An event that could have caused harm to people, or harmed the environment, caused property damage or damaged Inland Revenue's reputation, if the circumstances had been slightly different. All near accidents involve some failure of risk controls.
Notifiable event	Any event that satisfies the definition in the Health and Safety at Work Act 2015 of being a notifiable event. Includes notifiable illnesses, injuries, and incidents.
Visitors	Our visitors

When is an Inland Revenue worker "at work"?

When you're working for us	• In your usual place of work • On an Inland Revenue site, building, construction area, works or vehicle • On Inland Revenue business anywhere • Carrying out any task for Inland Revenue • Working away from your normal place of work (including from home) on Inland Revenue work • When you're using any accessway to an Inland Revenue place of work (e.g. a private road or pedestrian access route) that is under Inland Revenue's control
Travelling for work	• Flying, driving, or using any other form of transport **during usual work hours** • Travelling for work purposes **at any time** (e.g. flying to another place for a meeting, using a taxi or public transport to get somewhere for work)
Using an Inland Revenue vehicle or rental	• Using any Inland Revenue vehicle at any time, even when you have finished work or are commuting • Driving a rental car or other vehicle on Inland Revenue business

When you're on unpaid breaks away from Inland Revenue premises (like lunch), or after hours in a motel or hotel (even if you're on work business) you're not "at work" (unless you're working for us then) and events that happen in those times are not reportable. **However, it's still a good idea to report to us, in case it impacts on your ability to do your work with us.**

Regular commuting to work in your own car or public transport (or by any other method!) is not counted as "at work" unless you use an Inland Revenue vehicle.

Legal definitions: notifiable event, injury and illness

Health and Safety at Work Act 2015, ss.23-25

See WorkSafe definitions of a notifiable event - **What events need to be notified? | WorkSafe**

Appendix: responsibilities

Everyone	• **All** Inland Revenue employees (full time, part time, fixed term and permanent, at all levels within our organisation) are responsible for reporting events and near misses when they are at work
Contracted workers	• Report all events on Inland Revenue sites using Inland Revenue's reporting processes • Co-operate with investigations as required
Officers	Undertake due diligence to ensure that they: • Understand work health and safety matters • Understand Inland Revenue's risks and operations • Resources health and safety activity to assist in managing risks • Ensures that processes are in place for managing events and risks, and responds to the information • Ensure that Inland Revenue has, and implements processes for, complying with the Health and Safety at Work Act 2015 • Verifies the provision and use of health and safety resources in Inland Revenue • Receive reports on all notifiable events
People Leaders (Tier 3 downwards)	• Investigate all reported events and near hits in their areas, with the assistance of trained investigators • Implement corrective actions to ensure that similar events don't happen again • Share lessons learned through the investigation process with the rest of Inland Revenue • Consults with Health, Safety and Wellbeing Team as required • Check regularly that identified corrective actions from investigations in their areas are completed • Follow up with direct reports on uncompleted corrective actions • Ask questions on critical risk management identified through investigations
Health, Safety and Wellbeing Team	• Leads investigations of notifiable events, or chooses suitably qualified investigation leader • Reviews investigations of all other events as required • Reports statistics (lead and lag indicators) to officers • Notifies the Enterprise Lead People & Workplace in the event of a notifiable event
Health, Safety and Wellbeing Team	• Advise People Leaders and others on event management and investigation requirements
Health and safety representatives	• Support investigations and event management • Discuss events and trend reporting • Report on known issues to Health, Safety and Wellbeing team and their People Leaders • Support workers involved in an event
Health and safety committees	• Analyse trends in their area • Report trends to Health, Safety and Wellbeing

Appendix: qualifications for lead investigators

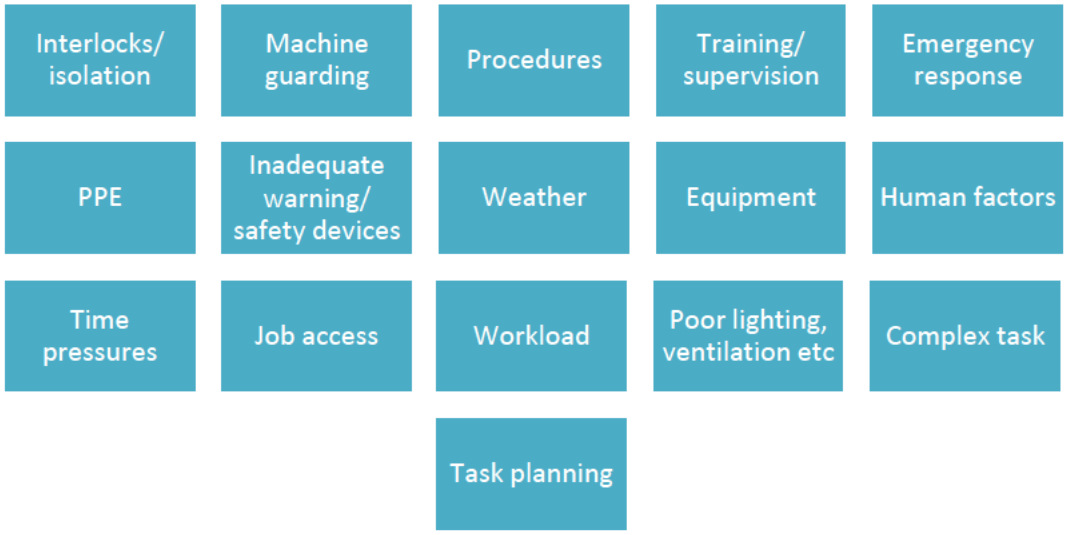
Inland Revenue identifies the following training qualifications for people leading investigations.

Investigation level	Role	Training required for lead investigator
First aid	People Leader	
Medical treatment or lost-time injury	People Leader	Supported/checked by someone that holds Unit Standard 17601 (Health & Safety Representatives training Stage 2)
Notifiable event (non-fatal)	HSW Team member or suitably qualified delegate	ICAM or better
Notifiable event (fatal)	External investigator	ICAM and experience in leading fatal investigations

Appendix: Example immediate and root causes

Below are some **examples** of immediate and root causes.

Example immediate causes



Example root causes/system failures

Hardware	Training	Work organisation	Communication	Change management
Procedures	Maintenance	Risk management	Design (task, equipment or process)	Contractor management
Health and safety culture	Regulatory influence	Organisational learning	Mobile plant management	Management systems
		Conflicting requirements		

Inland Revenue
Te Tari Taake

Topic 2 – Leave

Kaupapa Whakamatua Whitiwhiti

Exchanging Leave Policy

This policy explains Inland Revenue's practice around the 'exchange' or 'purchase' of paid leave.

Why we have this policy

We recognise that employees may wish to use more or less annual leave than the entitlement in their employment agreement. Accordingly, they can request to 'purchase' additional leave through reducing their salary, or 'cash up' a portion of their annual leave – exchanging it for a lump sum payment.

While we try to accommodate requests to cash up leave, we also need to ensure our people keep enough annual leave for rest and recreation, to ensure their wellbeing. With salary trade, leaders need to consider if the use of the additional leave sought can be accommodated and individuals need to consider their ability to manage the financial impact and to take the leave.

This policy is intended to ensure that sensible and consistent decisions are made regarding requests to exchange leave.

Who this policy applies to

This policy and the guidelines which support its application apply to all Inland Revenue employees. Those on collective agreements should refer to their specific employment agreement.

Definitions

Leave entitlement year	The 12-month period of continuous employment beginning on the anniversary of the employee's employment, including any period of parental leave, paid holiday, volunteer's leave, ACC-related leave or unpaid sick or bereavement leave.
Annual Leave entitlement	Annual leave that accrued over the 12 months *before* the employee's most recent anniversary of starting employment.
Accrued leave	Annual leave that accumulates over the 12 months *after* the employee's most recent anniversary of starting employment.
Salary Trade Leave	This is the leave gained through salary trade which is separate to the annual leave entitlement in the employment agreement.

	Note: The employee and leader agree the amount of salary trade leave and the period. Leave is accrued each pay period, based on the employees' standard hours of work throughout the accrual / salary trade period. The leave is earned for each whole pay period that falls in the elected salary trade period.

Our policy

This policy covers the two different ways annual leave can be exchanged:

Cashing up Annual Leave	When an employee exchanges up to one week's annual leave for a lump sum payment
Salary Trade (1 – 4 , 6 or 8 weeks)	When an employee purchases additional leave above their contractual annual leave entitlement, by taking a corresponding decrease in salary, over either a 12-month period (26 pay periods), or a reduced timeframe where agreed.

Specific practice around exchanging leave

Cashing up Annual Leave

In accordance with the Holidays Act 2003, we allow employees to request, in writing, for up to one week of their annual leave to be cashed up. A request may only relate to their current leave entitlement and not any accrued leave or additional leave provided through salary trade or leave banking. We will pay the cashed up value of the leave in accordance with s21(2) of the Holidays Act 2003.

Salary Trade

Employees can request, in writing, for between one and four weeks', or six or eight weeks salary to be traded so they can use the salary trade leave at an agreed later time.

A salary trade arrangement stays in place for up to 12 months and will be reviewed towards the end of the agreed period. An employee can request to end a salary trade arrangement early. The employee may request another arrangement during or at the end of the current arrangement and the people leader will approve or decline in line with the guidelines.

The additional leave can be purchased over the full 12-month period (26 pay periods), or at a higher rate over a shorter period if an employee wishes to access the leave sooner and is prepared for the greater reduction in salary. For example, rather than having a 12-month arrangement at the 4-week annual rate they purchase the 4 weeks over a 6-month term (13 pay periods) at the maximum 8-week annual rate.

All salary trade arrangements will be in whole weeks only (accrued hourly each fortnight). The leave earned does not need to be taken in whole week lots or in a consecutive period. The salary trade agreement will be recorded in writing. Additional leave purchased through a salary trade will not be cashed up; however, if the employee leaves IR, the portion accrued at the point of leaving will be paid out if still owing.

HR Delegation: Level 4 authority is required to approve requests to cash up annual leave or trade salary for additional leave.

Finding out more

This policy should be applied in conjunction with the 'Salary trade guidelines', 'Unpaid / discretionary' leave policy and guidelines and 'Special leave policy' available in our People Policies & Guidelines.

Document control	**V5 July 2025** (v4 July 2023, v3 Sept 2018,v2 Sept 2017, v1 June 2016)
Review dates	Date reviewed: July 2025 Next review: July 2029 (review will occur sooner if required)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	Email the ERP&R team

Guidelines: Employment Relations Act 2000, Part 6AB – Flexible Working Short-term for People Affected by Family Violence.

These guidelines detail the process for making and considering requests for flexible working arrangements when the request is made under part 6AB of the Employment Relations Act 2000 (ERA) in relation to flexible working short-term for people affected by family violence.

Important note: A request for a short-term variation of working arrangement under this part of the act, does not prevent a subsequent request being made under other flexible working arrangements provisions for a permanent or longer fixed-term period.

Inland Revenue's commitment to flexible working is set out in the Flexible Working Policy and various supporting guidelines. Short-term flexibility in the context of Family Violence has some quite specific and different considerations and its own legislative process and requirements. The legislative process as it relates to ERA 2000, Part 6AB is the focus of these guidelines.

You may wish to make your request in line with the legislative process and the protection this provides, but can also make the request in line with IR's wider flexible working approach e.g. short-term flexibility (up to 12 weeks) is an informal flexible working option.

Your entitlements and obligations

Who:	All employees can request flexible working arrangements. If you have been affected by family violence you have a statutory right to request a short (2 months or shorter) variation to deal with the effects of being affected by family violence.
When:	You can make a request from your first day with Inland Revenue. There's no limit on the number of requests you can make for flexible working arrangements.
What:	You may request a temporary change to your: • HOURS of work • DAYS of work • PLACE of work (includes working from home) • CONTACT details.
Why:	Flexible working arrangements can cover a range of circumstances, including any terms and conditions that may need to be varied to assist in dealing with the effects of being affected by family violence.

How:	In summary, your request must be in writing and: • State your name, date the request is made and that the request is made under section 69ABC of the Employment Relations Act (ERA) • Specify the variation required and the period of time the variation is sought (including proposed date for starting and ending the arrangement) • Specify how, in your view, the variation will assist you to deal with the effects of family violence • Explain what changes you consider Inland Revenue would need to make if it grants the request.
	Your request can be through any of these three channels: 1. Directly to your people leader (or their one-up leader); *or* 2. A union support person; *or* 3. The HR Advice if you don't wish to approach either of the above. You can contact HR Advice Raise an HR query/case - Support Portal | ServiceNow

TEMPLATES AVAILABLE: for employees to request a flexible working arrangement, and for leaders to acknowledge receipt of requests and advise their decision.

Inland Revenue's entitlements and obligations (in responding to a request)

Response time:	A request must be responded to as soon as possible, but no longer than 10 working days after it is received.
Options for refusing a request:	Inland Revenue may refuse a request only if: • Proof of family violence is required and not produced; *or* • The request cannot be accommodated reasonably on certain non-accommodation grounds as prescribed in ERA section 69ABF. If refusing the request, notification must be provided in writing stating the reason why.

People leaders:

- Discuss the request with your team member (if possible)
- You need to act in good faith when considering and responding to requests
- Consider the sensitivity around the request and whether there is a need to request proof
- Ensure all the required information is provided
- Consider any health and safety implications
- Make sure you deal with the request as soon as possible and within 10 days of receiving it
- Consider the effects of the requested working arrangement on the business. The general expectation is that a request will be approved with only limited grounds for refusing. If considering refusing the request, please discuss with HR Advice
- Refer to 'Family Violence - a guide for People Leaders' for more information.

Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) if you need any guidance or support.

The decision on your request

The ERA gives you a right to a process for a fair and timely consideration of a request, rather than a right to flexibility. If your people leader declines your request they will explain their decision, specifying one or more of the reasons in the 'options for refusal section' table above. There may be scope for further discussion and consideration of other options.

If Inland Revenue does not deal with your request in accordance with the specified process (ERA 69ABE), the Act sets out the process for raising disputes in relation to flexible working arrangements (ERA 69ABG to 69ABK). You should also consider the problem resolution process described in your employment agreement.

Document control	**v1 April 2019**
Review dates	Date reviewed: April 2022
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 22

Inland Revenue
Te Tari Taake

Topic 1 – Appointment

PEOPLE POLICIES & GUIDELINES

Fixed Term Agreement Guidelines (for Leaders)

These guidelines support the correct use of fixed-term agreements (FTAs). They clarify for leaders when FTAs can (legally) be used, and how to ensure that people on FTAs do not develop an expectation of ongoing employment.

Using a fixed term agreement (FTA)

HR DELEGATION: Level 4 authority is required to advertise and approve a fixed term appointment.

All FTAs for longer than six months must be advertised. When using an FTA, Inland Revenue must clearly communicate why the employment agreement is for a fixed term, and when and how the employment will end.

The specific circumstances for using FTAs are established by employment law, and Inland Revenue's employment agreements. Simply calling an agreement an FTA is not sufficient to make it one; there must be a real need for the employment to be for a fixed term. An FTA cannot be used as a probationary or trial period to safeguard against employing an unsuitable employee. An FTA should not be used "just in case" things might change.

GROUNDS FOR USING FTAs: Employment Relations Act - Section 66

(1) An employee and an employer entering into an individual employment agreement may agree that the employment of the employee will end-

(a) at the close of a specified date or period; *or*
(b) on the occurrence of a specified event; *or*
(c) at the conclusion of a specified project.

(2) Before an employee and employer agree that the employment of the employee will end in a way specified in subsection (1), the employer must-

(a) have a genuine reason based on reasonable grounds for specifying that the employment of the employee is to end in that way; *and*
(b) advise the employee of when or how his or her employment will end and the reasons for his or her employment ending that way.

(3) The following reasons are **not** genuine reasons for the purposes of subsection (2)(a):

(a) To exclude or limit the rights of the employee under this Act:
(b) To establish the suitability of the employee for permanent employment:
(c) To exclude or limit the rights of an employee under the Holidays Act 2003.

EXAMPLES - WHEN AN FTA MAY BE USED

Example	Questions
To perform a **defined task or project of a temporary nature**, including acting in a relieving capacity *or* To **assist Inland Revenue during peak workloads** or **seasonal fluctuations**.	• Is there a known point after which the work the person will be employed to do will no longer be available or needed by Inland Revenue? *(A known point may be a specific date or event, such as the conclusion of a project or when the work or funding ends)*
To **act in a relieving or acting capacity**.	• Is the person to be employed on an FTA to relieve or back fill for a permanent employee who is out of their permanent position for a specific reason, such as on parental, ACC or another type of leave, or working temporarily in another position?
To **assist in managing the impact of organisational change**.	• Has the current organisational change created uncertainty in relation to the need for the work or the position in the future? • Is there general acknowledgement of the organisational change and if appropriate has there been consultation with unions? • Is the FTA being used to retain options for permanent employees who may potentially be affected by change?

Documenting the agreement

Once it is established that there are valid reasons for an FTA, these reasons must be set out in the FTA documents in enough detail so they are not open to interpretation. The documentation must state the way in which the employment will end and the reasons for ending it in that way.

The offer of an FTA will identify terms and conditions which are specific to employees on FTAs due to the short-term nature of their employment.

Leaders must seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) or the recruitment team) before any decision to extend or offer a new FTA for a current employee, to ensure genuine reasons exist.
Templates available via People & Workplace Services: An offer of fixed term appointment letter is available from HR Advice or the Recruitment Team.

It is the nature of FTAs that employment will come to an end at a defined date or event. There may be occasions when the fixed term can legitimately be extended or a decision is made to offer an employee further employment on a new FTA.

For more lengthy FTAs the need for clarity around the reason for the FTA and how and when the agreement ends is heightened. Longer FTAs open up both legal and practical management issues and need to be carefully managed to avoid confusing the employment status and raising expectations of ongoing employment as explored below.

EXAMPLES

An extension may be appropriate if	A new FTA may be appropriate if
• Inland Revenue receives additional funding for further work (still time-bound); *or* • A project takes longer to complete than expected (same genuine reason; just needs a little longer). **Key point:** Same genuine reason as original FTA, but the work is available for a slightly longer (still defined) period.	• The work is different or is in a different work area from the original FTA. **Key point:** The earlier FTA has ended. A new FTA agreement must be written and signed. This will provide the opportunity to assist in managing any expectations of ongoing permanent employment by clearly conveying the reason for the offer of a new fixed period of employment.

Avoid raising expectations of ongoing employment

While a person may have been correctly employed on an FTA, various factors may contribute to the employment arrangement becoming, in essence, a permanent arrangement, even though this is not what was intended.

EXAMPLES

These are examples of actions that could raise such an expectation (depending on the facts).

An *express promise* of ongoing employment, such as:

- When the person knows, before one employment agreement has ended, that they have been, or are to be, offered another employment agreement. This applies even if there is some time between employment agreements where the person does not work.

Implied promises of ongoing employment, such as:

- Forming a regular pattern of work by moving the employee to assist with different peak workloads or to use their skills in various areas. A pattern could be formed even if the person is employed under a succession of different employment agreements.
- Offering or providing training or development opportunities which are not relevant to the employee's current area of work, or which are primarily of long-term benefit to the employee
- Assigning notably different work to an employee than what they have been employed to do for a fixed term.

Reviewing FTAs

Leaders should review the employment status of those who have been employed on an FTA for more than 12 months, or more than two consecutive FTAs.

Leaders also need to check whether any commitments or aspects of the management of the employee could have resulted in them having a legitimate expectation of ongoing employment or becoming a permanent employee.

Any impact on the current employment arrangement will be entirely dependent on the individual facts surrounding each FTA and needs to be considered on a case by case basis.



Leaders must seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow)) if extending an FTA, considering an FTA of more than 12 months or to discuss any concerns in relation to the genuine nature of an FTA or current employment status.

Ending an FTA early

An FTA may be ended earlier than the date specified in the agreement when:

- The employee was engaged on an FTA to backfill for an absent person who returns to their position earlier than expected (such as an early return from parental leave); *or*
- The need for the FTA no longer exists (for example, funding disappears mid-contract or a project ends early as the objectives are achieved before the expected date, where the FTA was for a specific process rather than a specific time period); *or*
- There are misconduct or performance issues (normal processes apply); or
- The employee resigns.

The FTA may be ended by either party giving four weeks' notice, except for instances of serious misconduct, when Inland Revenue may terminate the agreement without notice. The provisions in employment agreements relating to restructuring do not apply and there is no entitlement to any compensation for redundancy.

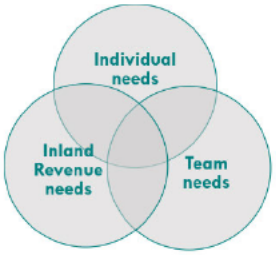
Document control	Original Date Approved – **2 March 2016**
Review dates	Date reviewed: Nov 2022
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Kaupapa Mahi Whakarerekē me te Wāhi kē
Flexible Working Policy

This policy explains Inland Revenue's commitment and approach to flexible working and outlines some of the different kinds of flexible arrangements

Flexibility at work comes in different forms, and can include being able to vary the hours, days, and location of work.



Flexibility is about having choices. It is about supporting people with work/life balance, while recognising team and organisational requirements. Where these intersect, flexible working can thrive.

Inland Revenue recognises the personal and organisational benefits of flexible working and that people might prefer or need to use different flexible working options at different times to balance their personal and working lives. Conversations around flexible working are encouraged and Inland Revenue is open to hearing what workplace flexibility would work for people and to seeing if it can work.

Everyone can add value and contribute to Inland Revenue's success, regardless of how, when and where they work.

Flexible Working Principles

Te Kawa Mataaho - Public Services Commission have established six principles for flexible working. The principles below reflect those, with minor adjustments for clarity and to reflect Inland Revenue terminology. These underpin flexible working arrangements at Inland Revenue.

FOR EVERYONE

All roles are treated as flexible unless there is a genuine business reason for them not to be.

Flexible working is equally available to all employees, irrespective of the reason for wanting it.

Working flexibly does not undermine career progression or pay.

WORKS FOR THE TYPE OF WORK

Every role should be suitable for some form of flexibility, but not every type of flexibility will be available for every type of work that we do.

Genuine business reasons may mean that some types of flexibility cannot be implemented for some types of work.

WORKS FOR INLAND REVENUE AND TEAMS

Flexible working should not be viewed as something which is just agreed to between employee and leader, without considering the impact on teams and Inland Revenue as a whole.

REQUIRES GIVE AND TAKE	MUTUALLY BENEFICIAL	ACTIVELY CHAMPIONED BY LEADERS
Flexibility requires give and take between employees, leaders, and the team. It also places collective obligations on employees, leaders, and teams to be open and adaptable so that it works for everyone.	Flexible working needs to work for Inland Revenue, teams, and employees. Consideration should be given to how flexible work arrangements can maintain or enhance service delivery and performance. It should not result in increased workloads for employees working flexibly or for other team members who are not.	Leaders at all levels of Inland Revenue, support, champion and role model flexible working for their teams and themselves.

Note: These principles apply to flexible working at Inland Revenue as a whole - not specifically to one type of flexible working arrangement or an individual circumstance. They should not be considered in isolation - i.e. all principles apply when thinking about how flexible working comes together at IR.

Why we have this policy

This policy helps promote a flexible workplace, recognising the benefits for both Inland Revenue and the individual. Flexible working supports a more diverse and inclusive workplace. It also enables the attraction and retention of a wider range of talent, helps our people achieve their career aspirations and goals and can improve engagement and wellbeing.

The policy clarifies Inland Revenue's commitment to ensuring flexible working proposals are considered fairly and constructively (in 'good faith') and in line with legislative obligations and employees' terms and conditions.

It also provides an overview of some of the different types of flexible options and considers both more formal/structured changes to terms and conditions and the less formal/more fluid access to flexibility as the need arises.

The policy is supported by Inland Revenue's wider **Flexible Working hub including more detailed guidelines** which provide all the practical steps, process details and supporting resources around requesting and considering requests. Employment agreements also include various flexible working topics.

Who this policy applies to

This policy and the guidelines which support its application apply to all Inland Revenue employees. ALL employees can request flexible working arrangements at any time.

The general concept of flexibility around start, finish and lunch break times and balancing working hours across days are applicable across Inland Revenue as agreed with leaders. Some employment agreements include specific details of flexitime/time off in lieu (TOIL), accumulation of additional hours (ADLV) etc.

Many of our commitments around hours and place of work are detailed in an employee's terms and conditions of employment. (e.g. offer of appointment and any subsequent individually negotiated provisions/terms and employment agreements). The employee's personnel file and terms and conditions (including any variations) should be referenced to correctly identify entitlements and obligations.

Specific types of flexible arrangements

Flexible working covers a wide range of arrangements including but not limited to those below.

Flexible schedule	Flexible location	Flexible leave	Flexible career
Options that allow employees to vary their work hours, days, or work pattern	Options that allow employees to vary their place of work	Options that allow employees to vary their leave patterns to create more flexibility	Options that allow employees to manage their roles and careers more flexibly (Achieved through using the other three options)
Flexitime An IR specific option for flexible non-standard hours of work (for those under collective agreement coverage)			

Different types of flexibility can be used alone or potentially in combination with other types of flexible working arrangements.

FLEXIBLE SCHEDULE (VARIATION IN HOURS OF WORK)

The hours and days worked and the work pattern. Some examples include:

Part time or reduced hours	Employees work an agreed proportion of a full-time role each week e.g. 0.8 FTE (80% of full-time hours) with pay pro-rated to that proportion. This can involve working less days of the week or less hours on some or all days. Sometimes part time hours can be utilised to split a fulltime role in a job-sharing arrangement.
Different length working days	Employees work their hours in a regular scheduled way, but hours are not split evenly across the days of the week e.g. work longer days on a Monday and Friday and shorter days mid-week.
Flexible hours/start and finish times	At Inland Revenue the concept of flexibility around start and finish times, lunch breaks etc. is open for all our people to explore with their leaders. This may include agreement to work a general pattern of hours within a wider working window. For those under collective agreement coverage some of these options are set out more specifically in employment agreements as below. • **Flexitime** (non-standard working hours) • **Time off in lieu** (TOIL) • **Accumulation of additional hours** (ADLV) More detail is provided in employment agreements and/or Flexitime Guidelines - Topic 5 People Policies & Guidelines

A compressed week option, where employees work their normal hours in fewer days (e.g. 4-day week, 9-day fortnight) is currently not available at Inland Revenue due to complex technical constraints (the system and legislative challenges in this space are being explored across 2021/22)

The collective agreements stipulate hours of work and working windows and any variation can't be inconsistent with the employee's collective employment agreement.

FLEXITIME

Flexitime provides flexibility within a specified working window, to establish a general pattern of work hours that allows some flexibility around start, finish and break times and scope to balance time credits over a period of time. (More detail is provided in employment agreements and/or the Flexitime Guidelines, linked to above).

FLEXIBLE LOCATION (VARIATION IN PLACE OF WORK)

An employee's work location is part of their terms and conditions of employment. At the highest level this is the general geographic location such as the town/city (or broader suburb within) that the job is located. This is specified in the offer of appointment.

Inland Revenue is primarily an office-based organisation and as such the Inland Revenue office is the primary workplace unless otherwise specified in a person's terms and condition of employment. The base office location can be varied by mutual agreement.

Some examples of possible workplace locations are included below. (Note: often arrangements are a combination/hybrid of the offerings and can be a mixture of formal or informal arrangements).

Working from the designated Inland Revenue office	**Working from home**	**Working from an alternative Inland Revenue office**	**Working elsewhere:** any other locations outside your designated workplace/s

Working from home (See the Working from Home Guidelines for more detailed information)

The most common type of flex in location from the office base, is 'working from home' (formally or informally). There are many important considerations in relation to working from home including availability/ health, safety and wellbeing/ information security and privacy/ being able to meaningfully perform work/ security and access/ cost and expenses/ equipment and tools.

There will be no additional compensation or allowance for expenses arising from a request to work from home, as part of flexible working.

In the context of normal business operations, working from home is optional. It is just one of many flexible offerings that a person may seek.

Working from home arrangements will not be permanent variations.

Note: As part of the normal duties of many of our people, their work may require travel, offsite training, presentations, meetings, visiting customers etc. Within the offices our people may also utilise practices such as non-assigned desks/utilising collaborative workspace/zones. These are not 'flexible locations' in the context of this policy.

FLEXIBLE LEAVE (VARIATION IN LEAVE PRACTICES)

Using leave options to achieve flexibility. Some examples include:

Exchanging leave (e.g. Cashing up Annual Leave/ Salary Trade /Leave Banking)	
Leave without pay	
Special Leave (paid or unpaid)	
Term time working	Taking paid or unpaid leave (or combination of) during school holidays. Potentially supported by various flexible leave options.

Flexible use of annual and sick leave	Inland Revenue's annual and sick leave provisions are above those legislatively required. They provide a range of options which allow flexibility for individual circumstances to be catered for. This includes the ability to anticipate leave from future entitlements. While this leave is for quite clear and distinct purposes, legislation allows for some flexibility in their use, for example if an employee's sick leave is exhausted, they can request to use annual leave to cover a period of sickness and there may be occasions when working from home when a person is unwell could be an option (see the Working from Home Guidelines for more details).

See policies on Exchanging leave/Special leave and Leave and specific guidelines on these practices in Topic 2 'Leave' in the People Policies and Guidelines or see employment agreements.



FLEXIBLE CAREER

Using the other three flexible options to support stages of life and career e.g.

Phased return to work	The option for employees to gradually increase their hours on returning from long term leave (e.g. coming back from parental leave or after illness or injury). There is also a preferential re-engagement clause in collective employment agreements for those who resign to care for pre-school children.
Phased retirement	The option for employees to gradually reduce their hours as they approach retirement. The impact this might have on superannuation schemes is an important consideration. Inland Revenue is not able to advise employees on any possible impacts, employees would need to contact their scheme provider.
Taking career breaks	A career break is any gap in paid participation in the workforce. It might include a break for sabbatical, study, gap year, travel, voluntary work, caring for family members or just some time to reset or focus on other aspects of life for a period.

Specific practice around flexible working

REQUESTING, CONSIDERING & DOCUMENTING

- ALL employees can request flexible working arrangements at ANY time and for ANY purpose or reason.
- Flexible working arrangements can be requested under Inland Revenue policy, employment agreement provisions or employees may seek to vary their terms and conditions of employment under Part 6AA of the Employment Relations Act 2000 (ERA), specifically citing that their written request is made under this part of the Act.
- By design our process around flexible working is conversation based.
  - Regular discussions are encouraged and may be triggered by a request or proactively initiated by leaders.
  - Discussions support a common understanding of what is desired and what might be able to be accommodated and allow for solutions and alternatives to be considered before any final decisions are made.
- While conversation based, all decisions should be documented. No matter how informal an arrangement is, it is important to capture the outcome in writing. Any formal agreements must be well documented so that everyone is clear on the arrangements.
  - The nature of the process and documentation will depend on the scale and formality of the flexibility sought. More formal or enduring arrangements need more structure

and documentation while agreements made around more fluid work practices or ad-hoc arrangements are generally able to be less formal (via email, text, file note etc.)
- Specific templates are available to support the request and approval process for more formal changes.

- Leaders and individuals need to engage in a fair and constructive way (in 'good faith') to reach a reasonable outcome.
- Any flexible work arrangements should reasonably consider and accommodate Inland Revenue, the individual and the team's needs and take into account workplace obligations, safety and wellbeing, and security and privacy requirements.
- Any flexible work arrangements are specific to the employees' position at the time and do not automatically continue with any change in role.

The nature of the change sought and the complexities around it will impact on whether the request is simpler and can be managed **informally** or requires more **formality.**

INFORMAL **See the Informal Flexible Working Guidelines in the Flexible Working hub for examples and process details for requesting and considering informal requests**	This kind of informal flexibility is intended to provide 'flexibility in a flexible way' and is expected to be the most common approach to flexible working at Inland Revenue. Informal flexible working (on a regular or ad-hoc basis) usually occurs when leaders agree that employees have flexibility over when and where they carry out their work, subject to meeting role responsibilities and deliverables. This can mean that the exact arrangements (times or place of work) vary and are agreed between leaders and employees as and when needed. It can also involve agreements to more regular arrangements such as start and finish times as long as there is no change required to pay or terms and conditions of employment. Examples include flexitime and ad-hoc/short term/more fluid working from home requests. Arrangements can be agreed between the employee and leader on a case by case basis, with how best to document considered accordingly (e.g. email/ file note/letter).
FORMAL **See the Formal Flexible Working Guidelines in the Flexible Working hub for examples, template form for making a request, and process details for requesting and considering formal requests and ERA grounds for refusal**	This kind of formal flexibility is more structured and less flexible. It often has a bigger impact so requires more consideration and more process and documentation and can be more challenging for the business to accommodate. A formal arrangement involves: • changes to an employee's terms and conditions of employment (related to days or hours worked or where the work is to be done) and/or • when a reoccurring work arrangement impacts on pay and/or leave. It may take place for an agreed period or on an ongoing basis with regular review. Examples include regular part-time hours or regular set days working from home. Formal arrangements require formal documentation to be developed and agreed to reflect the altered terms and conditions/arrangements.

DECISIONS ON FLEXIBLE WORKING

Requests for flexible working options are individual and will be considered on a case by case basis.

Leaders will aim to make decisions in a timely manner, relative to the nature of the request. In all cases a response will be provided within a month of the request.

Being open to considering flexible working options doesn't mean all requests will be able to be accommodated. Decisions will be informed by both the nature and circumstances of the

flexibility sought and the wider individual, team and organisation parameters. The operational requirements of Inland Revenue and the services we provide for our customers are a priority when we think about how flexibility can work.

Where requests are declined the reason will be provided. The focus should be on the business reason for any refusal. There may be scope for further discussion and consideration of alternative options if not already considered before the final decision is made. People should talk to their leader or one up leader if they are unhappy with the decision.

Performance or conduct issues, or health and safety concerns could potentially impact on flexible working arrangements. The specific issue or the support interventions may result in restrictions or removal of flexible working (or specific types or flexible working).

If requests are made under 6AA ERA, then specific 'options for refusal' are detailed in the legislation and our formal flexible working guidelines. The ERA gives a right to a process for a fair and timely consideration of a request. It does not guarantee the approval of the request. If Inland Revenue does not deal with the request in accordance with the specified process (ERA 69AAE), the Act sets out the process for raising disputes in relation to flexible working arrangements. (ERA 69AAG to 69AAK).

HEALTH, SAFETY & WELLBEING

Access to flexible working can provide great opportunities to support better work-life balance and positively impact engagement and personal wellbeing.

Everyone working at Inland Revenue has a responsibility to ensure a safe workplace as per our commitment to safe and healthy work. Inland Revenue has a duty of care to ensure that wherever a person is working is safe and healthy.

Any work arrangement should be designed to be healthy, including ensuring fatigue and workload pressures are managed. For example, variations to hours, days or place of work need to consider any workload impacts for the individual and the team, manage fatigue and mitigate other risks to health, safety and wellbeing. Ongoing communications are important to ensure that the arrangement continues to work.

CONDUCT

Employees remain bound by our Code of Conduct – Tikanga Whanonga and our policies and guidelines irrespective of any flexible working arrangements or a change in hours, days or place of work.

This includes health and safety considerations in relation to hours or patterns of work and ensuring a safe workplace/s as mentioned above.

When working in different locations such as your own home or in public places the expectations around confidentiality of information, device security, and use of business tools etc. hold true and need to be carefully considered in the context of the working environment.

As such Inland Revenue may require assurance around the adequacy of any measures in place or agreed to, in relation to these expectations and reserves the right to with-hold or withdraw permission to work away from an Inland Revenue Office if that assurance cannot be provided.

HR DELEGATION:
Level 3 (Formal working from home), Level 4 (all other types of Formal arrangements) and Level 5 (Informal) authority is required for hours of work and flexible arrangement related decisions. See the Delegation policy for the specific HR Matrix details.

Document control	v1, March 2021 (previously Flexible and Remote Working Policy); v2, November 2025 (amended delegations to L2 from L4 for *formal* working from home arrangements); **v3, 30 July 2026** (amended delegations from L2 to L3 for *formal* working from home arrangements.
Review dates	Date reviewed: Dec 2021; Nov 2025 Next review: Dec 2029 (review may occur sooner if required)
Policy owner	Domain Lead, People Operations & Policy, People & Workplace Services
Policy contact	Email the ERP&R team

Item 24

Inland Revenue
Te Tari Taake

Flexitime Guidelines

Flexible (non-standard) hours of work

These guidelines provide information about how flexitime is intended to operate in a practical sense and supports the relevant flexitime clauses in employment agreements.

Important note: These specific guidelines apply to all employees under collective employment agreement coverage (including those on Individual Employment Agreements under coverage). For those on Standard Terms the general concept of flexibility around start, finish and lunch break times and balancing working hours across days is applicable as agreed with leaders.

Flexitime is covered in our Flexible Working Policy as an example of **flexible schedule,** which includes flexible options that allow employees to vary their work hours, days, or work pattern. Flexitime specifically covers non-standard work hours allowing some flexibility around start, finish, and break times. The aim of flexitime is to enable you to balance your time credits over a period of time.

Flexitime, like other flexible options is about supporting people with work-life balance, while recognising customer, team, and organisational requirements. How flexitime will work for you (parameters and the day-to-day application within them) is built on conversations with your leader about what is sought and what can be accommodated. The specific application parameters can vary based on the type of work, for example a scheduled/rostered work environment generally sets specific start and finish times.

You are responsible for working the agreed number of hours, maintaining an accurate record of your hours and for managing your accumulated time credits or debits.

For those under collective agreement coverage please see the relevant flexitime clauses in your employment agreement

Establishing parameters of flexitime

Hours of work and Flexitime provisions are detailed in employment agreements, and in some cases include specific flexitime hours of work that apply (for example, a set range within which hours may be worked). A nine-hour working window, or a broader working window are also specified in current offer letters.

You and your leader will establish your flexitime parameters, so you are clear on:

- What your individual working window is
- The pattern of hours to generally be worked during the working window

- The amount of flexibility available to you around your established pattern of hours (what does and does not require further agreement from your leader); *and*
- Clear expectations around the use and management of flexitime credits or debits.

DOCUMENTING THE AGREEMENT

Your leader will record the agreed parameters of your flexible hours.

People leaders:
Taking the time to establish and record in writing each person's pattern of work hours and flexibility will help in planning workloads, team rosters, training sessions, meetings etc. It will also ensure both parties are clear on what is considered their "usual" start, finish and lunch times, and the level of flexibility extended around that.

While every attempt will be made to support an employee's individual needs and a request for flexible hours, the hours must be compatible with the needs of the business and accommodate the workflows and peak periods within your group. Any application must be consistent with the flexitime provisions in employment agreements.

The following list provides some examples of factors that you need to consider:

- Business needs and alignment of working hours with availability for customers
- Any existing rosters
- What duties your team member is performing
- The impact on the rest of the team/resourcing
- Ability of your team member to work unsupervised
- Building access and security
- Personal security and health and safety for your team member.

HOW FLEXIBLE WORK HOURS MIGHT OPERATE

Your established pattern of work hours might be to start work at 7:45am, to have 30 minutes for lunch and then to leave for the day at 3:50pm.

You and your people leader might establish additional flexibility available around these start and finish times. For example, you are able to arrive any time between 7:15am and 8:30am, to have between 30 minutes and two hours for lunch (at any time between 12pm and 2pm), and then to leave between 3pm and 4:30pm.

You can vary your start/lunch/finish times within this range, without having to advise your leader. For example, you could leave at 3pm one day for an appointment or change your usual start time to 8:20am to accommodate a change in your home circumstances.

If you need to start, finish, or take breaks outside of these agreed flexitime arrangements, you are expected to contact your leader as early as possible to discuss this with them. For example, if you need to start at 9am or leave before 3pm one day, or if you want to work straight through with no lunch break (maximum of 6 hours), you must talk to your leader and gain agreement in advance.

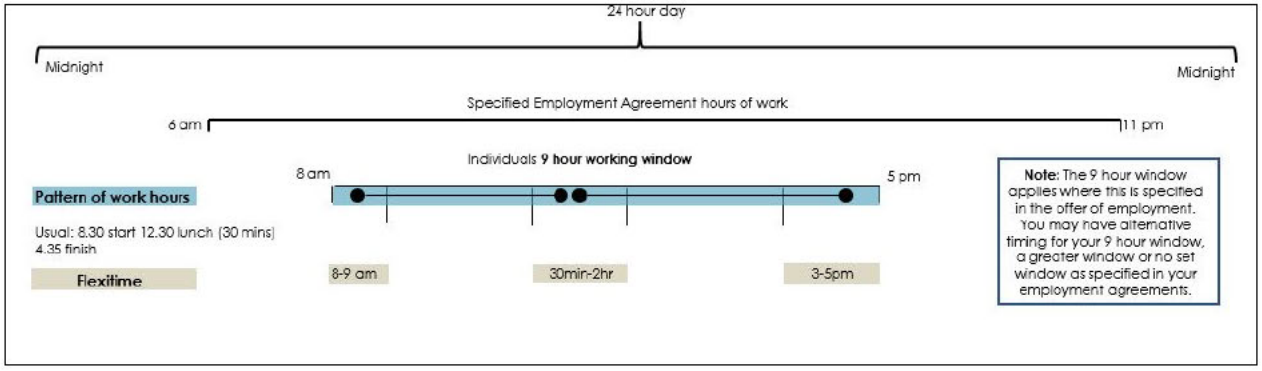
Having established the pattern of work hours and the amount of additional flexibility available to an individual, the leader is able to appropriately manage their team, and, in turn, the team member would know that they could use their positive or negative time credits to occasionally

come or go at different times within their flexitime limits, without having to get further approval from their leader.

While working from home does not automatically change your pattern or work hours or your flexitime arrangements, it may be that you and your leader are able to agree different parameters (e.g. scope to start earlier on days you work from home, as no travel time).

Note: In a scheduled/ rostered environment, start, finish and break times may be more fixed. For example, in contact centres flexitime credits are generally built at the end of the day; either in seeing a customer interaction through to completion (and running over the scheduled end time) or through mutual agreement with the leader (if there is work available to do).

FLEXITIME DIAGRAM



CHANGING ESTABLISHED PARAMETERS

If you want to change your pattern of hours outside of your established flexitime limits (either for a specific period or more ongoing basis), you must discuss and agree this in advance with your leader, and any change will be recorded in writing.

You may be required to change your flexitime arrangements to suit the needs of the business, for various reasons.

For example:

- A change in the workflows or a result of a peak period or a lull
- Your time keeping or performance comes into question
- Health and safety related concerns.

Using and managing time credits

ACCUMULATION OF FLEXITIME CREDITS AND DEBITS

Your flexitime credits and debits will fluctuate but you are expected to manage these effectively.

You must make up any negative time balance to a positive or nil balance within a month unless you have prior approval from your leader for this to be otherwise. After reaching a positive or nil balance, you may move to a negative time balance again.

The employment agreements do not specify a limit on the number of time credits a person is able to accumulate. To support the practical management of flexitime, leaders will actively manage any flexitime balances higher than 182 (five minute) time credits (around 15 hours and 10 minutes, or two 7hr, 35min days). This means you will generally be able to accrue up to two days' time credits before you can expect that your leader will want to discuss when you will take the accumulated flexitime.

Accumulated time credits can be taken in a variety of ways. They can be used to reduce your work hours within your agreed flexitime limits over a period of time, or to take a day or half-day off. If you wish to use your accrued time credits to be absent outside your flexitime limits, then you need to get approval from your leader in advance. For example, you must discuss with your leader in advance, any plan to take a half or whole day off, to ensure your absence on that day can be accommodated.

You may use your accumulated flexitime for the specific time required for healthcare or other appointments, part-day absences due to sickness or other personal reasons as agreed.

People leaders: Here's what you need to consider when managing credits in excess of two days or negative balances.

You need to monitor your team's use of flexitime and have regular conversations around balances as required.

Credits in excess of two days:
If your team member's credits build up to exceed two days, talk to them and agree a plan to reduce the accumulated flexitime. Generally, this will involve minor reductions in hours for a period, within the agreed windows of flexibility. You could also approve an absence outside of the agreed flexitime limits, or larger blocks of time if this can be accommodated and would be more effective in reducing the balance.

Negative balances:
If your team member has a negative balance and does not return to a positive or nil balance within a month, talk to them and agree a plan for making up the time. While managing the balance back to a positive or nil balance in a timely way, be mindful of work requirements, the personal requirements of your team member, and their health and safety.

To support your team member in keeping balances within appropriate limits you need to ensure they have viable working hours planned and clear expectations around balancing credits or debits in the future. Also ensure you and your team member understand the difference between flexitime, TOIL, overtime, and accumulation of additional leave.

If your team member is going on a secondment or assignment, or you have someone coming into your team in a similar capacity, it is expected that they will generally come into your team and go out with a nil balance.

SETTLEMENT OF ACCUMULATED FLEXITIME DEBITS AND CREDITS ON LEAVING INLAND REVENUE

Check your specific employment agreement for any provisions regarding unused accumulated flexitime credits, specifically if you have made requests to use credits which have not been able to be accommodated. It is best if all time credits and debits are used or made up before your employment with IR ends. If this has not happened, then:

- Outstanding flexitime credits will not be paid at the end of your employment. (There may be very rare situations where credits are paid out at the end of employment, for example where the employee has twice requested to use the credits and IR has been unable to accommodate this)
- Outstanding debits may be deducted from your final pay.



Leaders, seek advice from People & Business Services Raise an HR query/case - Support Portal | ServiceNow if your team member has outstanding flexitime credits or debits on departure.

ACCUMULATION OF ADDITIONAL HOURS (ADLV)

A flexible work hours arrangement is separate to the 'accumulation of additional hours' clause contained in employment agreements under collective coverage.

If you wish to accumulate more than two days of time credits, then you should apply to your leader under the 'accumulation of additional hours' clause in your employment agreement (and *not* the 'time off in lieu of working overtime' clause). The 'accumulation of additional hours' clause allows you to formally request approval to accumulate additional hours to be taken off at some future date.

Document control	**v2, March 2021 (v1 March 2016)**
Review dates	Date reviewed: April 2026 (only minor editorial changes)
Guideline owner	Domain Lead – People Operations & Policy, People and Business Services
Guideline contact	Email the ERP&R team

Formal flexible working guidelines

These guidelines provide information on working flexibly in a formal way and the process for requesting and considering arrangements.

Formal flexible working is when the type of flexibility requested falls outside the core hours, days or place of work that is outlined in the terms and conditions of your employment. Or when a reoccurring work arrangement impacts pay and / or leave.

This type of arrangement is less common and can be more challenging to accommodate because it is more structured and therefore less flexible. It can often have a bigger impact so requires more consideration and process. All formal arrangements need to be documented with a formal variation letter.

Types of formal flexible working arrangements

Formal flexible working arrangements may arise from a specific request for a short period of time or might be ongoing or in some cases a permanent change (except for working from home). They will start with a conversation with your leader and may sit alongside other informal flexible working arrangements.

Type	Detail
Flexible schedule	• Changing the number of hours worked per day. • Changing the days worked per week. • Changing your total working hours (reducing to part-time hours). • Locking set hours or a tighter window when working in a scheduled environment.
Flexible location Working from home	• Locking in set days working from home. • Working the majority of time from home rather that the office, for a period of **up to** 6 months.
Flexible location Working from another IR office	• Seeking to work from a different IR office for a period that is longer than 12 weeks. • Seeking to make a permanent change
Flexible leave	• More significant or longer term examples of exchanging leave or special leave have their own request and approval process.

Process for establishing formal flexible working arrangements

To action a formal flexible working request, have a think about what it is you want to achieve and then talk to your leader. Discussions about working arrangements are encouraged as part of regular Whanake kōrero.

Process	Detail
Have a think	• Be clear on exactly what arrangement you are seeking and how you think it might work for the type of work you do. • Consider the impact on business demands, customers and stakeholders, your team and colleagues, productivity and work / life balance and how impacts may be mitigated. • It's important to understand the impact your arrangement may have on your pay and Holiday Act entitlements. • If your request is for working from home, review the Working from Home Guidelines and Health and Safety Working from Home Checklist so you understand the expectations and responsibilities.
Talk to your leader	• Talk to your leader before making a formal request. • This will help them to understand what you are trying to achieve and if it can be managed more informally. • Make your request as soon as possible, as it can take time to consider and action.
Make a formal request Via IR policy	• It is within the scope of IR Policy and employment agreement provisions for you to request a temporary or permanent variation to your working hours / days or place of work. • Use the formal flexible working form to make a request or use Te Aka Oranga | Noggin for a formal working from home request. • You and your leader may want to complete the form together following your conversation.
Make a formal request Via Employment Relations Act 2000	• All employees have the right to request to vary their terms and conditions of employment relating to working arrangements under the ERA 2000: Part 6AA. • The request must be in writing and detail the requirements.

Your leader will then review your request and critically consider all the factors. Depending on the delegation required for the request, they will either make a recommendation or a decision to approve or decline. There could be several valid business reasons as to why a request may not be able to be accommodated. Whether approved or declined, your leader will respond in writing.

A response within one month of the receipt of any formal flexible working request will apply.

HR delegations

Level 3 authority is required to make final decisions on formal working from home arrangements and Level 4 authority is required for all other formal flexible arrangements.

Changing your formal arrangement

If you want to change an element of an existing formal flexible working arrangement, this will require mutual agreement from both parties and the variation will need to be formally recorded and if necessary, changed in the payroll system.

Leader considerations for formal flexible working requests

It is expected that leaders will have discussed any flexible working requests with their team member before a formal request is submitted. This is to ensure you have explored the various options and implications.

Leaders consider a range of factors before making a quality decision. This includes impacts on;

- business demands, customers and stakeholders
- the team and colleagues
- productivity or performance
- work / life balance
- pay or Holiday Act entitlements

If a request is made under the ERA (s69AAF), there are recognised business grounds for declining a request. They include;

Options for refusing a request	• Unable to reorganise work among existing staff. • Unable to recruit additional staff. • The arrangement would detrimentally impact on quality or performance. • There is insufficient work available during the periods proposed to work. • There are planned structural changes. • The additional costs would impose a financial burden. • The arrangement would detrimentally affect the ability to meet customer demand.
When a request must be refused	• IR must refuse a request if the proposed work arrangement would be inconsistent with the collective agreement you are bound by.

Receiving a specific flexible working request form or letter

- Make sure the request includes all the key information you need
- Further discuss the request with your team member if necessary
- Acknowledge receipt of the request
- Make sure you deal with the request as soon as possible and within 1 month of receiving it
- Ensure the correct delegation authority is being used for the request
    - Level 3 authority for formal working from home requests
    - Level 4 authority for all other formal flexible working requests
- Use the appropriate templates to document the outcome
- If approved, ensure the relevant formal variation letters and any supporting documentation are filed on the personal file and undertake any follow up action.

Document control	**V3. July 2026** (Delegations updated) **v2. June 2025** (Aligned to new guidance from Te Kawa Mataaho) **v1. March 2021**
Review dates	June 2027
Guideline owner	Domain Lead, People Strategy & Capability, People & Workplace Services
Guideline contact	s 9(2)(k)

Item 26

Inland Revenue
Te Tari Taake

Kaupapa Hara Taware me te Ārai Kino

Fraud and Corruption Control Policy

Inland Revenue's approach to internal fraud and corruption, and the responsibilities of everyone working at IR.

Why we have this

At Inland Revenue (IR) our goal is to remain one of New Zealand's most trusted organisations. We need to work together to create and sustain a strong culture of integrity, honesty, and professionalism.

IR has zero tolerance for fraud and corruption. IR does not and will not accept fraud or corruption at any level, or in any form, occurring in our organisation.

This policy sets out IR's approach to, and responsibilities for, the prevention, detection and response to internal fraud and corruption within IR, in compliance with the Ministry of Justice's fraud and corruption policy framework.

It is part of Inland Revenue's Fraud and Corruption Control Framework.

Who this applies to

This policy applies to everyone working for IR, including employees, consultants and contractors, and to all internal fraud, bribery or corruption incidents, whether suspected, alleged or proven.

Fraud, bribery and corruption definitions

Fraud

Fraud is an intentional and dishonest act or omission involving the use of deception or misrepresentation to obtain an unjust or illegal advantage.

Bribery

Bribery is the act of giving money or another item of value in exchange for an altered behaviour that benefits the giver. A bribe may involve money, gifts, payments of expenses, favours, preferential treatment or corporate hospitality.

Corruption

Corruption is the abuse of entrusted power for dishonest private gain.

Integrity's Corporate Space on Haukāinga provides specific examples of internal fraud, bribery and corruption, and bribery and corruption red flags.

Key objectives

IR has three key objectives to reduce the risk of internal fraud and corruption.

Prevention – Reducing the risk of internal fraud or corruption occurring in the first place.

Detection – Uncovering internal fraud or corruption at the earliest opportunity.

Response – Taking immediate and corrective action to remedy the harm caused by internal fraud and corruption if it does occur.

Integrity's Corporate Space on Haukāinga sets out specific prevention strategies, detection activity and response approaches.

Your responsibilities

Everyone working for IR is expected to behave ethically and within the law. This means that we all exercise IR's statutory powers and authority in a responsible way, and use IR's resources and public money for the purposes intended.

When working for IR, you are expected to:

- be familiar with IR's Internal Fraud and Corruption Control Policy and supporting documentation
- comply with your obligations under IR's Code of Conduct
- comply with your obligations under the Public Service Commission's Standards of Integrity and Conduct
- comply with the Public Service Commission's model standard requirement on Speaking Up about possible wrongdoing to maintain the integrity of the public sector
- act in a way that creates and sustains a culture of integrity, honesty and professionalism
- demonstrate zero tolerance towards those who choose to be dishonest in our workplace
- do your best to reduce any risk of internal fraud or corruption
- act quickly and report any opportunity for internal fraud or corruption you identify and help assess and manage the risk if requested
- report any suspected or alleged fraud or corruption within IR, and support any investigation if requested
- act as soon as possible to minimise any harm caused by internal fraud or corruption when it is discovered or reported.

Internal fraud and corruption control: Who's responsible on Integrity's Corporate Space on Haukāinga explains the specific responsibilities of certain roles and business units.

Internal fraud and corruption control guidelines: For leaders on Integrity's Corporate Space on Haukāinga explains the specific responsibilities of leaders.

Recognising fraud and corruption risks

Generally, there are three particular conditions often associated with a fraud and corruption event. They are:

Pressure/incentive – Personal circumstances change for an IR employee which motivates them to commit fraud or wrongdoing (e.g., serious financial troubles).

Opportunity – Organisational circumstances that exist within IR that might allow an employee to commit fraud or corruption (e.g., inadequate financial controls or an ability to override ineffective controls).

Rationalisation – An IR employee's attitudes or beliefs enable them to rationalise why it is okay to commit fraud (e.g., "IR owes me", "everybody is doing it", "they made it so easy for me").

Inland Revenue requires all employees, consultants, and contractors to always act honestly, with integrity and to safeguard the resources for which they are responsible.

Speaking up – Reporting internal fraud and corruption

The Speaking up model standard set by the Public Service Commission requires that Inland Revenue promotes a 'speaking up' culture and encourages its employees to speak up about possible wrongdoing to maintain the integrity of the public sector.

Tell your leader or the Integrity team straight away if you become aware of any actual or possible control failures that could increase the risk of internal fraud or corruption. If you suspect another person at IR of committing internal fraud or corruption, or conspiring with someone else to do this, you must immediately tell your senior manager or the Integrity team.

If you believe it is not appropriate to inform your leader or senior manager, you can always report your concern directly to Integrity, Enterprise, Design & Integrity.

IR's Reporting Wrongdoing Policy sets out what you need to do. This includes explanations of your reporting options, including how you can make a protected disclosure if you feel you need to be protected from any consequences of making a report.

It is vital that you act immediately, as any delay in reporting the issue or risk may result in serious internal fraud or corruption occurring, or the loss of potential evidence.

Guidance for Reporting Misconduct or Wrongdoing Including Protected Disclosures Form

Reporting Wrongdoing in IR Form

What happens if you commit internal fraud or corruption

If you are suspected of committing any internal fraud or corruption, IR will investigate this thoroughly. If the investigation finds (on the balance of probabilities) that you have knowingly or deliberately been involved in internal fraud or corruption, this will be considered serious misconduct and a breach of Inland Revenue's Code of Conduct, and you will be dismissed from your job. IR will report the matter to the police and take action to recover any lost money or property.

Fraud and corruption awareness

The ability to effectively prevent, detect, and respond to fraud and corruption events within IR requires our people to have sufficient awareness to know what to look out for and what to do when they have a concern. It is the responsibility of everyone at IR to ensure that they remain vigilant to fraud and corruption and to act responsibly and quickly when they suspect it may be occurring.

It is particularly important for our leaders to actively take the time to make themselves aware of the early indicators and the precursors of fraud and corruption and what they need to do when it occurs. Education and training to raise awareness is provided by Inland Revenue and can be accessed through the following links:

Behind every fraud is a person: Fraud and corruption prevention basics for IR leaders

Kōrerohia: Speaking up at Inland Revenue

Related legislation, policies, and resources

Crimes Act 1961

Protected Disclosures (Protection of Whistleblowers) Act 2022

Privacy Act 2020

Employment Relations Act 2000

Inland Revenue

Our-Code-of-Conduct

Reporting Wrongdoing Policy

Employee Guidelines for Making Protected Disclosures

Disclosure and Conflict of Interest Policy including secondary employment

Disclosure and Conflict of Interest Guidelines

Gifts and Hospitality Policy

Buying and Expenses Policy

Public Service Commission

Standards of Integrity and Conduct

Model Standard: Speaking up

Document details

Document control	Version 3, October 2023
Review dates	Date reviewed: October 2023 Next review: October 2025
Policy owner	Deputy Commissioner, Enterprise Design and Integrity
Policy contact	Email s 9(2)(k)

Item 27

GUIDELINE

Gender transitioning at work guide

1. What is this guideline about?

The gender transitioning at work guide has been produced by He Toa Takitini, Inland Revenue's internal Rainbow Network, with an aim to improve outcomes for our people who plan to transition at work. This guide is for people and their leaders to help plan conversations and timing around transitioning at work.

The guide is a living and iterative document. This means that it is meant to be reviewed and updated as best practice evolves and as our organisation develops.

While every effort has been made to ensure the accuracy of this information, sometimes this may not work in practice. If you have any feedback on this document, please email s 9(2)(k) and we will consider it for future updates.

1.1 What business or technical need does this support?

The Gender transitioning at work guide supports our Diversity and Inclusion policy. IR is committed to an inclusive environment for our LGBTTQIA+ (rainbow) people and a display of manaakitanga.

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2. About transitioning

Transitioning is a term used to describe the steps someone may take to live as the gender they identify with. The transitioning process varies from person to person. For some, dressing as the gender they truly feel themselves to be is enough. Other people may choose other steps or actions such as:

- updating their name,
- updating their gender and/or sex marker,
- seeking medical assistance or undergoing different surgical procedures over time.

3. Inclusivity at IR

Inland Revenue promotes an inclusive culture where people from all walks of life can achieve their full potential. Te Pou o te Tangata How we do things at IR, is there to guide us, and we strive to demonstrate whanaungatanga, manaakitanga and mahi tika in all that we do.

Tikanga Whanonga (our Code of Conduct) outlines our expectations about the role we all play in contributing to an inclusive, respectful, safe, and healthy workplace.

Discrimination, harassment and bullying are not tolerated.

Through whanaungatanga we promote the respect and inclusion of our people.

Within this context, Inland Revenue is committed to supporting people who are transitioning at work.

This material provides practical information on how Inland Revenue supports gender transitioning and relevant processes for:

- A person who is thinking of (or is) gender transitioning,
- Any leader of a person who is thinking of (or is) transitioning,
- Others whose work area(s) may be needed to support a person who is transitioning, or their leader or team.

4. If you are thinking about transitioning at Inland Revenue

If you are transitioning when you begin employment with Inland Revenue or decide to transition during the term of your employment, there are a number of things to consider.

Support is available to work through the following types of considerations.

4.1 Speak to your leader

To ensure a smooth transition, meet with your leader to discuss your transitioning at work plan (see the section below on what a transition plan may contain). Alternatively, you can approach your leader's leader who can work with you to get your direct leader involved.

If you need any support, bring along a whānau member, friend, or union representative with you.

4.2 Think about your plan

Think about what information you would like to share with people at work (your leader, colleagues, customers, stakeholders), when you would like to share it, and how you would like to share it. Equally, consider what information you would prefer to keep private. It is important that you decide what you are comfortable disclosing.

Identify if there is any support you need at work during your transition, such as assistance you might require, or any leave you might wish to take.

Identify what needs to be changed with your IR account and any other relevant accounts that utilise your first name and last name.

The concept of gender transitioning may be new to some people, and they might need time to educate themselves. This guide has a list of external resources that might be of help when deciding how you want to communicate with others.

4.2.1 Office facilities

You have the right to use the bathroom and changing facilities that match the gender you identify with. Trans women can use the women's toilet, trans men can use the men's toilet. All genders (including non-binary ones) can use the gender-inclusive bathroom options where available. These include accessible toilets and Asteron's customer-facing bathrooms.

4.2.2 Additional support

You can access the Employee Assistance Programme (EAP) which is a free and confidential counselling service to help you during the process. You can view the counsellor profiles to choose a person who specialises in LGBTTQIA+ issues.

4.2.3 If a member of your team is thinking about transitioning at work

If one of your team has disclosed that they are transitioning (or intend to transition in the future) your responsibility as their leader (and Inland Revenue's representative) is to support them, as best you can. Whilst you may find the disclosure surprising or unexpected, it may still be appropriate for you to ask questions to find out more, but try not to interrogate, or attempt to dissuade them from their decision.

It is important that you display whanaungatanga and manaakitanga, and that you understand that this is a major life event for your team member. There may be times when you may have to make allowances for them, as events out of the team member's control can impact on work performance. Seemingly unimportant things such as going to the bathroom may require a lot of emotional energy and planning on the part of your team member, who may therefore need support to feel safe, respected and comfortable to be themselves at work.

5. Supporting a member of your team through transitioning at work

Your support, including your communication, is critical throughout the process of the member of your team transitioning. This includes addressing any issues that could affect them within the workplace.

5.1 Learn about what it means to transition

The concept of gender transitioning might be new to you, so please learn about gender transitioning and what it means to be transgender:

- Listen to your team member's individual experience, if they wish to share it,
- Refer to the Further information and resources section at the end of this guide for some recommended reading,
- Contact HR Advisory who can provide general advice.

5.2 Create an inclusive environment

Your role is to create a whanaungatanga-rich environment of support and respect and to prevent and/or appropriately deal with any issues. Many people have had little or no experience with transgender people. Some suggestions are:

- Lead by example to set the correct tone in the workplace. Be respectful and avoid making assumptions about the person.
- Use the team member's correct names and pronouns, and advise colleagues about using their correct names and pronouns.

5.3 Managing a team member's transition at work

Meet with your team member to discuss their transitioning at work plan (please see the Developing a plan section). The transition plan will help you agree with them how best to communicate their transition to their colleagues, customers, stakeholders, etc.

5.3.1 Support for your team member

Please ensure your team member is aware they can bring along a support person (a whānau member, friend, or union representative) during this meeting.

5.3.2 Confidentiality

Maintaining confidentiality is critical. Practice mahi tika and avoid disclosing your team member's transgender status prematurely or without their permission. Be open-minded and demonstrate respect and understanding.

5.3.3 Communication

Your team member may ask you to assist with communication to people they work with, e.g. colleagues, customers, stakeholders.

5.3.4 Educating others

Educating team members and other stakeholders is important as some people may struggle with the change. It is important that the transitioning person is accepted for who they are.

Without an understanding of what it means for someone to transition, people can make their own assumptions and potentially communicate them. Effective communications and support for other team members can help avoid this.

5.3.5 Leave

Your team member may need time off work relating to their transition. Any leave for counselling appointments, to see medical specialists, or undergo surgery, etc. should be



treated as medical appointments, the same as any other medical circumstances would be for employees.

Medical Certificates, or any other similar documentation, are not needed other than as set out in Inland Revenue's sick leave guidance and employment agreements.

If there are any questions around leave, please contact HR Advisory in the first instance.

6. Developing a plan

The plan should be developed between the transitioning person and their leader, so that both parties can agree how to manage the transition and how Inland Revenue can support the person, their leader and/or immediate team members. Below is a list of suggested topics to address in the plan.

Developing a plan is a good first step in working through the process of transitioning at work.

6.1 Timeframe

It would be useful to consider when specific changes associated with the transition will take place and record the dates or timeframes around these. For example, when the person will:

- assume their gender at work (e.g. be known by their new name, referred to by new pronouns, etc.),
- adopt workplace attire to match their gender,
- start to use facilities such as bathrooms and changing rooms which match their
- gender,
- need to take time off work for medical treatments relating to their transition, if necessary, or to attend to any other matters directly associated with their transition,
- update any relevant Inland Revenue records (see section below),
- have their changes reflected in Inland Revenue records and start appearing in the system.

6.2 Communication plan

The transitioning person should decide how much and what information should be shared with others, and what should be kept confidential. When developing a communications plan, work with your team member and agree:

- Who is going to be informed? For example, colleagues, customers, stakeholders
- How are they going to be informed? For example, by email or at a meeting. Will there be one announcement, or several?
- What information is going to be disclosed?
- Who is going to make the announcement? For example, the person, their leader, someone else?

- When will any announcement take place and how will it be phrased?
- How does the person want to manage any ongoing communication? For example, at different stages of their transition, or in relation to different work tasks/cycles?

7.Updating employee records at Inland Revenue

At the appropriate time during your transition, you can update any relevant employee records with Inland Revenue.

7.1 Ātea

Gender, title and name can be changed at any time (and without any evidence) by you.

Access Ātea > Me > Personal information > Personal details. You can change your name, title, gender and add a preferred name.

The gender options currently available include:

- Another gender / He ira kē anō
- Female / Wahine
- Male / Tāne
- Prefer Not to Say.

7.2 ID card

You can apply for a new Inland Revenue ID card if it does not show the correct name/title or photo. Apply for a new ID card.

7.3 Other

Use the workplace technology form to update other places such as:

- email address,
- distribution lists.

Contact Internal Comms to update any existing articles or references on the intranet. Email them at s 9(2)(k)

For any other Web services that you need to update your details on, use the Support Portal.

7.4 Disclaimer

After a name request ticket has been made and completed, it may take up to 25 days for the name to update in Microsoft Teams and Outlook. Deadnames, once changed, will become aliases that are attached to the mailbox, but they cannot be seen. User IDs **cannot** be changed.

8. Further information and resources

8.1 Resources

Diversity and Inclusion Policy

Code of Conduct – Tikanga Whanonga

Te Pou o te Tangata How we do things at IR

IR's LGBTQIA+ inclusive language guide

Transgender Employees by Employment New Zealand - for transitioning at work tips, useful definitions and an outline of employers' responsibilities to employees who are transitioning.

Takatāpui: Part of the Whānau | Mental Health Foundation - to learn more abouttakatāpui (Māori with diverse gender identities).

Gender Minorities Aotearoa resources - for information and resources about trans identity and being trans in the workplace.

Mental health at IR – for more information on mental health at Inland Revenue.

Change of name – for more information on updating user account information.

8.2 Contacts

External subject matter experts/training providers:

- Out@PSA
- RainbowYouth
- InsideOUT
- Rainbow Tick

8.2.1 Further contacts

If you need further support, information or assistance about transitioning while employed at Inland Revenue, the following contacts are available.

8.2.2 HR Advisory

Leaders can contact the HR Advisory for more information and support by email at s 9(2)(k), or by phone: s 9(2)(k) (external: s 9(2)(k)).

8.2.3 Support from the business

If you are transitioning, it is important to talk with your leader. You can also approach your leader's leader who can work with you to get your direct leader involved.

For support from:

- our Diversity and Inclusion team, please email s 9(2)(k)
- He Toa Takitini, please email s 9(2)(k)

8.2.4 Payroll

Payroll queries can be raised via email: s 9(2)(k)

9. Responsibilities

The following establishes the broad accountabilities and responsibilities of the key internal stakeholders applicable to this Guideline.

9.1 Who does what?

Who	What
All people leaders	Create an inclusive environment and develop a plan with your person/
All IR people transitioning	Talk to your leader and think about your plan.
HR	Provide more information and support for people leaders.
He Toa Takitini	Provide support for members.

A table showing what people leaders, trans people, HR and He Toa Takitini should be doing.

10. Terms and definitions

Term	Definition	Source
Whanaungatanga	We make connections, listen and value the experiences of others. We are open minded, inclusive and show respect.	Te Pou o te Tangata - How we do things at Inland Revenue (ird.govt.nz)
Manaakitanga	We seek to lift the mana (standing, respect, status) of others, are generous with our	Te Pou o te Tangata - How we do things at

	knowledge and care for those around us. We see the value in diversity	Inland Revenue (ird.govt.nz)
Mahi tika	We do the right things, are open and accountable. We do what we say we are going to do. We are flexible and learn as we go.	Te Pou o te Tangata - How we do things at Inland Revenue (ird.govt.nz)
LGBTTQIA+	Lesbian, Gay, Bisexual, Transgender, Takatāpui, Queer, Intersex and Asexual plus	People-led networks (ird.govt.nz)

Definitions for Te Pou o te Tangata and the rainbow initialisation in a table.

11. Where to find out more

This guideline will be available to all employees, contractors and consultants. The current version of this Guideline is in the Governance Documents Centre. If you require any further information, please contact the Document Owner or Content Developer (refer Section 6)

12. Document information

Current version	2.0
First released	February 2020 (1.0)
Last updated	September 2024
Review frequency	Annual
Review before	October 2025
Business function owner	Sam Evenson
Document owner	Anna Wilson-Goldman
Content developer	He Toa Takitini
Audience	All IR employees, contractors and consultants

A table showing information about this document. It is version 2.0 and is owned by He Toa Takitini

6.1 Document amendment history

Version	date	Sections amended	Summary of amendment

1.1	**2020**	Cover	Change from the Transgender Pride Flag to IR Teal
2.0	**2024**	The Entire document	A full refresh of the document. • Process review • Language and cultural review • New content ○ New information as per an IR guide ○ New guidance around special leave ○ Reinforced section around bathrooms Document type changed to befit an IR guide.

Table showing this document's amendment history, currently there have been 2.

13. Related documents

Diversity, Equity and Inclusion at Inland Revenue Te Tari Taake	Diversity and Inclusion Policy Diversity, Equity and Inclusion roadmap

A table showing a related document is the Diversity and Inclusion Policy and the Diversity, Equity and Inclusion roadmap.

Inland Revenue
Te Tari Taake

Kaupapa here Tuku me te Manaaki

Gifts and Hospitality Policy

This policy provides guidance on koha and explains when Inland Revenue staff can and cannot accept gifts and hospitality.

Why we have this policy

This policy provides clarity about the acceptance of koha, gifts or hospitality from external parties and the situations we should avoid, ensuring we maintain public confidence in Inland Revenue, its people and the integrity of the tax system.

Who this policy applies to

This policy applies to anyone who carries out Inland Revenue's business, including:

- staff on paid leave
- staff on leave without pay if still carrying out Inland Revenue's business
- secondees to Inland Revenue
- contingent workers including contract and temporary staff
- families of Inland Revenue staff when there is a clear link between the offer of gifts or hospitality to them and the work or role of the Inland Revenue staff member
- non-executive Board and Committee members, if carrying out Inland Revenue's business.

The policy does not apply to:

- Inland Revenue staff on leave without pay and not carrying out Inland Revenue business at any time during that period of leave
- secondees away from Inland Revenue (who are expected to comply with their host agency's gifts and hospitality policies)

Your responsibilities

As someone who works for or represents Inland Revenue, you are responsible for understanding and following this policy. This means:

- protecting the integrity of the tax system under the Tax Administration Act, which includes all taxpayers' rights to be treated fairly and impartially
- avoiding situations where your actions or decisions could be perceived as being influenced by your private interests
- avoiding situations where your actions could be perceived as making a commitment or creating an obligation to another party
- understanding what you should do if you are offered a gift or hospitality by an external party, including the public perception of the acceptance of any gift or hospitality

- following any instruction from your leader, one-up manager or the Domain Lead Integrity & Conduct concerning an offer.

If you don't comply with this policy, this may be considered misconduct under Our Code of Conduct (Tikanga Whanonga) and may result in disciplinary action.

OUR POLICY

Gifts

A **gift** is any item or service offered to you in association with your work or your role at Inland Revenue. Examples include:

- a bottle of wine
- a box of chocolates
- money, vouchers or shares
- corporate stationery
- a ticket to a sporting, cultural or other entertainment event not hosted by the external party
- favourable prices and/or terms on goods or services that are not available to all Inland Revenue staff
- a prize in a business card draw at a conference where attendance is paid for by Inland Revenue

You must always refuse:

- money, gift vouchers, shares or similar items (regardless of whether they are offered or won)
- any items that the Commissioner of Inland Revenue or the Public Service Commissioner has said must be refused.

You must refuse any gift if others could reasonably perceive that accepting it would:

- influence your actions or decisions while carrying out Inland Revenue's business
- make a commitment or create an obligation or influence (whether real or not) to any external party, or
- undermine the integrity of Inland Revenue, its people, the tax system or the wider public service.

If you are involved in a procurement process or otherwise buying goods or services for Inland Revenue, and a gift is offered by a party or supplier involved in that process or activity, you must refuse the gift.

Use the Decision Making Guide for help on what to do and the Gifts and Hospitality Guideline.

When can you accept a gift?

Apart from the situations where you must refuse, you may accept a gift if:

- it has an obvious value less than $50, or
- to refuse it would cause embarrassment or offence, such as if the gift is offered in a formal or official situation, for example, from a foreign delegation, or at a hui where the exchange of gifts is a cultural tradition.

If you accept a gift valued at less than $50, you must share it with colleagues if possible (for example a box of chocolates). If it cannot be shared (such as a commemorative pen valued at less than $50) you may keep it by entering it in the Register and receiving manager approval

in the review process. Until the gift has been reviewed, the gift should be securely stored onsite wherever possible. If this is not possible discuss with your leader or a member of the Integrity & Conduct team.

If you must accept a gift valued at $50 or more (such as a gift from a foreign delegation) you must declare the gift and give it to your Tier 4 leader (or next Tier up if you are Tier 4 or above) and it will become Inland Revenue property.

If the gift has a value of under $250 your Tier 4 leader (or next Tier up if you are Tier 4 or above) will decide what to do with it. If the value is $250 or more, the Deputy Commissioner Enterprise and Integrity Services decides and must be advised of the gift for that purpose.

Acceptable options for dealing with the gift include:

- returning the gift
- using the gift for wider Inland Revenue activities (such as social events)
- keeping the gift for display at Inland Revenue
- donating the gift to a charity or school.

The gift cannot be sold or exchanged.

Recording offered gifts

If you accept a gift of any value or are offered a gift with a value of $50 or more, you must record it in the Gift and Hospitality Register for manager review, regardless of whether you accept it or not. Once entered into the Register your manager will be prompted to review the entry and approve if appropriate to do so.

Koha

In a Māori cultural setting, a koha may be given voluntarily as a mark of appreciation and gratitude.

Koha is best understood in the context of cementing and maintaining social relationships between individuals and/or groups. When given, koha implies a communication of respect for the individual or group and a reflection of the mutual intent for the relationship. Care should be taken to ensure any misunderstanding of this practice does not have the potential to cause offence. Where possible, intentions should be made clear that you are present in your capacity as an Inland Revenue staff member.

In the event you receive a koha, accept graciously and ensure the host's mana is left enhanced.

You should notify your leader of the koha as soon as possible, including:

- the nature of the koha
- the event that gave rise to the koha
- the cultural significance of the koha
- the nature of the relationship between you and the external party
- the proposed treatment of the koha

If the koha is such that it will be returned to the office for display (e.g. a carving or kete), ensure the taonga is registered and appropriately cared for. Refer to Maintaining and preserving our taonga for further guidance.

Hospitality

Hospitality generally includes the provision of food, drinks, meals, accommodation, travel, entertainment, service or other benefit you are offered in association with your work or your role at Inland Revenue. Examples include:

- food, drinks and meals, including at a bar, restaurant or cafe
- cocktail (or other social) functions
- an invitation to attend a sporting, musical, cultural or other entertainment event where you are a guest of, or hosted by, the external party making the invitation
- an external party meeting the costs of accommodation and travel associated with an invitation to a sporting, musical, cultural or other entertainment event

A **working meal** means a meal (at any time of the day) with an external party when the main purpose is conducting Inland Revenue's business. The food and drink offered by the external party must be incidental to that main purpose. For example, if a meal becomes part of an overall meeting and work is conducted during the meal, this will be a working meal. However, if a meal is offered after a meeting has finished and there is no expectation of work being conducted, this is not a working meal.

You must refuse all hospitality, even a working meal, if others could reasonably perceive that accepting it would:

- influence your actions or decisions while carrying out Inland Revenue's business
- make a commitment or create an obligation or influence (whether real or not) to any external party, or
- undermine the integrity of Inland Revenue staff, Inland Revenue, the tax system, or the wider public service.

If you are involved in a procurement process or otherwise buying goods or services for Inland Revenue, and hospitality (including a working meal) is offered by a party or supplier involved in that process or activity, you must always refuse the hospitality.

See the Guideline for more details on how to assess an offer.

When can you accept hospitality?

Apart from the situations where you must refuse, you can accept hospitality as shown in the table (below).

You may accept:	You need approval from your leader for:	You need approval from your Tier 4 leader (or next Tier up) for:
• all hospitality worth under $50 • a working meal with an external party worth up to $100	• a working meal with an external party worth more than $100 • hospitality from the same external party worth $50 or less, more than 4 times in a 12-month period.	• hospitality worth $50 or more, other than working meals with an external party worth up to $100

Recording offered hospitality

If you are offered hospitality with a value of $50 or more, you must record it in the Gift and Hospitality Register for manager review, regardless of whether you accept it or not. Once entered into the Register your manager will be prompted to review the entry and approve if appropriate to do so.

About the Gift and Hospitality Register

You must record an offer of a gift or hospitality (including a working meal) worth $50 or more at the earliest opportunity and no later than a week after receiving it.

The register is available for all Inland Revenue employees and external auditors to view.

Line managers will be prompted to review the entries of their direct reports and must review all recorded offers, agree on stated value, and then approve or decline any offers accepted by their direct reports. The gift should be dealt with in accordance with this Policy.

Integrity & Conduct reviews the register each quarter and provides a list to each Deputy Commissioner of entries made by people in their business group. Each Deputy Commissioner checks compliance with this policy and if not, confirms that action has been taken to address any non-compliance.

REPORTING BREACHES OF THIS POLICY

If in doubt about a accepting any gift or hospitality offered to you the simple rule is to politely decline the offer. Remember that you are still required to declare the offer if it is valued at a $50 or more by recording it in the Gift and Hospitality Register for manager review, regardless of whether you accept it or not.

Tell your leader straight away if you believe that someone else has breached this policy by wrongly accepting a gift or hospitality.

If you believe it is not appropriate to inform your leader or your leader is not available, contact a member of the Integrity & Conduct team or email s 9(2)(k)

The Reporting wrongdoing guidelines set out what you need to do. These also explain how you can make a protected disclosure in certain situations.

Finding out more

This Policy should be read in conjunction with other related policies including:

- Our Code of Conduct - Tikanga Whanonga
- Disclosure and Conflict of Interest Policy - Kaupapa Whākinga

Document details

Approved by	The Commissioner
Review dates	Date updated: May 2026; Next review: May 2028
Policy owner	Deputy Commissioner, Enterprise and Integrity Services
Policy contact	Nikora Conroy, Business Process Specialist (Integrity & Conduct)

Gifts and Hospitality Guideline

This guideline explains how to assess an offer of a gift or hospitality.

In assessing whether gifts or hospitality might be perceived as undermining the integrity of Inland Revenue staff, Inland Revenue, the tax system, or the wider public sector, you need to consider how a reasonable person, having only a general understanding of Inland Revenue's business and interests, might view your acceptance of that gift or hospitality.

This will include factors such as:

- the perceived value of the gift or hospitality (e.g. looks more valuable than it really is)
- the perceived personal benefit you might get from the gift or hospitality
- whether the public might think there is a conflict of interest (even if one doesn't exist)
- whether the public might reasonably think that you or Inland Revenue is or may become improperly influenced or obliged

You will also need to consider:

- the nature of the gift or hospitality (including the time involved and any entertainment value inherent in it)
- frequency of the offers of gifts or hospitality from the external party (including any patterns)
- the timing of the gift or hospitality
- the proportionality between the gift or hospitality offered and its connection with Inland Revenue's business
- the nature of the relationship between you and the external party
- the potential for the situation to be misconstrued by the public if the gift or hospitality is accepted

As general guidance you should:

- Always politely refuse any gift or hospitality that is offered unless it is culturally insensitive to do so
- If it cannot be refused - take all care to ensure the IR Gifts & Hospitality Policy is followed correctly
- Always place a realistic value on any gift or hospitality that is offered
- Never deliberately underestimate the value of the gift or hospitality to avoid your acceptance and reporting obligations under the policy
- Whenever possible, always check to ensure that no gift or hospitality will be offered or is expected – before – you engage with an external party
- Use IR's Making the Right Decision Checklist in the Code of Conduct to avoid potential problems around the acceptance of gifts or hospitality

Guide for People Leaders

Inland Revenue
Te Tari Taake

What to do for a notifiable event

How to support your team member after a notifiable event.

Notify Domain Principal – Health, Safety & Wellbeing (HSW) s 9(2)(a) . They will provide advice on next steps.

- HSW will inform on what is or isn't considered a notifiable incident/event
- At the time of the event, ensure that appropriate medical help is on the way (111 and first aider present)

If HSW advise that it is a notifiable event:

- Ensure scene is cordoned off and remains preserved as much as possible (except for emergency response e.g. ambulance police access/egress)
- Ensure witnesses of the event are prompted to note down what happened (when, who, where, what).
- Check in regularly with involved parties (including your wider team) to see how they are doing and if they need support (explain emotional reactions to significant events are normal and expected).
- Liaise with HSW to arrange further support required (for example on site EAP) for all affected by the event
- Coordinate with HSW to support any follow up investigation (internal or external)
- Input the incident report into HSW tool as soon as is reasonably possible
- Keep your team members informed of investigation progress
- Assist HSW when advised to release the scene (when WorkSafe allow it)
- Assist HSW and IR to embed any learnings from the investigation to reduce future harm
- Work with HSW and ACC (if appropriate) to support and coordinate a return to work

Item 30

Guide for People Leaders: Mental health help

There are times when our people feel they are not coping mentally for whatever reason. We are only human, and it is understandable that at times we can all feel this way. As a leader, it's crucial to recognise that your team's mental health and wellbeing can sometimes be impacted by work, and to take appropriate action when needed.

Acute/crisis mental health help

Can't get hold of your team member who has advised they are thinking of self-harming?

If, at any stage, you cannot get hold of your team member and they have advised they are having self-harm or suicidal thoughts, or you are significantly concerned about their welfare: **Do not hesitate. Act immediately - contact the Police through 111**. The police will help find that individual and put appropriate support in place. Once you have contacted the Police, raise a ticket in the support portal and inform **Domain Principal Health Safety Wellbeing** s 9(2)(a) .

If you think your team member is struggling with acute mental illness

In situations where your team member is acting unusually or exhibiting serious behaviour that concerns you or someone else, or has indicated they're not coping, as their leader you should:

- Talk with your team member and ask them if they are okay, and if there is anything going on for them. Do they have thoughts of self-harm (or that of others) or intent to end their life? Do they have a plan around how they would do this?
- **Contact your nearest Crisis Assessment Team (CAT)** as soon as possible, and stay with them while you call - https://www.health.govt.nz/your-health/services-and-support/health-care-services/mental-health-services/crisis-assessment-teams.
- If they admit to struggling with their mental health but do not feel in any imminent danger, or do not have any intentions to harm themselves or others, encourage them to reach out to a family member/friend or dial or text 1737 which is a free national helpline that connects people with a trained counsellor. It is available 24/7.
- Refer the individual to EAP through a leader referral process.
- Raise a ticket in the **Support Portal** (Raise an HR Query) if you need any on-going support to manage your team member.

In any situation where you are contacting the Police, CAT team or EAP, it is important to keep your team member involved and ensure they understand the situation and what we are doing to try to help them.

Difficult interactions

If your team member has a difficult or emotional interaction with a customer

- Make sure they are okay.
- Take them off the floor and talk them through the process they followed, ensure it was the correct process per Inland Revenue Knowledge Base (IRKB) for calls with self-harm indications, that the Police have been contacted if necessary, and ensure your team member knows they have done everything right.
- Ensure that they have logged the event in START or SID as a difficult interaction against the customer: this means that IR can monitor challenging external calls.
- Ensure that they have reported this event in Te Aka Oranga - Noggin under 'customer interaction (my wellbeing has been affected by a customer)', if they have been impacted in any way by the interaction. This also provides a location for you to document any support provided or follow up conversations you have had together.
- Offer your team member some time if they need it to, for example, have a quick walk, get a drink and/or to contact EAP or a public mental health agency e.g. Lifeline Aotearoa, 1737, Suicide Crisis Helpline.

Guide for People Leaders: Mental health help

- Touch base with them the next day to see how they are and talk with them if they need anything else.
- Contact **Corporate Security** s 9(2)(a) if there was any threat to the person.
- Raise a ticket in the **Support Portal** (Raise an HR Query), if you need any on-going support to manage your team member.

Guide to 5 Whys Investigation

Introduction to 5 Whys to the Root Cause Investigation

The 5 Whys technique is a powerful tool for identifying the root cause of problems. This method involves asking "why" multiple times until the underlying issue is uncovered. Let's explore this technique through the examples below.

Example 1: Slip or Trip Accident

Problem Statement: An individual fell and broke their wrist.

1. **Why did the person fall and break their wrist?**
   - There was ice on the ground.

2. **Why was there ice on the ground?**
   - No salt or grit was applied to the ground to mitigate the risk of slipping.

3. **Why was no salt or grit applied?**
   - No one was assigned the responsibility to apply salt or grit.

4. **Why was no one assigned this responsibility?**
   - It was not identified in the site's risk assessment.

5. **Why was it not identified in the risk assessment?**
   - The person who completed the risk assessment lacked training and competence in health and safety.

Root Cause: By the fifth "why," we identify a management failure related to inadequate training and competence in risk assessment.

Example 2: Fall on Stairs or Flat Surface

Incident: A person fell on the stairs.

1. **Why did the person fall on the stairs?**
   - Because they tripped.

2. **Why did they trip?**
   - Because their shoe caught on the edge of a step.

3. **Why did their shoe catch on the edge of the step?**
   - Because the shoe had a loose sole.

4. **Why did the shoe have a loose sole?**
   - Because it was old and worn out.

5. **Why was the person wearing old and worn-out shoes?**
   - Because they hadn't replaced them in a long time.

Root Cause: The person was wearing old and worn-out shoes that caused them to trip.

Example 3: Back Sprain

Incident: A person felt pain in their back when reaching further into the dishwasher to get the cutlery tray.

1. **Why did the person feel pain in their back?**
   - Because they strained their back muscles.

2. **Why did they strain their back muscles?**
   - Because they had to reach further than usual.

3. **Why did they have to reach further than usual?**
   - Because the cutlery tray was placed at the back of the dishwasher.

4. **Why was the cutlery tray placed at the back of the dishwasher?**
   - Because the dishwasher was loaded in a way that made it difficult to access the tray.

5. **Why was the dishwasher loaded in that way?**
   - Because there was no clear system for loading the dishwasher efficiently.

Root Cause: The lack of an efficient system for loading the dishwasher led to the cutlery tray being placed in a difficult-to-reach position, causing the person to strain their back.

Key Points to Remember

1. **Agree on the Problem Statement:** Ensure everyone agrees on the initial problem statement, such as "the employee fell and broke their wrist."

2. **Involve Multiple Perspectives:** Incorporate the knowledge of various individuals to enrich the analysis and avoid bias.

3. **Gather Relevant Data:** Collect as much relevant information as possible to support the investigation.

4. **Branch Out When Necessary:** If a question has multiple strong answers, explore each one separately until you reach a natural conclusion.

5. **Identify Action Points:** Once the root cause is identified, determine actionable steps to prevent recurrence.

Conclusion

The 5 Whys technique is a simple yet effective method for uncovering the root cause of problems. By repeatedly asking "why," teams can delve deeper into issues and identify underlying causes, leading to more effective solutions.

*5 Whys to the Root Cause - Safeti School

Guide to HSW investigations

For straightforward, non-notifiable incidents

- **near miss, first aid, simple lost time injury where individual is not admitted to hospital**

The People leader of the affected person leads investigation of non-notifiable events, with assistance if needed from the HSW Advisor or a HSW Rep who has completed **H&S Representative training Stage 2.**

↓

People leader to refer to investigation guidance documents – HSW 4 Event Reporting and Investigations

People leader speaks to people who were involved (injured people, witnesses, people leader, first aiders etc). What, where, who, why, how, when.

↓

The prompts within the investigation template on the online reporting tool can assist.

↓

Investigation outcomes entered into online tool Te Aka Oranga – support from s 9(2)(k)

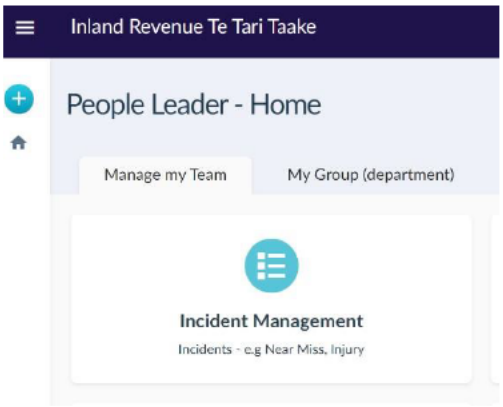
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Corrective actions monitored by HSW Team and People Leader of affected employee(s) to ensure that they are completed in the times agreed in the investigation report(s)

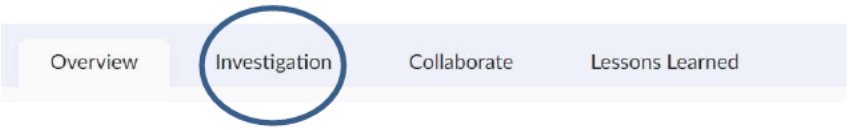
Entering investigation information into online tool (People Leaders)

Select incident and create investigation

From People Leader home dashboard, select **Incident Management** (blue button) to view the current open incidents for your staff. In the overview tab you will see all incidents and can select the relevant report.



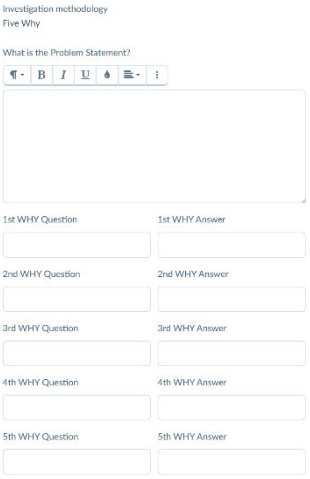
Once on the incident dashboard, you can click **Create Investigation** from the left-hand guide, which will open a new investigation, or click the plus button on the Investigation tab.



Complete investigation



Once the investigation has been opened there will be tabs showing the different information required to complete.

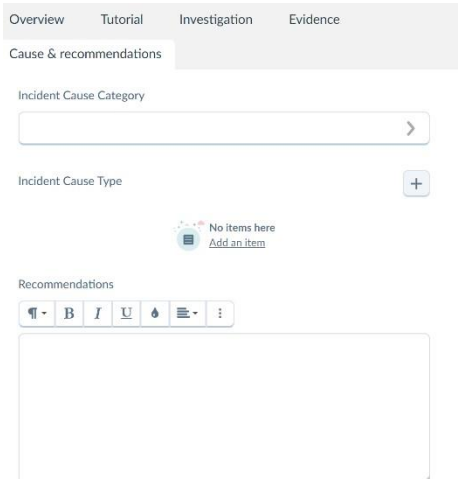


There are tutorial videos to assist you in completing this, on the **Tutorial tab**, otherwise there are prompting questions as you move through each tab.

On the **Investigation tab**, you will see the spaces to enter the problem statement (i.e. what went wrong) and then keep asking the question 'why' until you reach what you believe the be the root cause of the incident.

Summarise the cause and recommendations

On the final tab **Cause & recommendations**, you will be asked to enter the incident cause category and type and then make recommendations to minimise the reoccurrence of this event (as shown below).



Note: if you have completed the recommendations section of an investigation, you do not need to complete a lesson learned (accessed via the main dashboard for the incident) as this recommendation serves as a lesson learned.

Marking the investigation as complete

When you have completed the investigation, you need to mark the investigation as complete, which can be found at the bottom of the Overview tab. At that point the HSW Advisor will counter review and sign off the investigation as complete.

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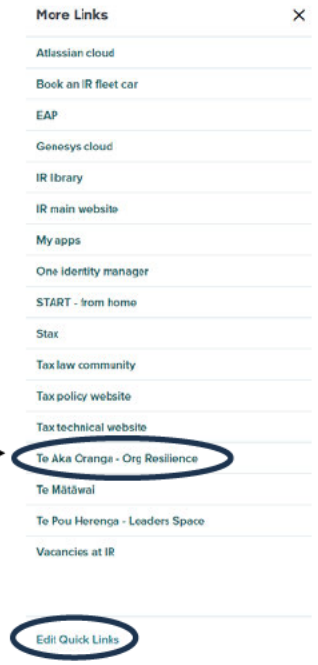
Guide to HSW reporting

Inland Revenue
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Locating Te Aka Oranga (HSW Reporting tool)

From Haukāinga homepage, click **'More links'** on the top right of the page. 'Te Aka Oranga - Organisational Resilience will appear as an option.

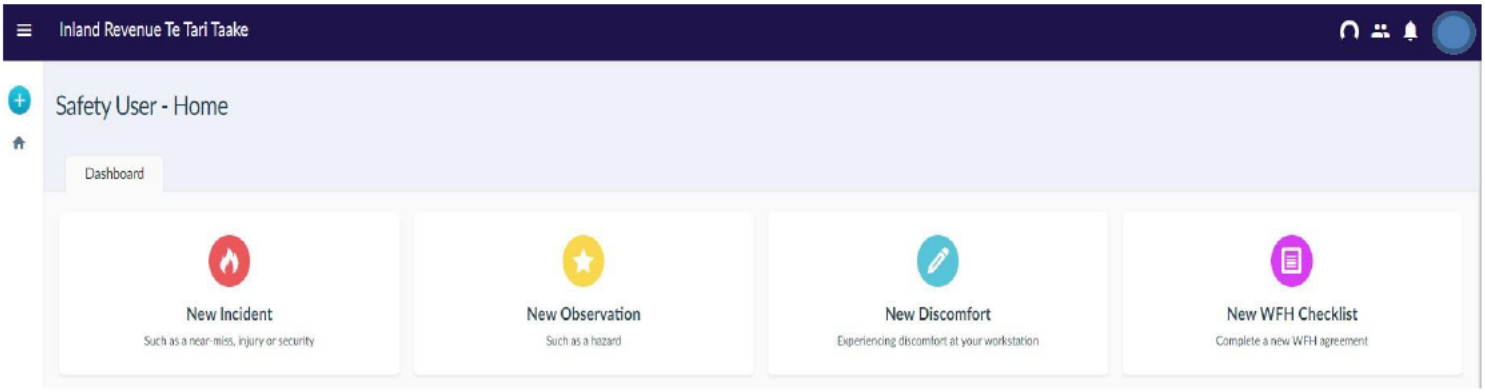
To make this process even easier for next time, you can add Te Aka Oranga (HSW Reporting) to your homepage of Haukāinga, click **'Edit Quick Links'.** From here you can select **'Te Aka Organa – Organisational resilience'** as one of your six quick links.



Accessing Te Aka Oranga (HSW Reporting tool)

To login to the HSW reporting tool, click the link and Single Sign On (SSO) should allow you to login automatically. Should you require an email or password, this will be your standard IR email and password. You will then be taken directly to the homepage in accordance with your role.

Reporting- Non-management Staff



Reporting Incidents

- To report an incident, select **'New Incident'**.

- A form will open on the right of your screen stating IR's HSW privacy declaration. Then select the Type of incident from the options provided as seen below.





- NOTE: Bullying and Harassment incidents are recorded through an alternate process as they are managed by the Integrity team. See Making a Complaint of Harassment, Bullying or Discrimination.

- NOTE: You can complete an incident report on behalf of someone if they are not able to complete it themselves. Enter details of the affected person.

Guide to HSW reporting

- From there continue to answer the questions as they appear before clicking the blue save button on the top right corner of the form to submit.

Reporting Hazards/Risks (Observations)



- To report a Hazard/Risk as a non-management staff member, select **'New Observation'** on your dashboard.

- A form will open on the right of your screen where you can continue to answer the questions as they appear.

- Click the blue save button on the top right corner of the from to submit.

Reporting Discomfort



- To report a Discomfort as a non-management staff member, select **'New Discomfort'** on your dashboard.

- A form will open on the right of your screen stating IR's HSW privacy declaration. Once you have read this, continue to fill out/answer the questions as they appear before clicking the blue save button to submit.

Follow up

For every report you lodge, your People Leader will follow up with you to check that you're okay and manage the report until it can be closed.

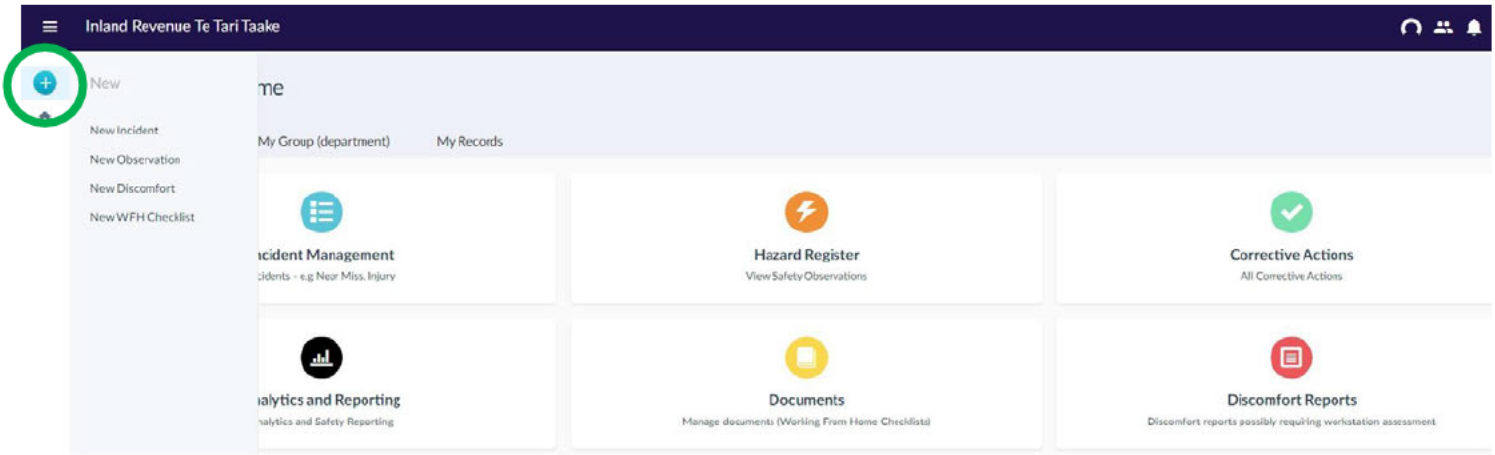
The system will email you with a confirmation of the report submission.

Checking your reports

You can log back into the system any time to see the reports you've submitted.

Guide to HSW reporting

Reporting Process- People Leaders



- To report an incidents, discomforts, and hazard as a People Leader, you need to use the '+' button on the left of your dashboard which will then create a drop down of reporting options directing you to the necessary page.

Reporting Incidents

- After selecting 'New Incident' through the '+' button in the top left-hand side, a form will open on the right side of your screen stating IR's HSW privacy declaration. Then select the type of incident from the options provided as seen below.



- NOTE: Bullying and Harassment incidents are recorded through an alternate process as they are managed by the Integrity team. See Making a Complaint of Harassment, Bullying or Discrimination.

- NOTE: You can complete an incident report on behalf of someone if they are not able to complete it themselves. Enter details of the affected person.

- From there continue to answer the questions as they appear before clicking the blue save button on the top right corner of the form to submit.

Guide to HSW reporting

Reporting Hazards

Continue to use the '+' button on the left of your dashboard and select "New Observation".

- A form will open on the right of your screen where you can continue to answer the questions as they appear.

- Click the blue save button on the top right corner of the from to submit.

Reporting Discomforts

Continue to use the '+' button on the left of your dashboard and select "New Discomfort".

- A form will open on the right of your screen stating IR's HSW privacy declaration. Once you have read this, continue to fill out/answer the questions as they appear before clicking the blue save button to submit.

Follow up

For every report you lodge, your People Leader will follow up with you to check that you're okay and manage the report until it can be closed.

The system will email you with a confirmation of the report submission.

Checking your reports

You can log back into the system any time to see the reports you've submitted.

Inland Revenue
Te Tari Taake

Guide: managing major traumatic events for People Leaders

Traumatic events: what are they?

At IR, there are a number of events that could happen that could be traumatic for our people, including:

- Security event (e.g. at Front of House or on a visit)
- Severe difficult interactions with people (in person or over the phone)
- Serious injury or illness of self, family or team member
- Suicide or attempted suicide of person
- Death of a team member
- Industrial or natural disasters
- Kidnapping or hostage-taking (e.g. during a visit)

Traumatic events confront our people with an **extreme situation** that presents a direct or perceived threat to their life, safety or wellbeing.

What could our people experience?

Emotions such as stress, fear, shock, anxiety, pain, and grief can overwhelm a person's ability to cope. This can lead to physical, emotional or psychological harm and disrupted or disruptive functioning.

As a People Leader, you might see some of the following reactions in your team members:

Changes in social activity

- Withdrawal from work or social activities

Mood changes

- Increased anger or irritability
- Tearful, insecure or nervous
- Significant difficulty in coping for a number of weeks

Work performance changes

- Avoiding certain tasks or work areas
- Changes in team or work atmosphere
- Reduced performance due to temporary memory or concentration difficulties
- Increased absences

What should People Leaders do?

Following a traumatic or extreme event, there are three main steps which may help you if you are a People Leader.

Acknowledge and listen



With the permission of the person who has suffered the traumatic event, People Leaders should clearly and openly acknowledge what happened, recognising tough times or events with your people. Remember, not everyone wants "the whole world to know" that something has happened to them or a loved one.

Make a clear, summarised statement about the events and feelings of those involved to your people, so that they understand the facts (this can help avoid rumours spreading). Avoid over-emphasising a situation. Messages should be clear and calm, using plain language. As a People Leader, you should:

- Provide opportunities to openly discuss what happened
- Understand that each person will deal with the event differently: some will openly discuss their feelings, others will cope best by inward reflection
- Not force someone to talk about their feelings (this can be detrimental)
- Understand that the most healing communications are voluntary and natural

Inform



Around 80% of people will have a short-term reaction to a stressful event. After acknowledging the event, and providing an opportunity to talk, People Leaders should:

- **Reinforce** the importance of looking after themselves and each other
- **Remind** everyone that distress may continue for days and weeks and this is a normal part of the healing process
- **Inform** people of resources that are available to help and help your people access them

Please notify **Raise an HR query/case - Support Portal | ServiceNow** so you can get access to specialist support in IR.

Follow up/monitor

People Leaders should:



- Have on-going follow up discussions with their person to see how they are managing and if further assistance may be (including using external help as required)

Following an extreme situation, good leadership can actually strengthen a team's cohesion and resilience. **Remember, as a People Leader you're not a counsellor, and you're not there to be your team member's direct support person.** You're there to help them be at work. Please talk to HR Advisory if you need advice.

Assistance for Leaders managing a traumatic event

EAP has a Manager's Assist service which Leaders can confidentially obtain advice and support for managing a traumatic event. Please visit the EAP information on **The Health, Safety Wellbeing SharePoint Page -** Employee Assistance Programme (EAP) (sharepoint.com)**.**

Onsite trauma support

EAP can be brought in to visit a team, to lead conversations or support individual team members following a trauma situation. **Please contact the Domain Principal - Health, Safety and Wellbeing** s 9(2)(a) or s 9(2)(k)) if you think you may need to do this. **It is expected that onsite trauma support will be used in the event of an onsite serious event or death** (the cost of this comes from the business unit budget)

I'm a People Leader and I've had a traumatic event myself

If a traumatic event has happened to you:

- Tell your own People Leader
- Request direct support for managing your own team from your People Leader, including day to day support, so you don't have to do it all yourself
- Request EAP or trauma support for your team if required – they may be upset by what's happened to you or your loved one
- **Don't be afraid to say you need help!**

Helpful behaviours

When dealing with the aftermath of an extreme event, there are a number of helpful behaviours which People Leaders can model:

Be visible and available, but not intrusive	Have time with your people, including one-on-one, to talk	Listen actively	Encourage peer support	Give space for people to share emotions and stories
Show support for wider whānau and community	Provide regular updates	Encourage and monitor use of support processes	Maintain normal routines as much as possible	Create activities that give a sense of taking back control

In the aftermath of an extreme situation, good leadership is key component in coping and recovery.

- Acknowledge facts early without dramatising
- Follow up with opportunities to discuss the situation and feelings of those affected, including whānau
- Show empathy, model good behaviours, and enable access to resources
- Be supportive and encourage self-recovery

The process of recovery should be carefully nurtured through support mechanisms including peers and professional counselling resources.

Where can I find more information?

IR guidelines

HSW 3.2.1	Mental health help
HSW 4	Event reporting and investigation
	Harassment and bullying (HR policy)

Other assistance

HR Advisory	Assistance and advice for IR People Leaders	Raise an HR query/case - Support Portal | ServiceNow
Health, Safety & Wellbeing	Domain Principal's mobile	s 9(2)(a)
EAP (Clearhead)	Manager's Assistance and advice service	s 9(2)(a)
Mental Health Foundation	Resources and support	s 9(2)(a)
Lifeline	Crisis mental health support line	s 9(2)(a)
Skylight Trust	Support for young people who have experienced trauma	s 9(2)(a)
Need to talk	Confidential, free text and call number to talk to a trained counsellor for anyone anywhere in NZ	1737

Item 35

GUIDELINES FOR MAKING A PROTECTED DISCLOSURE AT INLAND REVENUE

Owner	Domain Lead Integrity & Conduct
Administered by	Integrity & Conduct (Enterprise & Integrity Services)
Last Updated	May 2026

Inland Revenue
Te Tari Taake

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Why is it important to be able to make a protected disclosure?

As the government's tax administrators, all of us at Inland Revenue must maintain the highest standards of trust, secrecy and integrity. Inland Revenue as an organisation is firmly committed to appropriately dealing with any breach of trust, integrity, secrecy or the law. In order to be able to do this, the reporting of wrongdoing is strongly encouraged and supported.

It is important that if we become aware of a breach of trust, secrecy, integrity or otherwrongdoing at Inland Revenue we:

- Are aware of our right to report it;
- Will be protected from any adverse consequences for reporting it;
- Know that genuine concerns will fully and fairly investigated;
- Know that, where appropriate, sanctions and remedies will be implemented;
- Know that reporting wrongdoing is highly valued.

The Protected Disclosures (Protection of Whistleblowers) Act 2022 provides statutory protections for disclosures of 'serious wrongdoing' only. However, Inland Revenue is committed to protecting its employees who - in good faith - disclose any kind of wrongdoing – serious or otherwise.

The Protected Disclosures (Protection of Whistleblowers) Act 2022 – what does it do?

The Protected Disclosures (Protection of Whistleblowers) Act 2022 aims to facilitate the disclosure and investigation of serious wrongdoing in the workplace, and to provide protection for employees and other workers who report concerns.

For the purposes of the Act a "discloser" can be a current or former employee of Inland Revenue and includes secondees and contract workers. Additional people may also qualify for protection under the Act – please refer to the Public Service Commission Guidance for further information.

Inland Revenue maintains internal procedures for receiving and dealing with information about all forms of misconduct and wrongdoing. These guidelines set out Inland Revenue's process and the procedures for making and managing protected disclosures of serious wrongdoing.

Other relevant Inland Revenue policies and procedures include:

- Our Code of Conduct;
- the Reporting Wrongdoing Policy; and
- IR's People and Workplace Services policies and guidelines;
- The Tax Administration Act 1994 section 18.

For further helpful information please refer to the Public Service Commission Guidance

Making Protected Disclosures at Inland Revenue

The Protected Disclosures (Protection of Whistleblowers) Act 2022 provides processes and protections for the disclosure of *"serious wrongdoing"* as that term is defined in the Act (this is covered in more detail below). However, at Inland Revenue the reporting in good faith of all wrongdoing is valued and will be appropriately supported.

It is the aim of Inland Revenue to provide any employee who acts in good faith in reporting wrongdoing of any kind with appropriate protections, whether the disclosure is protected in terms of the Protected Disclosures (Protection of Whistleblowers) Act 2022 or not.

On behalf of the Commissioner, The Integrity & Conduct team administers all policies and guidelines related to the Protected Disclosures (Protection of Whistleblowers) Act 2022 and are the primary contact within Inland Revenue for advice and guidance. Additional advice can be obtained by referring to the **Public Service Commission Guidance.** The Domain Lead Integrity & Conduct is authorised to receive a disclosure made under the Act on behalf of the Commissioner.

The primary external source of advice and guidance on making protected disclosuresis the Office of the Ombudsmen (www.ombudsmen.govt.nz)

Before making a protected disclosure you are strongly recommended to:

- read these Guidelines, study the process flow chart (Appendix One) and the **Public Service Commission Guidance**; and
- seek advice from Integrity & Conduct (refer section Making a Protected Disclosure if you have any questions).

How am I protected if I make a protected disclosure?

As stated previously, it is the aim of Inland Revenue to provide any employee who acts in good faith in reporting wrongdoing with appropriate protections, whether itis a protected disclosure under the Protected Disclosures (Protection of Whistleblowers) Act 2022 or not.

Four types of statutory protection apply to disclosures of serious wrongdoing made in accordance with these Guidelines and which fall under the Protected Disclosures (Protection of Whistleblowers) Act 2022. These are:

- Confidentiality of identity;
- Immunity from disciplinary, civil, and criminal proceedings;
- A right to bring a personal grievance under the Employment Relations Act 2000 for retaliation or threat of retaliation; and
- A right to invoke the anti-victimisation remedies under the Human Rights Act if they are treated less favourably than others as defined in the Act.

These protections extend to people who provide supporting information for the disclosure.

The Act cannot be contracted out so its rights and protections apply even if the discloser has agreed e.g. in an employment agreement or confidential settlement or non-disclosure agreement, that the information cannot be disclosed.

The confidentiality of your identity

The person to whom you make a disclosure is required under the Protected Disclosures (Protection of Whistleblowers) Act 2022 to use their best endeavours not to disclose information which might identify you as the person who made the protected disclosure.

Under the Act information that might identify you as the person who made the protected disclosure may only be revealed when:

- they have the person's written consent to do so; or
- they reasonably believe that disclosure is essential to the effective investigation of the allegations; or
- they reasonably believe that disclosure is essential to prevent serious risk to public health, safety, or the environment; or
- disclosure is essential having regard to the principles of natural justice; or
- disclosure is essential to an investigation by a law enforcement or regulatory agency for the purposes of law enforcement.

There are also specific obligations relating to consultation with the person who made the disclosure and informing them if their identifying information may be released. If it becomes apparent that the identity of the person who made the disclosure should be made known to any party, this cannot be done without the consent of the Domain Lead Integrity & Conduct.

Maintaining the confidentiality of the identity of the person who made the disclosure does not necessarily mean:

- the information provided by that person needs to be kept confidential (i.e. where that information does not reveal the discloser's identity); or
- the discloser will not be asked to participate 'on the record' in the formal investigation into the alleged wrongdoing (i.e. as a 'witness' without revealing that it was they who made the protected disclosure which initiated the investigation).

If it is essential to reveal your identity, you will be informed before that happens. When this occurs you are entitled to know the reasons why and be given the opportunity to discuss any concerns you may have.

Immunity from disciplinary, civil and criminal proceedings

No person who has made a protected disclosure in accordance with these Guidelines and the Protected Disclosures (Protection of Whistleblowers) Act 2022 shall be liable to any disciplinary, civil or criminal proceedings by reason of having made that disclosure.

Obligations under section 18 of the TAA

Where the making of a protected disclosure in accordance with these Guidelines might mean technically breaching statutory secrecy (i.e. section 18 Tax Administration Act) or other obligation of confidentiality (except legal privilege) the

Protected Disclosures (Protection of Whistleblowers) Act 2022 protects the discloser from possible prosecution or civil claim. If your disclosure involves the release of information covered by section 18 you should seek advice from Integrity & Conduct, particularly if you intend making a disclosure to another Appropriate Authority (as defined in the Act).

Taking a personal grievance in certain situations

Where an employer takes retaliatory action against an employee who has made a protected disclosure, whether that retaliatory action is dismissal and/or or some other action, the employee shall have a personal grievance under the Employment Relations Act (section 17 Protected Disclosures (Protection of Whistleblowers) Act 2022).

This protection is available only to Inland Revenue 'employees' within the meaning of the Employment Relations Act (i.e. which is a narrower definition than 'employee' in the Protected Disclosures (Protection of Whistleblowers) Act 2022). A 90-day time limit also applies so you may wish to obtain independent advice.

Human Rights Act – anti victimisation

The quite extensive anti-victimisation provisions of the Human Rights Act apply to protect any person (or relative or associate of that person) who:

- intends to make or has made a protected disclosure under the Protected Disclosures (Protection of Whistleblowers) Act 2022;
- encourages another person to make a protected disclosure; and
- has given information or evidence relating to any complaint, investigation or proceeding arising out of a protected disclosure.

It may be necessary to make a choice between remedies available under the Employment Relations Act or the Human Rights Act.

For further information about how you are protected if you make a disclosure in accordance with these Guidelines please contact Integrity & Conduct.

How do I make a protected disclosure?

In order to make a disclosure to the Commissioner which is protected under the Protected Disclosures (Protection of Whistleblowers) Act 2022, each of the following elements must be satisfied – the disclosure should be:

- made by an employee or other person (as defined in the Act);
- about serious wrongdoing (as defined in the Act) in or by Inland Revenue;
- made in good faith and where there are reasonable grounds to believe that the information is true or likely to be true; and
- made in accordance with these guidelines.

If you have concerns about misconduct at a lower level than 'serious wrongdoing' (defined below) you should approach your leader in the first instance or approach the Integrity & Conduct team for confidential advice. Useful guidance in dealing with such wrongdoing can also be found in the Code of Conduct and the People and Workplace Services Haukāinga site.

Who can make a protected disclosure?

The Protected Disclosures (Protection of Whistleblowers) Act 2022 protects disclosures made by "employees" as is defined in Section 8 of the Act. The definition of "employee" for the purposes of the Act is considerably broader than usual and includes:

- wage or salary earners;
- secondees;
- independent contractors;
- people involved in management of Inland Revenue; and
- former employees (i.e. people who have in the past served Inland Revenue in any of the above capacities).

The definition of "employee" includes temporary and casual employees and contractors who have regular day to day access to Inland Revenue's business systems and premises.

What is serious wrongdoing?

Inland Revenue is committed to protecting all disclosures of wrongdoing made in good faith; however the statutory protections provided for under the Protected Disclosures (Protection of Whistleblowers) Act 2022 apply only to disclosures of "serious wrongdoing" as that term is defined in the Act.

"Serious wrongdoing" is defined in section 10 of the Act as including any act, omission or course of conduct that is:

- An offence;
- A serious risk to public health, or public safety, or the health or safety of any individual, or to the environment;
- A serious risk to the maintenance of the law, including the prevention, investigation and detection of offences or the right to a fair trial;
- An unlawful, corrupt or irregular use of public funds or public resources;
- Oppressive, unlawfully discriminatory, or grossly negligent or that is gross mismanagement by a public sector employee (or a person performing a function of duty or exercising a power on behalf of a public sector organisation or the Government).

The definition of serious wrongdoing includes the above examples; however other types of serious wrongdoing may also fall within the definition.

Examples of serious wrongdoing may include:

- misreporting the true cost of a major Inland Revenue project;
- any deliberate breach of taxpayer confidentiality;
- significant theft or misappropriation; or
- an assault or serious harassment.

The Protected Disclosures (Protection of Whistleblowers) Act 2022 and these guidelines are not to be used for general workplace grievances or disputes (such as a disagreement with a colleague or a dispute over your employment agreement). Raise those types of issues directly with your

leader or seek advice and assistance from your local HR/Management Advisor or union representative.

What are the 'good faith' requirements?

The protections available under the Protected Disclosures (Protection of Whistleblowers) Act 2022 apply only to disclosures made in 'good faith'.

In order to maintain the integrity of the protected disclosures process, the following disclosures are not protected under the Act, and could result in disciplinary action and/or court proceedings:

- a disclosure made in bad faith (e.g. for tactical reasons in an employment dispute); or
- a disclosure known to be false or where there are no reasonable grounds for the discloser to believe the information is true; or
- the information being disclosed is protected by legal professional privilege.

Who do I make a protected disclosure to?

In most cases a protected disclosure should be made to your immediate leader. Before making your disclosure you can approach the Integrity team for advice about who you should make your disclosure to.

However, if you believe that your leader is involved in the serious wrongdoing or is closely associated with a person involved in the serious wrongdoing (i.e. a close friend) then you can make your disclosure directly to the Domain Lead Integrity. The Domain Lead Integrity is authorised, by the Commissioner, to receive your disclosure on the Commissioner's behalf and to act on it.

However, if you believe that both your leader *and* the Domain Lead Integrity are involved in the serious wrongdoing or are closely associated with a person involved in the serious wrongdoing, you should make your disclosure to the Service Lead Integrity or the Deputy Commissioner ED&I or the Commissioner. You may also make a disclosure to an Appropriate Authority if you wish.

Finally if you believe that the Commissioner is involved or is closely associated with a person involved in the serious wrongdoing then you can make your protected disclosure to an Appropriate Authority outside Inland Revenue (see below for guidance on making disclosures outside Inland Revenue).

The Protected Disclosures (Protection of Whistleblowers) Act 2022 does not protect disclosures made to the media or to members of Parliament.

What is the correct format for a protected disclosure?

A protected disclosure to the Commissioner should be made in writing and start with the following statement:

> ***"I wish to make a protected disclosure to the Commissioner of Inland Revenue. This protected disclosure is made in accordance with the Inland Revenue Employee Guidelines for***

Making Protected Disclosures."

Then continue by describing what you have seen, noticed or heard and include:

- specific details of what you believe is going on (including relevant dates, times, places);
- the names of people who you believe are involved;
- the name(s) of anyone able to confirm your statement;
- your key contact details (i.e. phone numbers, e-mail address etc, and also indicate how you would prefer to be contacted e.g. at work, after work hours);
- taxpayer details in an internal (to Inland Revenue) disclosure if it is crucial to your description of what is happening. Before making any external disclosure of tax information (i.e. to an "Appropriate Authority", see below) you should contact Integrity & Conduct.

If you wish, you can contact Integrity & Conduct (or perhaps the Ombudsman) for advice at any time, guidance and support about your potential disclosure of serious wrongdoing. It will usually be appropriate to open your conversation with a statement along the following lines: *"I want to talk to you about making a protected disclosure of serious wrongdoing".*

Seeking advice from Integrity & Conduct does not necessarily commit you to making a disclosure, nor will any action be taken against you for discussing your concerns with Integrity & Conduct.

If you genuinely believe that the Domain Lead Integrity & Conduct is involved in the serious wrongdoing you should seek advice, guidance and support either from the Enterprise Lead Integrity, the Deputy Commissioner E&IS, or the Ombudsman.

Refer to the Public Service Commission Guidance for more information on who you can make a protected disclosure to outside of Inland Revenue

What about legally privileged information?

The Protected Disclosures (Protection of Whistleblowers) Act 2022 expressly preserves the very strict confidentiality of legal professional privilege. While the Act authorises the disclosure of most types of confidential information for the purpose of making a protected disclosure, the Act expressly excludes the disclosure of information protected by legal privilege.

The disclosure of information protected by legal privilege is not a protected disclosure under the Act and the unauthorised breach of legal privilege could justify serious disciplinary consequences.

Can a protected disclosure be made anonymously?

Anonymous disclosures are permitted and can be protected under these guidelines because Inland Revenue is committed to dealing with all instances of serious wrongdoing no matter how it comes to the department's attention.

However, when disclosures are made anonymously, some practical difficulties can arise. These difficulties may include:

- being able to provide effective protection for a discloser who has not identified

themselves;
- proving later that it was you who actually made the original anonymous disclosure (i.e. when you are later seeking protection under the Act);
- not being able to investigate the allegations of serious wrongdoing without further information from the anonymous discloser; or
- taking any action against the alleged wrongdoer while the discloser remains anonymous due to natural justice and procedural fairness considerations.

When disclosures are made anonymously the following matters may also need to be considered:

- anonymously provided information is normally only used to commence an investigation or guide the course of an investigation (only in rare circumstances will anonymously supplied information be relied upon as evidence when deciding if allegations of serious wrongdoing are proved);
- anonymity of identity does not necessarily protect against disclosure of the information disclosed; and
- if an anonymous discloser later reveals their identity to Inland Revenue (i.e. in order to put their evidence 'on the record' or to avail themselves available protections), this does not necessarily mean their identity as the original discloser always needs to be disclosed.

What happens next?

You can provide your disclosure to the Commissioner through your leader or any other leader you may wish to approach (they must then forward it directly to the Domain Lead Integrity & Conduct), or you can provide it directly to the Domain Lead Integrity & Conduct yourself by email to s 9(2)(k) .

The management of any protected disclosure made to the Commissioner is the responsibility of the Domain Lead Integrity & Conduct. All disclosures are covered by IR's *Reporting Wrongdoing Policy.* If you make your protected disclosure to your leader, he or she is required, as part of that policy, to report the disclosure to the Domain Lead Integrity & Conduct as soon as possible.

The Integrity & Conduct team will apply the following to begin process:

- Undertake an assessment and, if necessary take legal advice to confirm whether or not your disclosure is covered by the Protected Disclosures (Protection of Whistleblowers) Act 2022. Don't worry if it is not as you will still have protections and Integrity & Conduct will discuss next steps with you before taking any further action.
- Integrity & Conduct may carry out preliminary enquiries to further clarify the concern or issue. This may include further discussion with you if you have provided your details and to check whether you have made the disclosure to anyone else, and if so what has been done.
- The Domain Lead Integrity & Conduct may also consider referral to another agency if considered appropriate.
- Assign a case number and priority. When necessary the case will be allocated to an appropriate Case Owner. This is normally a suitable line leader, but certain cases may require management by a suitably qualified and completely independent person.
- Unless you specifically request otherwise, you can expect Integrity & Conduct to contact you within 5 working days to acknowledge receiving your disclosure and

to inform you of the case number and the name of the Case Owner if one has been appointed. Integrity & Conduct will also discuss next steps and answer any questions you may have.

If you gave your disclosure to your leader and have not been contacted by the Integrity & Conduct within 5 working days of making the disclosure, you should contact the Integrity & Conduct team as your disclosure may not have been forwarded to them (a requirement of IR's Reporting Wrongdoing Policy).

If you wish to know more about the investigation process go to the Integrity & Conduct site on Haukāinga where you will find additional information about the reporting and management of wrongdoing. In addition you may also find additional information regarding IR's internal disciplinary processes at the People and Business Services Haukāinga site.

If you are concerned about the process please raise this with the Case Owner or directly with the Integrity & Conduct team.

At any time you may seek further advice or support from the Office of the Ombudsmen.

Making a protected disclosure outside Inland Revenue

An aim of the Protected Disclosures (Protection of Whistleblowers) Act 2022 is to enable serious wrongdoing to be disclosed so that it can be appropriately investigated and dealt with properly. A disclosure under the Protected Disclosures (Protection of Whistleblowers) Act 2022 may also be made to an "Appropriate Authority". Appropriate Authorities are defined under the Act and include:

- the head of any public sector organisation;
- any officer of parliament (an Ombudsman, the Controller and Auditor-General or the Parliamentary Commissioner for the Environment);
- (as examples) the persons and bodies listed on Schedule 2 of the Act;
- the membership body of a particular profession, trade, or calling with the power to discipline its members (e.g. the Law Society).

An Appropriate Authority does not include a Minister or Member of Parliament. A discloser may also make the disclosure to another person, as long as they do so on a confidential basis and for the purposes of seeking advice about how to make a protected disclosure in accordance with the Act.

Disclosures to the media are not protected under the Act (Sections 11 and 25 of the Act.

If a situation is life-threatening you should contact the Police immediately.

Where do I get advice about making a disclosure to an Appropriate Authority?

It is important to choose an Appropriate Authority suited to receive and deal with your particular disclosure – that is, it should have the necessary capacity and jurisdiction to investigate the serious wrongdoing involved. The Appropriate Authority you choose may also decide to refer the disclosure to a different Appropriate Authority that they consider more suited to deal with the matter. If this occurs, the Authority will consult with you prior to making the referral.

Advice about which Appropriate Authority or "Authorities" are best suited to receive your disclosure should be sought from either:

- Integrity & Conduct; or
- an Ombudsman.

The following external links also provide you with further information or advice:

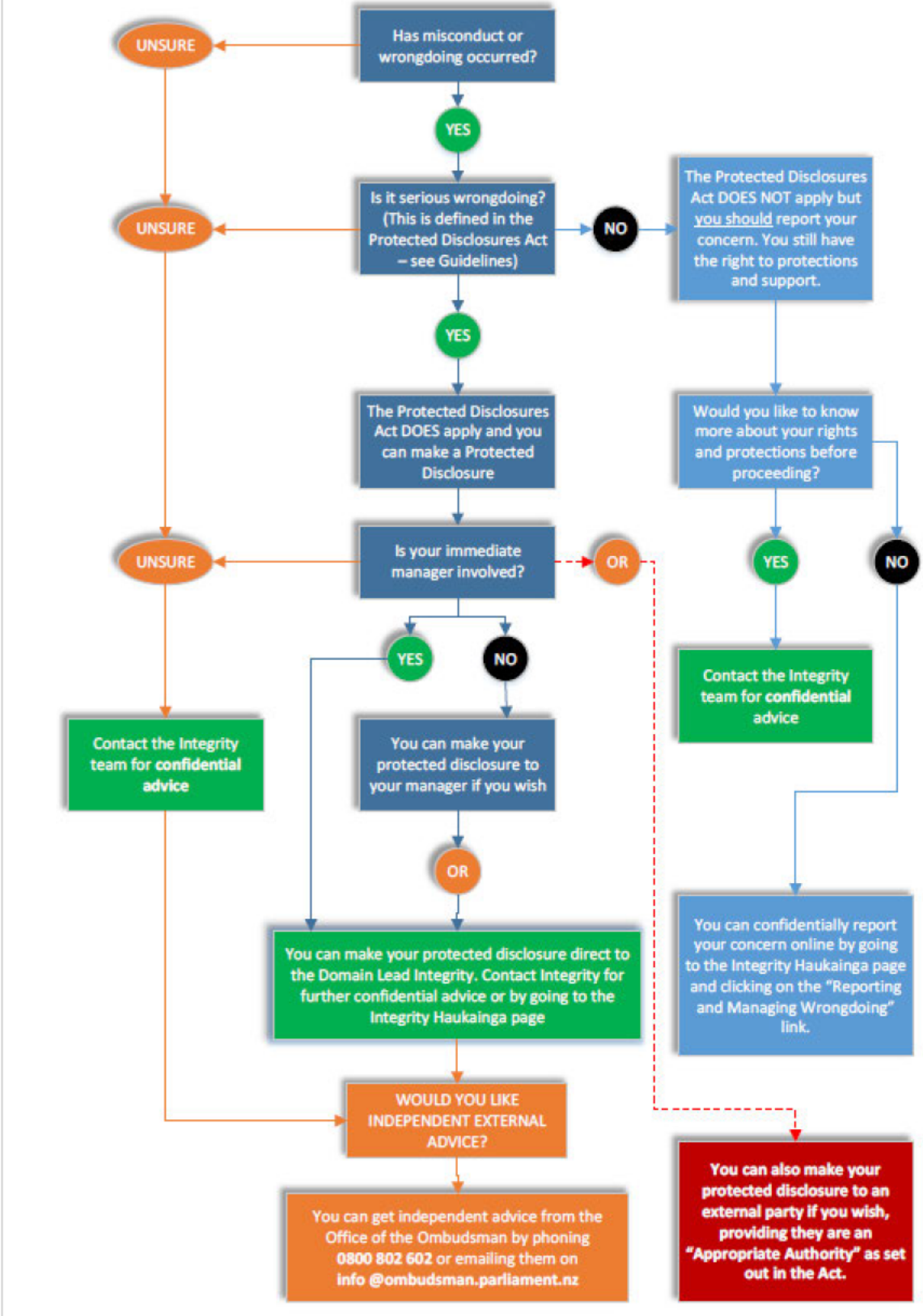
- **Public Service Commission Guidance**
- **The Ombudsman Office**

The Ombudsman can either assist you to submit your protected disclosure to an Appropriate Authority or may offer to investigate your disclosure directly (i.e. the Ombudsman is an Appropriate Authority under the Protected Disclosures (Protection of Whistleblowers) Act 2022 and have greater investigatory powers than most other Appropriate Authorities).

APPENDIX ONE

SIMPLE GUIDANCE FOR REPORTING MISCONDUCT OR WRONGDOING IN INLAND REVENUE

(includes the making of a protected disclosure under the Protected Disclosures (Protection for Whistleblowers) Act 2022)



Item 36

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour

Guidelines on Providing Assistance to Family, Friends and Acquaintances

These guidelines support our Code of Conduct by making clear what assistance you can and can't provide to family, friends and acquaintances.

Most New Zealanders interact with Inland Revenue in some way, and this will obviously include our friends, family and acquaintances.

To maintain the integrity of the tax system we must all ensure that nothing we do could lead to public perception that a customer is receiving preferential treatment because of a personal relationship they have with someone working at Inland Revenue.

It's important that you are clear on the boundaries that we have set in relation to what assistance can and can't be provided to family, friends and acquaintances.

These guidelines expand on the requirements in our Code of Conduct. Our Code includes the requirements to maintain confidentiality, use your knowledge and influence only for appropriate Inland Revenue business purposes, and avoid any conflict of interest or preferential treatment. Our Code also emphasises the Tax Administration Act (1994) requirements.

Providing assistance to family, friends, and acquaintances

Note: The supporting information section of these guidelines expands on what is meant by tax affairs, and friends and acquaintances.

What you **can** do:

For your family, friends and acquaintances, you **can help** them by:

- Assisting them to find publicly available information in our publications and on our website and referring them to the normal Inland Revenue customer contact points. You cannot provide interpretations of IR information, as this may breach the requirements around the "use of knowledge and influence" in our Code; *and*
- Reminding them of the need for care and letting them know they can seek professional advice if necessary.

Note: If you are jointly involved in a business with family, friends or acquaintances, you must make sure your own tax affairs are beyond reproach.

What you **can't** do:

It's not part of your duties to access (or try to access) or change any IR customer information relating to your family, friends, acquaintances or yourself, using any access or authority that IR has given you as part of your employment.

This is always unauthorised and may result in disciplinary action including dismissal. It's unacceptable to work around this requirement by asking a colleague to do this for you, or for you to do it when a colleague asks. Your family, friends, and acquaintances must use the same channels as all other customers.

Your involvement in the tax affairs of family, friends, or acquaintances is restricted.

All customers must take responsibility for their own tax affairs, which is why we can offer only very limited help to our family, friends and acquaintances. Involvement in their tax affairs is a serious conflict of interest and could undermine the integrity of the tax system, even if only through a customer's perception of that integrity.

You can't provide a personalised or preferential service to family, friends or acquaintances. This means you **must not**:

- Interact with Inland Revenue for them (the exception to this is if you are an Inland Revenue approved nominated person); *or*
- Help them complete individual tax returns or any other forms for their tax and/or social policy obligations or entitlements; *or*
- Help with or provide advice on preparing financial statements, accounts or business tax returns; *or*
- Ask a colleague to provide advice or other customer services to them. They must be referred to the normal Inland Revenue customer channels.

Unlike employees in other organisations, our people are required by law (s.6 of the Tax Administration Act 1994) to use their best endeavours to maintain the integrity of the tax system. Any suggestion that your family, friends, or acquaintances are benefitting in some way from your employment at Inland Revenue undermines that integrity and must be actively avoided.

Note: Some situations may arise suddenly or unexpectedly and will **need to be discussed with your leader at the earliest opportunity**. An example is, if you become a trustee or administrator for someone who has died and so become responsible for any tax obligations.

Supporting information

WHAT WE MEAN BY TAX AFFAIRS

In the context of our Code and these guidelines this has the widest possible definition, covering all the taxes, social policy and activities that IR is responsible for administering both directly and indirectly. This includes income tax, PAYE, GST, FBT, child support, family support, paid parental leave, student loans and KiwiSaver.

WHAT WE MEAN BY "FRIENDS AND ACQUAINTANCES"

In our Code and these guidelines, "friends and acquaintances" generally means people you have a personal relationship with. That relationship has more than likely arisen from and is still based primarily on your personal interactions with them. It doesn't usually include people that you interact with only because they are an Inland Revenue customer and for no other reason (e.g. a regular tax agent relationship).

Over time the degree and nature of your interaction with a person will normally identify whether or not they are a friend or an acquaintance. You are more likely to have a strong bond and share a mutual affection with a friend than you are an acquaintance. A casual friend or acquaintance is someone you know slightly at a personal level but not well. Nonetheless, acquaintances still present potential risks and conflicts for you which is why they have been included in these guidelines. Remember, it is not what you think the relationship is but what others may see it as.

If you are in any doubt about the nature of the relationship you have with a customer, you must discuss this with your leader before you find yourself compromised.

For those working in Inland Revenue in roles that are actively involved in servicing the community, particularly in small communities, the boundaries between personal and business relationships can occasionally become blurred. You may find you need to interact with extended family, friends or acquaintances as part of the community you are employed to service.

If you find yourself in such a situation you must be beyond reproach in the way you carry out your responsibilities and:

- Not do anything more or less than you would for any other customer in the same circumstances, above all else acting professionally and with integrity
- Only provide the assistance or take the actions you are allowed to take
- Make your leader aware of what occurred and how it was resolved.

EXAMPLES

An ex-colleague from Inland Revenue seeks your help with tax related issues:

There is always a possibility that you might end up dealing with a former colleague.

(A) Someone you previously worked with at Inland Revenue, contacts you directly for some help with a tax issue they or their family member are having	As someone who has previously worked for Inland Revenue this person should know that you are not allowed to assist them in this way and you are required to refer them to the normal customer channels for help. As it appears they have short circuited the usual channels by contacting you directly you should be concerned that they have done this and even if it would normally be your job to assist them, decline to do so.
(B) Someone who you previously worked with at Inland Revenue is now a tax agent and because they know you personally, they contact you directly for some tax information relating to one of their clients.	As someone who has previously worked for Inland Revenue the agent should know that we expect them to go through the right channels and on this occasion, they have not done so. You should refer them to the normal customer channels.

If you feel that a former colleague has sought you out rather than gone through the proper channels you should always politely refer them back to the correct channel, as their actions suggest they are trying to get some form of advantage.

If they have come to you through the correct channels and you are the only person who can deal with them then you can engage in discussion.

You must not do anything more or less than you would for any other customer in the same circumstances and if there is the option to put them on to another colleague do so.

Someone you just know a bit seeks your help with tax related issues:

You visit the same mechanic regularly over the last 20 years. You consider them an 'acquaintance', in that you say hi or have a chat should you run into each other in the street, but they are not someone you hang out with socially.

(A) They know you work at Inland Revenue from previous discussions and this time when you take your car in for a service they ask you for some tax advice. What can you provide?	You can refer them to publicly available information in our publications and on our website or refer them to the normal Inland Revenue customer contact points. This would be correct response in any occasion whether they were a complete stranger, or acquaintance etc.
(B) What if they came through to you by chance in the contact centre, and then you realise the connection?	Irrespective of the channel, if possible the CSO should pass the email or call etc. on to a colleague to avoid any further complications. If that is not possible, they should only assist or provide the information they are required to provide and take the actions they are allowed to take. The CSO should bring this contact to the attention of their lead immediately so they can verify that actions taken by the CSO were appropriate.
(C) What if you notice you have been assigned to audit that mechanic, amongst other mechanics?	You should declare a possible conflict of interest to your leader and ensure the conflict is appropriately managed. This may include removing you from the audit or remaining on the audit under close supervision when dealing with the customer concerned.

You are jointly involved in a business with family, friends or acquaintances:

Inland Revenue's position is clear that you must not help family, friends or acquaintances with tax returns or forms, financial statements accounts etc or interact with Inland Revenue for them or get colleagues to do so. You are also required to make sure your own tax affairs are beyond reproach.

So how does this balance out when you are jointly involved in a business?	For those who work for Inland Revenue, any involvement in family businesses, partnerships etc. must align with your requirement to protect the integrity of the tax system - being mindful of public perception and your obligation to ensure your tax affairs are beyond reproach. You will need to disclose and discuss this situation with you leader for approval and to ensure the nature of your involvement is well understood and that any identified risks can be effectively mitigated. If you have tax obligations for the business you need to consider the ability for you to distance yourself from the tax related matters of the business, e.g. are or can you have an accountant or someone else do this. As a joint business 'owner' you have tax obligations (albeit shared ones) so some involvement in the preparation of the end of year accounts/ tax returns etc to ensure they are correct may be appropriate if risks have been considered and approved by your leader.) Where you don't have any direct tax obligations then you must distance yourself from the tax side of things.

Your partner has given you 'partner access' to their Working for Families information in myIR:

They definitely fall into the friends, family and acquaintance category, so can you access their myIR information?	Yes. Just as you can access your myIR account as a customer, likewise as part of ensuring your tax affairs are beyond reproach, you can view and update some Working for families information with 'partner access' in the myIR account of your partner to ensure its accuracy. However, as always, you should maintain the highest standard of integrity and ensure any actions you take are beyond reproach. Our Code makes clear you can never access (or try to access) or change any Inland Revenue information relating to a family member, friend, an acquaintance or yourself using any access or authority that Inland Revenue has given you as part of your employment. Your interaction within myIR should only be as a customer and you must not blur any actions you take with your role at Inland Revenue. This includes being mindful of not using your knowledge and influence obtained working for Inland Revenue; for example, you should not follow up your personal (or your partner's) tax affairs via internal Inland Revenue systems or with a fellow Inland Revenue employee. We all have a responsibility to protect the integrity of the tax system and that includes ensuring the perception of that integrity, that someone could gain unfair advantage through their connection with someone working for Inland Revenue. Other than this 'partner access,' or being a formal 'nominated person' who has been granted access (in exceptional circumstances only, as per our nominated persons guidelines), you are prohibited from accessing anyone's myIR account on their behalf. Please also remember you should never use their password to access their myIR account.

If in doubt, check it out

If you are in any doubt about what's OK and what's not, discuss it with your leader. You can also use the **Making the right decision checklist** in our Code of Conduct to help you think it through.

Leaders, seek advice from People & Workplace Services (Raise an HR query/case - Support Portal | ServiceNow) or Integrity Assurance if required.

Document control	**v1 September 2019**
Review dates	Dec 2021
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Topic 4 – Healthy, Safe & Equitable Workplace *PEOPLE POLICIES & GUIDELINES*

Kaupapa Whakatīwheta, Whakaweti me te Whakatoihara

Harassment, Discrimination & Bullying Policy

This policy explains Inland Revenue's commitment and approach to preventing and managing unacceptable workplace behaviour.

We are committed to maintaining a positive working environment and culture, where diversity is appreciated, and all people are respected and valued.

Inland Revenue regards discrimination, bullying or harassment of any kind as unacceptable.

This applies whether this behaviour comes from, or is directed at, an employee, contractor, consultant, customer or a visitor to Inland Revenue.

We put prevention at the centre of our approach and expect all our people to model appropriate standards of conduct and report any breaches. If possible, behaviour can be adjusted and the working relationship can be repaired. This policy is underpinned by robust processes and procedures to ensure our people are supported.

Why we have this policy

We want a safe work environment, free from harassment, bullying and discrimination and want all our people to feel safe and supported to raise any issues and speak up.

It makes good sense for Inland Revenue to address undesirable behaviours, as they can be detrimental to both the health of the affected employee/s and business productivity. In addition, undesirable behaviours in the workplace can constitute a work-related hazard, which Inland Revenue has a legislative duty to manage.

Our Code of Conduct makes clear that 'we must all contribute to an inclusive, respectful, safe and healthy workplace' and that 'discrimination, bullying, harassment and violence of any kind are unacceptable'.

Who this policy applies to

This policy and the guidelines which support its application apply to all Inland Revenue employees and contracted individuals (referred to as "all staff" or "a staff member").

The policy covers behaviours that may occur in the workplace, between work associates, during work events (such as a conference or training) and outside the workplace if it is in the context of the employment relationship or affects the workplace.

Specific practice - harassment, bullying and discrimination

Note: In this policy, discrimination and harassment have the definitions as set out in the Human Rights Act 1993 and the Employment Relations Act 2000. These are summarised at a high level below.

For more detailed descriptions and information see the full legislation or Employment NZ's material on Bullying, Harassment and Discrimination.

Discrimination	Where a person is disadvantaged on the grounds of sex, marital status, religious belief, ethical belief, colour, race, ethnic or national origins, disability, age, political opinion, employment status, family status, sexual orientation, gender identity, gender expression, union membership (as defined under the Employment Relations Act 2000), or by being affected by domestic violence (as defined under the Domestic Violence - Victims' Protection Act 2018).
Harassment	Where a person is subjected to repeated inappropriate behaviour or behaviour of such a significant nature that it has a detrimental effect on the person's employment, job performance or job satisfaction. The behaviour is unwelcome or offensive to the employee and may include behaviour that ridicules or expresses hostility or contempt. The harassment may be direct or indirect, verbal, physical or otherwise. Harassment is most commonly sexual or racial (both specifically defined in detail in the ERA and in Employment NZ material) but can include other forms. ***Sexual harassment*** can be summarised as: Unwelcome or offensive sexual behaviour that is repeated or is significant enough to have a harmful effect on an individual's employment, job performance or job satisfaction. Unwelcome means behaviours that are not solicited or invited and are regarded by a person as undesirable or offensive at the time.
Workplace bullying	Unreasonable and repeated behaviour directed towards a worker or a group of workers that can lead to physical or psychological harm. • Repeated behaviour is persistent (occurs more than once) and can involve a range of actions over time • Unreasonable behaviour means actions that a reasonable person in the same circumstances would see as unreasonable. It includes victimising, humiliating, intimidating or threatening a person • Bullying may also include harassment, discrimination or violence. Bullying includes cyberbullying – where technology (internet, mobile phone, digital camera etc.) is used as a means to bully. The Harmful Digital Communications Act (2015) sets out serious consequences if electronic communications are used with

	the intent to cause harm, and includes 10 communication principles, many of which relate specifically to harassing, discriminatory or bullying behaviour.

PREVENTION AND MANAGEMENT

This policy, and the guidelines which support its application, look to ensure all staff:

- Understand our commitment to a positive workplace and that unacceptable behaviour will not be tolerated under any circumstances; *and*
- Have access to the information and resources they need to better understand harassment, bullying and discrimination; *and*
- Know how to raise a concern or complaint, and the options available to them.

MANAGING COMPLAINTS

Inland Revenue has procedures in place for making and managing complaints to ensure any genuine complaint or query is treated confidentially, taken seriously and acted on promptly.

There is a preference for appropriately tailored solutions. For example, exploring low-key solutions before formal actions are taken if this is appropriate, or proceeding straight to a formal investigation if necessary.

Inland Revenue will ensure the principles of natural justice are applied and both parties are treated fairly, and respected and supported through the process.

Regardless of whether the complaint is recent or historical, the complainant will be supported to decide what to do next and kept informed of the progress of any formal investigation. The options, reporting and process steps are detailed in the 'Making a complaint' guidelines in our People Policies and Guidelines (see Topic 4 – 'Healthy, Safe & Equitable Workplace).

DISCIPLINARY ACTION

If an allegation of harassment, bullying or discrimination is proven through a formal employment investigation process, the behaviour may amount to misconduct or serious misconduct, and could result in disciplinary action up to and including summary dismissal. Our disciplinary investigation guidelines provide details about this process and the potential outcomes (see Topic 3 – 'Conduct & Behaviour' in our People Policies and Guidelines).

Inland Revenue would not expect any negative consequence for a staff member making a complaint and will take all reasonable steps to protect them from any form of victimisation or retaliation occurring). However, if a staff member raises a complaint that is found to be fictitious or vexatious, Inland Revenue may take disciplinary action against them.

Document control	**v2 June 2018** (definition update April 2019; reformat Sept 2019) (v1 – 2 March 2016)
Review dates	Date reviewed: June 2025 (Minor editorial/links), Nov 2022 Next review: Nov 2026
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	Email the ERP&R team

Item 38

Health and safety officers' due diligence

Am I an officer under the Health and Safety at Work Act 2015?

Inland Revenue's stance is that the Chief Executive is an officer under the Health and Safety at Work Act 2015 (HSWA). Members of our Executive Leadership Team and Strategic Governance Board are likely to be officers. However, whether you are an officer legally is contextual: depending on your specific role, the committees and boards you sit on, and the decisions you make, you may have the duties of an officer at times. If you're exercising significant influence over the management of the business in your role, you may have the duties of an officer.

The safe option is to **assume you could be an officer and carry out due diligence.** That way, you'll know you understand your business risks and have assurance that they are being managed.

We want to make sure that you're prepared if you need to act in a senior leadership role. Therefore, to better equip you in case you're making a decision that has health and safety implications for your business group, or all of IR, we offer health and safety governance training, resourcing, and reporting to Levels 1-3 within IR.

Health and safety due diligence

HSWA sets out six due diligence duties for officers (s.44):



What does this mean for me?

Ask questions until you have **personal assurance** that:

- The health and safety risks in your business group are controlled adequately, and controls and risks are monitored and effective.
- Investigations show what was learnt and what will change after the investigation. **Do not accept an answer that "the person made a mistake" or "it was their fault".** Ensure your people leaders dig deeper and find out what put that person in that situation, so that they acted that way, or what equipment and processes we had in place to manage the risk that may not have been effective.
- Your people are being regularly told about the risks of their roles and ask questions until you have personal assurance that those risks are eliminated or controlled in your business unit.
- Resources and processes for managing risks are being used and are effective. This includes how we store and share information on health, safety and wellbeing activities.
- The processes we use for reporting and managing risks, incidents, events and investigations at IR are fit for purpose and used effectively by you and your people.
- Other sections of HSWA (such as managing contractors, ensuring people are trained and competent to carry out their work safely, business continuity and emergency management, injury management, worker representation, and governance assurance) are in place, fully implemented, and effective.
- IR is managing its health and safety obligations so far as reasonably practicable: use processes internally and externally.
- IR is providing ways and encouraging our people, to be genuinely participating and engaged in our Health, Safety and Wellbeing processes and activities.

How Organisational Resilience helps you fulfil your due diligence duties

Health, Safety and Wellbeing	Business Continuity & Crisis Management	Corporate Security
• Carries out quarterly deep dive investigations into specific risks, or specific business units • Can brief officers individually e.g. on enterprise risks or officer duties	• Brief you on Business Continuity Plans in place for your business unit • Helps you understand credible emergencies in your area	• Helps you understand security risks at IR • What controls are in place at site and business unit level

Organisational Resilience reports to the Strategic and Investment Board regularly on key risks areas and any important updates/events that Officers should be made aware of.

Things to note

Managing health and safety risk

Legislation outlines how we must control all health and safety risks (Regulation 6 of the Health and Safety at Work (General Risk and Workplace Management) Regulations 2016). We are required to manage risk at the highest possible level of control, so far as reasonably practicable, to create a safe and healthy place for our people to work in.



Health and safety officers' due diligence

Health and safety information flow at IR



Sources of health, safety and wellbeing reporting

- HSW online tool
- Workplace Services
- Corporate Security
- EAP
- HSW Committees
- HR Advisory
- Integrity & Internal Assurance
- ACC
- Commercial Services
- Business Continuity & Crisis Management

Decisions from governance bodies (e.g. SIB) affecting the management of health and safety risks are communicated through Business Unit leadership teams for action by business unit leaders.

The HSW Team are available for SME advice where required

Organisational Resilience provides strategic report to Strategic and Investment Board summarising leadership, risk position, and key engagement initiatives.

Any issues that may require resourcing to mitigate are raised by special request as required to EPPC.

Decisions from governance bodies (e.g. SIB) affecting the management of health and safety risks are communicated through Business Unit leadership teams for action by business unit leaders

The HSW team are available for SME advice where required.

Item 39

Inland Revenue
Te Tari Taake

Topic 2(b) – Leave

Healthcare Appointments Guidelines

These guidelines outline our principles regarding the timing of healthcare appointments and the related use of sick leave.

In all but exceptional circumstances health care appointments should be made outside your normal working hours. For those on collective agreements you should refer to your specific employment agreement.

Making the appointment outside your normal working hours

It is more likely for less urgent and pre-planned appointments for on-going treatment (e.g. physiotherapy sessions) to be made outside, or at either end of your normal working day.

If you ordinarily accumulate and use flexitime, and where appointments are made at the start and end of your normal working day, you will use flexitime for the appointment.

The length of time of any appointment varies considerably depending on the nature of the appointment / waiting times etc. You should discuss the likely time requirement with your people leader and ensure you are clear on the type of leave that will be granted.

When you can't make an appointment outside your normal working hours

Using special paid leave	**Specialist or emergency medical appointments:** Specialist hospital and emergency appointments may be more difficult to arrange outside of work hours or at the beginning and end of the day as you may have no control over the timing of the appointment. Where these can't be arranged outside your normal working hours, special leave will be paid. **No access to flexitime:** If you are not ordinarily able to accumulate and use flexitime, and where the appointment is not able to be made outside your normal working hours, special leave will be paid.

Should you seek special paid leave for a health care appointment, you should expect to be asked, and be able to provide sufficient information to demonstrate why:

- You cannot arrange an appointment outside your normal working hours; *or*
- You cannot arrange an appointment at the start or end of your normal working day and use flexitime to accommodate your attendance.

Depending on the circumstances of each situation 'sufficient information' could be as simple as a conversation with your leader about the availability of the specialist concerned or the nature of the emergency, and by you providing a copy of the appointment. A common-sense approach should be adopted.

Using sick leave

If the appointment requires you to be absent for a half or whole day, this will be treated as sick leave. You may wish to reference any provisions for part-day absences in your employment agreement.

If you feel unwell after your appointment and are unable to work, the actual appointment time should be recorded as per the leave type agreed. The rest of the absence should be recorded as sick leave.

Note for further information refer to Sick leave or Supporting positive attendance resources.

Document control	**v1 March 2016**
Review dates	Date reviewed: Dec 2021
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Identifying Workplace Bullying Guidelines

These guidelines provide a summary of what workplace bullying is and isn't, and include links and references to useful resources for further information.

Note: There are lots of useful resources which provide comprehensive information on workplace bullying, notably Worksafe NZ's Bullying Prevention Toolbox. This online toolbox is focused on preventing and responding to workplace bullying and includes quick guides; good practice guides; forms and templates; and examples of bullying behaviour.

What are bullying behaviours?

Bullying is formally defined in the Harassment, Bullying and Discrimination Policy (see Topic 4 – 'Healthy, Safe & Equitable Workplace' in our People Policies & Guidelines).

Some bullying behaviours are more obvious, like personal attacks and put downs (called personal or "direct" bullying behaviours). Some are more subtle and are more task related (called task-related or "indirect" bullying behaviours) which attempt to undermine credibility, performance and/or confidence. Examples of bullying behaviours are available in Worksafe NZ's Bullying Prevention Toolbox.

Bullying behaviour is ongoing and repeated. A single isolated incident of unreasonable behaviour is not considered workplace bullying.

Am I being bullied?

You don't like what's happening to you at work – but is it bullying?

The Worksafe toolbox includes a quick guide on Bullying at work: Advice for workers. This shows what bullying at work can look like, and what you can do if you think you are being bullied, or are accused of being a bully. The What to do if you are being bullied page includes some scenarios of what bullying at work is and what it is not, and explores what the person did in those situations to deal with and stop the bullying behaviour.

What is *not* bullying behaviour?

It is the job of your people leader to direct your work and manage your performance, so the nature of that relationship means they will be assigning you work and giving you direction and feedback.

Reasonable instructions or actions taken by an employer are not bullying.

You might not want to do the piece of work or agree with your leader's feedback or decision, but if it is reasonable, then it is not bullying.

Generally one instance of unpleasant or unreasonable behaviour, is not bullying. It is not bullying if the behaviour does not affect you, or has no negative impact, or doesn't create a health and safety risk.

Who could be a bully?

While a bully will commonly be in a position of authority or power over the victim, that is not always the case.

Bullying may occur between individuals at every level in an organisation, including between colleagues, and employees bullying a leader. Workplace bullying can be directed at an individual or group, and be carried out by one or more people. The bullying may be conscious or the person may be unaware their behaviour could constitute bullying.

What if I witness bullying?

If you witness behaviour which you believe is inappropriate and could constitute bullying, you should raise your concerns with the person demonstrating the behaviour, if you feel comfortable doing so. This proactive approach may stop the behaviour being repeated or becoming more serious.

If the behaviour is serious, or you don't feel you can raise it directly, you can use the reporting wrongdoing online form.

What options do I have to address bullying behaviour?

See the Making a Complaint Guidelines in our People Policies & Guidelines (Topic 4 – 'Healthy, Safe & Equitable Workplace').

Document control	**v1 March 2016**
Review dates	Date reviewed: Nov 2022
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 41

Topic 6 – Performance & Development *PEOPLE POLICIES & GUIDELINES*

Kaupapa Paearu Mahi

Individual Performance Policy

This policy outlines the supporting structure around individual performance at IR and the active role expected of all employees.

Enhancing capability and enabling great performance from our people is key to Inland Revenue achieving its objectives.

Why we have this policy

This policy aims to ensure employees and leaders understand the role they have in ensuring everyone within Inland Revenue maintains high levels of performance and continues to develop the skills and knowledge required to perform their role, both now and in the future.

This policy covers two distinct but related processes:

1. *Whanake* – Inland Revenue's performance approach.
2. When and how Inland Revenue may respond to employees who are not performing as expected.

Who this policy applies to

This policy applies to all employees.

Some employment agreements set out further detail relating to performance management. Inland Revenue will apply our performance approach in line with these agreements and any applicable detailed guides.

Specific practice around performance management

WHANAKE – INLAND REVENUE'S PERFORMANCE APPROACH

This policy is supported by *Whanake,* Inland Revenue's performance approach, which describes the process of identifying, monitoring and supporting people's delivery and demonstration of our *IR Behaviours* at the level expected based on their capabilities.

Whanake encourages frequent and regular communication that supports ongoing development and performance. It aims to achieve clarity around expectations and to support employees to achieve their short and long-term performance and development goals.

Setting performance and development goals, monitoring progress and having regular conversations is a shared responsibility between employees and people leaders. Ideally, performance and development goals are jointly agreed, although Inland Revenue makes the final decision regarding the standards and expectations which are set.

UNSATISFACTORY PERFORMANCE / PERFORMANCE CONCERNS

Unsatisfactory performance is when an employee has failed to achieve or maintain the expectations, standards or tasks as required of them to perform their role.

Inland Revenue expects all employees to perform the duties of their role to the standard expected of them. If an employee's performance falls below this standard Inland Revenue may respond by initiating a process to improve performance.

Following informal steps to address performance, if performance remains unsatisfactory Inland Revenue may enter into a formal performance improvement process. The focus of this process is to support the employee in lifting their performance to an acceptable level. However, if this can't be achieved, the process can potentially result in dismissal.

If, despite the efforts made in the informal and formal performance improvement process, an employee does not improve their performance to the expected level, Inland Revenue may terminate employment for unsatisfactory performance.

Inland Revenue will ensure that any formal action taken is both procedurally and substantively fair. The principles of natural justice will apply. Natural justice promotes a fair and transparent process and unbiased decision making.

See Topic 6 – 'Performance & Development' in our People Policies & Guidelines which provides more information and process steps for leaders.



Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow)
when looking to manage unsatisfactory performance through the formal improvement process. P&WS may engage Corporate Legal for legal advice on employment matters.

Document control	**v2 Sept 2019** (v1 Mar 2016)
Review dates	Date reviewed: Nov 2022 Next review date: Nov 2026
Policy owner	Domain Lead, Strategy & Capability, People & Workplace Services
Policy contact	Email the ERP&R team

Item 42

Inland Revenue
Te Tari Taake

Infection Control for Upper Respiratory Tract Infections Office Guidelines

When working in the office at Inland Revenue, it is important that you follow steps and guidelines to keep yourself and others safe from respiratory infections in the office.

Hand hygiene

Good hygiene is one of the simplest, most effective ways to prevent the spread of respiratory infections. It is an important measure of infection control and helps avoid the spread of germs from person to person or surface to person. Hand hygiene needs to be performed before and after any activity involving contact that could result in potential hand contamination.

- Hand hygiene means washing your hands with soap and water for at least 20 seconds and drying them for 20 seconds.

- You can also use hand sanitiser (containing at least 60% alcohol) if soap, water, and paper towels are not available, and if your hands are not visibly dirty. If you do use hand sanitiser, cover all the surfaces of your hands, and rub them together until they feel dry.

- Remember to practice hand hygiene:
  - **Before**
    - Preparing and eating food
    - Putting on a face mask
  - **After**
    - Eating food
    - Using the toilet
    - Sneezing or coughing
    - Taking off a face mask

Respiratory hygiene and cough/sneeze etiquette

Respiratory infectious diseases are transferred in the air and through contact or droplets when a person coughs or sneezes. It is important to avoid ill-practices and maintain health and safe habits.

- This can be done by coughing or sneezing into the crook of your elbow, covering coughs and sneezes with a tissue, then discarding the tissue in a bin and thoroughly cleaning your hands.

Preventing respiratory diseases – what we can do as an office

- Make hand sanitiser, and tissues available in common areas around the office.
- Ensure good ventilation are present in the office as these will reduce the spread of infectious respiratory diseases.
- Support one to maintain a healthy lifestyle and practice healthy habits.
  - These include drinking plenty of fluids, getting enough sleep, and avoiding contact with people who may be showing signs of sickness.

Staying home if you are sick

If you are feeling unwell and experiencing respiratory symptoms, there is no obligation to work, even from home. The use of sick leave is encouraged as this will seek to ensure a healthy return to work and decrease your risk of developing a long-term illness.

If you're unwell but feel okay to work, then consider working from home if deemed suitable by your leader. This protects vulnerable people and will help avoid the spread of infection with other staff in the workplace.

Lastly, ensure that you rest and recover fully before coming back to work in the office.

Informal flexible working guidelines

These guidelines provide information on working flexibly in an informal way and the process for requesting and considering arrangements.

Informal flexible working is 'flexibility in a flexible way' and is the most common type of flexible working at IR. It allows agility to meet business and personal demands and provides the most benefit to individuals and the organisation.

Informal arrangements might be a one-off or in response to an event or can be more regular such as changing start / finish times. They are informal because they do not change the terms and conditions of your employment, or impact pay or leave calculations. They are still agreed between an employee and leader and subject to meeting role responsibilities and deliverables.

Types of informal flexible working

Informal flexible working may arise from a specific request but might also be part of a proactive discussion with your leader. They may sit alongside and complement formal flexible working arrangements.

Type	Detail
Flexible schedule	• Flexible start, finish and break times • Flexitime (non-standard working hours)[1] • Different length working days
Flexible location Working from home	• A one-off request to work from home to support work or personal demands that pop up. • You work from home with some regularity, but the days worked from home are not fixed • You are in the office more often than not. • You must be in the office on any working day when business demands require it.
Flexible location Working from another IR office	• Seeking to work from a different IR office for a short period of time.
Flexible leave	• Anticipating annual or sick leave for caring for dependents to help balance work / life.

[1] Flexitime is a provision in some employment agreements. No additional process is required for the day-to-day application of Flexitime within your agreed working window and parameters.

Process for establishing informal flexible working

If you are thinking about flexible working, start with a conversation with your leader. Discussions about working arrangements are encouraged as part of regular Whanake kōrero.

Having clear expectations in place early on helps everyone stay on the same page. These upfront discussions should cover when and what you need approval for and how you will communicate and stay in touch.

For specific requests, you should provide as much notice as possible. Your leader will assess your request, considering business, team and role demands, and the outcome will be appropriately documented.

For one-off or minor changes this should be relatively simple. It may involve a quick chat or email / Teams exchange with your leader and a timely decision.

Where the request has more business impact or is for a longer duration, more consideration of business, team and role impacts may be required. Your leader will consider the request and make a decision as soon as possible. If the request is more complex, more time might be needed (no later than one month after the request).

The details and outcome will need to be documented.

Leader considerations for informal flexible working arrangements

Type	Detail
Simple requests	• These are just part of business as usual. • They support your team members to access flexible working options to help balance their personal and work demands. • They are best suited to upfront conversations with pre-agreed expectations. • Documentation is still required but might just be via email or a Teams message. • ***Example:*** *I'd like to start late tomorrow because I'm waiting for a package to arrive.*
Regular or more complex requests	• These might require more consideration of business, team and role demands. • Not all requests will be able to be accommodated and there may be a legitimate business reason for refusal or for alternative flexible working options to be explored. • The ability for IR to accommodate the request is dependent on the type of arrangement being sought and the wider context. • ***Example:*** *I'd like to vary my start and finish times and work from home one full day a week for the next month. The person is rostered and helping on reception, so more complex to accommodate.*
Working from home	• Any working from home arrangement beyond a one-off event, must complete a H&S Working from home checklist.

	• This must be reviewed annually or if the home location changes. • The Working from Home Guidelines should also be reviewed by your team member, so they understand the expectations when working from home.
Formal requests	• It may be that a request is made informally but is more correctly addressed via the formal process. • Discuss the difference with your team member and follow the process that is most appropriate for the situation.

If having reviewed the relevant policy and guidelines you have any questions around informal flexible working arrangements, you should talk with your leader. You can also seek advice from your union both generally and in relation to a particular request etc.

HR delegations

Level 5 authority is required to negotiate and make final decisions on informal flexible working arrangements.

Leaders can seek advice from People & Workplace Services by raising a query in the following link: [Raise an HR query/case - Support Portal]

Document control	**v2. June 2025** (Aligned to new guidance from Te Kawa Mataaho) **v1 March 2021**
Review dates	June 2027
Guideline owner	Domain Lead – People Strategy & Capability, People and Workplace Services
Guideline contact	s 9(2)(k)

Item 44

Inland Revenue
Te Tari Taake

Topic 7 – Pay & Benefits – Remuneration Guidelines

Information sheet – Special Duties Allowances

Here is some information about the payment of allowances when, in relation to their substantive position, a person is performing *higher* or *additional* duties.

Special Duties Allowances or 'SDAs'

While the wording of our various employment agreements differs, we use the term 'Special Duties Allowance' (SDA) to cover the allowances that may be paid in these circumstances. This information sheet outlines:

1. The factors to consider when determining what amount of SDA to pay; *and*
2. Having considered those, the three options available for setting an SDA.

This sheet should be read in conjunction with the Secondment & Temporary Placement Policy and related Guidelines, which provide further important information about secondments, including the relevant delegations, paperwork requirements etc.

All secondment arrangements, including the details of any SDA must be appropriately documented. Leaders should contact HR Advice for advice and use the current templates on the 'template letters for leaders site'.

The specific provisions of a person's employment agreement must also be checked.

Going on secondment does not automatically result in an allowance being paid; these guidelines apply.

1. WHEN A PERSON IS PERFORMING *HIGHER* DUTIES

To be eligible for an SDA for undertaking higher duties, a person must be temporarily filling a higher position than their substantive position e.g. a staff member acting as Team Lead, or Team Lead acting as Group Lead. In some instances the higher position may not be a formally established job/role.

Most staff-level employment agreements specify that an SDA for undertaking higher duties *will* be paid. No exact allowance amount is specified in our employment agreements; this is determined by the leader in discussion with the employee.

Critical to determining what amount of SDA to pay is the degree to which a person will be performing the full range of responsibilities and accountabilities expected of the higher position (refer to section '3' below).

2. WHEN A PERSON IS PERFORMING *ADDITIONAL* DUTIES

Where a person is asked to perform duties in *addition* to those required in their substantive position and is not temporarily filling a higher position, then an SDA *may* be appropriate. Leaders will determine the amount of any allowance paid on a case-by-case basis.

3. FACTORS LEADERS MUST CONSIDER WHEN DETERMINING WHAT LEVEL OF SDA TO PAY

Determining the amount of SDA to pay is a leader's judgement call, involving consideration of these three types of information in a logical sequence:

Step 1	What is the **work** to be done? Think about the level of contribution expected and the level of accountability and responsibility the person will have; *and then*
Step 2	Think about **the person** being asked to complete the higher or additional duties; *and then*
Step 3	Having assessed those things, **check your thinking.**

Step 1 – what is the **work** to be done?

Think about:

- The **level of contribution expected** i.e. the degree to which the person will be expected to deliver all of the requirements and expectations of the position they are acting in, and whether this is possible given the length of the arrangement (this is less likely for a shorter-term arrangement); *and*
- The **level of responsibility and accountability** that the person will carry, whether they will be making decisions and be accountable for them, or if some things will be left for the return of the substantive position holder or passed across to someone else at the same or higher level than the position the person is acting in (this is more likely for a shorter term).

Step 2 – what about the **person** being asked to take on higher/additional duties?

Having confirmed the level of contribution, responsibility and accountability the person will carry, leaders then need to think about the person being asked to undertake this work:

- What are the skills of the person? Reflecting our pay zones, a high-level view of skills can be formed in most cases by looking at the people capabilities profile for the person's substantive job and where their salary falls in the range for that role. Any other more detailed capability information you have about the person can also be used *and*
- What level of support they will need to be provided with in completing the higher/additional duties? *and*
- What will the benefits to the person be from any development opportunity e.g. growing the person's capability, skills or knowledge? *and*

- What is the level of personal effort or inconvenience involved in the person undertaking the higher/additional/seconded work?

In higher duties situations, what is the person's current salary and their pay zone? Also consider any allowance they receive and how this picture of their overall remuneration compares to the pay range for the acting/secondment position?

Step 3 – **check your thinking:**

The last thing to do is check your proposed SDA makes sense e.g. from a consistency lens (how do things look compared to other similar scenarios?), a pay equity perspective (gender and/or ethnic pay gap considerations) and that the SDA amount is reasonable.

You may wish to test your thinking with peers, your own leader or HR Advice.

Notes:

The extent to which a secondment provides a development opportunity, to learn new capabilities, knowledge or skills etc. will be influential in determining the amount of any SDA paid.

The three options for calculating an SDA

Where payment of an SDA is considered appropriate, this must be calculated using one of the following three options:

- **Option 1** – a *percentage* of the person's current salary; or
- **Option 2** – the *difference* between the person's current salary and the minimum of the higher position's pay band/grade[1]; or
- **Option 3** – a *set dollar amount*.

The choice of which method used will depend on the leaders' evaluation of the factors outlined in '3' above. Guidance on each is tabled here:

Option:	Calculation:	Considerations:
Option 1 – A percentage of the person's current salary.	A fixed percentage in the range of **5% to 7.5%** of the person's current salary.	Use this option unless it delivers an outcome that is inconsistent with your evaluation of the factors outlined in Steps 1 to 3 above. Select a figure **between 5% and 7.5%** depending on the range of duties the person is carrying out. <u>When the person's salary changes:</u> If the person's salary increases during the period of the agreement, then the SDA will be ***reviewed*** also, informed by the factors outlined in Steps 1 to 3 above, and may be adjusted.
Option 2 – The minimum of the higher job's band or grade.	The difference between the person's current salary (*including any equalisation allowance*) and the **minimum of Zone 1** of the higher job's band or grade.	You would *only* use Option 2 if: **1.** Option 1 does not deliver an outcome that is consistent with your evaluation of the factors outlined in Steps 1 to 3 above; *and* **2.** The person is going to be completing the majority/all of the duties of the higher position, including its full responsibilities and accountabilities; *and* **3.** There is a difference between the person's current salary and the minimum of Zone 1 for the higher position. <u>When the person's salary changes:</u> If the person's salary increases during the period of the agreement, then the SDA will be ***reduced*** ("abated") because the difference between that new salary and the minimum of Zone 1 of the higher position's band or grade will have decreased. <u>When the dollar value for the minimum of Zone 1 of the higher position's band or grade changes:</u> The SDA will be ***adjusted*** to reflect the change in the Zone 1 value, from the applicable date the change in Zone 1 value took effect.

[1] **Note** regarding people covered by the terms of the **NUPE CEA**: This agreement specifies that in the case of *higher* duties, an allowance may be set based on the difference between the salary of the person acting and the salary of the incumbent of the higher position.

Option:	Calculation:	Considerations:
Option 3 – A set dollar amount.	A set dollar amount.	Use this option where neither Options 1 nor 2 deliver an SDA amount that is consistent with your evaluation of the factors outlined in Steps 1 to 3 above. ***Leaders must discuss this option with People & Culture before using it.*** The set dollar amount ***must not*** be described as being tied to any particular anchor point in any pay range e.g. "*…this allowance was set as being the minimum of Zone 2 of the pay range…"*. Instead, simply reference the set dollar amount. <u>When the person's salary changes:</u> If the person's salary increases during the period of the agreement, then the SDA will be ***reviewed*** also, informed by the factors outlined in Steps 1 to 3 above, and may be adjusted.

Regardless of the option taken, the basis for the calculation must be recorded in the documentation provided to the person.

STANDARD ALLOWANCE WORDING TO BE USED

To ensure consistency across Inland Revenue, standard wording clauses for each option has been developed. This standard wording can be found in the 'Secondment agreement' template and is appended also for information.

SDAs MUST BE REVIEWED

The calculation of an SDA must be reviewed using Steps 1 to 3 above, prior to any extension, to ensure that the rationale for payment continues to apply and that the most appropriate calculation method continues to be used.

MANAGER-SPECIFIC REMUNERATION BENEFITS

Where a person is acting in a manager's position, they will not receive any manager-specific remuneration benefits that might apply to that position. If they are already eligible in their own substantive position for particular benefits, they will retain them.

Document control	**v4 Dec 2024; v3 March 2022; v2 July 2021; v1 June 2018**
Review dates	Date reviewed: December 2024 (removed reference to specific NUPE CEA version number) March 2022 (revised wording around Steps 2 and 3 for a leader to consider); July 2021 (added pro-rata information for clarity and updated NUPE CEA number); Sept 2019 (format change).
Policy owner	Domain Leader, People Operations & Policy, People & Workplace Services
Policy contact	s 9(2)(k)

Appendix 1 – Standard wording to use when describing SDAs in offer documentation e.g. secondment agreements.

Use this standard wording in the higher/additional duties documentation. It has been designed to ensure consistency and clarity:

Option:	Calculation:	Standard wording to use:
Option 1 – A percentage of the person's current salary.	A fixed percentage in the range of **5% to 7.5%** of the person's current salary.	Special Duties Allowance: You will be paid a Special Duties Allowance (SDA) of **$x,xxx** which was calculated as **x.x%** of your current salary. This SDA is expressed here as a gross, annual, full-time rate which will be pro-rated. If your salary changes during the period of this agreement, this allowance will be reviewed and may be adjusted.
Option 2 – The minimum of higher position's band or grade.	The difference between the person's current salary (*including any equalisation allowance*) and the **minimum of Zone 1** of the higher job's band or grade.	*(If (i) it is a higher duties scenario, and, (ii) the person is covered by the terms of the **NUPE CEA** agreement, and (iii) you propose to calculate the allowance based on difference between the person's salary and the salary of the incumbent in the higher position, contact HR Advice for specific wording and don't use the below).* Special Duties Allowance: You will be paid a Special Duties Allowance (SDA) of **$x,xxx** which was calculated as the difference between your salary and the minimum of Zone 1 of the pay range that applies to the higher job. This band/grade is **XXXX**. This SDA is expressed here as a gross, annual, full-time rate which will be pro-rated. If your salary changes during the period of this agreement, your SDA will be ***recalculated*** to reflect the new difference between your salary and the minimum of Zone 1 of the pay range for the higher position. If the dollar value for the minimum of Zone 1 changes during the period of this agreement, your SDA will also be ***adjusted*** with effect from the date of that change, so that it remains the difference between your salary and that value.
Option 3 – A set dollar amount.	A **set dollar amount**.	Special Duties Allowance: You will be paid a Special Duties Allowance (SDA) of **$x,xxx**. This SDA is expressed here as a gross, annual, full-time rate which will be pro-rated. If your salary changes during the period of this agreement, this allowance will be reviewed and may be adjusted.

Inland Revenue
Te Tari Taake

Injury or Illness Rehabilitation Guidelines

These guidelines apply when you have had a sustained absence from work for an injury (whether work-related or not) and/or illness and you have now been medically assessed as fit to gradually return to work.

Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) at the earliest opportunity. Do this regardless of whether you have had contact from ACC. All cases will be different, so make sure you are clear on all the options available as soon as you find out about a team member's injury and/or illness.

The following definitions apply to these guidelines:

Mental injury or illness	A severe or persistent psychological issue or issues impacting on a person's ability to cope with everyday life. Examples include depression, severe anxiety or post-traumatic stress disorder (PTSD).
Physical injury	Damage to the body (such as wounds, burns, sprains, strains, broken bones), usually caused by an external force.
Illness	A specific condition (sickness or disease) that prevents the normal functioning of body or mind. This includes conditions that are not caused by injury but that require surgery (for example, degenerative conditions affecting joints such as hips or knees).
Sustained absence	Refers to high levels of intermittent absence, or absence for an extended period of time.

Ascertaining your fitness to return to work on a graduated return to work plan

Since your leader was informed of your injury or illness, they will have been in regular contact with you to discuss your medical status (normally weekly) depending on the circumstances.

As part of this, you will have been required to provide the following information from your medical practitioner/s:

- Confirmation of your diagnosis, if willing to share this, and prognosis; *and*
- Medical certificates that cover the full period of your absence from work due to injury/illness.

The medical certificate confirms your current level of incapacity or fitness to return to work, and will confirm whether you are:

- Fully unfit for work (specifying the dates this applies to); *or*

- Fit for some work (specifying any restrictions to hours and/or tasks); *or*
- Fully fit for work (specifying the date from which this applies).

Inland Revenue seeks this information to ensure that any decisions includes medical opinion (generally your own medical practitioner's).

We will listen to the advice provided by your medical practitioner regarding whether you are fit to return to work and if so, in what capacity. Even if you feel you are fit and able to return to work following an injury or illness, you must produce a medical certificate confirming this before you can return to work.

Graduated return to work plans (GRTWPs)

A graduated return to work plan (GRTWP) is used if you are unable to return to full duties straight away. This is an individual plan that provides a description of the tasks you are able to safely perform to support a gradual increase in activity and/or hours.

If your medical practitioner confirms that you are fit for some work duties and/or hours from a specified date, then a GRTWP will be developed as follows:

If you have an injury covered by ACC	THEN	ACC will develop the GRTWP in consultation with your medical practitioner and/or ACC's own medical providers and/or advisors.
If you have an illness	THEN	Your leader will work with you and People & Workplace Services in relation to your situation. Organisational Resilience (HS&W) will help develop the GRTWP in consultation with your medical practitioners. HR Advice can also support leaders if they have any questions relating to leave etc; Raise an HR query/case - Support Portal

A GRTWP will generally cover:

- The dates and hours to be worked (generally increasing from week to week up to your normal hours); *and*
- Duties you can carry out; *and*
- Any restrictions or conditions that relate to your graduated return to work; *and*
- Any equipment and/or support required (which must be in place before you can start work); *and*
- What support IR will provide you.

Note: To start back at work on a GRTWP it needs to be approved by a medical practitioner. You can seek support and/or advice from a Workplace Delegate or Health and Safety Representative.

Returning to work on a GRTWP

When you return to work on a GRTWP following injury or illness, your leader will have a welcome back conversation with you. This will include going through the specific details included in your GRTWP. Your leader will document this discussion, including any actions that have been agreed.

Setbacks to recovery

If you experience a setback in your recovery while you are on a GRTWP, the plan will be reassessed, factoring in the details of the setback. If required, the work hours and/or duties in your plan may be adjusted to enable you to continue making safe progress in returning to work.

If Inland Revenue needs more information

In some cases we may need more information about your injury or illness in order to understand what support you may require and/or your current ability to carry out your duties at work. You will be asked to sign a medical consent form so the relevant information can be released to us.

Inland Revenue may wish to:

- Liaise with your existing medical practitioner(s); *and/or*
- Nominate a medical practitioner/specialist to assess the diagnosis and prognosis and related impact on your ability to carry out your duties at work.

We will pay the costs of requesting this additional information and/or an assessment. Inland Revenue will provide copies to you of the information that is being requested prior to the request being issued

Note: The medical information requested will relate only to your ability to carry out your role at Inland Revenue, given the nature of your current injury or illness. Any medical information and notes taken by Inland Revenue as part of this process will be stored securely, in line with privacy requirements.

Successful rehabilitation (full return to your normal hours and tasks)

Your rehabilitation back to work will be complete once you are consistently able to work your normal hours and carry out the full duties of your job.

If you can't fully return to work

Your medical practitioner may advise that the diagnosis and prognosis mean you will be unable to return to your current role at Inland Revenue in a timeframe which we can reasonably accommodate.

In this case, we will consider whether any suitable redeployment opportunities exist (supported by medical advice if necessary), or whether flexible working arrangements are possible (such as a change in the hours, days or the place of work).

If a suitable alternative position or working arrangement can be identified, Inland Revenue will offer this to you. You are not required to accept an alternative position or alternative working arrangement. If no suitable redeployment opportunities exist or you choose not to accept an alternative position or alternative working arrangement, our guidelines on ending employment on medical grounds may apply (see Topic 8 – 'Ending employment' in our People Policies & Guidelines).

Sick leave

You can use your available paid sick leave to cover your absence from work for injury not covered by ACC or illness. Please refer to the sick leave provisions in your employment agreement, the supporting information in the leave policy, and the Sick leave at Inland Revenue resource for more details, including options when your paid sick leave is exhausted.

Supporting positive attendance for leaders includes guidance, process maps and templates in relation to managing sick leave as a result of injury or longer-term illness.

Salary and administration

Refer to the Managing injury-related absence guide for the MIRI codes to use for work or non-work ACC claims.

People leaders: It is important that you notify Payroll if a team member is absent from work for injury or illness, so they can be paid in accordance with their employment agreement and legislation. Please send any medical certificates covering the periods of absence to Payroll as soon as possible.

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Policy contact	s 9(2)(k)

Item 46

Inland Revenue – PSA Collective Agreement 045

30 June 2025 to 31 March 2027

Introduction

This Collective Agreement ("collective agreement" or "agreement") provides minimum terms and conditions of employment for PSA members at Inland Revenue, whose positions fall within its coverage clause.

This collective agreement should be managed and applied with good faith and the same intent as the Tūtohinga Mahi Tahi Charter of Work between IR and PSA.

The parties to this collective agreement have a shared interest in the day-to-day operation of IR, IR's strategic goals, and matters that the PSA or IR may raise from time to time.

The Tūtohinga Mahi Tahi Charter of Work between the parties contains principles that underpin the parties' approach to working together.

Notably, the parties seek to work constructively and collaboratively at all levels of the organisation. The following underpin the relationship between IR and the PSA, with the parties agreeing to:

- **Constructive engagement** - based on mutual respect and good faith principles
- **Openness and sharing of information** - being willing to discuss matters while recognising some matters must remain confidential
- **Recognise that differences of opinion will occur** - and a mutual problem-solving approach will be taken to address these differences
- **Recognise that there are common goals and interests** - as well as independent accountabilities and responsibilities through the obligation of IR to the Government of the day, to its people, and the obligation of PSA to its members
- **Have conversations** - about how we do things to fit a changing world.

New employees

For the first 30 days the terms and condition of new employees, whose positions fall within coverage of this Collective Agreement, are:

- The terms and conditions in this Collective Agreement as they relate to PSA members; and
- Any additional terms and conditions agreed by them with IR that are no less favourable.

If, during the first 30 days, an employee chooses to join the PSA they will continue to be covered by the terms and conditions of this Collective Agreement.

If an employee chooses not to join the PSA, or other union, after the first 30 days they and IR will agree an Individual Employment Agreement.

Current employees

Current employees, whose positions fall within the coverage of this collective agreement and who are employed on an individual employment agreement (including on the basis of an expired collective agreement), and who subsequently join the PSA, will automatically be covered by the collective agreement from the date of becoming a PSA member.

PSA Delegates

PSA delegates are IR staff members who represent the PSA, and are present across IR. PSA is the largest Union in NZ, across the Public Service and within IR. To join the PSA or for further information on this Collective Agreement and the many benefits of PSA membership, contact your local PSA delegate or contact the PSA:

Te Roopu Tohutohu Manaaki, the PSA's member advice and support centre

Phone 0508 for PSA (367772). Join online https://www.psa.org.nz/join-the-psa

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1 Collective Agreement arrangements

1.1 Introduction

This Collective Agreement was developed in the context provided by the Tūtohinga Mahi Tahi Charter of Work between IR, Te Tari Taake and the PSA, Te Pūkenga Here Tikanga Mahi.

In developing this Collective Agreement, the following have applied:

- the use of plain language
- the inclusion of principles that underpin the employment relationship and state the intent of the various provisions of the agreement
- in the past some sections from collective agreements were transferred to the People Policies and Guidelines, this was done on the basis that these were either statutory entitlements or that the wording will not be changed without agreement between IR and the PSA.

IR and the PSA will act in good faith in the administration of this agreement.

1.2 Parties

The parties to this agreement are:

- the Chief Executive of the Inland Revenue Department Te Tari Taake (IR)
- the New Zealand Public Service Association Te Pūkenga Here Tikanga Mahi Incorporated (PSA).

1.3 Coverage

This agreement applies to employees in the following types of positions:

- officer level
- team leader/team lead level
- tax technical/tax specialists
- other equivalent types of positions with a similar level of responsibility.

This agreement does not apply to employees:

- in management positions
- in positions holding a level 1, 2, 3 or 4 HR delegation
- in management advisor/management support positions, i.e. those that provide advice to leaders on HR, training or finance, including advisors to Tier 1 to 3 leadership positions
- in positions in Policy.

Where job titles or descriptions of roles change as a result of restructuring, or where there is any doubt over the application of this agreement, the parties will meet to discuss the application of the agreement, applying the principles established above.

1.4 Definitions

Leader: Where the word leader is used in this agreement, it means the employee in charge of each section or group of other employees, who has the necessary level of authority to make a decision on an employment issue. The person identified as the leader may not have the word "leader" or "manager" in their job title.

Rostered Employees: Where the term rostered employee is used in this agreement, it relates to those who specifically have their hours of work set by roster as agreed in their letter of offer, or subsequent mutually agreed variation. These hours set by roster are primarily used for some Customer Service Officers (CSO's) and those who directly support CSO rostered activity (e.g. some Planning, Delivery and Design employees and some Customer and Compliance Service team leaders).

1.5 Term of Agreement

This agreement will commence on 30 June 2025 ("commencement date") and will continue in force until 31 March 2027.

1.6 Savings

Unless intentionally varied in this collective agreement, the agreement will not change the terms and conditions of employment applying to any employee covered by the agreement at the date it comes into force.

Where the parties believe the wording of the agreement may not reflect this principle, they will meet in good faith to discuss resolution of the matter.

1.7 Variation of Agreement

The provisions of this agreement may be varied in the following manner:

- the initiator of a proposal to vary the provisions of this agreement will notify the other party of the proposal; and
- IR and the PSA will agree which positions covered by this agreement are directly affected by the proposal; and
- where positions covered by this agreement are directly affected by the proposal, IR and the PSA will negotiate and attempt, in good faith, to agree proposed changes to the provisions of this agreement; and
- in the event of an agreement, a ratification process will be agreed by the PSA and its members in positions directly affected by the proposed changes; and
- following ratification of the proposed changes by PSA members, these will be deemed to be a variation in accordance with the applicable employment legislation.

The agreed variation will be recorded in writing and appended to and become part of this agreement.

1.8 Recognition of service

1.8.1 Recognition provision applicable to all employees

Leave for which continuous service is recognised includes annual, long service, sick and caring for dependants, and parental leave.

For the purposes of recognising service, an employee will be required to provide evidence of prior service. IR will maintain a record of this prior service for the purposes of calculating leave entitlements.

Previous service that ended with an employee accepting either a severance or enhanced early retirement payment will not be recognised.

Where service with other New Zealand organisations (in addition to those set out below) is seen to be relevant and valuable, IR has the discretion to recognise it.

1.8.2 Employees appointed to IR up to and including 30 June 2009

Subject to clause 1.8.1, IR will recognise an employee's prior service with IR, other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), and the Parliamentary Service, as continuous service for the purpose of leave entitlements where the employee joined or re-joined IR within one month of the last day of pay relating to the earlier period of service.

For employees appointed to IR prior to 1 July 1996, previous service with other organisations may have also been credited, and this will be recognised as continuous service for the purposes of leave entitlements under this agreement.

For fixed term and casual employees, only service with IR will be recognised for the purposes of leave entitlements. Providing an employee has been employed by IR on more than one occasion, all periods of fixed term or casual employment shall accumulate for the purposes of

leave entitlements, provided the breaks between periods of employment do not exceed one month.

Where continuous service has already been recognised for a particular entitlement prior to 1 July 2009, this service will continue to be recognised for leave provisions.

1.8.3 Employees appointed to IR on and from 1 July 2009

Subject to clause 1.8.1, IR will recognise an employee's prior service (including fixed term employment) with IR, other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), the Parliamentary Service, and with any Crown Entity (excluding District Health Boards and the Education Service as defined in the Public Service Act 2020(e.g. School Boards of Trustees and Tertiary Education Institutions)), as continuous service for the purpose of leave entitlements where the employee joined or re-joined IR within fifteen months of the last day of pay relating to the earlier period of service (unless the break in service was for childcare (up to four years)).

Service will be recognised for a maximum of five years prior to 13 May 2008.

2 Employment policies

2.1 Employment philosophy and business direction

IR's aspiration is to improve the oranga for current and future generations. We make our biggest contribution to oranga through economic activities including collecting and distributing money.

If IR is to successfully work towards its aspiration, it must have a constructive working relationship with its employees that recognises cooperation and participation for outcomes that are mutually beneficial. This is further reflected in the Tūtohinga Mahi Tahi Charter of Work between IR and the PSA.

For employees this means a safe, healthy work environment where contribution is recognised, te ao Māori and diversity is valued, and where they are acknowledged and supported in meeting their developmental and personal needs, and where their right to act collectively through membership of a union is recognised and respected.

2.2 Recognising te Tiriti o Waitangi and te ao Māori worldviews

IR and PSA recognises the importance of the public service supporting the Māori Crown relationship. IR will achieve this by honouring te Tiriti o Waitangi through implementing the Māhutonga strategic approach. The Māhutonga strategic approach aims to integrate te Tiriti o Waitangi principles and te ao Māori worldviews into our work.

2.2.1 Te Tiriti o Waitangi

IR and PSA recognise te Tiriti o Waitangi as the constitutional basis of the relationship between Māori and the Crown, and the unique status of Māori as tangata whenua of Aotearoa/New Zealand.

The aspiration for IR and PSA is to build our capability to be better able to work across the bridge between te ao Māori and the Crown. IR is committed to building its capability through increased understanding of te Tiriti o Waitangi, its principles, the use of te reo Māori and tikanga.

2.2.2 Te ao Māori worldviews

IR and PSA recognises the importance of integrating te ao Māori concepts into how work is done at IR. Our aspiration is to have te ao Māori concepts informing the way that we work.

A key output of Te Pou o te Tangata was the identification of three te ao Māori behaviours that overarch how we work at IR, described below:

Whanaungatanga	We support each other through whanaungatanga. We make connections, listen, and value the experience of others. We are open minded, inclusive and show respect.
Manaakitanga	We lift each other through Manaakitanga. We lift the mana of others, are generous with our knowledge, and care for those around us. We see value in diversity.
Mahi tika	We strive for integrity though Mahi Tika. We do the right things, are open and accountable. We do what we say. We are flexible and learn as we go.

The PSA's Te Rūnanga o Ngā Toa Āwhina (Te Rūnanga) have developed eight Kaupapa (collectively Ngā Kaupapa) principles. IR recognises the importance to the PSA of its Ngā Kaupapa principles for transforming the workplace which are:

- **Kotahitanga**: Building solidarity and unity to enable all workers to share and participate confidently in the Māori realm

- **Rangatiratanga**: Empowering members and delegates to be leaders
- **Kaitiakitanga**: Promoting guardianship of all things Māori that hold spiritual and cultural significance in our tikanga practices including te reo Māori. Protecting fair working conditions
- **Manaakitanga**: Encouraging health, wellbeing and positive behaviours in the workplace
- **Whakahiato umanga**: Providing opportunities for career development and on-going learning
- **Wairuatanga**: Acknowledging cultural awareness and normalising cultural practices through recognition of te reo Māori, tikanga and kawa. Māori reflect on the past, the obligations our Tipuna have passed on to us and how we reflect this in our conduct in the workplace
- **Whanaungatanga**: Embracing whakapapa with a focus on building strong workplace relationships that supports connections to whānau, marae, hapū and iwi
- **Whakamana**: Developing effectiveness so that members can perform well, contribute and be productive.

The parties have an agreed way of working as set out within the Tūtohinga Mahi Tahi Charter of Work.

2.2.3 Te Whare Tapa Whā

IR and PSA recognise the value of Te Whare Tapa Whā, a holistic wellbeing model developed by Tā (Sir) Mason Durie in 1984 that focuses on hauora, a Māori philosophy unique to Aotearoa New Zealand. The parties recognise that it can be a useful model to help people consider their overall wellbeing. Information about the model can be found in *Appendix 4 - Reference Material on Te Whare Tapa Whā.*

2.3 Foundation principles for employment

The following are the principles that underpin the employment relationship. They are binding on both IR and employees:

- we will value each other and act with integrity, honesty, respect and trust and will develop a relationship based on these features
- we will be ethical in our dealings with each other and with our customers, and will maintain appropriate standards of confidentiality
- we will meet and be seen to meet all legal obligations consistently and impartially
- we will act professionally in all interactions with customers, service providers and colleagues within IR, and will take responsibility for our actions
- we will work together cooperatively to promote responsiveness, flexibility and efficiency in meeting our customer needs, while balancing those needs with the needs of the business
- we will work together to build a safe and healthy work environment and will meet our obligations under the health and safety legislation
- we will meet our obligations under te Tiriti o Waitangi and provide opportunities for employees to develop further their understanding of Māori and their working relationships with Māori. We will work with the PSA Rūnanga in this regard, acknowledging the PSA's Ngā Kaupapa principles
- we will observe and promote the principles of equal employment opportunities and cultural awareness
- we will pursue quality, because it is fundamental to our success.

2.4 IR's commitment

As the employer, IR is committed to the following actions and approaches:

- encouraging and engaging in open two-way communication
- supporting employees in their endeavours to fulfil their duties
- supporting employees to balance their work and family/whānau, and other personal commitments

- encouraging skill development for individuals and recognising and rewarding positive performance
- encouraging suggestions for innovation and better ways to do things
- exercising good judgement.

2.5 Employees' commitment

Employees are committed to:

- being honest, diligent and performing to the best of their ability
- working as part of a team and promoting the efficient operation of their team and other teams within IR to achieve the best outcome possible
- taking responsibility for their own development and participating in the opportunities for development that IR offers
- contributing to the responsible operation of IR's business
- maintaining appropriate standards of performance and behaviour recognising that, as public service employees, they have certain rights and obligations under the legislation governing their employment.

2.6 Diversity, equity and inclusion

IR and PSA are committed to having an inclusive culture where all our people can achieve their full potential. Our long-term commitment to achieving IR's Diversity, Equity and Inclusion goals is supported by a focused roadmap that incorporates actions to achieve our goals and progress our Public Sector commitments.

- Goal one: Diverse workforce:

  We will create a safe and open working environment where all of our people feel able to grow and do their best work without fear of embarrassment or retaliation.

- Goal two: Inclusive workplace:

  We will break down barriers to inclusion, and celebrate, retain, develop, and attract a truly diverse workforce that is representative of the communities we serve.

- Goal three: Leadership & Accountability:

  We will actively demonstrate our commitment to an inclusive culture through our leadership, and we will hold ourselves accountable for our progress.

2.6.1 Addressing pay gaps and representation

IR and PSA are committed to closing the gender, Māori, Pacific Peoples and ethnic pay gaps and creating greater representation in higher paid roles and a more even spread of workforce diversity. We will work together to ensure we deliver the roadmap actions.

We will continue to leverage guidance relating to pay gaps from Te Kawa Mataaho – Public Service Commission and meet associated milestones (Including Kia Toipoto - Public Service Action Plan Guidance 2021-24).

2.6.2 Kia Toipoto

The three-year goals of Kia Toipoto are to:

- make substantial progress toward closing gender, Māori, Pacific, and ethnic pay gaps
- accelerate progress for wāhine Māori, Pacific women, and women from ethnic communities
- create fairer workplaces for all, including disabled people and members of rainbow communities.

IR is committed to implementing Kia Toipoto – the Public Service Gender, Māori, Pacific and Ethnic Pay Gaps Action Plan 2022-24. Our roadmap includes the milestones and goals of Kia Toipoto and monitors our actions and progress against them.

Key focus areas and further information and guidance to support the achievement of the Kia Toipoto milestones is available on Te Kawa Mataaho the Public Service Commission website.

2.7 Flexible working

IR and PSA recognise the personal and organisational benefits of flexible working and that people might prefer or need to use different flexible working options at different times to balance their personal and working lives.

Flexibility at work comes in different forms and can include being able to vary the hours, days, and location of work. Flexibility is about having choices. Flexible working is all about how, where and when we work, and being open to exploring options that find the balance between individual needs, team needs and organisational needs.

IR takes a principle-based approach when considering flexible working requests. The flexible working principles are set out in IR's Flexible Working Policy and supported by a range of guidelines and resources aligned with Te Kawa Mataaho the Public Service Commission guidance. This includes being flexible-by-default i.e. treating all roles as flexible unless there is good reason for any role not to be. IR is committed to continue to evolve and embed flexible working practices.

2.8 Adverse events

PSA and IR recognise that certain emergency situations or events can impact on the ability of our people to work or to attend work on IR premises.

Where longer-term events such as a pandemic, significant natural disaster, or a longer-term disruption to access to an IR premise occur, IR will work with PSA as part of business continuity planning.

Where other disruptive events occur that impact the ability of our people to work or attend work, such as natural disasters, civil defence emergencies or adverse weather, IR will give consideration to alternative arrangements informed by the specific circumstances. These arrangements may include options such as working from home, special paid leave, or other leave option

3 Consultation and participation in decision making

3.1 Introduction

IR will encourage the collective participation of members through their union in decision making in IR.

This will enable PSA members to collectively participate (through their union) in the management of their workplaces, to the extent possible, while recognising that the Chief Executive has ultimate responsibility for the management of IR.

This consultation and participation is the avenue through which the process of change may be facilitated and will occur at the earliest possible opportunity. It provides a means of encouraging the parties to share information, concerns and ideas for the purpose of effective decision making.

Consultation and participation require the genuine involvement of all parties (i.e.IR, employees and the PSA), open communication and wherever possible full exchange of relevant information.

Where agreement cannot be reached the different views will be specifically identified for those making the decision.

Sometimes the need for change may arise from decisions outside of IR's control. In some cases, information about the change may be subject to confidentiality constraints (e.g. Government Budget processes). In these circumstances the PSA will be advised of the coming event as soon as is practicable and IR will make the relevant information available, in accordance with the IR and PSA Tūtohinga Mahi Tahi Charter of Work.

3.2 Process of consultation and participation

The process of consultation and participation should be adequately resourced and acknowledge the equal commitment of parties concerned.

3.3 Union arrangements

3.3.1 Recognition

IR recognises the PSA, its delegates, officials and officers, as representing the collective and individual interests of members.

IR acknowledges the right of the PSA to elect, select and support its representatives according to its rules.

IR and the PSA will agree engagement processes and structures for delegates and leaders to meet regularly and to further the relationship between them.

IR will provide an opportunity for representatives of the PSA to meet new staff as part of any orientation process. IR will provide new employees with information about the PSA, including relevant contact details. IR will also establish local processes and protocols for the provision of names of new employees and their locations (with the employee's agreement) to the PSA within a reasonably practical timeframe. The PSA will provide the relevant information to be given to employees.

IR will periodically provide the PSA, where reasonable and practicable, with information related to the collective agreement, including the location and number of members and employees who come under the coverage clause of the agreement. The information and arrangements for such will be agreed between IR and the PSA.

IR and the PSA may agree other arrangements for maintaining, establishing or further developing the relationship between them.

3.3.2 Union Delegates

IR will promote and support the role of delegates in the workplace.

Reasonable paid time will be allocated to delegates to carry out their role effectively within and beyond the workplace (subject to arrangements agreed between the PSA and IR dealing with notice, timing, etc.). This includes time for recruitment, to meet with new and potential members, other delegates and union officials over employment matters and/or union business, and attending regional, national and other union forums.

IR will agree an annual allocation of a reasonable number of paid days, inclusive of any statutory entitlements, to enable delegates to attend training, including union delegate training.

3.3.3 Access

PSA representatives may enter the workplace for purposes relating to members' employment and/or other PSA business, including recruitment at reasonable times during work hours.

For the purposes of clarification "other PSA business" includes meetings that may be attended by employees of third parties.

PSA representatives accessing the workplace will follow normal notification protocols, and observe any established safety, health, or security procedures.

3.3.4 Deductions

IR shall deduct PSA membership fees, with the authorisation of each member, from wages or salary, and shall remit these deductions to the PSA at a frequency in line with the employer's pay periods. These arrangements are subject to any provisions separately agreed between IR and the PSA.

When remitting deductions IR will provide an electronic deduction schedule which allows the PSA to account for whom and over which period, fees have been deducted.

Where practicable, IR will make arrangements to advise the PSA whenever deductions cease due to a member commencing a period of leave without pay; and to arrange for the recommencement of deductions when the member returns from a period of leave without pay.

3.3.5 Union meetings

PSA members are entitled to attend on ordinary pay, at least two union meetings, up to a total of four hours in each calendar year. The number and duration of these meetings will be agreed within the total annual maximum of four hours, inclusive of any statutory provisions.

The PSA shall provide IR at least 14 days' notice of the date and time of any such union meeting.

The PSA shall make arrangements with the employer for IR's operations to continue.

Paid leave is only available for actual attendance at union meetings where the employee would otherwise be working for IR during the meeting.

IR and the PSA may agree additional allocations of time for paid union meetings.

Agreed meetings over collective employment matters are not a debit against any allocation of time for PSA meetings.

3.3.6 Facilities

IR will provide reasonable access to facilities for delegates to carry out their role. This includes, where practicable, access to a workstation (with word processing, email, printing and external internet capability), photocopying facilities and facilities for communication with members including meeting spaces, conferencing technologies, notice boards, internal mail, telephone, and email. In addition, members will be allowed reasonable access to their union's external website. In using these facilities, delegates and members will observe all the employer's normal standards and policies that apply to such facilities.

4 Categories of employment

IR may enter into permanent employment arrangements on a full time or part time basis with employees covered by this collective agreement. IR may also enter into fixed term or casual appointments on a full time or part time basis. IR must have genuine reasons based on reasonable grounds for entering into fixed term or casual appointments.

IR will comply with its obligations under the Public Service Act 2020 including that wherever practicable vacancies will be advertised in such a way as to enable suitably qualified persons to apply for the position.

4.1 Permanent employees

Permanent employment arrangements are those with no predetermined expiry of employment.

4.2 Fixed term agreement employees

Fixed term employees may be employed as follows:

- to perform a defined task or project of a temporary nature including acting in a relieving capacity
- to assist IR during peak workloads or seasonal fluctuations
- in accordance with any agreement reached between the PSA and IR with regard to restructuring
- in the situation where IR has to downsize by attrition, IR will consult with the PSA on the use of fixed term employees to continue to manage its business.

Fixed term employees will be advised in writing of the work to be undertaken and the duration of the period of employment, why it is for a fixed term and when and how the employment will end. If relieving for an employee on parental leave the fixed term employee will be advised that the period of employment is dependent on notification of the date of return of the employee.

Unless IR agrees otherwise, the following clauses in this collective agreement do not apply to fixed term employees, due to the short-term nature of their employment:

- Clause 6.5 The wording relating to anticipation of annual leave
- Clause 9.3 Transfer expenses.

The restructuring and redundancy provisions do not apply to fixed term employees who have reached the expiry of a fixed term agreement.

4.3 Casual employees

Casual employees may be engaged to provide urgent or short-term cover. An employee who is a casual employee may be employed on an hourly, daily or weekly basis without any commitment from either party to an ongoing employment relationship.

Casual employees will be advised in writing of the work to be undertaken and the period their services will be engaged. Each engagement will be for a minimum of 4 hours.

Unless IR agrees otherwise, only the following clauses and sections of this collective agreement will apply to casual employees:

Section 1	Collective Agreement arrangements
Section 2	Employment policies
Section 3	Consultation and participation in decision-making
Clause 4.5	Notice of termination
Clause 4.7	Discipline and dismissal
Clause 5.3	Overtime and time off in lieu
Clause 5.4	Meal and rest breaks
Clause 5.6	Minimum break – overtime and call back
Clause 6.11	Family violence support
Section 7	Health and wellbeing
Clause 9.4	Meal allowance

Clause 9.5 Business expenses
Clause 9.6 Motor vehicle allowance
Section 11 Integrity of the tax system
Section 12 Employment relationship problem resolution

4.4 Preferential re-engagement after childcare

An employee who resigns from IR specifically to care for preschool children will have preference for re-employment if they apply for a position within four years from the date of resignation or five years from the date of taking up parental leave.

The person will need to advise IR that they are invoking this preferential re-entry clause at least three months before the date they wish to return to work and confirm their intentions at least one month before their intended date of return.

The preference will apply to a vacancy that is substantially the same position as previously held and where the person has the necessary skills to competently fill the position, or where the employee could be expected to carry out those duties with a reasonable amount of training and development. Where these criteria are met, the person will be offered the position in preference to any other person. These employees are not required to go through the standard recruitment process.

The period of absence will interrupt service but not break it and will not count as service for any leave entitlements.

The preference will lapse where the applicant has not been appointed to a position within four years and three months of the date the person resigned to care for preschool children.

4.5 Notice of termination

One month's notice of termination of employment will be given by either the employee or IR. This may be varied by agreement.

In the case of serious misconduct, IR may dismiss any employee with a lesser period of notice than specified above, or without notice.

Where employment ends in accordance with a fixed term or casual employment, notice is not required.

IR may decide that an employee, including a fixed term employee, is not required to work during the notice period and in such circumstances the employee will be paid in lieu of the notice period.

4.6 Ending employment on medical grounds

Where IR approves that employment is to end due to medical reasons, the employee will be granted 65 days' pay in addition to any outstanding annual leave. This clause does not apply if the employee is to receive a greater entitlement in accordance with any grand parented entitlement in *Appendix 1.*

4.7 Discipline and dismissal

The following principles are to be followed when dealing with disciplinary matters:

a) Employees must be advised of their right to request PSA assistance and/or representation at any stage.

b) Employees must be advised of the specific matter(s) causing concern and a reasonable opportunity provided for an employee to state any reasons or explanations.

c) At the outset of a disciplinary process employees will be given the opportunity to advise of any cultural requirements, disability support or other needs.

d) If a matter under investigation is considered sufficiently serious an employee may be placed on suspension on full pay pending an investigation under (e).

e) Before any substantive disciplinary action is taken, an appropriate investigation is to be undertaken by IR

f) Depending upon the seriousness of the misconduct an oral warning should precede a written warning. Oral warnings will be recorded on an employee's personal file and will expire after a specified period

g) If corrective action is required, this will be explained to the employee, and they will be given a reasonable opportunity to take this action

h) The process and results of any disciplinary action are to be recorded in writing, sighted by and provided to the employee and placed on their personnel file. Any warning letter will specify the duration of the warning

i) An employee aggrieved by any action taken by IR must be advised of their right to pursue a grievance in terms of the Employment Relationship Problem Resolution procedures.

4.8 Abandonment of employment

If an employee is absent from work without notifying or obtaining approval from their leader for a period of five or more consecutive calendar days, then, in the absence of a reasonable explanation, the employee may be considered to have abandoned their employment with IR and their employment may be terminated.

Prior to concluding that an employee has abandoned their employment, IR will take reasonable steps to contact the employee to ascertain the reason for the absence.

In the event that IR considers an employee has abandoned their employment, their employment will end immediately, and they will not be entitled to any payment for notice or for the days of unauthorised absence. Any outstanding entitlements (such as annual leave) due to the employee shall be payable by IR.

5 Work hours

5.1 Hours

These hours of work provisions record the hours of operation when IR may need to provide services to its customers and stakeholders and describe how individual hours and patterns of work will be established and agreed with employees.

Flexibility and cooperation from IR and employees are key to ensuring customer and business needs are met while balancing individual employees' personal and whānau commitments and needs. These provisions should be read in conjunction with the flexible working clause (2.7).

NOTE: These provisions do not change anyone's permanent current hours of work arrangements. The relevant superseded clauses from the *Work Hours* section of the *PSA 039* are in Appendix 5 for reference.

5.1.1 Standard number of hours

The standard number of hours of work that full-time employees are required to work are 75 hours 50 minutes per fortnight (typically worked as 7 hours and 35 minutes per day over a five day week).

Part-time employees are employed to work less than 75 hours 50 minutes per fortnight as agreed in an employee's letter of offer of appointment or mutually agreed in writing.

5.1.2 Standard span of hours of work

The hours an employee will work will be set between 6am and 8.30pm, Monday to Friday, and 8.00am to 5:05pm on Saturdays (or otherwise in accordance with any protected entitlement).

The employee's specific hours of work will be described in their letter of offer (and/or in any variations to that letter) and will be consistent with the clauses in this Agreement. This will include the employee's number of hours, the times between which those hours will be worked and the days of the week the work will be performed.

5.1.3 How the hours are worked

The specific hours of work for an individual employee will be set in one of the following ways:

Rostered employees

The standard hours of work for rostered employees, as defined in clause 1.4, will be set by roster, based on business needs, within the /span of hours of 5.1.2. This arrangement ensures IR can plan to meet customer demand within the standard hours of operation.

Where possible IR will endeavour to take account of employee preferences. Notice of rosters showing hours of work for each roster cycle will be advised to the employees concerned at least four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of an emergency or by agreement. Employees will not be required to work on more than four Saturdays in a 16 week period, unless otherwise mutually agreed. Employees will not work past 6:30pm on more than 4 weeks in a 16-week period, unless otherwise mutually agreed. Employees will be given at least two consecutive days off no less than three out of four weeks.

Other employees

The standard hours of work for these employees are set in accordance with clauses 5.1.1 and 5.1.2 above. Employees will have two consecutive days off each week between their standard hours unless otherwise mutually agreed.

Hours established in this way are not set by roster, however in order to meet customer demand, some employees may be assigned specific tasks at specific times within their working hours.

5.1.4 Changing work hours

Any permanent changes to standard hours of work as set out in the individual offer or any subsequent variation, must be made with mutual agreement and the variation will be documented and stored.

5.2 Flexitime

IR supports employees balancing personal and family/whānau commitments with their daily work so long as operational needs are met and the health and safety of the employee is not adversely impacted. Wherever possible employees will be given the opportunity to work flexitime, and agreement to requests from employees to work flexitime will not be unreasonably withheld.

Access to flexitime is subject to IR's operational requirements at all times. This means that employees can be required to be available at any time within the standard hours of work applicable to that employee (as established in their letter of offer of appointment or as subsequently varied by mutual agreement in writing), should business demands require.

The flexitime hours of work in IR, during which employees may work their hours of work are usually aligned to clause 5.1.2. Any variation to this can be agreed on a case-by-case basis between the employee and their leader.

An employee and their leader will establish:

- the pattern of hours to generally be worked by the employee during the flexitime; and
- the amount of additional flexibility available to an employee around that established pattern of hours, to make an occasional or short-term change to their hours, without the need to seek further agreement from their leader.

Where an employee wishes to change their pattern of hours outside of these established limits of additional flexibility, this must be agreed with their leader. Any resulting agreement to a change in hours will be documented and stored.

5.2.1 Operation of Flexitime

Employees will not be disadvantaged for choosing not to, or not being able to, work flexitime.

The aim of flexitime is to enable employees to balance their time credits over a period of time. Unless given prior approval by IR a negative time balance must be made up to a nil balance within a month. A positive balance will be managed in agreement with the employee's leader. If an employee wishes to accumulate time to be taken outside of the established limits of additional flexibility, they should discuss and agree this with their leader with a view to accumulating the additional hours under the relevant clause in this agreement.

Accumulated time credits can be managed in a variety of ways, including, but not restricted to, taking a day or half day off, but must be used within one year of being accumulated. If after having made two requests within the twelve month period, the employee is unable to take the credits because of work commitments, the credits will be paid at T1.

5.3 Accumulation of additional hours 'ADLV' (not 'Time off in lieu ('TOIL') for working overtime')

Where it is agreed, an employee can accumulate up to two extra days paid leave per month on the basis of one hour off for each additional hour worked. Such leave must be taken within 12 months of qualification in periods of not less than half a day duration.

Where IR is not able to approve the taking of the accumulated time at any time within the qualifying period, it will be paid for at the rate of T1.5. Where an employee does not apply to take the accumulated time off within the qualifying period, the accumulated time will be forfeited. Three months' notice of such forfeiture will be given.

The accumulation of additional hours needs to be approved separately and time cannot be accumulated as part of credits or time off gained through working flexitime, unless specifically agreed with the employee's leader.

5.4 Overtime and time off In lieu ('TOIL')

5.4.1 Overtime

These provisions apply from 30 June 2025.

Overtime is time worked at the request of IR in excess of eight hours per day, or at any time on a Sunday or Public Holiday, or on any day which is outside the employee's standard days of work but does not include situations where an employee:

- is accumulating additional hours, or
- is working flexitime hours by agreement, or
- has agreed some other arrangement with their leader.

However, with the leader's agreement, an employee working flexitime hours may be paid overtime before the completion of an eight hour day providing that the flexitime settlement provisions are met. The employee must have worked at least five hours on that day.

Overtime will be paid at the rate of time one and a half (T1.5) for the first three hours and double time (T2) thereafter, except that double time (T2) will be paid for all overtime worked as follows:

- between 10 pm and 6 am on any day
- between 6 pm Saturday and 6 am Monday (except where the hours worked on Saturday fall within the band of standard hours of work applicable to that employee)
- on Public Holidays.

An employee required to work overtime, other than when on planned elective overtime or as an extension of duty, on a Saturday, Sunday or Public Holiday, or any day which is outside the employee's standard days of work, will be paid a minimum payment equal to three hours at the appropriate rate.

On the day on which daylight-saving ceases, any additional time worked because of the alteration of clocks back by one hour will be paid as overtime (T2).

5.4.2 Time off in lieu ('TOIL') for working overtime

Where an employee is requested to work overtime, IR will offer the employee the choice of paid overtime or time off in lieu ('TOIL') on the basis of one hour off for each additional hour worked or part thereof.

TOIL must be taken within 12 months of qualification in periods of not less than half a day duration. Where IR is not able to approve the taking of the time off in lieu at any time within the qualifying period it will be paid for at the rate of T1.5. Where the employee does not apply to take the time off in lieu within the qualifying period, the accumulated time will be forfeited.

TOIL is not available for overtime worked on a public holiday. All time worked on a public holiday is paid at T2. In addition, if the overtime is worked on a day that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.4.2.1 Time off in lieu (TOIL) for working additional hours for cultural duties

Where an employee is requested by IR to use their skills and attributes to increase awareness of others and/or undertake cultural duties, IR will provide TOIL on the basis of one hour for each hour worked undertaking those duties outside their normal hours of work.

5.4.3 Overtime – general provisions

Employees will not be disadvantaged if they do not agree to work overtime.

It is the employee's responsibility to provide transport to and from work. However, where IR requests an employee to work overtime which commences or finishes during the hours of darkness, and where the employee usually uses public transport and public transport is not available, then IR will supply transport from the place of work to the place of residence. Transport is provided on a case-by-case basis and must be agreed with the Leader prior to the overtime commencing.

IR will support employees in ensuring their safety when arriving at or leaving work during the hours of darkness.

For employees working in Information Technology Services, during the hours of darkness a security escort for employees working overtime or on call-out is available between the workplace and the employee's transport. Transport to and from the workplace will be provided when necessary (if requested), between the hours of 11.00pm and 6.00am, or such other times as agreed on a case-by-case basis.

5.5 Meal and rest breaks

In making decisions about the timing of meal breaks, the employee and their leader will consider whether this impacts adversely on the business, or on the employee's own wellbeing.

Employees who work more than six hours per day will take a meal break at a time to be agreed between the employee and their leader.

Employees who work between four and six hours per day will determine, with the agreement of their leader, whether or not to take a meal break and the timing of this break.

Employees who work fewer than four hours per day will not be entitled to a meal break.

Employees who agree to work extended hours will take a second meal break no later than five hours after recommencing work following their last meal break.

Where business needs require it, employees may be required to nominate with their leader a regular commencing time and/or length of their meal break. Such arrangements can only be varied with the prior agreement of their leader/team leader.

5.5.1 Meal and rest break duration

Meal breaks may range between 30 minutes and two hours. Breaks in excess of one hour require the agreement of both parties.

Where hours of work are set by roster, meal breaks will also be rostered. Rostered meal breaks in excess of 30 minutes will be mutually agreed.

Where employees are assigned specific tasks, and business needs require, then a meal break may also be assigned. Meal breaks in excess of 30 minutes will be mutually agreed.

An employee will be allowed two rest breaks of ten minutes each (not being breaks provided under clause 7.3), during each period of duty, at times agreed with their leader. Where agreement cannot be reached, the break will be taken midway between a period of work.

A common sense approach will be taken to providing rest breaks to part time employees who work less than four hours each day.

IR will provide tea, coffee, milk and sugar on IR sites for refreshments during meal and rest breaks.

5.6 Call back

An employee will be paid for a minimum of three hours at the appropriate rate as per clause 5.4.1, where they:

- are called back to work after completing their day's work; and have left their place of employment; or
- are called back before their normal time of starting work and do not continue working until such normal starting time

except that:

- call backs commencing and finishing within the minimum period covered by an earlier call back will not be paid for
- where a call back commences before and continues beyond the end of a minimum period for a previous call back, payment will be made as if the employee had worked continuously from the beginning of the previous call back to the end of the later call back.

5.7 Minimum break – overtime and call back

Where it is necessary for an employee to work overtime or they are called back to work, in the interests of their personal health and safety it will be arranged so that they have a nine hour break between completing work on one day and restarting work on the next day. The break may occur before or after the overtime is worked or the call back.

If a break of at least nine continuous hours cannot be provided between periods of duty, the duty is to be regarded as continuous until a break of at least nine continuous hours is taken and it will be paid at overtime rates, with proper regard to the time at which it occurs and the amount of overtime which precedes it.

Time spent off duty during ordinary hours of work solely to obtain a nine hour break will be paid at ordinary time rates. Any absence after the ninth continuous hour of such a break, if it occurs during the ordinary hours of work, will be treated as a normal absence from duty.

5.8 Technology fix – IT and other technology support staff

Where an employee is contacted when not at work to fix a technological problem, and this does not require the employee to travel to the workplace as they are able to fix the problem remotely, then the minimum rate of payment will be one hour of overtime, at the appropriate rate. If a second or subsequent fix is required within the hour a further payment will only be made if total time involved is more than one hour.

If the work is performed on a public holiday that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.9 On-call allowance

This clause only applies to employees who are asked by IR, and who agree, to be available for formal on-call duties. For clarification, an employee who accepts an offer of a role that includes on-call as an expectation of the role has agreed to be available for on-call duties.

On-call is defined as an unplanned, unexpected or emergency situation that requires an immediate response to meet IR's business needs or responsibilities. Such a response will normally involve attending an incident at a place other than the employee's home.

This clause does not apply to routine enquiries or phone calls that an employee may receive outside of their normal hours of work even though those enquiries or calls may be unplanned or unexpected.

IR will take into account the personal circumstances of employees when assigning on-call duties and will exclude those employees who are on annual leave, or in respect of whom annual leave has been approved, from being required to be on-call.

If an employee is on-call on a public holiday and is not called in to work, the employee will be entitled to an alternative holiday if the nature of the restriction imposed by being on-call on the employee's freedom of action is such that, for all practical purposes, the employee has not had a whole holiday.

The following allowances will be payable in the event of an employee being required to be on-call:

From 5pm Monday to 8am Saturday - $24 gross per night

From 8am Saturday to 8am Monday or on a Public Holiday - $33 gross per 12 hour period.

6 Leave

6.1 Introduction

Leave is provided to ensure the health and wellbeing (hauora) of employees, and to enable them to meet a variety of personal, community and family/whānau needs.

6.2 Public holidays

Employees are entitled to a paid holiday on each of the following occasions, provided that it is a normal working day for them:

- New Year's Day
- 2 January
- Waitangi Day
- Good Friday
- Easter Monday
- ANZAC Day
- the birthday of the reigning Sovereign (observed on the first Monday in June)
- Matariki
- Labour Day (being the fourth Monday in October)
- the day of the anniversary of a province or the day locally observed as that day.
- Christmas Day
- Boxing Day.

This leave will be granted and taken in accordance with the Holidays Act 2003.

Where employees are requested and agree to work on a public holiday, they will be paid double time. If that day would otherwise be a normal working day for the employee, the employee will be granted, in addition, an alternative holiday to be taken in accordance with the Holidays Act 2003.

6.3 Closedown period

IR will have an annual closedown period between the Christmas and New Year holidays. IR will provide at least one month's notice of the closedown period and the work locations affected each year.

Employees with a current annual leave entitlement at the commencement of the closedown period will be required to use that annual leave or can use available long service leave or salary trade leave.

Where it is agreed, an employee can accumulate additional leave (ADLV) specifically to cover this closedown period (in line with clause 5.2.2).

Where an employee's current annual leave entitlement at the commencement of the closedown period is insufficient to cover part or all of the closedown period then the employee agrees to take annual leave in advance to cover that part of the closedown period for which they do not have a current leave entitlement.

6.4 Public holidays falling during leave or time off

Where a public holiday falls during a period of annual leave, sick leave on pay or special leave with pay, an employee is entitled to that holiday if it falls on a day that would have been a normal working day for the employee. Such holiday is not to be debited against the leave. This includes a holiday which falls between the end of paid leave and the commencement of parental leave.

This provision does not apply to a holiday falling during retiring leave after the employee has ceased work prior to leaving IR, or to leave without pay (including military leave without pay).

Where the employee does not work the same days regularly, leave on pay/without pay will be paid/approved on the basis of the percentage of time the employee usually works.

6.5 Annual leave

Annual leave may be taken as it is accrued.

Continuous service as specified at clause 1.8 is recognised for the calculation of annual leave entitlement. Employees will accrue four weeks' annual leave during each of the first five years of continuous service. From the beginning of the sixth year of continuous service, annual leave will accrue at the rate of five weeks each year.

Nothing in this provision limits rights or obligations under the Holidays Act 2003. Part time employees will receive the same annual leave entitlement as full-time employees but will be paid for such leave on a pro-rata basis.

It is important that employees use this time to take a break from work on a regular basis to relax and refresh themselves. For this reason:

- an employee will normally use a years' annual leave entitlement each year; and
- it is recommended that they take a break of at least two weeks uninterrupted leave each calendar year.

An employee may, with IR's agreement, use annual leave for sickness or bereavement if entitlements under those provisions have been exhausted.

An employee's leave balance may not exceed:

- their annual entitlement plus five days, or
- their annual entitlement plus their current year's accrual.

Annual leave in excess of this amount is able to be accumulated for a specific reason, with the agreement of the employee's leader.

The timing of annual leave will be decided by agreement, taking into account work requirements and the employee's personal preferences.

An employee may, by mutual agreement with the employer, taking into account work requirements and personal preferences, anticipate up to half their next annual leave entitlement. If the employee has over 20 year's continuous service they may anticipate up to their annual entitlement.

It is agreed that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. the employee's usual pay day).

IR may approve an employee's request for payment of annual leave prior to going on leave.

6.5.1 Salary trade for additional leave

Salary trade for additional leave will be provided for and applied by agreement between the employer and employee.

An employee may purchase additional leave over and above their entitlements set out in this agreement. An employee may trade salary for 1 to 4, 6 or 8 additional weeks of leave over a 12 month period (or in line with IR policy). Employees can cancel an agreement at any time during the 12 month period.

Each week of additional leave purchased equates to approximately a 2% reduction in salary for 12 months.

6.5.2 Effect of unpaid Leave on entitlement

Section 16 of the Holidays Act 2003 sets out an employee's entitlement to annual leave. For the purpose of s16(2)(b) of the Holidays Act 2003, an employee who is absent on special leave without pay for more than 35 consecutive days, with the exception of unpaid sick leave and unpaid bereavement leave, will earn annual leave only for the first week of the leave without pay.

6.6 Parental leave

Parental leave will be granted in accordance with the provisions of the Parental Leave and Employment Protection Act 1987 ('PLEPA 1987') as amended from time to time. This currently includes provisions for:

- primary carer leave
- partner's leave
- extended and special leave
- requirements for notice
- job protection
- paid parental leave.

In addition to the legislative provisions, IR will provide 26 weeks' extended leave to employees with less than 12 months' service – i.e. the employee does not have to have been employed at IR for the minimum 6 month period stipulated in the PLEPA 1987.

Information about the entitlement to parental leave and to paid parental leave, as well as the other provisions offered by IR above the legislative entitlement is contained in IR's People Policies and Guidelines.

Employees intending to take leave are required to give at least three months' notice in writing. An employee absent on parental leave is required to give at least 21 days' notice of their intention to return to duty.

6.6.1 Employer parental leave payment

IR recognises that the arrival of a new child can be both an exciting and challenging time. This payment seeks to provide financial support and options in relation to this important parental leave period.

Where the employee meets the 6 or 12 month employment eligibility criteria under the PLEPA 1987 and takes parental leave, they will be entitled to *either*:

- A lump sum payment equivalent to six weeks' pay; *or*
- A lump sum payment pro-rated to the number of weeks they were absent (if the period of leave is less than six weeks).

Employees may choose to have this payment made upon commencement of, or on return from, parental leave. Both these options are paid at the salary pay rate that applied when the parental leave commenced. The payment is based on the percentage of employment worked prior to an absence on parental leave. If the employee worked less than full time for a short period due to the pregnancy, prior to the commencement of parental leave, payment will be based on the percentage rate of employment prior to the absence on parental leave, not on the short-term change to normal hours.

The payment option should be advised at the time of giving notice of the leave as set out in clause 6.6. Once the preferred payment option is confirmed, it cannot be changed without agreement from both parties.

Any payments upon commencement of the parental leave will not be recovered if the employee does not return to work following parental leave. Should the period of parental leave change in a way that impacts the payment amount (e.g. the employee takes less than 6 weeks after having advised they will take 6 weeks or more) and the payment was taken in advance of the leave, then any difference in entitlement will be recovered.

6.6.2 Restructuring issues

When a restructuring involves a position that is usually occupied by an employee who is on parental leave, then the same restructuring provisions that would apply to other staff members who are part of the same restructuring, will apply.

Any employee on parental leave must be notified if their position is to be affected by a restructuring.

Employees returning from parental leave, who seek to work reduced hours, should note that any reduction in hours will impact on any redundancy payment they may subsequently become entitled to.

6.6.3 Annual Leave entitlements while on extended parental leave

Employees on extended parental leave will earn annual leave entitlements in accordance with the provisions of the Holidays Act 2003.

Annual leave entitlements earned while on a period of extended parental leave and taken in the first 12 months following the employee's return to work will be paid at a rate equivalent to the higher of the employee's average weekly earnings or their ordinary weekly pay applying at the time the leave is taken.

All annual leave must be taken at a time agreed with the employee's leader taking into account work requirements and the employee's personal preferences.

Should the employee resign during the 12 month period following their return to work, any untaken annual leave entitlement earned while they were on extended parental leave will be paid out at a rate equivalent to their average weekly earnings for the 12 month period immediately before the end of the last pay period before the annual leave is paid out.

6.7 Discretionary and extended discretionary leave

An employee may apply for discretionary leave with or without pay and IR will make reasonable efforts to accommodate such requests.

Each application will be considered according to its merits with a decision made taking into account the circumstances of the individual as made known to IR and its operational needs.

Approved discretionary leave without pay for periods in excess of one month will be regarded as extended discretionary leave. Where leave has been approved, the position will be held open, and service will be interrupted but not broken for extended discretionary leave without pay of more than one month and up to three months.

There is no guarantee of placement in either the same or a new position at the end of a period of discretionary leave of more than three months and up to 15 months.

If a suitable position is found, service will be treated as interrupted but not broken.

If a suitable position is not found before the end of the preference period, the employee will be given one months' notice in writing that their employment is to be terminated. Leave without pay continues for the one month, i.e. is not paid notice. The last day of service will be recognised as the original date that the extended leave commenced, e.g. service is interrupted but not broken.

Leaders need to balance the needs of the employee and the business when considering applications, taking into account:

- the length of leave required
- the length of service of employee
- the purpose of leave
- the impact on team/organisation
- the ability to backfill.

Note the above list is not exhaustive.

As a general rule, all annual leave will be expected to be taken prior to the commencement of extended leave without pay.

6.7.1 PSA leave

Up to 12 months' special leave without pay may also be approved to allow employees to work for the PSA.

6.7.2 Leave for community service, cultural obligations and personal development

IR recognises that employees have a contribution to make to society and that they also have a variety of development needs.

While requests for leave or time off will not be automatically granted, periods of leave or time off, either with or without pay, may be granted for activities such as:

- Waitangi Tribunal or land court hearing (see clause 6.12 also for more specifics in relation to witness leave for these hearings)
- Māori Women's Welfare League
- Marae or Māori Authority activities
- Cultural/representative activity (e.g Te Matatini)
- Iwi/Tribal organisations
- Outward Bound courses
- Transfer Leave
- Meetings of Boards, Councils and committees
- Conferences and conventions
- Civil Defence, Search and Rescue and fire fighting
- Church/Religious organisations
- Environmental organisations.

This list is not intended to be exhaustive. There may be other types of leave required to meet social/community/cultural interests and these will be considered on a case-by-case basis.

Further information can be found in the People Policies and Guidelines (Special Leave). The policy wording relating to the above will not change without the agreement of the PSA).

6.7.3 Paid leave for voluntary military service

Volunteer Service shall be allowed in accordance with the Volunteers Employment Protection Act 1973 (including any amendments or replacements).

An employee shall be entitled to paid time of up to twelve weeks for initial training and up to four weeks each year thereafter will be provided.

An employee will refund IR the lesser amount of either their salary or military pay.

Additional leave without pay for up to twelve months will be made available to employees undertaking peacekeeping duties.

6.7.4 Study leave

An employee may be granted leave to undertake a programme of study, including Te reo Māori and tikanga cultural development, as agreed with IR.

Support for study leave may include paid or unpaid leave for attendance at lectures, tutorials, workshops and attendance and preparation for examinations and assessments; contribution to course fees; or use of work facilities.

IR, in consultation with the employee, in determining the support for study will take into account:

- the time commitment required and the workload of the employee
- programme requirements such as attendance at lectures or workshops, residential modules
- on the job or practical experience, examinations and assessments
- additional support available such as use of work facilities and technology
- the impact of the leave on the organisation and on the workload of the employee and others
- affordability of providing the support to the employee.

6.8 Personal sickness and care for dependants leave

From time to time employees and their whānau/dependants suffer from illness or health (including mental health) problems. IR's policy is that where there is a genuine need to be

absent from work, employees should take reasonable time off. This may include time required to be off work during a pregnancy.

There is a range of sick leave options available intended to give flexibility for individual circumstances to be catered for. Sick Leave will be calculated in working days or part thereof.

The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003 and do not limit rights or obligations under the Act.

Continuous service as specified at clause 1.8 is recognised for the calculation of sick leave.

6.8.1 Sick leave on pay

a) Permanent employees appointed to IR prior to 12 March 1993

Permanent employees appointed to IR prior to 12 March 1993 will receive the following sick leave provision on full pay based on their length of continuous service:

Service	Provision
Over 5 years and up to 10 years	92 days less leave already taken
Over 10 years and up to 20 years	183 days less leave already taken
Over 20 years and up to 30 years	275 days less leave already taken
Over 30 years and up to 40 years	365 days less leave already taken
Over 40 years	9 days a year plus any untaken leave from a previous provision

The parties acknowledge that the effect of the sick leave provision in this clause is more advantageous to the employee than the statutory minimum entitlement of ten days per annum.

In addition to the sick leave provision set out in this table, employees employed before 12 March 1993 will receive:

- two additional days sick leave each year on the anniversary of their appointment, effective from 7 February 2007
- four additional day's sick leave each year on and from the next anniversary of their appointment after 1 July 2009.

b) Employees appointed to IR on or after 12 March 1993

Effective from the employee's next anniversary of appointment after 7 February 2007, employees appointed to IR on or after 12 March 1993 will be provided with 11 working days sick leave on pay for the first two years of continuous service. On and from 1 July 2009, employees with two years of continuous service will be provided with 15 days sick leave on pay in each year.

Any unused sick leave will be carried forward for use in future years to a maximum of 260 working days.

6.8.2 Provision for sick leave – part-time employees

Part-time employees who work 5 days a week but on reduced hours, are provided with sick leave on pay as above, i.e. payment will be made for the number of hours normally worked on that day. For part time employees who work less than 5 days a week, the sick leave provision is calculated on a pro-rata basis, e.g. an employee with a 15 day sick leave provision who works four days a week will be provided with four/fifths of 15 days, i.e. 12 days a year.

A minimum ten day provision will apply.

6.8.3 Sick leave without pay

Employees may be granted sick leave without pay.

6.8.4 Special paid sick leave

Where an employee has insufficient sick leave to cover a period of absence, IR will give genuine consideration to the provision of additional paid days leave, along with the range of options to support employees' return to work. No deduction will be made from the employee's sick leave provision. This leave is to be noted separately on the employee's leave record.

6.8.5 Anticipation of sick leave

It is agreed that:

An employee may take sick leave in advance in accordance with the maximums set out in the table below (or more on a basis agreed with their leader); and

- the amount of sick leave taken in advance will be deducted from an employee's next provision; and
- any sick leave taken in advance may be recovered from an employee's final pay should their employment terminate before their next provision is due.

Service	Anticipation
Up to 10 years' service	An employee may be up to 9 days in debit at any one time
10-20 years' service	Up to 45 days may be anticipated
More than 20 years' service	Up to 90 days may be anticipated

6.8.6 Medical certificates

IR will discuss any concerns it might have about the employee's use of sick leave with them. These discussions could include the employee's wellbeing, the reasons for sick leave usage, and/or the employee's fitness to return to work.

If, following the discussion, IR continues to have reasonable grounds for concern, IR may require the employee to provide a medical certificate, under the following circumstances:

- a medical certificate to support sick leave of less than five consecutive working days is at IR's expense
- a medical certificate to support five or more consecutive working days of sick leave is at the employee's expense
- where an employee has taken ten days sick leave in the year (starting and ending on their anniversary of appointment), and IR has reasonable grounds for concern, IR may require the employee to provide a medical certificate for further instances of sick leave. This is at the employee's expense. The concerns raised by IR will be documented and will be reviewed by IR after no greater than three months.

Where a medical certificate is required and it is not produced, IR may refuse payment for these absences.

6.8.7 Medical examinations

With reasonable cause, IR may request an employee to undergo a medical examination at its expense by a medical practitioner nominated by IR.

6.8.8 Sickness during leave

When illness or injury occurs during annual, time off in lieu or long service leave, and a medical certificate is produced, the period of illness or injury will be deducted from the employee's sick leave provision and the other leave will not be debited. This does not apply where the illness or injury occurs during leave following termination of employment.

6.8.9 Part-day absences due to sickness

Where an employee must be absent for part of their normal working day for sickness, this time will be deducted from either the employee's sick leave provision, flexi-time credits, time off in lieu, or as agreed in discussion between the employee and their leader.

6.8.10 Healthcare appointments

To minimise disruption to the business, wherever possible, healthcare appointments will be made:

- outside of the employee's normal working hours, or
- at the start or end of the employee's normal working day.

Where appointments are able to be arranged at the start or end of the employee's normal working day, then flexitime will be used for employees who are ordinarily able to accumulate and use flexitime. Where using flexitime is not an option (e.g. for those employees who are not ordinarily able to accumulate and use flexitime), special paid leave will be provided.

In exceptional circumstances where the employee has no control over the time of the appointment and the appointment falls within their normal work hours, IR will provide special paid leave.

6.9 Caring for dependants

Employees may use sick leave on pay when the employee must be absent from work to care for or attend to the needs of another person who is dependent on them. Leave taken under this clause will be deducted from the employee's sick leave provision. This leave is not in addition to the sick leave prescribed in the Holidays Act 2003.

6.10 Bereavement/tangihanga and Hura Kōhatu leave

An employee will be granted bereavement leave on full pay to:

- deal with their loss; and/or
- discharge their obligations; and/or
- to pay their respects to a deceased person (including cases of miscarriage and stillbirth); and/or
- attend a Hura Kōhatu (unveiling) ceremony.

The period of bereavement leave will be agreed between the employee and the employer.

Employees will be entitled to a minimum of three days paid bereavement leave on the death of a close relative, or in the case of a miscarriage or stillbirth as outlined in the Holidays Act 2003.

A minimum of one day's paid leave will be provided on the death of any other person if the employee's leader accepts that the employee has suffered bereavement.

Employees will be entitled to a minimum of one day's paid leave to attend an unveiling.

Such obligations may exist because of blood or family ties (including Whāngai relationships) or because of particular cultural requirements such as attendance at part or all of a Tangihanga, Hura Kōhatu (or its equivalent). This leave is not in addition to the bereavement leave provisions of the Holidays Act 2003.

In granting time off the leader must administer these provisions in a culturally sensitive manner taking into account:

- the closeness of the association between the employee and the deceased. This association need not be a blood relationship
- whether the employee has to take significant responsibility for any or all of the arrangements to do with the ceremonies resulting from the death
- the amount of time needed to discharge properly any responsibilities or obligations
- reasonable travelling time should be allowed, but for cases involving overseas travel that may not be the full period of travel

- a decision must be made as quickly as possible so that the employee is given maximum time possible to make any arrangements necessary. In most cases the necessary approval will be given immediately, but may be given retrospectively where necessary
- if paid leave is not appropriate then annual leave or leave without pay should be granted.

If a bereavement/Tangihanga /Hura Kōhatu occurs while an employee is absent on paid leave such as annual leave, sick leave on pay, long service leave (except where this is taken on termination of duty), then such leave may be interrupted and bereavement leave granted.

6.11 Family violence support

IR is committed to providing a fair, flexible, safe and rewarding workplace for all employees. The provision of such a workplace is especially important for IR employees who experience family violence.

IR recognises that when employees experience family violence in their personal life, their attendance, performance, or safety at work may be affected. IR is committed to supporting employees that experience or are at risk of family violence/abusive behaviour. This support extends even if the family violence predates employment with IR.

IR will take into account the unique set of circumstances and best interests of the person affected by family violence in each case. IR will work with the employee to ensure the situation is managed with sensitivity, tact and privacy. Relevant information will be kept confidential and not retained on an employee's personnel file without agreement.

Employees who are affected by family violence can raise it with their leader, a union support person or contact HR Advice to identify practical measures or actions that may be taken to support them at work. These may include, but are not limited to:

- changes to their span or pattern of working hours, location of work or duties; (including accessing flexible working arrangements);
- a change to their work contact details and/or removing their details from any public forum;
- taking family violence leave as detailed in the following clause; and
- other support options as agreed between IR and the employee.

Employees affected by family violence also have access to IR's Employee Assistance Programme or external resources like the '*Are you OK?'* website. Support may be given on a case-by-case basis, to an employee to seek help where the employee recognises that they are causing family violence.

6.11.1 Leave provisions

Employees who are affected by family violence shall be entitled to 10 days of family violence leave. This leave includes supporting a child, who lives with you normally or periodically, and is affected by family violence. This leave is in addition to existing leave entitlements. Family violence leave may be taken as consecutive, single or part days. The leave cannot be carried forward. A new 10 day entitlement will become available on your service anniversary each year.

While employees are obliged to notify their leader of their absence on leave as soon as reasonably practicable, it is recognised that this may not be possible in some circumstances (such as where family violence has recently occurred). Proof that family violence is occurring is not required.

Should an employee exhaust their entitlement to leave under this clause, they can access their other leave entitlements and may be able to access paid special leave or discretionary leave with the agreement of their leader. Consideration will be given to each leave category for the purpose for which it is required and in the spirit in which it is intended.

Outside of the family violence leave provisions, employees can also make a request for leave, paid or unpaid, to support family/whānau and close relationships who are dealing with family violence. IR may grant this leave at its discretion.

6.11.2 Further Information

Employees seeking further information on family violence support can access IR's People Policies and Guidelines. This includes more detailed information in relation to leave provisions and flexible working.

6.12 Jury service and witness leave

a) Jury service

An employee will be granted paid leave for jury service. Expenses may be retained by the employee, but all juror's fees are to be paid to IR.

b) Witness leave

Where an employee is called as a witness in a private capacity for a Criminal, or Traffic case up to a maximum of three days paid leave may be granted. The employee is to recover fees and expenses from the party calling the witness, and repay the fees to IR.

Where an employee is called as a witness or claimant at Māori Land Court or Waitangi Tribunal, up to a maximum of three days paid leave may be granted. Other leave options may also be explored, including discretionary/special leave options consistent with clause 6.7.2.

Where an employee is called as a witness in a private capacity for other than the above, annual leave or leave without pay may be granted. The employee is to pay any expenses incurred and is to retain such fees and expenses as may be awarded by the Court.

Where a staff member is called as a witness in their capacity as an employee of IR, such time off is considered to be part of their normal duties. IR will retain any witness fees or expenses that are paid.

6.13 Long service leave

6.13.1 Entitlement

On completion of five years continuous service with IR, including any previous service recognised under clause 1.8 of this agreement, employees will be entitled to one week's long service leave. Thereafter, employees will be entitled to one week's long service leave at the end of each additional five years of continuous employment.

From 30 June 2025 one week of long service leave will be granted in days based on the number of days the employee works per week at the time the entitlement is granted.

6.13.2 General terms applicable to all employees

Long service leave will not accumulate from one qualifying period to another and must be taken before the next entitlement falls due or it will be forfeited.

Long service leave can be taken as a week or in days. Reduced hours or part time employees will be entitled to long service leave in accordance with this clause, provided that entitlement will be pro-rated in accordance with their hours of work.

The qualifying period for earning long service leave shall cease on the day an employee retires and shall exclude any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

An employee who resigns or who has given notice of resignation, or who is dismissed, will forfeit any untaken long service leave to which they may be entitled, and unused long service leave will not be paid out upon termination of employment.

The terms 'recognition of service' and 'continuous service' are defined as service included and recognised under clause 1.8 Recognition of Service.

6.14 Employment relations education leave

Sections 73 and 74 of the Employment Relations Act 2000 set out the minimum union entitlement to the allocation of employment relations education leave ('EREL').

The Act provides for an amount of EREL based on union membership. The parties may agree any additional days over and above the minimum.

7 Health and wellbeing

7.1 Health and safety

IR is committed to the health and safety of employees. IR recognises that the health of employees is an important ingredient in a productive and efficient workplace and that promotion of good health and safety practices is preferable to dealing with illness and accidents.

IR, together with employees and the unions, will work cooperatively to build a healthy and safe work environment. To this end, IR will involve employees in the ongoing development of health and safety systems and emergency procedures and employees will actively participate in the development of these systems and processes.

IR will:

- meet its obligations under the Health and Safety at Work Act 2015, its Regulations, and the guidance in codes of practice and other standards
- provide and maintain a safe working environment for its people and others in the workplace including safe and healthy equipment and processes
- manage risks to health and safety, including ensuring people are competent to work around risks they are exposed to, including by providing adequate training instruction or supervision
- have safe return to work processes for people after injury and/or illness
- ensure processes are in place for employee engagement, participation and representation that includes union involvement.

IR's people are required to:

- take reasonable care for their own and others' health and safety
- ensure that their activities do not adversely affect the health and safety of others
- comply, so far as reasonably practicable, with reasonable instructions to manage their health and safety
- report risks to health and safety and work-related events (accidents, near misses) as soon as possible by the required channels
- participate and engage with IR's health and safety processes.

7.2 Visual & Aural health

IR will operate a visual and aural health programme, which supports visual and aural health in the workplace. The programme will operate as follows:

Employees with less than 12 months service with IR may elect to have an eye test with an optometrist of their choice or a hearing test with an audiologist of their choice. The employee will be responsible for meeting the full cost of both the eye or hearing examination and any resulting corrective eyewear or hearing aid/s.

Employees with 12 months or more service with IR may elect to undergo an eye or hearing examination every three years with an optometrist or audiologist of their choice. IR will contribute a total of $380 (IR meeting any tax obligation) towards the cost of the eye or hearing examination, and where prescribed, for lenses (whether framed or contact), and frames or any hearing aids. For the avoidance of doubt an employee may only claim up to $380 for either visual or aural examinations and associated wear every three years, not both or a combination.

Where the optometrist recommends that an employee undertakes an eye test within the three year cycle, IR will contribute a total of $380 (IR meeting any tax obligation) toward the cost of the eye examination and where prescribed, replacement lenses.
Attendance at an optometrist or audiologist appointment should be made in an employee's own time where possible. If this is not possible, IR will provide paid time off to attend such appointments in accordance with clause 6.8.10.

7.3 Breaks from work for health and safety reasons

IR acknowledges that employees sometimes encounter difficult situations with customers, and that time out breaks can be a way of enabling the employee to regain their composure.

Leaders and employees will take steps to minimise physical discomfort in the workplace through a programme of:

- breaks from continuous keyboard work
- micropauses
- preventative exercises
- workplace assessments of workstations
- variation in work
- gradual return to keyboard duties following a period of leave.

7.4 Employee Assistance Programme

The parties are committed to the continuation of an employee assistance programme. IR and PSA agree that it is in the best interests of the employer and the employee that a person with decreased wellbeing should receive (or be supported to receive) early assistance and at the same time be assured that seeking or receiving such assistance will in no way be detrimental to their career.

IR's Employee Assistance Programme is a professional and confidential service which provides brief, solution-focused counselling support to help employees deal with difficulties they may be experiencing at work or at home. The following apply:

- the programme will be made available on a voluntary basis to all employees, with self-referral encouraged
- where a member of the employee's family has a personal problem and this results in impacted wellbeing (and/or work performance) on the part of the employee, use of the scheme will be available to the employee and their immediate family. IR will not, however, intrude into an employee's private life
- normal leave provisions apply to any related absences
- with the exception of administrative requirements (e.g. leave records and medical certificates, etc.) all discussions and records will remain confidential. There will be no record placed on the personnel file of the employee concerned.

Further detail is available on the IR intranet, including information relating to services offered, costs covered, and provider contact details.

7.5 Workplace harassment

Workplace harassment, including sexual harassment, is verbal, visual, written or physical behaviour that is unwelcome to the receiver and embarrassing, intimidating or intrusive. It can adversely affect morale, workplace effectiveness and the right to have a good working environment.

It is the responsibility of IR to promote and provide a work environment free of harassment and to provide a mechanism for reporting incidents of harassment, ensuring a fair investigation and avoiding reprisals against the complainant. It is the responsibility of both IR and employees to behave in a manner that is respectful of others.

Further guidance is contained in the People Policies and Guidelines.

7.6 First aid

Employees required by IR to attend First Aid Training courses will be granted paid leave and IR will pay the course fees. Employees who attend courses outside working hours are to be granted time off in lieu at IR’s convenience.

IR may require suitably qualified employees to act as First Aid Attendants and will compensate them by way of an annual allowance of $330.00.

8 Performance and remuneration

The purpose of this section is to describe the principles, objectives and operation of IR's performance and remuneration approaches.

8.1 *Whanake* – our performance approach

Whanake aims to support our people to learn and grow, and to perform in their role.

8.1.1 Principles

Leaders and employees undertake to adhere to the following principles:

- supporting regular conversations that help employees develop, grow, perform and succeed
- clear priorities are discussed and captured
- the employee and their leader are both responsible for the employee's performance and development
- the employee and leader will actively seek feedback on an ongoing basis from a range of sources, and will use this feedback to help them develop, grow, perform and succeed
- the performance approach is based on the premise that it is open, transparent and achievable, i.e. there are regular open discussions and no surprises.
- where an employee has become 'off track', the focus is on supporting them to return to expected performance levels, based on their capabilities.

8.1.2 Managing performance concerns

A set of informal and formal processes exist to help manage performance concerns. The goal of these processes is to get employees back to the expected level of performance based on their capabilities.

Further information can be accessed via our *Whanake* page, on the intranet. Employees can also contact their leader or union delegate.

PSA will be consulted on any proposed changes to IR's performance approach and both parties will endeavour to reach agreement on changes.

8.2 Remuneration approach

8.2.1 Introduction

IR operates a remuneration approach that supports the achievement of business goals and attracts, retains, and motivates employees to develop a high performance culture.

This remuneration approach determines what IR pays for positions, how decisions are made about what employees are paid for the work they do, and provides the linkage between individual performance and pay.

8.2.2 Principles

The following principles underpin the operation of IR's remuneration approach:

<u>Transparent</u>

- the outcomes and linkages in the remuneration approach are clear
- employees and leaders can have a clear understanding of how the remuneration approach works, and can have confidence in the way it operates, including how relativities are established and how groups of employees are paid in relation to each other
- pay ranges are published.

<u>Simple</u>

- the remuneration approach is simple in its structure and easy to understand
- it is easy and efficient to administer, e.g. the job sizing, band allocation, range review, increases to salaries and other processes are streamlined and efficient.

Fair and equitable

- employees are rewarded fairly for their contribution towards IR's objectives
- pay relativities are fair/equitably determined
- rates of pay are set at levels that can attract and retain employees and contribute to employees' work satisfaction
- an employee's salary will not decrease as a result of the operation of the remuneration approach
- the remuneration approach does not discriminate on the basis of gender, race or other irrelevant factors.

Flexible, affordable and sustainable

- the remuneration approach will be flexible enough to respond to the changing needs of the business and to the differing requirements of areas within the business
- the remuneration approach needs to be fiscally sustainable in recognition that the ongoing costs need to be satisfied within available funding.

As well as the above, the remuneration approach will:

Encourage organisational productivity and performance by:

- contributing to the achievement of the strategic business outcomes of IR
- continuing to support IR's objectives of high quality services efficient operations, and therefore continue to contribute to the organisation meeting Government's performance standards
- providing incentives and opportunities for employees to develop required skills/capability/expertise
- enhancing the motivation of employees in achieving performance excellence.

Value employees:

- employees feel that they are paid fairly, given the nature of their work and the sector when compared with similar jobs in the relevant labour market and their level of performance
- the remuneration approach does not create barriers to pay or career progression.

8.2.3 Remuneration structure

IR's remuneration structure is based on:

- a set of standard pay bands
- a salary calculation point for each pay band
- a salary range for each pay band of approximately 85% to 115% of this calculation point
- ten defined progression steps at intervals throughout the pay range from the minimum step ('Step 1') to the minimum of Zone 3 ('Step 10').
- three pay zones within each pay band, with annual salary progression occurring through Zone 1 and Zone 2 of each pay band. Zone 3 is not a progression zone.

The standard pay bands are detailed in *Appendix 2*. The pay bands applicable to positions within coverage are detailed in *Appendix 3*. *Appendix 3* will be updated on a quarterly basis and published on the People and Workplace Services intranet.

8.2.4 Salary range adjustments

During the term of this Agreement the pay bands will be increased as outlined in *Appendix 2*.

8.2.5 Allocation of positions to pay bands

Positions are allocated to pay bands based on their job size. IR will consult with the PSA on the pay band placement for a new position to be covered by this agreement or when a proposal to change the pay band for an existing position covered by this Agreement is presented. The response time for feedback on a proposal relating to a new position is five working days. Where

a shared view cannot be reached on pay band placement the Chief Executive will, following consideration of the parties respective views, make the final decision.

The agreement of the PSA is not required in relation to the establishment of pay band placement or the salary range for new positions.

Where there is a review of an existing position and the position is placed in a higher pay band, employees will translate into the new range at the nearest step above their current salary.

8.2.6 Salary increases

Step progression:
For the purposes of annual pay review exercises, a person's current step and pay zone will determine progression. Progression will occur within the pay range for their role at 1 July each year, as outlined in *Appendix 2*.

Within the pay band for their position, an employee will progress through the defined progression steps in Zones 1 and 2 and to step 10 in Zone 3 on the assumption that they are doing a great job.

The agreed salary progression rates to be effective on **1 July 2025** and on **1 July 2026 are**:

In **the development range** at the time of the review:	In **Zone 1 or 2** at the time of the review:	In **Zone 3** at the time of the review:	**Above the pay range** at the time of the review:
The amount of progression will be determined during the annual pay review exercise, with reference to clause 8.2.8.	You will move from your current step to the next step in the range, up to Step 10 in Zone 3.	You will receive a salary increase of $800 per annum (gross 1.0 full-time equivalent (FTE) rate)	Those partly above the new band maximum will receive a salary increase to the new band maximum and a lump sum payment of the difference between their salary increase and $800 (gross per FTE). Those wholly above the new band maximum will receive a lump sum payment of $800 (gross per FTE).

Note: The above tables will apply to people either on Parental Leave at the time of each annual pay review or who return from Parental Leave prior to each annual pay review. Annual pay review exercises are conducted at 1 July in each year.

Employees on a Performance Improvement Plan (PIP) as at the pay review date will not receive a salary increase from 1 July of that review year but they will receive the applicable salary increase, e.g. move to the next fixed step in the pay range, effective from the date they are advised the PIP no longer applies.

8.2.7 Standard and alternative pay ranges

In all cases the standard pay bands and salary ranges listed in Appendix 2 apply to positions under coverage. From time to time however, IR may determine that a different, higher salary range should apply to a certain position or groups of positions, e.g. because of recruitment and retention issues, market pressures etc.

IR will consult with the PSA in relation to setting any higher salary ranges for these positions; however the agreement of the PSA is not required in relation to the establishment of these alternative pay ranges outside of the standard pay bands.

Any higher pay ranges established for positions or groups of positions will be reviewed annually by IR. Alternative pay ranges will be reviewed annually and published on the HR intranet.

8.2.8 Development ranges

A development range with a minimum no lower than 65% of the calculation point will apply to certain positions. A list of the positions for which development ranges apply and the salary details relevant to each salary range can be found in Appendix 3. Appendix 3, including increases to the development range minimum salaries as a result of pay band increases, will be updated on a quarterly basis and published on the intranet.

The purpose of development ranges is to allow for employees to enter a job with a lower skill set and develop while in the job. Employees within the development range will have a training plan in place aimed at enabling them to progress towards the minimum in the range, or higher, depending on the degree to which they have grown the knowledge, skills and capabilities required to operate at this level. The amount of progression will be determined during the annual pay review exercise. It is generally expected that a person will progress to the minimum of the salary range within 18 – 24 months.

Where a development range applies, IR will support employees who are in a development range to achieve the minimum level of capability required as soon as is practicable.

8.3 Payment of salaries

An employee's salary will be paid fortnightly by direct credit to their bank account. Where IR is unable to pay an employee's salary by direct credit as a result of the direct credit not being actioned, their salary will be paid directly by desk banking into the employee's bank account.

Where there are any alterations to an employee's net fortnightly pay or deductions, they will be provided with written advice of such alterations.

8.4 Deductions

Where time off is to be unpaid including if an employee is absent from work without authority, or otherwise in default, IR may make the appropriate deductions to their fortnightly pay. Where this occurs the employee will be notified.

Where an employee has taken leave in advance of it becoming due, and they leave IR before the entitlement has been earned, IR will except in the case of anticipated sick leave, which is dealt with separately in clause 6.8.5, deduct the leave in excess of entitlement from their final pay.

In the event that an overpayment of salary or any other entitlement occurs, the provisions of Section 6 of the Wages Protection Act 1983 will apply if applicable.

8.5 Performance payments

An employee or a team of employees may be paid a one-off performance payment in recognition of exceptional short-term performance, such as completion of a specific assignment or project.

Performance payments may be paid in addition to salary increases, but will not be paid in lieu of salary progression entitlements (where appropriate). However, employees or teams of employees may be paid a performance payment in recognition of ongoing good performance where that performance does not warrant a permanent salary increase.

Where an employee has reached the upper limit of the appropriate range and does not have further progression available, that employee will still be considered for performance payments at least annually.

Retention of the individual may be taken into account where IR would experience considerable difficulty and expense in recruitment and/or training to replace the employee's particular skills and experience.

8.6 Minimum wage for an adult

The minimum wage for an adult employee (over 18 years old) will be not less than that provided for by the Minimum Wage Act 1983 (including any subsequent amendments to that Act), and the relevant Minimum Wage Order."

8.7 Union member settlement benefit

In return for ratifying this collective agreement, eligible union members will receive a once-off lump sum payment of $500 (gross). To be eligible an employee must be a member of the PSA at the date of ratification.

9 Allowances and expenses

The purpose of allowances paid under this section is to recognise specific situations. IR and employees will jointly ensure that such entitlements are paid and received.

9.1 Childcare subsidy

In recognition of the importance of good quality childcare, IR will provide a subsidy to employees with preschool children (who live with the employee).

The subsidy will be payable only for periods where the employee is the principal provider of care for the child.

- $22.50 per week for each child; or
- $27.50 per week for each child if the employee has standard hours of work that enable IR to require them to work after 6.00pm.

The subsidy will not extend beyond when the child is 5 years and 3 months old.

The employee to whom the subsidy is payable is required to advise IR, in writing, of the child's birth date before the subsidy is payable, or any change in circumstances that may affect eligibility for the subsidy.

The subsidy will not be payable where IR provides any equivalent or higher childcare subsidy or facility.

9.2 Special duties allowance

IR recognises the contribution that employees make to the organisation when they agree to undertake higher and/or additional duties.

9.2.1 Higher duties

Where an employee is asked to act in a position that is higher than their current substantive position e.g. an Officer acting as Team Lead, or Team Lead acting as Group Lead, a Special Duties Allowance will be paid at a rate determined by the leader in discussion with the employee.

In determining the amount of the allowance payable, the range of additional duties and/or responsibilities undertaken and the skills of the employee who is acting will be taken into account.

Where the employee is subsequently appointed to a position with a higher salary midpoint, the appointment may be effective from the date the higher duties were first performed.

9.2.2 Additional duties

Where an employee is required to perform duties in addition to their normal work, and these additional duties are not those of a higher level position, a payment, determined as above, may also be payable.

9.3 Transfer expenses

Where it is agreed that an employee will transfer to meet the convenience of IR, IR will pay their reasonable transfer expenses on such terms and conditions as agreed between them and their leader.

The amount of assistance will normally be agreed prior to the transfer taking place, recognising that there may be a need to review the amount of assistance if other unforeseen expenses are encountered during or after the transfer.

Actual and reasonable costs incurred as a result of the change in location may include:

- removal of furniture and effects, including insurance and storage
- accommodation during and after the move, until a house is purchased or permanent accommodation is found
- travel expenses (meals, etc)

- expenses from buying and selling homes and land (legal fees, land agent's commission, penalty mortgage interest payments).

Other related expenses will be reimbursed as agreed on a case-by-case basis.

9.4 Meal allowance

Employees are eligible for payment of a meal allowance of $20.00 when they have worked at least two hours overtime and take a meal break of at least 30 minutes.

This provision does not apply when any of the overtime is worked from home.

Note that the entitlement to an unpaid meal break and taking that break are important prerequisites for eligibility for the meal allowance. See clause 5.4 Meal and Rest breaks.

9.5 Business expenses

Employees will be reimbursed for any actual and reasonable authorised expenses (such as meals, accommodation and taxis) incurred by them in the course of their employment or that arise because they are working away from home (such as phone calls home) on production of receipts (and these should be obtained wherever possible) or, when no receipt was available, on signed certification.

Employees may be reimbursed for lunch when they are away from their normal place of work on official business and it is impractical to return and it is unreasonable to have lunch on the premises where they are working.

9.6 Motor vehicle allowance

Where the use of an employee's private vehicle has been approved for undertaking IR business, they will be paid a motor vehicle allowance as published by IR for tax purposes.

9.7 Reimbursement of expenses for caring for dependants

IR may approve the reimbursement of an employee's actual and reasonable costs associated with caring for dependants when the employee is:

- attending a course; or
- travelling on IR business; or
- required to work abnormal hours.

Provided they cannot make alternative arrangements without incurring additional cost.

9.8 Working away from usual place of employment

Where PSA members are required to work at a place other than their usual base, IR may approve the following:

Fares
Where the employee is able to return home each night, the employee may claim additional transport fares for travelling to and from work.

Travel time
Where the amount of time spent travelling and working exceeds eight hours for the day, the additional time may be paid at T1.

Meals
As per clause 9.5.

9.9 Interpretation allowance

This allowance will be payable to full-time employees who occasionally perform casual interpreting duties as part of their IR duties during normal hours of work and where their salary is below $28,691 per annum.

The allowance is not payable where it can be shown that interpreting is a normal expectation of the job, or where competence in a relevant language is taken into account in the appointment of employees to positions, in the grading of positions or setting of midpoints.

The effect of this allowance is to raise salaries for the period during which employees are engaged on such duties to $28,691 per annum. The periods during which employees are so engaged will be calculated over the fortnightly pay period by adding up the time so engaged to the nearest five minutes.

9.10 Reimbursement of admission, registration and/or practising fees

IR will reimburse an employee for payment of admission fees, registration and annual practicing fees where the fees or registration, qualification, or holding of a practicing certificate, is necessary to enable them to carry out their duties fully.

9.11 Bereavement grant

On the death of an employee IR will provide a cash grant to be paid into the bank account the employee's salary is normally paid into.

9.12 Te reo Māori language allowance

IR is committed to increasing the use of te reo Māori to support the Crown in its relationship with Māori and with the aim of improving outcomes for Māori.

IR will recognise an employee’s competence in te reo Māori by payment of an allowance as one of the ways employees are encouraged to develop te reo Māori skills. The rate of the allowance is based on the level of certification given by Te Taura Whiri i te Reo Māori (The Māori Language Commission) or NZQA equivalent (as per policy). Should PSA and IR agree any other attestation process this may be incorporated into the process and reflected in the policy and guidelines.

PSA will be consulted on any proposed changes to IR’s te reo Māori language allowance approach and both parties will endeavour to reach agreement on changes.

10 Management of change

10.1 Introduction

Change is an integral part of ensuring the achievement of IR's mission. Sometimes this change has implications for employees in their jobs.

Each organisational change situation needs to be managed in a way that achieves Government and IR outcomes while ensuring that the needs of employees are recognised and their rights and entitlements are observed.

These provisions provide a framework for managing change that occurs when:

- changes are being made to organisational structures; or
- employees' positions no longer exist; or
- the nature of the work employees do is significantly different; or
- changes to the location of position(s) need to take place.

Changes of this nature are referred to as organisational change in this section.

In all other change situations, consultation will occur in accordance with clause 3 of this agreement.

10.2 Principles

The details of this management of change provision are governed by the following principles:

- IR has the right, subject to consultation, to make organisational change to the business
- the consequences of such organisational change can include the disestablishment of existing jobs and the creation of new jobs
- the primary focus of the management of change provisions is to retain employees in jobs while effecting organisational change
- organisational change will be achieved through the maximum utilisation and development of the skills and experience of current employees while maintaining IR's ability to achieve its required outcomes
- the process for managing the impact of organisational change on staff is described in clauses 10.3 to 10.9 of this agreement and is contractually binding unless the parties agree to a variation
- to the extent that organisational change allows, as much choice as possible will be afforded to employees affected by change.

IR accepts that PSA delegates are a recognised channel of communication between PSA and its members in the workplace. In accordance with clause 3.3, reasonable time shall be made available during a change process for delegates to meet with the PSA, members and, where required, IR.

Quality management of organisational change also requires that:

- each change process is designed to meet the needs of the unique change situation
- the process of consultation and participation is adequately resourced
- sufficient information is provided and sufficient time allowed for employees to assess the information and make an informed response
- change processes allow for choice, are orderly, fair and consistent
- employees and the PSA actively participate in the change processes
- certainty is provided for employees as soon as possible
- disruption to and impact on employees and customers is minimised and business delivery is maintained
- communication between leaders, the PSA and its members is open, timely and transparent
- when communicating placement outcomes, information about how decisions regarding individuals have been made will be shared with those employees
- employees and their families are provided with support through the change process

- previous management of change experiences are drawn on, including the outcomes of any previous post implementation reviews.

10.3 Engagement, consultation and decision-making

The Chief Executive will engage with the PSA early where an organisational change is being contemplated and advise the reasons for this. This will enable the PSA to have a genuine opportunity to provide input into the development of:

- IR's draft structural/organisational proposal
- the process of consultation with members
- any review of draft proposals
- any alternative solutions or proposals.

Sometimes the need for change may arise from decisions outside of IR's control, for example changes resulting from the impact of Government policy. Further, in some cases, information about the change may be subject to confidentiality constraints (e.g. Government Budget processes) or may be commercially or politically sensitive. In these circumstances the PSA will be advised as soon as is practicable and IR will make the relevant information available. Any information disclosed to the PSA in confidence in these circumstances will not be passed on to members unless otherwise agreed. This does not negate the requirement for consultation with the PSA and staff prior to final decisions on an organisational change being made.

Potentially affected employees will have the opportunity to provide feedback on the change proposal through the PSA and/or directly to IR. Where significant changes are made to the change proposal it may be appropriate to undertake a subsequent consultation period on those changes.

Prior to making decisions on matters relating to any organisational change and its implementation, the Chief Executive will consult with employees and the PSA.

After having genuinely taken into consideration all the feedback received through consultation, IR will present the final approved change proposal to the PSA and then to affected employees.

The Chief Executive has ultimate responsibility for the management of IR and will make the final decision on matters relating to any organisational change (including creating new jobs, titles, job expectations/role descriptions, salaries, and the Pay Band in which a new or changed position will be placed) and its implementation.

10.4 Development of the change process

10.4.1 Change process discussion

Following notification of a proposed change to the PSA national organiser and the convenor of national delegates, the parties will meet to:

- discuss the scope of change, including assessing if the scope of the change falls under this clause of the agreement, and if so confirm that the provisions of clauses 10.5 to 10.9 will apply to affected employees; or
- where the parties agree that transition will be dealt with by an alternative change process, develop that alternative change process;
- develop proposed timeframes for consultation and the proposed timeframes for the implementation of the change proposal);
- identify staff in positions potentially affected by the change proposal, in accordance with clause 10.5;
- discuss any use of attrition and/or fixed term agreements to assist in the management of the change situation;
- identify how the provisions under clause 10.5 onwards will apply, including:
    - whether any role/s or affected employee/s will be treated differently in the change process (e.g. positions might be 'ring-fenced');
    - whether Voluntary Redundancy will be an option available early in the process;

    - how employees who have been acting in or seconded to other positions for longer than twelve months will be managed in the process;
- discuss a communication plan that will support the change process;
- identify how preference may apply to other vacancies that are available at the time.

In the development of the change process, IR and the PSA will endeavour to reach agreement.

10.4.2 Resolving differences

During the development and implementation of the change process, IR and the PSA recognise there may be the potential for significant differences. Should this situation occur, the focus of IR and the PSA will be on ways of resolving the differences using a problem solving approach with the aim of reaching agreement. The parties will not disengage when significant differences or difficulties arise.

If agreement is not reached before IR makes the final decision on the change process, the parties will:

- escalate – more senior representatives from each of the parties meeting to discuss the area(s) of disagreement and consider potential options for resolution. In the case of significant differences between the parties it may be escalated to Chief Executive (IR) and National Secretary (PSA) level, and/or
- seek 3rd party assistance – involvement of another party, e.g. mediator, to assist the parties in reaching agreement, and/or
- consider any other options that might assist the parties to reach agreement.

10.4.3 Confirming the change process

Unless otherwise agreed between the parties, implementation of a change proposal will occur in accordance with the management of change process outlined from clause 10.5 below.

Where IR and the PSA agree to develop an alternative change process for managing change, that alternative change process will be ratified by potentially affected members prior to being implemented.

IR will confirm the change process that will apply, including timeframes, which will be reasonable.

10.5 Change process

10.5.1 A position is not affected when:

- the job expectation/role description is the same or very nearly the same; and
- the salary and band is the same; and
- the terms and conditions of the position/role (including career prospects) are the same; and
- the location is the same; and
- there is one clear candidate for the position/role.

Employees in these positions/roles will be confirmed in their positions/roles and will not have preferential appointment rights.

10.5.2 A position is affected by change when:

- the job expectation/role description is not the same or not very nearly the same; or
- the salary or band is not the same; or
- the terms and conditions of the position/role (including career prospects) are not the same; or
- the location is not the same; or
- a reduction in the number of staff is required.

Employees in these positions/roles (affected employees) will have their change situation managed though the process described in 10.6 below.

The circumstances of a particular situation may result in IR, the PSA and affected employees agreeing that these employees are not affected.

10.5.3 Preference

Affected employees will be given preference for appointment to particular or all positions, in IR. Preferential appointment rights for employees will be decided as part of the development of the overall change process.

To be appointed with preference, these employees will either have the capability to do the job or, with a reasonable amount of training and support will be able to do the job.

10.5.4 Review of affected status

Employees who consider their position is either affected or not affected by the change proposal may submit their views on the matter to be considered by the PSA and IR, who will aim to reach agreement on the status of the position. If agreement cannot be reached, the provisions of clause 10.4 will apply.

10.6 Placement process for affected employees

Following the identification of affected staff, how the following placement process will be applied will be identified in accordance with clause 10.4.

Information provided to employees as part of the placement process outlined below will include:

- the current and new job expectations/role descriptions;
- information regarding the pay ranges for the current and new roles.

10.6.1 Expression of interest

a) The expression of interest process is designed to facilitate the placement of affected staff by achieving an agreed match between affected individual employee preferences for identified options and IR's business needs.

b) The process is designed to provide certainty as soon as possible, while maintaining fairness and transparency for employees and representatives.

c) In the expression of interest process, IR will use existing relevant knowledge about its employees when considering their preferences.

d) Each expression of interest process will identify:

- the entitlements and options listed from clause 10.7 onwards that are available for each group of affected employees
- the positions/roles that will be offered without the need for a selection process, including the rationale for any view that identified roles in the new structure align with identified roles in the old structure
- clearly stated selection decision criteria for placement into roles that focus on the skills, knowledge, attributes, qualifications and experience each position/role requires and those that are held by the employee
- the selection process and criteria for matching employee preferences for positions/roles and for other available options with identified business needs
- the weightings (if applicable) to be applied to the various components of the selection approach (e.g. interview vs self-assessment, etc)
- who is able to participate in the process
- the timetable for each stage of the process
- how personal circumstances can be raised in order to be taken into account
- how voluntary relocation opportunities might be made available during the process.

e) In the expression of interest process, employees have an agreed period of time within which they can identify their preferences. Once this period has expired, the options identified cannot be changed, except in exceptional circumstances, which will be discussed between IR, the PSA and the employee.

f) If a match is then achieved between an option identified and IR's business needs, then the employee will be offered that option.

g) Following any selection process/es undertaken, affected employees may be made an offer of:

- placement into a position they expressed an interest in; or
- another option identified in the expression of interest process.

h) Employees will have a specified period during which they must respond to the offer made to them.

i) Where an offer is not made a discussion about the outcome of the expression of interest process may be held with the relevant employee.

10.6.2 Reasonable offer (into a suitable alternative position)

An affected employee who is not placed in a position by the expression of interest process may be made a reasonable offer of a suitable alternative position(s).

a) A suitable alternative position is one:

- where the employee accepts the offer; or
- that involves clearly defined duties and responsibilities that are not unreasonable taking into account the employee's skills, knowledge, experience, attributes and qualifications; and
- where the employee could be expected to carry out those duties with a reasonable amount of training and development - the nature of the training and development identified as being needed in the role offered and how this would be delivered would be discussed during the offer/acceptance process; and
- where the location of the new position is in the same local area; and
- where the employee's salary is in the same or a higher[1] pay band or where the employee agrees to an equalisation allowance paid in accordance with clause 10.8; and
- where the other terms and conditions are no less favourable overall.

b) The consideration of what constitutes a suitable alternative position will include the employee's personal circumstances, including career aspirations.

c) If an employee disagrees with the suitability of an alternative position offered they may seek urgent mediation assistance. Taking into account the mediation process, a reasonable period of time will be given to the employee to make a decision as to whether to accept the offer.

d) Where an employee is offered a suitable alternative position that meets the criteria set out above and does not accept the offer then that employee will be given notice of termination by reason of redundancy but will not be entitled to receive redundancy compensation should they remain unplaced after all other options have been exhausted.

e) Where an employee is offered an alternative position that does not meet the criteria set out above and does not accept the offer then that employee will still be entitled to receive redundancy compensation, should they remain unplaced after all other options have been exhausted.

f) For the purposes of placing staff, "same local area" will be within reasonable commuting time and distance for which specific boundaries and financial assistance will be determined in respect of each organisational change.

g) Where no offer has been made as part of the Expression of Interest process and the employee has not been made an offer of a Suitable Alternative Position, a discussion will be held with the employee to identify the next steps for them in the process.

[1] This does not create an expectation that a position in a higher band will be deemed to be a suitable alternative offer.

10.7 Voluntary redundancy

a) Where a change proposal will result in fewer positions than there are affected employees and a voluntary redundancy process is to be used, IR will seek expressions of interest, on a without prejudice basis, in voluntary redundancy from employees.

b) Where expressions of interest are received, IR may, at its sole discretion, choose to accept or decline any expression of interest in voluntary redundancy where there would be an adverse impact on the business.

c) By way of example and without limiting IR's sole discretion, voluntary redundancies may not be accepted in circumstances where:

- An applicant has skills and experience that IR wishes to retain; or
- Where approving the voluntary redundancy may result in insufficient skilled staff from which to appoint to remaining positions in the impacted area.

d) Where IR accepts an expression of interest and offers voluntary redundancy, written acceptance of that offer by the individual will be binding.

e) Where an employee accepts an offer of voluntary redundancy, their employment will end by reason of redundancy.

10.8 Equalisation allowance

If an employee is offered and accepts a role with a lower salary under clauses 10.6.1 or 10.6.2 above, they will be paid an equalisation allowance as set out below:

a) Employees appointed to IR prior to 1 July 1999, who are to have an equalisation allowance commence after 1 July 1999, will have the choice of the allowance being paid as either as an ongoing allowance for five years from the date the allowance commences, or as a lump sum payment equivalent to the difference in salary for the next two years.

b) Employees appointed to IR after 1 July 1999 will be paid a lump sum equalisation payment equivalent to the difference in salary for the next two years.

An employee may decline an offer of a role with a lower salary and still remain entitled to receive redundancy compensation.

10.8.1 Salary rate to be unchanged in certain circumstances

Where an employee is not yet entitled to New Zealand Superannuation but is within 5 years of eligibility for it, they will retain their current salary unabated for a period of five years, although the indicative salary level for their appointment to the position will be established and recorded. After 5 years, their salary will be set at either:

- the level established on their appointment to the new position, or
- a higher level if the person has received performance pay increases in the intervening period.

10.9 Unplaced staff

The change process will identify which of the following options, or any other options, will be available to surplus staff. Details of how the options may be used and the types and levels of financial assistance etc, may be agreed on a case by case basis following discussions between IR, the employee and the PSA.

The options are:

10.9.1 Retraining

Retraining is an efficient and worthwhile option for dealing with staffing surpluses. Where a retraining opportunity is identified a specific programme will be designed to meet the needs of the individual and financial assistance will be negotiated. The maximum assistance payable will be the average redundancy payment calculated for all employees who are declared surplus had redundancy been an option.

10.9.2 Redeployment

IR will provide reasonable support to an employee who wishes to seek an alternative position within the Public Service or another agency as may be agreed.

For employees taking this option, the provisions of the Public Service Act 2020 shall apply. Time off shall be available for job seeking.

10.9.3 Part time work/job sharing

Where a reduction in the number of employees in a position is required, options such as part-time work or job sharing may be able to be accommodated. Employees who wish to consider these options should discuss this with their leader as early in the Expression of Interest process as possible.

10.9.4 Leave without pay

The employee and IR may agree to a defined period of leave without pay, with a preference to right of appointment to future vacancies. This may include an opportunity for retraining. Employees being considered for appointment must be able to show they have the capability to do the job.

10.9.5 Enhanced early retirement

Enhanced early retirement is available to employees who have been declared redundant. The amount of enhanced early retirement will be the equivalent to the person's redundancy entitlement.

Enhanced early retirement may be made available by IR at any time to employees who are not affected if they are replaced by an unplaced employee.

10.9.6 Agreed exit

Affected employees should advise their leader as early in the Expression of Interest process as possible, if they are aware that another employee who is not affected by the change process might be agreeable to a swap of situations.

In situations where there are multiple affected employees who should be considered as part of the agreed exit proposal, a selection process will be undertaken.

If the agreed exit proposal is approved by IR, this would result in the non-affected employee being approved for an agreed exit so that the affected employee can remain in employment.

The amount of any agreed exit package will be equivalent to the lesser of the two applicable employees' redundancy compensation entitlements.

10.10 Redundancy

Declaring employees redundant is a last option.

10.10.1 Employees who commenced employment with IR from 1 July 1999

Where the options in clause 10.6 have been exhausted the employee shall receive:

- as much notice as possible and in any event not less than one month's notice of termination of employment or payment in lieu of notice; and
- redundancy compensation of 25% of salary, except where an employee has more than five years continuous service, when they will be paid an additional 4% of salary for each subsequent year.

The maximum redundancy compensation payable will be 45 weeks pay.

10.10.2 Employees who commenced employment with IR prior to 1 July 1999

Redundancy will be paid as per the severance/redundancy provisions of the person's employment agreement as at 30 June 1999. The severance provisions that applied to IR employees as at 30 June 1999 are attached in *Appendix 1*.

10.11 Sale or transfer

In the event of restructuring, as defined in section 69OI of the Employment Relations

Act 2000, resulting in some or all employees no longer being required to perform work for IR, IR will explore and negotiate with the potential new employer whether it is in the position to offer employment to those potentially affected employees covered by this employment agreement.

In negotiating with the prospective employer the objective will be to arrange for the employee to be offered employment by the new employer on substantially the same or more favourable conditions of employment overall. As soon as possible after the commercial arrangements are finalised, the employee will be provided with information about the new employer, whether the employee will be offered employment by the new employer, the basis of any such offer, the timetable for transition, and the options available to the employee.

An employee may choose not to accept an offer of employment made by the new employer.

For the purpose of giving effect to this clause, the parties agree that IR may supply to the potential new employer employment related information about employees providing the information which is supplied and the manner in which it is supplied is consistent with Subpart 2 of Part 6A of the Employment Relations Act 2000.

Where an employee's employment is being terminated by IR by reason of the sale, transfer or contracting out by IR of the whole or part of its business, nothing will require IR to pay redundancy to the employee if:

- the person or organisation acquiring the business or part being sold or transferred:
    - has offered the staff member employment in the business or part being sold or transferred, and
    - has agreed to treat the service as if it were continuous service with that person or organisation; and
- the conditions of employment being offered to the employee by the person or organisation acquiring the business or part being sold or transferred are substantially the same as or more favourable than, the employee's conditions of employment including:
    - any service related and redundancy conditions; and
    - any conditions relating to superannuation under the employment being terminated; and
- the offer of employment by the person or organisation acquiring the business, or part being sold or transferred is an offer to employ the employee in the business either:
    - in the same, or in a similar capacity as the one in which the employee was employed; or
    - in a capacity that the employee is willing to accept; and
    - that the employment remains in the local area.

The employee may, on a without prejudice basis, however, elect to seek suitable alternative employment with IR through exploring available job vacancies, or redeployment or leave without pay options. This potential to seek alternative employment with IR will remain open up until the actual date of sale or transfer of the business or acceptance of an offer from the person or organisation acquiring the business, whichever is the earlier.

Formal notice of termination of employment will be issued in the event that an alternative position or arrangement with IR cannot be secured.

11 Integrity of the tax system

Section 6 of the Tax Administration Act 1994 places a responsibility on all employees in IR to "*use their best endeavours to protect the integrity of the tax system*".

11.1 Confidentiality

In accordance with section 18B of the Tax Administration Act 1994, all employees are required to sign and observe a Declaration of Confidentiality.

IR will comply with the provisions of the Privacy Act 2020 and the Official Information Act 1982.

Employees are responsible for the security of any confidential and commercially sensitive information under their control or to which they have access. Information concerning customers, other employees of IR and anything to do with IR's business, must be treated with the utmost confidentiality.

Such is the importance of confidentiality of information that any breach may provide grounds for dismissal. Employees are reminded that breaches of confidentiality may also provide grounds for prosecution.

The requirement for confidentiality continues after employment with IR ceases and until such time as the material in question comes into the public domain through some other legitimate way. Any breach of this responsibility after employees have left IR's employment may similarly provide grounds for prosecution.

11.2 Conflict of interest

Employees should ensure that they are not involved (directly or indirectly):

- in any other employment or business which may affect or compromise their ability to perform their duties; or
- in an activity in conflict with the interests of IR.

Employees must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of IR.

If employees are in any doubt they should seek prior clarification from their leader and refer to the Code of Conduct – Tikanga Whanonga for guidance.

11.3 Intellectual property

All work, product and all inventions, improvements, discoveries, processes, programmes and/or systems developed by employees, or which they may become aware of, in the performance of their duties while employed by IR, will be fully disclosed to, and become the sole and absolute property of the Crown.

12 Employment relationship problem resolution

IR, the PSA and employees are committed to the resolution of employment relationship problems, including personal grievances and disputes, as close as possible to their point of origin.

PSA members have the right to be represented by their union at any stage in the process of raising and seeking resolution of an employment relationship problem.

When there is a problem, IR and the employee will:

- take reasonable steps to advise the other about the problem, and
- first seek to resolve the matter in discussions between the employee and leader, and
- normally follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

Where the problem is not able to be resolved by discussion and the use of internal procedures, IR and/or the employee may seek the assistance of a mediator.

The Mediation Service at MBIE will be the preferred provider for mediation assistance. The mediation service is confidential and aims to assist IR and the employee in resolving the employment relationship problem.

If agreement cannot be reached with the assistance of the mediation service, the employee may submit a personal grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is challenged in the Employment Court.

An employee is required to raise a personal grievance or dispute, or make reasonable steps to raise it, with IR within the period of 90 days for reasons other than sexual harassment, and within 12 months for sexual harassment, beginning with the date on which the action alleged to amount to a personal grievance occurred or came to their notice, whichever is the later.

If the employee wishes to raise a personal grievance or dispute outside the applicable notice period after the alleged action they must have IR's agreement or apply to the Employment Relations Authority to do so.

Personal Grievances are defined in Section 103 of the Employment Relations Act 2000.

Appendix 1 – PSA grand-parented entitlements

Introduction

Staff employed before 1 July 1999 have some previous terms and conditions grand parented, that are not covered in the main body of this agreement.

The following sections highlight the terms and conditions that are affected by the PSA

Collective Employment Contract (016), which have been protected for all current staff as at 1 July 1999, except for those staff employed in the Wellington Contact Centre. These staff have specified variations due to the terms of their employment in that business unit.

Long Service Leave

For those employees employed by Inland Revenue before 1 July 1999, long service leave shall be granted as follows:

Qualifying Service	Entitlement	No. of years after qualification that leave will be forfeited
10 years	2 weeks	5 years
15 years*	1 week	5 years
20 years	1 week	5 years

* Employees may elect to take the 15 years entitlement as 2 weeks' long service leave at 20 years.

Employees with more than 20 years service will become entitled to an additional one week's long service leave at the end of each five years continuous employment. For employees engaged before 1 July 1999 previous service will be taken into account in calculating an employee's entitlement to long service in terms of clause 1.8, "Recognition of Previous Service."

Retiring Leave

(a) Eligibility

On retiring from Inland Revenue, employees are entitled to receive retiring leave, as set out in (c) or (d) below, if they are eligible for NZ Superannuation or its successor, or if they have given one month's notice of their intention to retire and meet one of the following criteria:

- they have completed 40 years service, or
- they were appointed (or were last appointed) to the Public Service on or after 1 August 1964, and are aged 60 years or over, or
- they were appointed (or were last appointed) to the Public Service before 1 August 1964, have completed 40 years service, and are aged 60 years or over, or
- Inland Revenue has agreed to an earlier date.

(b) Part-time service

Part-time employees shall have retiring leave calculated on a pro-rata basis according to their record of service.

(c) Leave accrual

Employees eligible to retire, apart from those covered by clause (d) below, shall accrue retiring leave as follows:

Service	Entitlement	Max Entitlement
Up to 10 years' service	Nil	0
10 years' service	22 days	22
10-20 years' service	22 days plus 4.3 days per year for each year after 10 years' service	65
20-25 years' service	65 days	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service	131

For example: an employee retires after 27 years 240 days:

Service	Leave
25 years	65.0
2 years	8.8
240 days	2.8932 (240÷365x4.4)
27 years 240 days	76.6932 days

(Note: all service is calculated on the basis of a calendar year).

(d) Previous Service

Previous service will be considered for crediting for retiring leave purposes in terms of the 'Crediting of Previous Service' clause in this *Appendix*. Where an employee has part-time service this will be pro-rated for the purpose of calculating retiring leave.

(e) Method of payment

Retiring leave shall be paid at the employee's option either in fortnightly instalments or as a lump sum.

(f) Anticipation of retiring leave

An employee who has more than 20 years' continuous service, or is eligible to retire on the grounds of age or service, shall be entitled to anticipate retiring leave.

(g) Medical Retirement

An employee who has established eligibility to retire on medical grounds shall be granted a minimum of 65 working days' retiring leave regardless of length of service, with the exception that an employee with more than 25 years' service may be granted additional leave in accordance with clause (c) above.

Resigning Leave

(a) Eligibility

Resigning leave is payable only to those employees who have given three months notice of resignation, and where the work record is satisfactory.

(b) Leave accrual

Resigning leave may be granted to employees who have not reached their retiring age at the following rate:

Service	Entitlement	Max Entitlement
Up to 20 years' service	nil	0
20 years' service	32 days	32
20-39½ years' service	32 days plus 1.44 days per year for each year after 20 years' service	60

For example: an employee resigns after 27 years 240 days:

Service	Leave
20 years	32.0
7 years	10.08
240 days	0.9468 (240÷365x1.44)
27 years 240 days	43.0268 days

(c) Impact of Long Service Leave

Where an employee has taken long service leave prior to resignation, the resigning leave due is to be reduced by the amount of long service leave taken. For each complete period of six months worked after the taking of long service leave, an additional credit of one day is to be granted up to a maximum of their long service leave entitlement.

(d) Resignation for ill health

Where an employee resigns on the grounds of ill health the full resigning leave entitlement will be granted and no reduction will be made for any long service leave taken.

(e) Impact of part-time service

Resigning leave entitlements for reduced hour or part-time employees will reflect the pattern of service of the employee.

(f) Previous Service

Previous service will be considered for crediting for resigning leave purposes in terms of the 'Crediting of Previous Service' clause in this *Appendix*.

Crediting of Previous Service

Staff employed prior to the commencement of the PSA contract 008 shall be entitled to the service recognition provisions of the Inland Revenue Department Collective Employment Contract (004 or 005) which expired on 29 February 1996, provided any such employee was a party to that contract.

Where previous service with other New Zealand organisations is seen to be relevant and valuable, Inland Revenue has the discretion to recognise it.

Previous service that ended with the employee accepting either a severance or enhanced early retirement payment under any restructuring and surplus staffing provisions of any organisation listed in Schedule 1 of the State Sector Act 1988 will not be recognised.

Payment to the Estate of a Deceased Employee

On the death of an employee, a cash grant in lieu of long service leave and retiring leave shall be approved for payment to the employee's estate. Any bereavement grant made under this agreement is to be deducted from any retiring leave entitlement.

Severance Compensation

Where the options for unplaced staff available under this agreement have been exhausted, the employee shall be given one month's notice and severance. The severance is made up of the following components:

(a) Severance Compensation

The severance component is as follows:

Completed years of continuous service	Percentage of gross salary
Less than one year	25.0%
Year 2 to Year 7 (inclusive)	4.0% for each year
Year 8 to Year 15 (inclusive)	5.0% for each year
Year 16 to Year 20 (inclusive)	3.5% for each year

The severance compensation for service is cumulative up to a maximum of 20 years' service. The maximum severance compensation payable is 106.5% of the total gross salary.

For employees who joined Inland Revenue on or from 1 July 1996, or for employees on Individual Contracts based on either the PSA Collective (004) or the IRD Collective (005), who joined the PSA CEC (011) after 1 July 1996, the maximum severance compensation payable is 100% of the employee's total gross salary.

(b) Payment for Dependants

- $1200 for one person (other than a dependent child) who is dependent on the employee; and
- $2400 for each dependent child of the employee.

(c) Cessation Leave

Cessation Leave in accordance with the table below will be paid, subject to the leave being reduced by the amount of paid anticipated retiring leave already taken.

Previous service will be considered for crediting for cessation leave purposes in terms of the Crediting of Previous Service clause in this *Appendix*.

Cessation leave accrues at the following rate:

Service	Entitlement (days)
Up to 5 years' service	0
5-10 years' service	22
10-15 years' service	44
15-25 years' service	65

More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service up to a maximum of 131 days

For example: an employee receives a redundancy after 27 years 240 days:

Service	*Leave*
25 years	65.0
2 years	8.8
240 days	2.8932 (240÷365x4.4)
27 years 240 days	76.6932 days

Where an employee has previous part-time service, the entitlement to cessation leave will be reduced in proportion to the amount of time the employee worked reduced hours.

Earlier periods of service may be credited provided they:

- did not end with the employee accepting either a severance or an enhanced early retirement under restructuring or surplus staffing provisions; and
- the employee joined Inland Revenue within one month of leaving the previous employer.

(d) Other Leave

Outstanding annual leave and long service leave may be separately cashed up.

Appendix 2 – Pay bands

With effect from 1 July 2025 – 30 June 2026:

		Zone 1 *(fixed steps)*				**Zone 2** *(fixed steps)*					**Zone 3** *(a range)*	
	Dev Range ($ min. if used)	**Min. - Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6** *(100%)*	**Step 7**	**Step 8**	**Step 9**	*from* **Step 10**	*to* **Max.**
BPSC	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$60,385	$61,067	$61,857	$62,647	$67,389
BPSD	*n/a*	*n/a*	*n/a*	$60,385	$62,126	$63,891	$65,657	$66,540	$67,423	$68,306	$69,188	$74,637
BPSE	*n/a*	$63,387	$65,384	$67,381	$69,379	$71,434	$73,491	$74,520	$75,548	$76,577	$77,605	$83,776
BPSF	$60,385	$70,604	$72,921	$75,240	$77,558	$79,876	$82,194	$83,353	$84,513	$85,671	$86,830	$93,785
BPSG	$60,824	$80,277	$82,937	$85,596	$88,257	$90,916	$93,576	$94,905	$96,235	$97,565	$98,895	$106,874
BPSH	*n/a*	$94,057	$97,203	$100,349	$103,495	$106,641	$109,787	$111,360	$112,932	$114,506	$116,079	$125,517
BPSI	*n/a*	$112,338	$116,130	$119,921	$123,711	$127,503	$131,294	$133,189	$135,086	$136,981	$138,877	$150,250
BPSJ	*n/a*	$120,180	$124,247	$128,316	$132,383	$136,451	$140,519	$142,553	$144,586	$146,621	$148,655	$160,858
BPSK	*n/a*	$128,990	$133,369	$137,748	$142,127	$146,506	$150,885	$153,075	$155,263	$157,453	$159,643	$172,780
BPSL	*n/a*	$152,192	$157,389	$162,588	$167,785	$172,984	$178,181	$180,780	$183,378	$185,978	$188,507	$203,646

With effect from 1 July 2026*:*

		Zone 1 *(fixed steps)*				**Zone 2** *(fixed steps)*					**Zone 3** *(a range)*	
	Dev Range ($ min. if used)	**Min. - Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6** *(100%)*	**Step 7**	**Step 8**	**Step 9**	*from* **Step 10**	*to* **Max.**
BPSC	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$61,185	$61,867	$62,657	$63,447	$68,189
BPSD	*n/a*	*n/a*	*n/a*	$61,185	$62,926	$64,691	$66,457	$67,340	$68,223	$69,106	$69,988	$75,437
BPSE	*n/a*	$64,187	$66,184	$68,181	$70,179	$72,234	$74,291	$75,320	$76,348	$77,377	$78,405	$84,576
BPSF	$61,185	$71,404	$73,721	$76,040	$78,358	$80,676	$82,994	$84,153	$85,313	$86,471	$87,630	$94,585
BPSG	$61,624	$81,077	$83,737	$86,396	$89,057	$91,716	$94,376	$95,705	$97,035	$98,365	$99,695	$107,674
BPSH	*n/a*	$94,857	$98,003	$101,149	$104,295	$107,441	$110,587	$112,160	$113,732	$115,306	$116,879	$126,317
BPSI	*n/a*	$113,138	$116,930	$120,721	$124,511	$128,303	$132,094	$133,989	$135,886	$137,781	$139,677	$151,050
BPSJ	*n/a*	$120,980	$125,047	$129,116	$133,183	$137,251	$141,319	$143,353	$145,386	$147,421	$149,455	$161,658
BPSK	*n/a*	$129,790	$134,169	$138,548	$142,927	$147,306	$151,685	$153,875	$156,063	$158,253	$160,443	$173,580
BPSL	*n/a*	$152,992	$158,189	$163,388	$168,585	$173,784	$178,981	$181,580	$184,178	$186,778	$189,307	$204,446

Appendix 3 – Positions in pay bands – by business group

Enterprise roles *(used by multiple business groups)*

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2018a	Analyst (L1) *Kaitārari (L1)*	BPSF	y
2018b	Analyst (L2) *Kaitārari (L2)*	BPSH	
2047a	Architect (L1) *Kaihoahoa (L1)*	BPSH	
2047b	Architect (L2) *Kaihoahoa (L2)*	BPSJ	
2047c	Architect *Kaihoahoa (L3)*	BPSL	
2053	Business Process Specialist *Mātanga Hātepe Pakihi*	BPSE	
2017a	Business Support (L1) *Kaihāpai Pakihi (L1)*	BPSC	
2017b	Business Support (L2) *Kaihāpai Pakihi (L2)*	BPSD	
2017c	Business Support (L3) *Kaihāpai Pakihi (L3)*	BPSF	
2019a	Capability & Outcomes Specialist (L1) *Mātanga Āheitanga me te Putanga (L1)*	BPSG	
2019b	Capability & Outcomes Specialist (L2) *Mātanga Āheitanga me te Putanga (L2)*	BPSH	
2056a	Change Analyst (L1) *Kaitātari Panoni (L1)*	BPSH	
2056b	Change Analyst (L2) *Kaitātari Panoni (L2)*	BPSJ	
2020a	Customer Compliance Specialist (L1) *Mātanga Tautukunga Kiritaki (L1)*	BPSG	y
2020b	Customer Compliance Specialist (L2) *Mātanga Tautukunga Kiritaki (L2)*	BPSH	
2020c	Customer Compliance Specialist (L3) *Mātanga Tautukunga Kiritaki (L3)*	BPSI	
2021a	Customer Experience Designer (L1) *Kaihoahoa Wheako Kiritaki (L1)*	BPSH	
2021b	Customer Experience Designer (L2) *Kaihoahoa Wheako Kiritaki (L2)*	BPSJ	
2021c	Customer Experience Designer (L3) *Kaihoahoa Wheako Kiritaki (L3)*	BPSK	
2022a	Customer Service Officer (L1) *Āpiha Ratonga Kiritaki (L1)*	BPSD	
2022b	Customer Service Officer (L2) *Āpiha Ratonga Kiritaki (L2)*	BPSF	
2059	Domain Principal *Tumuaki ā-mahi*	BPSK	
2049a	Domain Specialist (L1) *Mātanga ā-Mahi (L1)*	BPSG	
2049b	Domain Specialist (L2) *Mātanga ā-Mahi (L2)*	BPSH	
2023a	Information Specialist (L1) *Mātanga Pārongo (L1)*	BPSG	
2023b	Information Specialist (L2) *Mātanga Pārongo (L2)*	BPSI	
2023c	Information Specialist (L3) *Mātanga Pārongo (L3)*	BPSK	
2024a	Intelligence & Insight Specialist (L1) *Mātanga Mōhiotanga me te Māramaranga (L1)*	BPSG	
2024b	Intelligence & Insight Specialist (L2) *Mātanga Mōhiotanga me te Māramaranga (L2)*	BPSI	

Enterprise roles *(used by multiple business groups)*

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2024c	Intelligence & Insight Specialist (L3) *Mātanga Mōhiotanga me te Māramaranga (L3)*	BPSK	
2025a	Solicitor (L1) *Roia (L1)*	BPSG	y
2025b	Solicitor (L2) *Roia (L2)*	BPSI	
2025c	Solicitor (L3) *Roia (L3)*	BPSK	
2011a	Team Lead (L1) *Kaihautū ā-kapa (L1)*	BPSH	
2011b	Team Lead (L2) *Kaihautū ā-kapa (L2)*	BPSI	
2030	Technical Lead *Kaihautū Hangarau*	BPSK	
2026a	Technical Specialist (L1) *Mātanga Hangarau (L1)*	BPSH	
2026b	Technical Specialist (L2) *Mātanga Hangarau (L2)*	BPSI	
2026c	Technical Specialist (L3) *Mātanga Hangarau (L3)*	BPSK	
2031a	Technology Specialist (L1) *Kaimātai Hangarau (L1)*	BPSG	
2031b	Technology Specialist (L2) *Kaimātai Hangarau (L2)*	BPSI	
2031c	Technology Specialist (L3) *Kaimātai Hangarau (L3)*	BPSK	

Customer & Compliance Services - Individuals

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2015	Community Compliance Officer *Āpiha Iwi Whānui Tautukunga*	BPSF	
2068	Customer Enquiries Officer *Kaiāwhina Whakaui Kiritaki*	BPSC	
2016	Customer Support Administrator *Kaiwhakahaere Hāpai Kiritaki*	BPSC	

Customer & Compliance Services - Business

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2014	Business Lifecycle Manager *Kaiwhakahaere Mataora Pakihi*	BPSG	
2013	External Relationship Manager *Kaiwhakahaere Hononga ā-waho*	BPSI	
2055	Strategy Specialist *Mātanga Rautaki*	BPSL	

Enterprise & Integrity Services

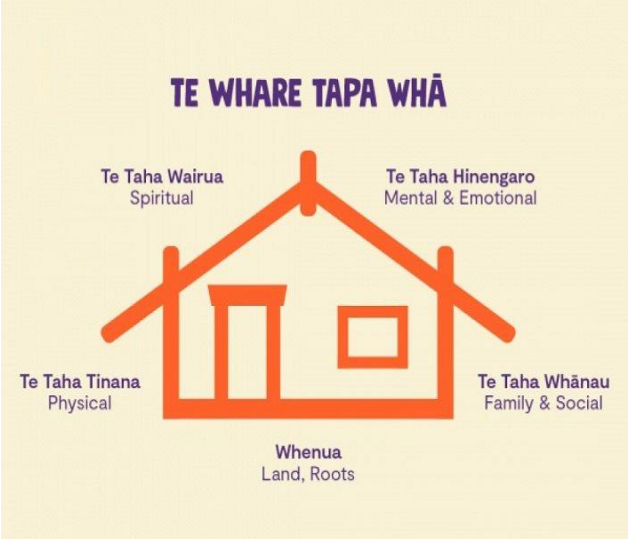
Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2052a	Accountant (L1) *Kaikaute (L1)*	BPSG	
2052b	Accountant (L2) *Kaikaute (L2)*	BPSI	
2064a	Kaitohutohu, Te Kāhui Tūhono (L1) *Domain Specialist, Māori Crown Relations (L1)*	BPSG	
2064b	Kaitohutohu, Te Kāhui Tūhono (L2) *Domain Specialist, Māori Crown Relations (L2)*	BPSH	
880A	Payroll Officer	BPSE	
2063	Pūkenga, Te Kāhui Tūhono *Domain Principal, Māori Crown Relations*	BPSK	
2055	Strategy Specialist *Mātanga Rautaki*	BPSL	
881A	System Administrator	BPSF	
2060a	Workplace Support (L1) *Kaitautoko Wāhi Mahi*	BPSD	
2060b	Workplace Support (L2) *Kaitautoko Wāhi Mahi*	BPSF	

Tax Counsel Office

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2040a	Tax Counsel/Tax Specialist (L1) *Mātanga Hangarau (L1)*	BPSI	
2040b	Tax Counsel/Tax Specialist (L2) *Mātanga Hangarau (L2)*	BPSK	
2040c	Tax Counsel/Tax Specialist (L3) *Mātanga Hangarau (L3)*	BPSL	

Appendix 4 – Reference material on Te Whare Tapa Whā

Te Whare Tapa Whā model was developed by Tā (Sir) Mason Durie in 1984. Tā Mason Durie created a holistic model of health to provide a Te Ao Māori perspective, which has also been adopted by the World Health Organisation.



Te Whare Tapa Whā is a Māori model of health that describes health as a wharenui/meeting house that helps us identify where we need extra support.

With 4 walls, the wharenui (meeting house) is a symbol of these 4 dimensions. The connection between the wharenui and the whenua (land) forms the foundation for the other 4 dimensions. Our wellbeing focus is on Wairua as spiritual connection to the whenua.

Should one of the four walls be missing, or some way damaged a person, or collective may become 'unbalanced' and subsequently unwell.

By nurturing and strengthening the 4 walls you support the health and wellbeing of you and your whānau.

The walls which make up Te Whare Whā:

- Tinana
- Hinengaro
- Wairua
- Whānau.

Te Taha Tinana (Physical Health) – The capacity for physical growth and development

Good physical health is required for optimal development. Our physical 'being' supports our essence and shelters us from the external environment. For Māori the physical dimension is just one aspect of health and well-being and cannot be separated from the aspect of mind, spirit and family.

Examples: Eating healthily, sleeping habits, when do you move your body? A practical example could be if you're often tired, set a reminder on your phone for when it's time to start thinking about going to bed.

Te Taha Hinengaro (Mental health) – The capacity to communicate, to think and feel mind and body are inseparable.
Thoughts, feelings and emotions are integral components of the body and soul. This is about how we see ourselves in this universe, our interaction with that which is uniquely Māori and the perception that others have of us.

Examples: Are you `overthinking' in any areas, how do those thoughts that make you feel? Another example might be if thoughts about work are interrupting your personal time, make time at the end of every workday to journal or list your next actions.

Te Taha Whānau (family health) – The capacity to belong, to care and to share where individuals are part of wider social systems.
Whānau provides us with the strength to be who we are. This is the link to our ancestors, our ties with the past, the present and the future. Understanding the importance of whānau and how whānau (family) can contribute to illness and assist in curing illness is fundamental to understanding Māori health issues.

Examples: Spending time with whānau, doing things for them and getting involved gives you a feeling of purpose, connection, and wellbeing. It benefits you and strengthen your

whānau. As a core source of strength, security, and identity, whānau plays a central role in your wellbeing.

Te Taha Wairua (spiritual health) - The capacity for faith and wider communication.

Health is related to unseen and unspoken energies. The spiritual essence of a person is their life force. This determines us as individuals and as a collective, who and what we are, where we have come from and where we are going. A traditional Māori analysis of physical manifestations of illness will focus on the wairua or spirit, to determine whether damage here could be a contributing factor.

Examples: Spiritual wellbeing can be expressed through beliefs, values, traditions, and practices that support self-awareness and identity.

Appendix 5 – Work hours clauses from PSA039 for reference

5 Work Hours

5.1 Hours

Inland Revenue's mission is to provide quality services to the community. This requires flexibility and cooperation from both employees and Inland Revenue to ensure customer and business needs are met while balancing these requirements with individual employees' personal and family commitments and needs.

The objective in setting the days and hours that are worked is to provide as much stability as practicable and yet be adaptable to the changing needs of our customers, the business and its employees.

The standard hours of work that a full time employee is required to work are 7 hours 35 minutes per day or 37 hours 55 minutes per week or 75 hours 50 minutes per fortnight. The time period within which these hours of work apply for each group of employee is set out in clauses 5.1.2 to 5.1.3 below.

5.1.1 Definitions

These definitions apply for the purpose of these hours of work provisions only.
A "full time" employee is an employee whose hours of work, as agreed in their letter of offer of appointment, or as subsequently varied by mutual agreement in writing, are 37 hours 55 minutes per week.

A "part time" employee is an employee whose hours of work as agreed in their letter of offer of appointment, or as subsequently varied by mutual agreement in writing, are less than 37 hours 55 minutes per week.

5.1.2 Those employed prior to 7 February 2007

a) Full time employees - other than Wellington and Palmerston North Contact Centre employees

The standard hours of work for full time employees (other than Wellington and Palmerston North Contact Centre employees) who were employed by IR before 7 February 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked between 8.00am and 5.05pm Monday to Friday.

b) Full time employees in the Wellington and Palmerston North Contact Centres

The standard hours of work for full time employees employed in the Wellington and Palmerston North Contact Centres before 7 February 2007, are 7 hours 35 minutes per day, 75 hours 50 minutes per fortnight, to be worked between 8.00am and 8.00pm Monday to Friday, and between 9.00am and 1.00pm Saturday.

Any employee covered by this clause may agree with Inland Revenue that their rostered hours of work will be worked at any time between the hours of 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday, subject to the right of either party to return to the standard hours of work applicable to this group of employees, by giving no less than four weeks' notice.

Some Contact Centre employees employed prior to 7 February 2007 may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 8am and 6.30pm Monday to Friday and between 9am and 1pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

5.1.3 Those employed on and from 7 February 2007

a) Full time employees [other than those employed in Contact Centres]

The standard hours of work for full time employees (other than Contact Centre employees) who were employed by IR on and from 7 February 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked within an agreed nine hour band between 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. Unless otherwise agreed these employees will have 2 consecutive days off each week.

The employee's hours of work, including the agreed nine hour band, will be confirmed in their letter of offer of appointment. The employee's letter of offer of appointment may provide for an initial band to apply from the commencement of employment, and a different band to apply at another date thereafter.

Employees may be required to be available at any time within the agreed nine hour band set out in their letter of offer of appointment, or as subsequently varied in writing by mutual agreement.

b) Full time employees in Contact Centres

This clause applies to employees employed in Contact Centres on and from 7 February 2007.

This clause also applies to employees employed outside Contact Centres, who are required to directly support Contact Centre activities. This does not include employees from other areas of IR who assist with answering customer telephone calls from time to time.

The standard hours of work for these full time employees are up to 7 hours 35 minutes per day and 75 hours 50 minutes per fortnight, to be worked between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday.

Some Contact Centre employees first employed between 7 February 2007 and 8 November 2010 (inclusive) may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 7.25am and 6.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

IR is also entitled to recruit full time employees in Contact Centres whose hours of work shall be performed within an agreed 9 hour band which will be between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday, with no option of subsequently moving to a different set of hours unless mutually agreed with IR.

Where this occurs, the specific hours of work will be advertised with the position, and all applicants will be expressly informed in writing of those specific hours of work for the position.

5.1.4 New hours of work arrangements

Where business needs mean that IR wishes to offer hours of work that are not consistent with the provisions in clauses 5.1.2 or 5.1.3, IR will approach the PSA (at National Organiser and National Convener level) to discuss the nature of the proposal, including:

- The hours of work arrangements that IR proposes;
- Why those hours of work are required;
- Which positions and/or employees the alternative hours would apply to;
- The proposed status of the alternative hours e.g. whether trial or permanent, any ability for employees to opt in or out of the alternative hours;

- The approach to implementing the alternative hours.

As part of the discussions the parties will specifically consider potential impacts on employees covered by the proposal (e.g. access to public transport, access to overtime and flexitime) and potential solutions. Consideration will also be given to any potential impacts on employees not covered by the proposed alternative hours.

Any offers under this clause will only be made if the PSA, after members' endorsement, has agreed in writing to the alternative hours of work arrangement and associated parameters.

5.1.5 Rostering of Contact Centre Employees

Contact Centre employees' hours of work will be set by roster, based on business needs.

Where possible IR will endeavour to take account of employee preferences. Notice of rosters showing hours of work for each roster cycle will be advised to the employees concerned four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of an emergency situation or by agreement. Each roster period will be of a duration of between one and 24 weeks.

Employees will not be rostered to work on more than four Saturdays in a 16 week period.

Employees will not be rostered to work later than 6.30pm on more than four weeks in a 16 week period.

Employees will be given at least two consecutive days off no less than three out of four weeks, and as a consequence their hours of work may be spread across four, five or six days in any one week, totalling 75 hours 50 minutes per fortnight.

5.1.6 Part Time Employees

The Hours of Work provisions set out in this agreement, including the standard hours of work applicable to each group of employees shall apply to part time employees, provided that the number of hours worked will be less, as agreed in the employee's letter of offer of appointment or mutually agreed in writing.

5.1.7 Letters of Appointment

The standard hours of work for all new employees (including the nine hour band, where applicable) will be identified in their letters of offer of appointment, and will not be inconsistent with the hours of work provisions in this collective agreement.

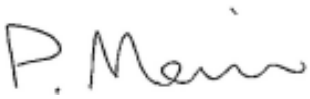
Where the standard hours of work are other than 8.00am to 5.05pm Monday to Friday, this will be identified when the position is advertised.

After the commencement of employment, an employee and IR may mutually agree to vary their standard nine hour band, provided that the agreed hours of work shall be between 6:00am and 10:00pm Monday to Friday and where appropriate between 8.00am and 5.00pm Saturday.

5.1.8 Fixed term employees

In order to meet specific business needs, IR may need to engage fixed term employees on hours of work arrangements which fall outside the hours of work provisions in this collective agreement. Where IR considers that business needs require hours of work arrangements outside the provisions of this collective agreement, it will consult with the PSA with a view to seeking agreement to alternative hours of work applicable to fixed term employees. The terms of any such agreement reached will apply instead of the hours of work provisions set out in this agreement in respect of those employees directly affected.

Signed by:



_____

Peter Mersi
Commissioner of Inland Revenue
Te Tari Taake

2 July 2025

_____
Date



_____

Fleur Fitzsimons
For the New Zealand Public Service Association
Te Pūkenga Here Tikanga Mahi Incorporated (PSA)

2 July 2025

_____
Date

Item 47

INLAND REVENUE

2011 STANDARD TERMS EMPLOYMENT AGREEMENT

April 2011

Inland Revenue
Te Tari Taake

Updated to reflect Employment Relations (Extended Time for Personal Grievance for Sexual Harassment) Amendment Act 2023 and updated legislative references Dec 23

1. EMPLOYMENT POLICIES

1.1 Employment Philosophy

We value our employees' ability to make their own decisions depending on what is happening at any time, within the context of the appropriate policies and procedures.

It is neither possible nor desirable to set rules regarding everything that can happen in a workplace. However it is desirable to set out the general terms and conditions of employment to provide a foundation for our relationship. These Standard Terms of Employment should be read in conjunction with your appointment letter or subsequent letters of offer.

Policies and procedures may be introduced and amended from time to time, at Inland Revenue's discretion. You must also make every effort to become familiar with them and to ensure they are followed.

1.2 Variations

The provisions of this agreement may be varied, provided such a variation is recorded in writing and signed by both parties.

1.3 Nature Of The Employment Relationship

The Chief Executive is your employer while you are employed by the Inland Revenue Department.

Where reference is made in these Standard Terms of Employment to "Inland Revenue" it shall mean the Chief Executive or their nominee.

1.4 Foundation Principles For Employment

The following are the principles that underpin the employment relationship. They are binding on both Inland Revenue and you:

- We will value each other and act with integrity, honesty, respect and trust and will develop a relationship based on these features.
- We will be ethical in our dealings with each other and with our customers, and will maintain appropriate standards of confidentiality.
- We will meet and be seen to meet all legal obligations consistently and impartially.
- We will act professionally in all interactions with customers, service providers and colleagues within Inland Revenue, and will take responsibility for our actions.
- We will work together co-operatively to promote responsiveness, flexibility and efficiency in meeting our customer needs, while balancing those needs with the needs of the business.
- We will work together to build a safe and healthy work environment and will meet our obligations under the health and safety legislation.
- We will pursue quality, because it is fundamental to our success.

1.5 Inland Revenue's Commitment

As your employer, Inland Revenue is committed to the following actions and approaches:

- Encouraging and engaging in open two-way communication.
- Supporting employees in their endeavours to fulfil their duties.
- Encouraging skill development for individuals and recognising and rewarding high performance.
- Encouraging suggestions for innovation and better ways to do things.
- Exercising good judgement.

1.6 Your Role And Responsibilities	Your work responsibilities are to: • be honest, diligent and perform to the best of your ability. • work as part of a team and promote the efficient operation of your team and other teams within Inland Revenue to achieve the best outcome possible. • conduct yourself professionally in all interactions with customers, service providers and officers of Inland Revenue. • take responsibility for your own development and participate in the opportunities for development that Inland Revenue offers. • promote efficiency in Inland Revenue and contribute to the responsible operation of our business. • take responsibility for your own actions and for undertaking your duties. • maintain appropriate ethical standards, and develop relationships based on trust, confidentiality and integrity. • comply with, and promote compliance with, the Inland Revenue Code of Conduct. You may from time to time be placed in another position of similar responsibilities without adversely affecting remuneration and other conditions. Such a placement may be in the interests of organisational efficiency and/or your own development. Where such a placement involves a significant change in location your agreement will be sought. If you agree to such a change you will be reimbursed for all actual and reasonable expenses incurred in taking up the appointment. You will be given no less than three months' notice of any placement involving a significant change in location.
2. REMUNERATION	
2.1 General	Details of your remuneration are set out in your appointment letter. Your remuneration will be reviewed in accordance with the relevant Remuneration Policy as amended from time to time. The current version of this policy is available on the intranet.
2.2 Expenses	You will be reimbursed for actual and reasonable authorised expenses incurred by you in the course of your employment.
2.3 Deductions	Where time off is to be unpaid including if you are absent from work without authority, or otherwise in default, we may make the appropriate adjustment to your remuneration. Where this occurs you will be notified.
2.4 Performance Management	Your performance will be assessed against the performance plan agreed with your manager, in accordance with Inland Revenue's performance management system.
3. HOURS OF WORK & RELATED PROVISIONS	
3.1 Hours Of Work	We are a professional organisation determined to have our customers' needs drive our business. Hours of work will be those necessary to achieve your individual performance plan and meet the business needs. Where appropriate normal hours of work will be set by your

	manager. They may be recorded in your appointment letter. Your remuneration incorporates any additional payment for long hours or for work performed on weekends. There is no entitlement to overtime, or time off in lieu for working additional hours.
3.2 Rest And Meal Breaks	You are entitled to rest and meal breaks in accordance with the Employment Relations Act 2000, and are expected to ensure that you take these breaks.
4. LEAVE	
4.1 Public Holidays	You are entitled to the following public holidays: • New Year's Day • 2 January • Waitangi Day • Good Friday • Easter Monday • ANZAC Day • The birth of the reigning sovereign (observed on the first Monday in June) • Matariki • Labour Day (being the fourth Monday in October) • The day of the anniversary of a province or the day locally observed as that day. • Christmas Day • Boxing Day If you are required by Inland Revenue to work on a public holiday you will be paid at the rate of time and a half for hours actually worked. You will also be entitled to an alternative holiday if this would otherwise have been a working day for you.
4.2 Annual Closedown Period	Inland Revenue has an annual closedown period between the Christmas and New Year holidays. Inland Revenue will provide at least one month's notice of the closedown period and the work locations affected each year. In the event that the Wellington Contact Centre is operating between the Christmas and New Year holidays and you are employed to work in the Wellington Contact Centre you agree that you will be available to work if required to do so by Inland Revenue. Where you have a current annual leave entitlement at the commencement of the closedown period you will be required to use that annual leave for the closedown period. Where you do not have a current leave entitlement which is sufficient to cover the closedown period, you agree to take annual leave in advance.
4.3 Annual Leave	After each 12 month period of employment you are entitled to five weeks' annual leave to be taken in accordance with the Holidays Act 2003.
4.4 Timing	It is important that you use this time to have a break from work. Ensuring you have a holiday means that you will be refreshed and revitalised and this is critical to maintaining a healthy lifestyle and workplace. You have an obligation to take your leave within the year after becoming entitled to it. Wherever possible, leave should be scheduled for times causing least disruption to work

	requirements. If it is not possible for you to take all of your leave within 12 months of becoming entitled to it you should discuss the situation in advance with your manager so that firm arrangements can be made for the leave to be taken.
4.5 Payment	You agree that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. your usual pay day). Inland Revenue may approve your request for payment of annual leave prior to going on leave.
4.6 Suspension of Accrual	If you are absent on discretionary leave without pay for more than 35 consecutive days with the exception of unpaid sick leave and unpaid bereavement leave, you will only accrue annual leave for the first week of leave without pay.
4.7 Sickness And Bereavement	We recognise that from time to time you may need to be absent from work because: • you are ill; or • you need to care for your spouse, or a dependent child or parent when they are ill; or • you have suffered a bereavement, or have an obligation due to the death of a family member, or perhaps some other person with whom you have a close association. In such circumstances we support you taking reasonable time off. While we have not initially placed a limit on the amount of time you may have off on pay, we reserve the right to set a limit on a case by case basis (which will be not less than 11 days per year, or 15 days per year once you have completed two years of Recognised Continuous Service) and to cease paying you while you are absent from work. You will be consulted before any such decision is made. You may be required to provide a medical certificate for any absence greater than three consecutive calendar days, whether or not these days would otherwise be working days for you. If you fail to provide a medical certificate when required to do so, Inland Revenue will not be required to pay you for any sick leave in respect of which the proof is required until you comply with that requirement. In special circumstances we may require you to undergo a medical examination at Inland Revenue's expense by a doctor nominated by Inland Revenue. The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003.
4.8 Parental Leave	The provisions of the Parental Leave and Employment Protection Act 1987 shall apply.
4.8.1 Ex-Gratia Payment	Where you are entitled to: • extended leave of up to 12 months, and • you return to work before or at the end of the leave, and

- you complete a further 6 months' continuous service;

EITHER:
You will be granted an ex-gratia payment equivalent to 30 working days' leave on pay at the rate applying when you went on extended leave.

OR
If you are absent on extended leave for fewer than 30 working days, you will receive a payment equivalent to the number of days you were absent.

In either situation, if both you and your partner are employed in the Public Service and are eligible for payment, then only one of you is entitled to the payment and you must choose which person will receive it.

Your ex-gratia payment is based on the percentage of employment worked prior to your absence on parental leave. If you worked less than full time for a short period due to your pregnancy, prior to your commencement of parental leave, payment will be based on the percentage rate of employment prior to the absence on parental leave, not on the short term change to normal hours.

4.9 Discretionary Leave Without Pay

Upon application, you may be granted discretionary leave without pay on whatever conditions you and Inland Revenue may agree at the time the leave is granted. Leave without pay of greater than fifteen months will break your service.

4.10 Long Service Leave

With effect from the commencement date of this Agreement, after each five year period of Recognised Continuous Service you will be entitled to one week of long service leave. If you have more than five years Recognised Continuous Service as at the commencement date of this Agreement, you will immediately be entitled to one entitlement of one week of long service leave, provided that you have not already received long service leave from Inland Revenue or any other organisation in respect of this period of service.

For the purposes of Recognised Continuous Service, the maximum prior service that can be credited for the purposes of long service leave as at the commencement date of this Agreement is five years. No service which has already been recognised by Inland Revenue or any other organisation for the purposes of long service leave shall be recognised a second time.

This Agreement does not affect any long service leave which you have become entitled to prior to the commencement date, but which you are yet to take.

Inland Revenue requires you to take your entitlement to long service leave in one period, and within five years of qualifying for the entitlement.

In the event that you resign, or notify your resignation, or Inland Revenue terminates your employment, you will forfeit any untaken long service leave which you may have been entitled to,

and you will not receive payment for any unused long service leave upon terminating your employment.

Your qualifying period for earning long service leave shall cease on the day you retire. Any additional service which may accrue as a result of retiring leave will be excluded from being paid to you beyond your last day of duty.

4.11 Recognised Continuous Service

'Recognised Continuous Service' means service described in this clause and recognised for the purposes of specific leave entitlements. It applies only to those clauses which specifically refer to Recognised Continuous Service.

Effective from the commencement date of this Agreement, Inland Revenue will recognise, as Recognised Continuous Service, service with Inland Revenue, other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), the Parliamentary Service, and with any Crown Entity (excluding District Health Boards and the Education Service as defined in the State Sector Act 1988 (e.g. School Boards of Trustees and Tertiary Education Institutions)), provided that:

- there has been no break in service of greater than 15 months, or 4 years where the break was for the purposes of childcare;
- the previous service did not end with you being paid redundancy compensation, any retirement payment, or any other form of severance payment.

For the purposes of recognising service, you will be required to provide evidence of prior service. Inland Revenue will maintain a record of this prior service for the purposes of calculating leave entitlements.

Where your continuous service has been recognised by Inland Revenue prior to the commencement date of this Agreement, this service will also amount to Recognised Continuous Service.

This clause applies only to permanent employees, and has no application to fixed term or casual employees.

5. HEALTH AND SAFETY

5.1 Inland Revenue's Obligations

Inland Revenue is committed to the health and safety of all our employees. Inland Revenue recognises that the health of our employees is an important ingredient in a productive and efficient workplace and that promotion of good health and safety practices is preferable to dealing with illness and accidents.

Inland Revenue's main obligation is to provide and maintain a safe work environment. To this end Inland Revenue will:

- Involve staff in the ongoing development of health and safety systems and emergency procedures.
- Provide necessary safety equipment.
  Maintain a work environment free of unwelcome behaviour and provide a mechanism for reporting sexual harassment, ensuring a fair investigation and avoiding reprisals against the complainant.

5.2 Your Obligations

You also have a number of obligations with respect to health and safety, your own as well as others in the workplace. You are required to:

- Take reasonable care for your own health and safety and that of others who may be affected by what you do or do not do.
- Co-operate with Inland Revenue on health and safety matters.
- Be aware of the emergency procedures of the area in which you are working.
- Immediately report any accident, hazard or sub-standard conditions to the appropriate person.
- Comply with the requirements of Inland Revenue's Accident insurers re work related and non-work related personal injuries.
- Disclose any secondary employment details when requested (and any subsequent changes to those details) in accordance with the requirements of Inland Revenue's insurers.

Actively participate in the development of appropriate health and safety systems and procedures.

6. ENDING EMPLOYMENT

6.1 Termination Of Employment

You or Inland Revenue may terminate this agreement by giving not less than one month's written notice or one month's total remuneration in lieu of notice may be paid or forfeited as the case may be.

In the event of serious misconduct, material breach or any continued non-observance or non-performance of any of the terms and conditions of your employment, Inland Revenue may terminate your employment without notice.

Inland Revenue would only summarily dismiss you after giving you an opportunity to provide an explanation of the matter of complaint.

In the event that you:

- commit any act of bankruptcy, become insolvent or compound with or attempt to compound with creditors; or
- commit any offence involving dishonesty or any indictable offence; or
- conduct yourself in a manner likely to bring you or Inland Revenue into disrepute,

Inland Revenue may terminate your employment by giving whatever notice that Inland Revenue deems appropriate.

Inland Revenue would only dismiss you on notice after giving you an opportunity to provide an explanation of the matter of complaint.

6.2 Suspension On Pay

Inland Revenue may suspend you on pay where an investigation into alleged misconduct is about to commence or has commenced. Suspension on pay is only considered when there is alleged serious misconduct and dismissal is an option likely to be considered, or there are sound reasons to make suspension necessary. This includes where your safety or the safety of other staff or property is likely to be jeopardised if you remain in the workplace.

6.3 Termination For Incapacity

If, as a result of mental or physical illness, you are incapable of the proper performance of your employment duties and

obligations, Inland Revenue may terminate your employment. In that event Inland Revenue would give you such notice as Inland Revenue deems appropriate in your circumstances.

Before any decision is made to terminate for incapacity, you may be required to undergo a medical examination by a registered medical practitioner nominated by Inland Revenue at Inland Revenue's expense in accordance with the Medical Assessment clause of this Agreement.

If you refuse to attend a medical examination or assessment in accordance with this agreement, Inland Revenue reserves the right to make a decision regarding your fitness to perform your employment duties and obligations under this agreement, on the information it has available.

6.4 Medical Assessment

You agree that Inland Revenue may require you to undergo a medical or psychiatric examination or assessment by a registered medical practitioner nominated by Inland Revenue, at Inland Revenue's expense:

- if you have been absent from work due to a condition, illness or injury; or
- in the course of assessing whether you are capable of performing your employment duties and obligations in terms of this agreement; or
- if Inland Revenue considers, in its opinion, that your physical and/or mental health may be affecting the your ability to perform the duties under this agreement safely and effectively.

You agree that a report of any such medical examination or assessment will be made available to Inland Revenue.

As far as practicable Inland Revenue will take your wishes regarding a preferred medical practitioner into account.

7. MANAGEMENT OF CHANGE

7.1 Introduction

The primary focus of the management of change provisions is to retain employees in jobs, wherever practicable, when effecting organisational change. This will be achieved through the maximum utilisation of the skills and experience of current employees while maintaining Inland Revenue's ability to achieve its required outcomes.

In the event that Inland Revenue has made a decision about changes to its structure that affects employees the following processes will apply:

7.2 Confirmation

You will be confirmed to a position in Inland Revenue, where:

- the requirements of the position are the same or similar;
- the total remuneration for the position is the same;
- the terms and conditions of employment are no less favourable;
- the location of the position is within a reasonable travelling distance;
- the number of available positions matches the number of candidates for confirmation.

	Where there are more candidates for confirmation than available positions, Inland Revenue will operate a fair selection process. Should you be unsuccessful in the selection process for confirmation, other options will be considered in accordance with this clause. If you decline confirmation, you will not be entitled to redundancy compensation.
7.3 Offer Of A Suitable Alternative Position	You may be offered a suitable alternative position. A "suitable alternative position" is a position: • which involves duties and responsibilities that are not unreasonable when taking into account your knowledge, skills, and experience; and • the location of the new position is within a reasonable travelling distance. If you decline an offer of a suitable alternative position where your total remuneration is the same or greater, you will not be eligible for redundancy compensation. You may be offered a suitable alternative position which involves a reduction in your total remuneration. If you decline such a position you will remain eligible for redundancy compensation. If you accept such a position you will not be eligible for redundancy compensation, but will receive a lump sum payment equivalent to two years worth of the difference in your total remuneration in your current position and in the new position. ("equalisation payment")
7.4 Offer Of An Alternative Position	Where you are offered an alternative position on terms which do not meet the criteria set out in clause 7.3 above, you will be entitled to choose whether to accept it on the terms offered or reject it and remain entitled to redundancy compensation. You will not be entitled to redundancy compensation if you accept any offer of an alternative position, unless otherwise explicitly agreed.
7.5 Redundancy and Compensation	Where you have: • not been confirmed • not been offered a suitable alternative position where your total remuneration is the same or greater • been offered and not accepted a suitable alternative position where there is a reduction in your total remuneration and an equalisation payment paid • been offered and not accepted an alternative position and where no other options have been identified your employment will be terminated and you will be entitled to the following: • not less than one month's notice of termination of employment or payment in lieu of notice; and • redundancy compensation of 25% of total remuneration, except where you have more than 5 years continuous service, in which case you will be paid an additional 4% of total remuneration for each complete year after the 5th. The maximum redundancy compensation payable will be 45 weeks pay.

There will be no entitlement to any other compensation relating to the termination of your employment for reason of redundancy.

A redundancy shall not arise where a fixed term employment agreement ends in accordance with the fixed term, or where a casual employee is not provided with any further employment.

7.6 Sale or Transfer

If as a result of restructuring, a decision is made to contract out, sell or transfer the whole or any part of Inland Revenue's operations, Inland Revenue will negotiate with the prospective employer with the objective of arranging for you to be offered employment by the new employer on no less favourable conditions of employment overall. As soon as possible after the commercial arrangements are finalised, you will be provided with information about the new employer, whether you will be offered employment by the new employer, the basis of any such offer, the timetable for transition, and the process for consultation with you.

You agree that Inland Revenue may supply to the potential new employer, employment related information about you as an employee of Inland Revenue for the purpose of these provisions.

You may choose not to accept an offer of employment made by the new employer.

No redundancy will arise, and no redundancy compensation will be payable by reason of the sale or transfer of the whole or any part of Inland Revenue's operations, where the person or entity acquiring the whole or any part of the operation offers you employment in the same or a similar capacity, or in a capacity you are willing to accept, on no less favourable conditions of employment overall, and agrees to treat your service as continuous.

8. PROFESSIONAL REQUIREMENTS

8.1 Security

Section 6 of the Tax Administration Act 1994 places a responsibility on all Inland Revenue employees to "use their best endeavours to protect the integrity of the tax system."

Security of information, equipment and premises is a fundamental part of the way we undertake our business. You must ensure that you acquaint yourself and comply with our policies in this respect.

8.2 Conflict Of Interest

You must ensure that you are not involved (directly or indirectly):

- in any other employment or business which may affect or compromise your ability to perform your duties; or
- in an activity in conflict with the interests of the Inland Revenue Department; or
- in an activity which may damage the image or reputation of Inland Revenue.

You must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of the Inland Revenue Department.

If you are in any doubt you should seek prior clarification from

	your Manager.
8.3 Confidentiality	In accordance with Section 18B of the Tax Administration Act 1994, you are required to sign and observe a Declaration of Confidentiality. We will comply with the provisions of the Privacy Act 2000 and the Official Information Act 1982. You are responsible for the security of any confidential and commercially sensitive information under your control or to which you have access. Information concerning customers, other employees of Inland Revenue and anything to do with Inland Revenue's business, must be treated with the utmost confidentiality. The requirement for confidentiality continues after employment with Inland Revenue ceases and until such time as the material in question comes into the public domain through some other legitimate way. Such is the importance of confidentiality of information that any breach may provide grounds for dismissal and prosecution and any breach of this responsibility after you have left Inland Revenue's employ may similarly provide grounds for prosecution.
8.4 Copyright, Intellectual Property And Inventions	All work, product, and all inventions, improvement, discoveries, processes, programmes and/or systems developed by you, or to which you become aware of, in the performance of your duties while employed by Inland Revenue shall be fully disclosed to, and become the sole and absolute property of the Crown. Upon request, you shall execute, acknowledge and deliver such assignments, certificates and other documents that Inland Revenue may consider necessary or appropriate to vest all rights, titles and interests therein in the Crown.

9. RESOLVING EMPLOYMENT RELATIONSHIP PROBLEMS

9.1 Personal Grievances And Disputes	We will be committed to resolving any employment relationship problem, including a dispute or personal grievance, as close as possible to the point of origin. You have the right to be represented at any stage in the process of raising and seeking resolution of an employment relationship problem. You will seek to resolve any employment relationship problem with your manager. If this is not appropriate or does not resolve the matter then you should raise it with your manager's manager. You will follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000. Section 114 of the Employment Relations Act requires you to raise a personal grievance with Inland Revenue within the period of 90 days beginning with the date on which the action alleged to amount to a personal grievance occurred or came to your notice whichever is the later, unless Inland Revenue consents in writing to the personal grievance being raised after the expiration of that period.

If the personal grievance is in respect of sexual harassment, under section 103(1)(d), then a 12 month period applies to raise the grievance under section 114(1) of the Employment Relations Act[1].

Where you are unable to resolve any grievance or dispute with your manager or through internal procedures, you may apply to the Ministry of Business, Innovation and Employment Mediation Service for mediation assistance in accordance with section 146 of the Employment Relations Act. The mediation service is confidential and aims to assist in resolving the grievance or dispute.

If agreement cannot be reached with the assistance of the Mediation Service you may submit the grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is appealed to the Employment Court.

[1] *This sentence added to reflect Employment Relations (Extended Time for Personal Grievance for Sexual Harassment) Amendment Act 2023*

Item 48

[UNCLASSIFIED]



INLAND REVENUE TE TARI TAAKE

INDIVIDUAL EMPLOYMENT AGREEMENT

2025

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PART I – GENERAL MATTERS

1 Introduction

This individual employment agreement, referred to as "the agreement", is written in a conversational style to aid the understanding of it and to reflect the fact that leaders and their people usually know and work with each other.

Where reference is made in this agreement to "Inland Revenue" or "IR" it means IR as the employer.

The terms and conditions of this individual employment agreement will cease to apply to you should you become bound by an applicable collective agreement.

Legislation is referred to throughout this agreement. Where that legislation is amended subsequent to the parties entering into this agreement, the parties agree that the amended legislation is to apply where it is necessary to ensure compliance with the law.

2 Agreement arrangements

2.1 Parties to agreement

This is an individual employment agreement made pursuant to the Employment Relations Act 2000 between you and the Chief Executive of Inland Revenue Te Tari Taake.

2.2 Variation to agreement

The provisions of this agreement may be varied in writing with the agreement of both parties.

2.3 Recognition of service

'Recognised Continuous Service' means service described in this clause and recognised for the purposes of specific leave entitlements. It applies only to those clauses which specifically refer to Recognised Continuous Service.

IR will recognise, as Recognised Continuous Service, service with IR (including fixed term employment), and service on the permanent staff of other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), the Parliamentary Service, and with any Crown Agents as defined in the Public Service Act 2020 provided that:

- There has been no break in service of greater than 15 months (or one month in the case of fixed term employment with IR), or 4 years where the break was for the purposes of childcare; *and*
- The previous service did not end with you being paid redundancy compensation, any retirement payment, or any other form of severance payment.

For the purposes of recognising service, you will be required to provide evidence of prior service.

Where your continuous service has been recognised in writing by IR prior to the commencement date of this Agreement, this service will also amount to Recognised Continuous Service.

2.4 Commencement date

'Commencement date of this Agreement' means the date you accepted this employment agreement.

2.5 Fixed term employees

Unless IR agrees otherwise, the following clauses in this agreement do not apply to fixed term employees, due to the short-term nature of their employment:

Clause 8.3 The wording relating to anticipation of annual leave.
Clause 7.5 Transfer Expenses.

The restructuring and redundancy provisions (clauses 9.6.6 to 9.6.8) do not apply to fixed term employees.

Other more specific terms, including the reason for your fixed term employment, will be set out in your letter of offer.

2.6 Casual employees

Unless IR agrees otherwise, only the following clauses and sections of this agreement will apply to casual employees:

Clause 2.4 Commencement date.
Section 3 Employment policies.
Clause 5.4 Overtime and time off in lieu.
Clause 5.6 Minimum break – overtime and call back.
Clause 7.1 Work related expenses.
Clause 7.2 Motor vehicle allowance.
Clause 7.7 Meal allowance.
Clause 8.12 Family violence leave
Section 9 Ending employment.
Section 10 Health and wellbeing.
Section 11 Professional requirements.
Section 12 Employment relationship problem resolution.

Other more specific terms will be set out in your letter of offer.

PART II – WORKPLACE RELATIONSHIPS

3 Employment policies

3.1 Business direction

IR's aspiration is to improve oranga for current and future generations. We make our biggest contribution to oranga through economic activities including collecting and distributing money.

If IR is to successfully work towards its aspiration, it must have a constructive working relationship with its employees that recognises co-operation and participation for outcomes that are mutually beneficial.

For employees this means a safe, healthy work environment where contribution is recognised, diversity is valued, and where they are acknowledged and supported in meeting their developmental and personal needs.

3.2 Foundation principles for employment

The following are the principles that underpin the employment relationship. They are binding on both IR and employees:

- We will value each other and act with integrity, honesty, respect and trust and will develop a relationship based on these features;
- We will be ethical in our dealings with each other and with our customers, and will maintain appropriate standards of confidentiality;
- We will meet and be seen to meet all legal obligations consistently and impartially;
- We will act professionally in all interactions with customers, service providers and colleagues within IR, and will take responsibility for our actions;
- We will work together co-operatively to promote responsiveness, flexibility and efficiency in meeting our customer needs, while balancing those needs with the needs of the business;
- We will work together to build a safe and healthy work environment and will meet our obligations under the health and safety legislation;
- We will meet our obligations under the Te Tiriti o Waitangi/ Treaty of Waitangi and provide opportunities for employees to develop further their understanding of Māori and their working relationships with Māori;
- We will observe and promote the principles of equal employment opportunities and cultural awareness;
- We will pursue quality, because it is fundamental to our success.

3.3 IR's commitments

As the employer, IR is committed to the following actions and approaches:

- Encouraging and engaging in open two-way communication;
- Supporting employees in their endeavours to fulfil their duties;
- Supporting employees to balance their work and family, and other personal commitments;

- Encouraging capability development for individuals and recognising and rewarding their contributions;
- Encouraging suggestions for innovation and better ways to do things;
- Exercising good judgement.

3.4 Employees' commitments

You are committed to:

- Being honest, diligent and performing to the best of your ability;
- Working as part of a team and promoting the efficient operation of your team and other teams within IR to achieve the best outcome possible;
- Taking responsibility for your own development and participating in the opportunities for development that IR offers;
- Contributing to the responsible operation of IR's business;
- Maintaining appropriate standards of performance and behaviour recognising that, as a public servant, you have certain rights and obligations under the legislation governing your employment.

3.5 Diversity, equity and inclusion

We are committed to having an inclusive culture where all our people can achieve their full potential.

We will develop flexibility and capability through actively encouraging such an environment, where contributions are valued and where work arrangements are flexible, and through investment in the development of employees and networks.

4 Consultation

IR recognises that, where changes are required to its organisational structure, work practices or employment policies which may significantly affect your terms and conditions of employment, it will consult with you prior to the implementation of any such change.

PART III – TERMS AND CONDITIONS

5 Work arrangements

5.1 Hours of work

Flexibility and cooperation from IR and employees are key to ensuring customer and business needs are met while balancing individual employees' personal and whānau commitments and needs.

Standard full time hours of work are 75 hours 50 minutes per fortnight (typically worked as 7 hours and 35 minutes per day over a five day week). Anything less is part-time hours.

The number of working hours in a week may be varied by agreement as set out in your letter of offer or otherwise, pursuant to the variation procedure in clause 2.2 and/or 5.3.

Your hours of work will be specified in writing.

For **rostered employees**, your hours of work will be set by roster. Where possible IR will endeavour to take account of your preferences. Notice of rosters showing hours of work for each roster cycle will be advised to you at least four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of the business or by agreement.

For **other employees**, hours are not set by roster however in order to meet customer demand, you may be assigned specific tasks at specific times within your working hours.

If you accept a new position within IR you will be subject to any new hours of work for the new position. These hours of work will be specified in writing.

5.2 Flexitime

IR supports you balancing personal and family commitments with your daily work so long as operational needs are met and your health and safety is not adversely impacted. Where possible you will be given the opportunity to work flexitime, and agreement to requests to work flexitime will not be unreasonably withheld.

Access to flexitime is subject to IR's operational requirements at all times. You can be required to be available at any time within the standard hours of work applicable to you (as established in your letter of offer of appointment or as subsequently varied by mutual in agreement in writing).

5.3 Changes to hours of work

Where you wish to change your hours from those recorded in writing on either a temporary or a regular basis, or where the patterns of work in any particular workplace require a change in your current hours of work from those recorded in writing, this must be agreed. Any resulting agreement to a permanent change in hours will be recorded in writing.

5.4 Overtime and time off in lieu ('TOIL')

You may be requested by your leader to work additional hours from time to time, in order to satisfy the requirements of the position. Your remuneration package includes consideration for such additional hours of work, except that where you are expressly requested to work in excess of eight hours on any ordinary working day, such hours will be considered as overtime, or by agreement accumulated additional hours as Time Off In-Lieu (TOIL).

Overtime worked must be by agreement, with your agreement not being unreasonably withheld. However, you will not be disadvantaged if you do reasonably withhold your agreement to work overtime unless overtime forms a normal part of your duties.

Overtime will be paid at the rate of time and a half (T1.5) for the first three hours and double time thereafter.

All overtime worked between 10pm and 6am on any day and between 6pm Saturday and 6am Monday is paid at double time rates.

All overtime worked on a Saturday or Sunday (other than when on planned elective overtime or as an extension of duty) will attract a minimum of three hours at the appropriate rate.

TOIL must be taken within 12 months of qualification in periods of no less than half a day in duration. Where IR is not able to approve the taking of the TOIL within the 12 month period it will be paid for at the rate of T1.5. When you do not apply to take the time off in lieu within the 12 month period, the accumulated time will be forfeited.

5.5 Accumulation of additional hours 'ADLV' (not 'TOIL' for working agreed overtime)

Where it is agreed, you can accumulate up to two extra days paid leave per month on the basis of one hour off for each additional hour worked. The accumulated time under this provision must be taken in periods of not less than half a day in duration and, if the time is not taken within 12 months of having been accumulated, the time will be forfeited.

5.6 Minimum break – overtime and call back

Where it is necessary for you to work overtime or you are called out, in the interests of your personal health and safety it will, wherever reasonably practicable, be arranged so that you have a nine-hour break between completing work on one day and restarting work on the next day. The break may occur before or after the overtime is worked or the call back.

5.7 Call back

You will be paid a minimum of three hours salary where:

- You are called back to work after you have completed your days work or shift and you have left work; *or*
- You are called back to work before your normal start time and do not continue to work until your normal start time;

Provided:

- That any call back which commences and finishes within the minimum period covered by an earlier call back will not be paid for; *or*
- Where any call back commences before and continues beyond the end of a minimum period for a previous call back, your payment will be calculated as if you had worked continuously from the beginning of the previous call back to the end of the later call back.

5.8 Remote information technology fix

When you are contacted at home to fix an information technology problem remotely and this does not require you to travel to work, you will be paid a minimum of one hour of overtime at the appropriate rate. If a second or

subsequent fix is required within the hour a further payment will only be made if the total time involved is more than one hour.

If the work is performed on a public holiday that would otherwise have been a normal working day for you, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.9 On-call allowance

If it is a condition of your employment that you are to be available on call, this will be advised to you in writing. IR will take into account your personal circumstances when assigning on call duties as well as the operational needs of IR, and shall exclude you when you are on annual leave, or have annual leave approved, from being required to be on call.

The following allowances will be payable in the event of you being required to be on call:

From 5pm Monday to 8am Saturday	$24 (gross) per night
From 8am Saturday to 8am Monday or on a public holiday	$33 (gross) per 12 hour period

These rates may be increased via policy; with the latest rates available in our People policies and guidelines.

If you are on call on a public holiday and are not called in to work, you will be entitled to an alternative holiday if the nature of the restriction imposed by the on call condition on your freedom of action is such that, for all practical purposes, you have not had a whole holiday. IR will make this assessment.

6 Remuneration and performance management

6.1 Introduction

IR operates remuneration and performance approaches that support the achievement of business outcomes by attracting, retaining, and motivating employees to grow their capabilities and contributions.

The remuneration approach determines what IR pays for jobs, how decisions are made about what employees are paid for the work they do, and provides the linkage between departmental performance, individual contributions, and pay outcomes.

6.2 Remuneration approach

IR will provide you with relevant information on matters regarding your remuneration, including access to information on our job evaluation approach, provided that such information remains confidential within IR.

IR will review your salary annually in accordance with IR's remuneration guidelines, which are amended from time to time. Details of your salary will be specified in writing in your individual letter of offer, or in any subsequent offer or salary variation letter.

6.3 *Whanake* - our performance approach

Whanake aims to support our people to learn and grow, and to perform in their role.

It promotes you and your leader having good, timely conversations about the things that enable you to learn, grow and perform now and into the future. *Whanake* is designed around you owning and driving your

performance and development at IR, with leaders providing support and guidance throughout.

6.4 Payment of salaries

Your salary will be paid fortnightly by direct credit to your bank account.

6.5 Deductions

Where time off is to be unpaid including if you are absent from work without authority, or otherwise in default, IR may make the appropriate adjustment to your fortnightly pay. Where this occurs you will be notified.

Where you have taken leave in advance of it becoming due, and you leave IR before the entitlement has accrued, you agree that IR may deduct the leave in excess of entitlement from your final pay.

In the event that an overpayment of salary or any other entitlement occurs, a debt is owed to IR. You agree that where you are notified of an overpayment of salary or any other entitlement, you will repay that overpayment within two months of being given notice, except where we agree to an alternative repayment plan.

7 Business expenses

7.1 Work related expenses

You will be reimbursed for any actual and reasonable authorised expenses (e.g. meals, accommodation and taxis) incurred by you in the course of your employment, on production of receipts.

7.2 Motor vehicle allowance

Where the use of your private vehicle has been approved for undertaking IR business, you will be paid a motor vehicle allowance as published by IR for tax purposes.

7.3 Reimbursement of expenses for dependents

IR may approve the reimbursement of your actual and reasonable costs associated with caring for dependants when you are:

- Attending a course; *or*
- Travelling on IR business; *or*
- Required to work outside your normal hours;

provided you cannot make alternative arrangements without incurring additional cost.

7.4 Working away from your usual place of employment

Where you are required to work in another IR workplace, IR will discuss with you what, if any, reasonable additional travel time and costs IR will reimburse.

7.5 Transfer expenses

Where it is agreed you will transfer to meet the convenience of IR, IR may pay your reasonable transfer expenses for moving your residence on such terms and conditions as agreed between us.

7.6 Professional fees

IR will reimburse you for the payment of admission, registration or annual practising fees where the qualification or holding of a practising certificate is necessary for you to carry out your duties fully.

7.7 Meal allowance

You are eligible for payment of a meal allowance of $20.00 when you have worked at least two hours agreed overtime and take a meal break of at least 30 minutes This provision does not apply when any of the overtime is worked from home.

These rates may be increased via policy; with the latest rates available in our People policies and guidelines.

7.8 Childcare subsidy

IR recognises the importance of good quality childcare and will provide you with a childcare subsidy only for periods where you are the principal provider of care for a preschool child or children.

The subsidy is paid up until the child is five years and three months old. The rate of the subsidy is:

- $22.50 per week for each child; *or*
- $27.50 per week for each child if you have specified hours of work that enable IR to require you to work after 6.00p.m.

These rates may be increased via policy; with the latest rates available in our People policies and guidelines.

You are required to advise IR of any change in circumstances that may affect your eligibility for the subsidy.

7.9 Special duties

In certain circumstances you may receive a Special Duties Allowance.

Higher duties

Where you are asked to act in a position that is higher than your current substantive position e.g. team member acting as Team Lead, or Team Lead acting as Group Lead, a Special Duties Allowance will be paid at a rate determined by your leader in discussion with you.

In determining the amount of the allowance payable, the range of additional duties and/or responsibilities undertaken and your skills will be taken into account.

Where you are subsequently appointed to a position with a higher salary band, the appointment may be effective from the date the higher duties were first performed, at IR's discretion.

Additional duties

Where you are required to perform duties in addition to your normal work, and these additional duties are not those of a higher level position, a payment, as determined above, may also be payable at IR's discretion.

8 Leave

8.1 Public holidays

You are entitled to a holiday on each of the following occasions:

- New Year's Day;
- 2 January;
- Waitangi Day;
- Good Friday;
- Easter Monday;
- ANZAC Day;
- The birthday of the reigning Sovereign (observed on the first Monday in June);
- Matariki;
- Labour Day (being the fourth Monday in October);
- The day of the anniversary of a province or the day locally observed as that day;
- Christmas Day; and
- Boxing Day.

This leave will be granted and taken according to the requirements of the Holidays Act 2003.

Where you are requested and agree to work on a public holiday you will be paid double time, and will be paid for a minimum of three hours of work (except where it is an extension of duty). If for you, that day would otherwise be a normal working day you will be granted, in addition, an alternative holiday, to be taken in accordance with the provisions of the Holidays Act 2003.

8.2 Annual closedown period

IR has an annual closedown period between the Christmas and New Year holidays. IR will provide at least one month’s notice of the closedown period and the work locations affected each year.

Where you have a current annual leave entitlement at the commencement of the closedown period you will be required to use that annual leave or you can use available long service leave or salary trade for the closedown period.

You may agree with your leader to specifically accumulate additional leave to cover this closedown period (in line with clause 5.5).

Where your current annual leave entitlement at the commencement of the closedown period is insufficient to cover the entire closedown period, then you agree to take annual leave in advance to cover that part of the closedown period for which you do not have a current leave entitlement.

8.3 Annual leave

Entitlement

If you have less than five years Recognised Continuous Service you will accrue four weeks annual leave for each completed year of current continuous service with IR.

Once you have completed five years of Recognised Continuous Service you will accrue five weeks annual leave for each completed year of current continuous service with IR thereafter. The fifth week is not subject to the Holidays Act 2003.

Taking annual leave

Annual leave may be taken as it is accrued. It is important that you use this time to take a break from work on a regular basis to relax and refresh yourself. For this reason, your leave balance may not exceed the greater of either:

- Your annual entitlement plus five days; *or*
- Your annual entitlement plus your current year's accrual.

Annual leave in excess of this amount may be accumulated for a specific reason, with the agreement of your leader.

You may, with the agreement of your leader, taking into account work requirements and personal preferences anticipate up to half your annual leave entitlement. If you have over 20 years' continuous service you may anticipate up to your full annual entitlement.

Annual leave will be granted and taken according to the Holidays Act 2003, subject to the requirements above.

Payment for annual leave

You agree that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. your usual pay day). IR may approve your request for payment of annual leave prior to going on leave.

8.4 Sick leave

From time to time employees and their whanau / dependents suffer from illness or health (including mental health) problems.

Where there is a genuine need to be absent from work, as a result of your own illness or health problems, or those of a dependent that you must care for, IR supports you taking reasonable time off.

You will be provided with 11 working days paid sick leave per annum.

Once you have two years of Recognised Continuous Service, you will be provided with a further four days paid sick leave in each subsequent 12 month period effective from the date when your next entitlement falls due following the commencement date of this Agreement.

Any unused sick leave may be carried forward for use in future years, to a maximum of 260 working days.

If you work part-time and work five days a week but on reduced hours, you are provided with sick leave on pay as above, and payment will be made for the number of hours normally worked on that day.

If you work less than five days a week, the sick leave entitlement is calculated on a pro-rata basis.

A minimum ten day entitlement will apply.

The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003.

8.5 Medical certificate

You may be required to provide a medical certificate, under the following circumstances:

- a medical certificate to support sick leave of less than five consecutive working days is at IR's expense;
- a medical certificate to support five or more consecutive working days of sick leave is at the employee's expense;
- a medical certificate for any absence over and above your statutory entitlement, regardless of the number of consecutive days you have been absent, is at the employee's expense.

Where a medical certificate is required and is not produced, IR may refuse payment for these absences.

8.6 Medical examination

With reasonable cause, IR may request an employee to undergo a medical examination at its expense by a medical practitioner nominated by IR.

8.7 Bereavement/tangihanga and hura kōhatu leave

In the event of the death of a person to whom you have a close association (including cases of miscarriage and stillbirth), you are entitled to take bereavement leave on full pay to meet your obligations and/or pay your respects to the deceased person and/or attend a hura kōhatu (unveiling) ceremony. Such obligations may exist because of family ties or because of particular cultural requirements. The amount of time off will be agreed with your leader.

This leave is not in addition to the bereavement leave provisions of the Holidays Act 2003.

8.8 Parental leave

Parental leave will be granted in accordance with the provisions of the Parental Leave and Employment Protection Act 1987 (PLEPA 1987). While on parental leave you will accrue annual leave in accordance with the provisions of the Parental Leave and Employment Protection Act 1987 and the Holidays Act 2003.

Full details relating to your entitlement to parental leave (which includes special, primary carer, partner's, extended and pre-term leave) are contained in IR's People policies and guidelines.

Employer parental leave payment

Where you meet the 6 or 12 month employment eligibility criteria under the PLEPA 1987 and take parental leave, you will be entitled to *either*:

- A lump sum payment equivalent to six weeks' pay; *or*
- A lump sum payment pro-rated to the number of weeks you were absent (if the period of leave is less than six weeks).

You may choose to have this payment made upon commencement of, or on return from, parental leave. Both these options are paid at the salary pay rate that applied when the parental leave commenced. The payment is based on your working hours immediately prior to the parental leave. Note, this payment does not change if you have a short-term change to normal hours due to the pregnancy prior to the commencement of parental leave.

You must advise of which payment option you wish to take at the time of giving notice of the leave as set out in the People, policies and guidelines. Once the preferred payment option is confirmed, it cannot be changed without agreement from both parties.

Any payments upon commencement of the parental leave will not be recovered if you do not return to work following parental leave. Should the period of parental leave change in a way that impacts the payment amount (e.g. the employee takes less than six weeks after having advised they will take six weeks or more) and the payment was taken in advance of the leave, then any difference in entitlement will be recovered.

8.9 Jury service

IR recognises your duty to attend jury service when called. Where you are called for jury service, IR will make every effort to facilitate your attendance.

In recognition of your duty, you will be granted paid leave for jury service. You may retain expense reimbursements but all jurors' fees are to be paid to IR.

8.10 Discretionary and extended discretionary leave

You may be granted discretionary or extended discretionary leave with or without pay on any conditions IR may specify at the time the leave is granted. Discretionary leave without pay for periods in excess of one month will be regarded as extended discretionary leave.

Where leave has been approved, your position will be held open and your service will be interrupted but not broken for extended discretionary leave without pay of more than one month and up to three months.

There is no guarantee that you will be placed in either the same or a new position at the end of a period of discretionary leave of more than three months. If a suitable position is found, your service will be treated as interrupted but not broken.

If no suitable position is found, your employment will terminate, and your last day of service will be recognised as the original date that the extended leave commenced.

Prior to taking the leave, you must clarify with your leader whether or not your job is guaranteed upon your return from leave without pay.

8.11 Long service leave

You shall be entitled to long service leave of one week after completing five years of Recognised Continuous Service, and an additional one week of long service leave after completion of each subsequent five years of service.

Long service leave will be granted in days based on the number of days you work per week at the time the entitlement is granted. Reduced hours or part-time employees will be entitled to long service leave in accordance with this clause, with their one week leave reflecting their normal weekly contracted days of work at the time the entitlement is granted.

If you have more than five years Recognised Continuous Service at the commencement date of this Agreement, you will immediately be entitled to one week of long service leave, provided that you have not already received long service leave from IR or any other organisation in respect of this period of service.

Where you have Recognised Continuous Service, the maximum prior service that can be credited for the purposes of long service leave as at

the commencement date of this Agreement, is five years. No service which has already been recognised by IR or any other organisation for the purposes of long service leave shall be recognised a second time.

Long service leave will not accumulate from one qualifying period to another and must be taken before the next entitlement is due.

Long service leave can be taken as a week or in days.

The qualifying period for earning long service leave shall cease on the day you retire and shall exclude any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

If you resign or give notice of resignation, or are dismissed, you will forfeit any untaken long service leave to which you may be entitled. Unused long service leave will not be paid out upon termination of employment.

8.12 Family violence leave

IR recognises that when employees experience family violence in their personal life, their attendance, performance or safety at work may be affected. IR is committed to supporting employees that experience or are at risk of family violence/abusive behaviour.

There are specific Entitlements set out in the Family Violence - Victims' Protection Act 2018.

You can access further information on family violence support in IR's People policies and guidelines. This includes more detailed information in relation to leave provisions etc.

9 Ending employment

9.1 Resignation

You must give IR at least one month's notice of resignation of employment or one month's salary may be forfeited in lieu of such notice. You can agree with IR for a lesser period of notice should you resign. IR reserves the right to pay you in lieu of you working some or all of the notice period.

9.2 Dismissal

IR must give you one month's notice of termination for dismissal in the case of repeated poor performance or misconduct, or one month's salary will be paid in lieu of such notice. IR may dismiss you, without notice, for serious misconduct.

9.3 Right to suspend

IR may suspend you on pay where an investigation into alleged misconduct is about to commence or has commenced, or where, because of a condition, illness or injury, IR believes you constitute an immediate hazard to yourself or to others.

9.4 Ending employment on medical grounds

Your employment may be terminated as a result of sickness or injury if you are rendered incapable of the proper ongoing performance of your duties.

Where IR elects to end your employment due to medical reasons, you will be granted 65 days' pay (being 13 working weeks) pro-rated for part time employees, in addition to any outstanding annual leave. This clause does not apply if you are to receive a greater entitlement in accordance with any grand parented entitlement you may be entitled to.

9.5 Abandonment of employment

If you are absent from work without notifying or obtaining approval from your leader for a period of five or more consecutive calendar days then, in the absence of a reasonable explanation, you may be considered to have abandoned your employment with IR and your employment may be terminated.

Prior to concluding that you have abandoned your employment, IR will take reasonable steps to contact you to ascertain the reason for your absence.

In the event that IR considers that you have abandoned your employment, your employment will end immediately and you will not be entitled to any payment for notice or for the days of unauthorised absence. Any outstanding entitlements (such as annual leave) due to you shall be payable by IR.

9.6 Management of change

9.6.1 Restructuring

You are affected by restructuring where the duties, responsibilities and powers of your position are significantly altered or are surplus to our requirements due to a change in the size, structure, responsibilities or needs of IR, or where there is a fundamental change in your terms of employment.

If you are affected by restructuring, IR will consult with you to examine all the available options.

IR recognises the serious consequences that the potential loss of employment can have for you. Therefore, in the event that your position is disestablished our first option is to examine redeployment options with you. Redundancy is our last option.

9.6.2 Redeployment options

One or more of the following redeployment options may be used in any restructuring situation:

- Placement into a position by way of an expression of interest process; *or*
- Appointment into a position; *or*
- A reasonable offer of appointment to a suitable alternative position.

9.6.3 Expression of interest

The expression of interest process is designed to facilitate the placement of affected staff by achieving an agreed match between affected individual employee preferences for identified options and IR's business needs.

In the expression of interest process, employees have an agreed period of time within which they can identify their options. Once this period has expired, the options identified cannot be changed (except in exceptional circumstances). If a match is achieved between an option identified and IR's business needs, the employee agrees to accept that option, and has no entitlement to redundancy compensation.

If a match cannot be achieved between the interests expressed by all affected staff and IR's business needs, an appointment process will be followed.

9.6.4 Appointment process

Appointment processes will be used to place affected staff into positions. Employees appointed to positions in this process are no longer affected and no longer have preferential applicant status, or any entitlement to redundancy compensation.

9.6.5 Reasonable offer (into a suitable alternative position)

You may be made an offer of appointment into a suitable alternative position. A "suitable alternative position" is a position:

- Where you accept the offer; *or*
- Which involves duties and responsibilities (including hours of work) which are not unreasonable when taking into account your current knowledge, skills, capabilities and responsibilities; *and*
- Where you could be expected to discharge those duties within a reasonable period and with a reasonable amount of training if required; *and*
- The location of the new position is the same or is within a reasonable travelling distance.

Where an offer of a suitable alternative position does not include a reduction in salary and you decline that offer, you will not be eligible for redundancy compensation.

9.6.6 Equalisation payment

If the salary applying to the alternative position you are offered and accept is less than that which applied to your former position, you will be paid a lump sum equalisation payment equivalent to the difference in salary for the next two years. If you do not accept the offer you remain eligible for redundancy compensation.

9.6.7 Redundancy notice and compensation

Where you have not been placed in a position by the processes outlined above, and where no other options have been identified and your employment is terminated, you will receive:

- As much notice as possible and in any event not less than one month's notice of termination of employment or payment in lieu of notice; *and*
- Unless otherwise stated in a schedule attached to this agreement, IR redundancy compensation of 25% of salary, except where an employee has more than five years continuous service, when they will be paid an additional 4% of salary for each subsequent year. The maximum redundancy compensation payable will be 45 weeks' pay.

9.6.8 Outplacement assistance

During your notice period IR may provide you with outplacement assistance in the form of:

- Counselling;
- Preparation of a curriculum vitae;
- Arrangement of interviews;
- Provision of an appropriate reference; or

- Other assistance which may be appropriate under the circumstances.

9.6.9 Employee protection provision

This clause applies in the event that IR proposes to restructure (as defined in section 69OI of the Employment Relations Act 2000), and the work for which you are employed may or will be performed for or by a new employer.

IR will, as soon as is reasonably practicable and taking into account commercial and confidentiality requirements, commence negotiations with the new employer about the impact of the restructuring on you. That process will include:

- Advising you of intended timeframes for relevant meetings (if any) in the restructuring process;
- Letting you know what will generally be discussed;
- Reporting back on meeting outcomes to the extent that they relate to you.

IR will (subject to any statutory, commercial confidence or privacy issues) provide the new employer with all information about affected employees (including you), including all details of applicable terms and conditions of employment. We will encourage the new employer to offer all affected employees' employment on the same or generally no less favourable terms and conditions of employment than are currently enjoyed.

For the purpose of giving effect to this clause, you agree that IR may supply to the potential new employer employment related information about you.

Whether you will be offered ongoing employment, and on what terms and conditions, will ultimately be the decision of the new employer. If you are not offered employment, IR will meet with you to discuss:

- Whether there are any options available for you to remain in employment with IR; and/or
- Your redundancy entitlements (if any) under this agreement and what this could mean for you, including notice arrangements.

Where by reason of the sale or transfer of the whole or any part of IR's operations, the person or entity acquiring the whole or any part of the operation offers you employment in the same capacity, or in a capacity you are willing to accept, on no less favourable conditions of employment overall, and agrees to treat your service as continuous, you will not be entitled to payment of redundancy compensation, including where you do not accept that offer.

10 Health and wellbeing

10.1 Health and safety

IR is committed to the health and safety of our employees. IR recognises that the health of our employees is an important ingredient in a productive and efficient workplace and that promotion of good health and safety practices is preferable to dealing with illness and accidents.

10.2 IR's obligations

To provide and maintain a safe work environment. To this end IR will:

- Meet its obligations under the Health and Safety at Work Act 2015, its Regulations, and the guidance in codes of practice and other standards;
- Provide and maintain a safe working environment for its people and others in the workplace including safe and healthy equipment and processes;
- Manage risks to health and safety, including ensuring people are competent to work around risks they are exposed to, including by providing adequate training instruction or supervision;
- Have safe return to work processes for people after injury and/or illness;
- Ensure processes are in place for employee engagement, participation and representation.

10.3 Your obligations

- Take reasonable care for your own and others' health and safety;
- Ensure that your activities do not adversely affect the health and safety of others;
- Comply, so far as reasonably practicable, with reasonable instructions to manage your health and safety;
- Report risks to health and safety and work-related events (accidents, near misses) as soon as possible by the required channels;
- Participate and engage with IR's health and safety processes.

10.4 Visual & Aural Health

IR will operate a visual and aural health programme, which promotes visual and hearing health in the workplace. Details of this programme are outlined in IR's People policies and guidelines.

10.5 Employee assistance

IR is committed to the provision of an employee assistance programme, which will be available to all employees, at all levels on a voluntary basis. The programme is a means by which a person with decreased wellbeing can receive (or be supported to receive) early assistance. Receiving such assistance will in no way be detrimental to your career prospects.

Details of our employee assistance programme are contained on IR's Intranet.

11 Professional requirements

Section 6 of the Tax Administration Act 1994 places a responsibility on all employees in IR to "use their best endeavours to protect the integrity of the tax system". It is a fundamental term of your employment that you comply at all times with this professional requirement, and those listed below.

11.1 Confidentiality

In accordance with Section 18B of the Tax Administration Act 1994, you are required to sign and observe a Declaration of Confidentiality.

We will comply with the provisions of the Privacy Act 2020 and the Official Information Act 1982.

You are responsible for the security of any confidential and commercially sensitive information under your control or to which you have access. Information concerning customers, other employees of IR and anything to do with IR's business, must be treated with the utmost confidentiality.

The requirement for confidentiality continues after employment with IR ceases and until such time as the material in question comes into the public domain through some other legitimate way.

Such is the importance of confidentiality of information that any breach may provide grounds for summary dismissal and prosecution and any breach of this responsibility after you have left IR's employ may similarly provide grounds for prosecution.

11.2 Conflict of interest

You must ensure that you are not involved (directly or indirectly):

- In any other employment or business which may affect or compromise your ability to perform your duties; *or*
- In any activity in conflict with the interests of IR, or which has the potential to be in conflict.

You must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of IR.

If you are in any doubt, you should seek prior clarification from your leader and refer to the Code of Conduct for guidance.

11.3 Intellectual property

All work, product and all inventions, improvements, discoveries, processes, programmes and/or systems developed by you, or which you may become aware of, in the performance of your duties while employed by IR, will be fully disclosed to, and become the sole and absolute property of the Crown.

11.4 Training and development

IR will support you to grow your capability and is committed to providing timely, relevant development which meets the needs of both employees and the organisation and utilises available funding where required to maximum benefit. You will identify capability development priorities as part of your ongoing performance discussions with your leader.

11.5 Policies and procedures

IR may vary, cancel or introduce Codes of Conduct, rules, policies and guidelines affecting your employment, at its sole discretion. You are required to familiarise yourself and comply with all Codes of Conduct, rules, policies and guidelines, including IR's Code of Conduct and the Public Service's Code of Conduct (and any amendments or replacements thereto). A failure to do so may give rise to disciplinary action up to and including summary dismissal.

No rules, policies or guidelines may vary this agreement.

12 Employment relationship problem resolution

IR is committed to the speedy resolution of employment relationship problems, including a dispute or personal grievance, as close as possible to their point of origin. You have the right to be represented at any stage in the process of raising and seeking resolution of an employment relationship problem.

Where you have an employment relationship problem, you will first seek to resolve the matter with your leader and to follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

You are required under section 114 of the Employment Relations Act 2000 to raise a personal grievance with IR within the period of 90 days beginning with the date on which the action alleged to amount to a personal grievance occurred or came to your notice, whichever is the later, unless IR consents in writing to the personal grievance being raised after the expiration of that period.

Personal grievance has the same meaning as provided in section 103 of the Employment Relations Act 2000.

If the personal grievance is in respect of sexual harassment, under section 103(1)(d), then a 12- month period applies to raise the grievance under section 114(1) of the Employment Relations Act 2000.

Where you are unable to resolve any grievance or dispute with your leader or through internal procedures, you may apply to the Ministry of Business, Innovation and Employment's Mediation Service for mediation assistance in accordance with section 146 of the Employment Relations Act 2000.

The mediation service is confidential and aims to assist IR and the employee in resolving the grievance or dispute.

If agreement cannot be reached with the assistance of the Mediation Service, you may submit the grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is appealed to the Employment Court.

Declaration

I declare that:

- I have read and accept the terms and conditions in this agreement, and have received a copy of this agreement; *and*
- I was given the opportunity to seek independent advice prior to signing the agreement; *and*
- I acknowledge that any other current written terms and conditions relating to the nature of my employment which are not specified in this agreement, e.g. existing hours of work, location, salary etc; and any previously approved grandparented entitlements that are recorded in writing, continue to form part of my terms and conditions of employment, but that except to this extent, this agreement represents my complete terms and conditions of employment.

Signed by the **employee**

_____

Name _____

Date _____

Signed for and on behalf of the
Chief Executive of the
Inland Revenue Department _____

Name _____

Date _____

Item 49



Inland Revenue LGBTQIA+ Inclusive Language Guide

Rainbow Network

This guide has been adapted from the Stonewall Inclusive Language Guide, Gender Minorities Aotearoa Glossary of Gender Terms, Victoria State Government LGBTQIA+ Inclusive Language Guide, GLAAD Media Reference Guide (Terms to Avoid), Words Matter BC Public Service, Gender Identity Family Planning guide, and unpublished feedback on the State Services Commission Inclusive Language Guide provided by the Cross Agency Rainbow Network.

This inclusive language guide has been produced by Inland Revenue's internal Rainbow Network to improve conversations, build relationships and create a community of respect towards each other and Inland Revenue's customers.
The information in this guide will help you use the correct terms and references for diversity, inclusion and the LGBTQIA+ community.

This is a living and iterative document. That means that the list of terms is not complete – and never will be. As language develops and evolves, new terms and definitions will be added to the glossary.

While every effort has been made to ensure the accuracy of the definitions, sometimes they may not be quite right. If there are corrections required to the definitions, please email s 9(2)(k)

Using inclusive language at Inland Revenue

How do I use inclusive language?

Try to use inclusive language as your everyday language.

Using inclusive language can make a real difference to people in the LGBTQIA+ community.

Use language that acknowledges people have diverse relationships and families. This can mean using words like "partner" as opposed to "husband/wife" or "parents" as opposed to "mother/father", particularly when describing groups of people.

If someone discloses to you that they're from one of the LGBTQIA+ communities, respectfully ask what terms they use to describe themselves, then use those terms.

Don't question or make assumptions about someone's gender, sexuality, or relationship. Accept and respect how people define their gender and sexuality.

Preferred inclusive language and problematic language

Preferred	Problematic
The average person, people in general	The average man
Ancestors	Forefathers
Chairperson, chair, moderator, discussion leader	Chairman
Folks, people, all humankind	Guys, mankind
Human achievements	Man's achievements
Other sex	Opposite sex
Police officer, flight attendant, postal worker, mail carrier/ mail officer, firefighter	Policeman, stewardess, mailman, fireman
Spouse, partner	Wife or husband, girlfriend or boyfriend
Women (over 18 years of age)	Girls, females
Workforce, personnel, workers, staff, people	Manpower
Working hours/days, effort, or elapsed time	Man hours

How do I use pronouns?

Pronouns are one of the ways people refer to each other and themselves. Most but not all men (including trans men) use the pronoun 'he' and most but not all women (including trans women) use the pronoun 'she'.

Some people use a gender-neutral pronoun such as 'they, them' (e.g. "Nico takes the train to work as they think the morning traffic takes too long").

If you're unsure what someone's pronoun is, ask them respectfully, and preferably privately. Ask a question like "Can I ask what pronouns you use?" A person's pronouns and identity are not a preference.

Some people's pronouns may be context specific. For example, someone might not use their pronouns in a particular environment or around particular people because they do not feel safe or comfortable to do so.

You can add your pronouns into your email signature next to your name to give others visibility of how they should refer to you, e.g. (she/her) (he/him) (they/them).

Gender-neutral pronouns

The following chart is a quick reference guide to traditional and gender-neutral pronouns.

Subjective	Objective	Possessive adjective	Possessive pronoun	Reflexive	Pronunciation
She	Her	Her	Hers	Herself	Pronounced as it looks
He	Him	His	His	Himself	Pronounced as it looks
They	Them	Their	Theirs	Themself	Pronounced as it looks
Ze	Zim	Zir	Zirs	Zirself	Pronounced as it looks
Sie/Zie	Hir	Hir	Hirs	Hirself	Pronounced: zee, here, here, heres, hereself
Zie	Zir	Zir	Zirs	Zirself	Pronounced: zee, zere, zere, zeres, zereself
Ey	Em	Eir	Eirs	Eirself	Pronounced: A, M, ear, ears, earself
Per	Per	Pers	Pers	Perself	Pronounced as it looks

What do I do if I mess up someone's pronoun?

Try to use respectful language; some mistakes are understandable, particularly when you are learning. If you make a mistake, apologise promptly and move on. Don't dwell on it, and don't give up. What's important is that you keep trying to get it right.

Repeated mistakes indicate a lack of respect and can be very distressing. If it continues or is deliberate, it could constitute bullying or discrimination. See our bullying and harassment policy and guidelines on the People policies & guidelines intranet page.

How do I welcome people to meetings?

Include everyone in a meeting by saying things like "Welcome, everyone", "Good morning" or "Great to have you all here". These broader terms can also be useful when sending emails to groups of people or interacting with groups of people you have met for the first time.

Some other examples are "Hi everyone", "Great to see everyone", "Thank you for attending".

Māori greetings

Formal	Informal	Description
Tēnā koe	Kia ora	Greetings, Hello.
Tēnā kōrua	Kia ora kōrua	Greetings, Hello to you two – 2 people.
Tēnā koutou	Kia ora koutou	Greetings, Hello to you – 3 or more people.
Tēnā koutou, tēnā koutou, tēnā koutou katoa		Greetings, Greetings, Greetings to you all – 3 or more people.
Tēnā koutou, tēnā koutou, tēnā tatou katoa		Greetings, Greetings, Greetings to us all – the speaker and those being spoken to, 3 or more people.

When talking to people on the phone or online what should I keep in mind?

The sound of a voice is not a reliable indicator of their gender, particularly over the phone.

Do not address someone on the phone by gendered terms such as 'madam' or 'sir' if you don't know their gender. Ask politely or call them by their name. It's also important to not make small talk about someone's sexual identity.

The same approach goes for online technology: you can't assume someone's gender by the icon/image beside their name, or their username, when using social media or technology online.

What terms should I avoid?

You should always avoid LGBTQIA+ terminology being used in a derogatory way, e.g. the word 'gay' when used in a negative way to refer to a situation or event unrelated to sexuality. Do not use words you've heard being used to put down or attack LGBTQIA+ people.

I have a new team member who is in the LGBTQIA+ community; how do I make them feel welcome?

Welcome your new team member as you would anyone else new to IR. Show them around and let them know that they can come to you with any questions.

There is a Rainbow Network Yammer page which is open to people in the rainbow community as well as allies.

As we are want to ensure a safe space for our LGBTQIA+ members, our Teams channel and meetings are reserved for those who identify as part of the community. To join our teams channel, follow this link.

Our Tikanga Whanonga Code of Conduct

IR is committed to maintaining a safe and positive working environment and culture. This means we must all respect the rights of our colleagues and customers.

Everyone is respected and valued. We all support an inclusive workplace and value diversity of thought, beliefs, backgrounds, and capabilities. Discrimination, bullying, harassment and violence of any kind are unacceptable.

Read our Tikanga Whanonga Code of Conduct

Inclusion - is about our environment - where everyone feels valued and respected and can fully participate as the person they are in the workplace e.g. bring their "whole self" to work. It's about recognising and celebrating our differences, so that everyone feels safe to be who they are, feel like they belong, and can contribute their unique skills and perspectives at work. We should ensure our work practices and behaviour are inclusive (for example, valuing individuals and their opinions, accepting individual differences and being sensitive to different people, practices, and cultures).
See our Diversity & Inclusion Policy

Glossary of terms

A

Ace

Ace is an umbrella term used to describe a variation in levels of romantic and/or sexual attraction, including a lack of attraction. Ace people may describe themselves using one or more terms, including, but not limited to, asexual, aromantic, demi, demisexual and grey-A. Ace is short for the spectrum of "asexual."

Ally (LGBTQIA+ ally)

A (typically) straight and/or cis person who actively supports members of the LGBTQIA+ community.

Agender or Neutrois

Someone who feels neutral towards their gender and rejects the influence of gender on their person.

Sometimes the term nongendered is used in a similar fashion.
Identifying as neutrois or agender is not indicative of one's anatomy, sex assigned at birth, or pronoun preference. It can be used in conjunction with another gender signifier, for example 'neutrois woman'.

Androgynous

A person who doesn't present themselves as either feminine or masculine.

Aromantic

The term aromantic has nothing to with sex. Aromantic people do not feel romantically attached to others, though they may develop sexual attractions. Aromantic people also exist on a spectrum, so aromantic can also refer to people with little (to no) romantic attraction to others. A person who fits on the aromantic spectrum can feel low or no strong romantic interest in others of any gender. People of any sexual orientation can be aromantic. You can also be asexual, aromantic, or both.

AFAB

Assigned Female at Birth

AMAB

Assigned Male at Birth

Asexual

Someone who does not experience sexual desire, or experiences very little desire, for people of any gender. Some asexual people desire romantic relationships, while others do not. Asexuality can be considered a spectrum, with some asexual people experiencing desire for varying types of intimacy.

Asexuality

Asexuality refers to a lack of or very low sexual attraction to others.

B

Bi

Bi is an umbrella term used to describe a romantic and/or sexual orientation towards more than one gender. Bi people often describe themselves as being attracted to their own and other genders.
Bi people may describe themselves using one or more of a wide variety of terms, including, but not limited to, bisexual, pan, queer, and other non-monosexual and non-mono-romantic identities.

Bigender

Bigender is a gender identity that can be literally translated as 'two genders' or 'double gender'. Bigender people experience exactly two gender identities, either simultaneously or varying between the two. These two gender identities could be male and female but could also include non-binary identities.

Bisexual

A bisexual person is romantically and/or sexually attracted to people of their own gender and other genders.

Another definition holds that bisexuality involves attraction in which the gender of the other person does play a role in the attractions, whereas pansexual can refer to attraction regardless of gender.

Biphobia

The fear or dislike of someone who identifies as bi based on prejudice or negative attitudes, beliefs or views about bi people. Biphobic bullying may be targeted at people who are, or who are perceived to be, bi.

Butch

Butch is a term used in LGBTQIA+ culture to describe someone (usually a woman or someone assigned female at birth) who expresses themselves in a typically masculine way.
There are other identities within the scope of butch, such as ‘soft butch’ and ‘stone butch’. You should not use these terms about someone unless you know they identify with them.

C

Cisgender or Cis

Someone whose gender identity is the same as the sex they were assigned at birth. Non-trans is also used by some people.

Ciscentrism

A system of attitudes, bias and discrimination in favour of cisgender identities that marginalises and renders invisible trans* (for more information on trans*, see Trans and Trans* in this glossary) people and treats their needs and identities as less important than those of cisgender people.

Cissexism

The belief that cisgender and cissexual people represent the 'norm' and so are superior to transgendered people. This results in a systemic oppression that privileges cisgender and cissexual folk over transgender and trans* folk.

Cissexual

Identifying with the same biological sex that one was assigned at birth.

Closeted

Someone who is concealing their true sexual orientation or gender identity. The term refers to being "in the closet", meaning concealing one's rainbow identity.

Coming out

When a person first tells someone/others about their identity as lesbian, gay, bi, trans, queer, or any other identity that falls under the rainbow umbrella. For someone in the Rainbow community, this can be something they have to do repeatedly as they move through new situations in their lives.

D

Deadname

A deadname is the birth name of someone who has changed their name (legally or otherwise). The term is especially used in the LGBTQIA+ community by people who are transgender and elect to go by their chosen name instead of their given name.

Deadnaming
Calling someone by their birth name after they have changed their name. This term is often associated with trans people who have changed their name as part of their transition. Deadnaming can be hurtful and inappropriate. If you're unsure what name to use, you can ask them respectfully, and preferably privately. Use a question like "Can I ask what name you use?". Continued mistakes, especially after being told otherwise, are very disrespectful and could constitute bullying, which is against IR's Code of Conduct.

Drag

'Drag' is a term that is often associated with queer communities and is often replaced with 'drag king', 'drag queen', 'drag artist' or 'drag performer'.

Drag King

Performers (usually someone assigned female at birth) who dress as men/maleness/masculinity for entertainment at clubs and events. "Hyper king" refers to someone assigned male at birth performing as a drag king.

Drag Queen

Performers (usually assigned male at birth) who dress as women/femaleness/femininity for entertainment at clubs and events. "Hyper queen" refers to someone assigned female at birth performing as a drag queen.

F

Fa'afafine

(Samoa, American Samoa, and Tokelau), Fakaleiti or Leiti (Tonga), Fakafifine (Niue), Akava'ine (Cook Islands), Māhū (Tahiti and Hawaii), Vakasalewalewa (Fiji), and Paloma (Papa New Guinea)

Fa'afafine and others listed above are some Pasifika terms used to describe cultural and gender identities. They are more or just as much about familial, genealogical, social, and cultural selfhood.

Fakaleiti

Fakaleiti refers to a third gender category that is found in Tonga – specifically those assigned male at birth. They perform activities traditionally done by females. Fakaleiti in Tonga may not necessarily associate with western queer & trans* identities.

Femme

Femme is a term used in LGBTQIA+ culture to describe someone who expresses themselves in a typically/traditionally feminine way. There are other identities within the scope of femme, such as 'low femme', 'high femme', and 'hard femme'. You shouldn't use these terms about someone unless you know they identify with them.

FTM (Female to Male)

A person transitioning (or who has transitioned) from female to male. This refers to someone assigned female at birth who identifies as male. This term is generally outdated, but while some people may still identify with this term, it is not appropriate to assume someone uses this term.

G

Gay

Used to describe men and women attracted to the same sex, though 'lesbian' is the more common term for women. Preferred over 'homosexual' except in clinical contexts or references to sexual activity. It is offensive to refer to anything other than human sexuality as gay, e.g. use the word in a negative context or a derogatory way.

Gender

Often expressed in terms of masculinity and femininity, gender is largely culturally determined and is traditionally assumed from the sex assigned at birth.

Gender binary

A viewpoint that gender consists of only two gender identities: male/female.

Gender diverse

A person whose gender identity or gender expression differs from a given society's dominant gender roles. Gender diverse can refer to those who are transgender, non-binary, genderqueer, or have other identities outside the gender binary.

Gender dysphoria

Used to describe when a person experiences discomfort or distress because there is a mismatch between their sex assigned at birth and their gender identity. This is also the clinical diagnosis for someone who doesn't feel comfortable with the sex they were assigned at birth.

See Gender incongruence below.

Gender expression

A person's presentation of the gender through physical appearance – including dress, hairstyles, accessories, cosmetics – and mannerisms, speech, behavioural patterns, names and personal references. Gender expression may or may not conform to a person's gender identity.

Genderfluid

A non-binary gender that indicates shifting between different genders or presentations.

See pangender and omnigender in this glossary.

Gender identity

A person's innate sense of their own gender, whether male, female or something else (see non-binary below), which may or may not correspond to the sex assigned at birth.

Gender incongruence
This is the preferred sexual health classification of transgender and gender diverse people by the World Health Organisation (WHO). Gender incongruence is 'characterised by a marked and persistent incongruence between an individual's experienced gender and the assigned sex'. This term replaced the stigmatised term 'gender dysphoria' which was used previously.

Gender non-conforming
A term for individuals whose gender identity does not fit into the societal expectations related to their assigned sex at birth.

Gender reassignment
Another way of describing a person's transition. To undergo gender reassignment usually means to undergo some sort of medical intervention, but it can also mean changing names, pronouns, dressing differently and living in their self-identified gender.

Genderqueer
Similar to queer, but more specifically to rejecting binary genders. Those who identify as genderqueer may identify as neither male nor female, may see themselves as outside of or in between the binary gender boxes, or may simply feel restricted by gender labels. Some genderqueer people do identify within the binary (e.g. "genderqueer woman"), but reject the conventions and expectations associated with that gender.

Gender transition
The process a person goes through to live as the gender with which they identify, which is different from their assigned sex at birth.

H

Heterosexism
The perception that heterosexuality is superior to other sexual orientations.

Heterosexual / straight
Refers to a man who has a romantic and/or sexual orientation towards women or, to a woman who has a romantic and/or sexual orientation towards men.

Hijra
A word used in the Indian subcontinent to describe intersex people, and transgender people. This community also use the words Kinnar or Kinner to describe themselves.

Homosexual
A person who is mostly attracted to people of their own gender. Because this term has been widely used negatively and/or in a cold and clinical way, most homosexuals prefer the terms 'lesbian', 'gay' or 'queer'.

Homophobia

The fear or dislike of someone, based on prejudice or negative attitudes, beliefs or views about lesbian, gay or bi people. Homophobic bullying may be targeted at people who are, or who are perceived to be, lesbian, gay or bi.

I

Intersex
A term used to describe a person who may have the biological attributes of both sexes or whose biological attributes do not fit with societal assumptions about what constitutes male or female.

Intersex people may identify as male, female or non-binary.

L

Lesbian
Refers to a woman who has a romantic and/or sexual orientation towards women.

Lesbophobia
The fear or dislike of someone because they are or are perceived to be a lesbian.

LGBT
The acronym for lesbian, gay, bi and trans. This acronym is now outdated and has been replaced with LGBTQIA+ or SOGIESC.

LGBTQIA+
The current most common inclusive acronym for queer people, stands for:
Lesbian, Gay, Bisexual, Transgender, Queer/Questioning, Intersex, Asexual, with the '+' symbolising all those who fit outside of these categories.

LGBTQIA+ Inclusive language
The use of gender non-specific language (e.g. 'partner' instead of 'husband', or 'they' or 'ze' instead of 'she') to avoid assumptions around gender identity and sexual orientation, and to enhance the accessibility of information and services. Educational, social service, and health professionals are especially encouraged to use inclusive language until advised otherwise by the person they are talking to or about.

M

Mode (Boymode/Girlmode)
A term used by trans/non-binary people to refer to the act of outwardly presenting as your gender assigned at birth to avoid being 'outed' or confronted in unsafe environments.

MTF (Male to Female) A person transitioning (or who has transitioned) from male to female. This refers to someone assigned male at birth who identifies as female. This term is generally outdated, but while some people may still identify with this term, it is not appropriate to assume someone uses this term.

N

Non-binary

An umbrella term for people whose gender identity doesn't sit comfortably with 'man' or 'woman'. Non-binary identities are varied and can include people who identify with some aspects of binary identities, while others reject them entirely.

O

Omnigender

Refers to someone who identifies as being or experiencing all genders, but still cares about their gender. This is in contrast to someone who is Pangender (see definition of pangender below).

Orientation

Orientation is an umbrella term describing a person's attraction to other people. This attraction may be sexual (sexual orientation) and/or romantic (romantic orientation). These terms refer to a person's sense of identity based on their attractions, or lack thereof. Orientations include, but are not limited to, lesbian, gay, bi, ace and straight.

The Stonewall Community Foundation uses the term 'orientation' as an umbrella term covering sexual and romantic orientations.

Outed

When a lesbian, gay, bi, trans, or queer person's sexual orientation or gender identity is disclosed to someone else without their consent.

P

Pangender

Refers to someone who identifies as being or experiencing all genders either fluidly or at the same time. Pangender can also refer to someone who may not care about their gender, or more specifically how other people view their gender. This is in contrast to someone who is omnigender (see omnigender in this guide).

Pansexual

Refers to when a persons' romantic and/or sexual attraction towards others is not limited by sex or gender. Sometimes shortened to 'pan'.

Passing

If someone is regarded to be a cisgender man or cisgender woman while they identify as a trans person. The use of this term is considered inappropriate as it implies that people need to perform or present outwardly as masculine or feminine.

Person with a trans history

Someone who identifies as male or female or as a man or a woman but was assigned a different sex at birth. This is increasingly used by people to acknowledge a trans past.

Polyamorous

Refers to someone in an open sexual or romantic relationship with more than one person. People who are polyamorous can be heterosexual or from the LGBTQIA+ community and relationships between polyamorous people can include combinations of people of different sexual orientations.

Pronoun

Words we use to refer to people's gender in conversation - for example, 'he', or 'she'. Some people prefer others to refer to them in gender neutral language and use pronouns such as they/them and ze/zir.

Q

Queer

Queer is a term used by those wanting to reject specific labels of romantic orientation, sexual orientation and/or gender identity. It can also be a way of rejecting the perceived norms of the LGBT community. Although some LGBTQIA+ people view the word as a slur, it was reclaimed in the late 80s by the queer community who have embraced it.

Questioning

The process of exploring your own sexual orientation and/or gender identity.

R

Romantic orientation

A person's romantic attraction to other people, or lack thereof. Along with sexual orientation, this forms a person's orientation identity.

Rainbow community

Rainbow refers to the community of queer people, meaning anyone who identifies outside the sexual and/or gender norm. The multicolour rainbow flag was adopted in 1978 in San Francisco by the LGBTQIA+ communities as a symbol of pride, solidarity, and the diversity of the gay community. The colours symbolize life (red), healing (orange), sunlight (yellow), nature (green), harmony/peace (blue), and spirit (purple violet).

S

Sex

Assigned to a person on the basis of primary sex characteristics (genitalia) and reproductive functions. Sometimes the terms 'sex' and 'gender' are interchanged to mean 'male' or 'female'.

Sexual orientation

A person's sexual attraction to other people, or lack thereof. Along with romantic orientation, this forms a person's orientation identity. The Stonewall Community Foundation uses the term 'orientation' as an umbrella term covering sexual and romantic orientations.

Sex queer

A rejection of labelling one's physical body as female or male. Being sex queer is not indicative of one's current anatomy, birth assignment, or birth anatomy, and should not be confused with intersex.

Sex reassignment surgery

Medical procedure altering one's physical appearance to further reflect one's gender identity.

SOGIESC-diverse

An umbrella term like Rainbow and LGBTTQIA+. These umbrella terms include but are not limited to people who identify as:, lesbian, gay, bisexual, transgender, takatāpui, queer, intersex, asexual, transsexual, non-binary, pansexual, whakawahine, tangata ira tāne, māhū (Tahiti and Hawaii), vakasalewalewa (Fiji), palopa (Papua New Guinea), fa'afafine (Samoa, America Samoa and Tokelau), akava'ine (Cook Islands), fakaleiti or leiti (the Kingdom of Tonga), fakafifine (Niue) or two spirit.

T

Taahine

Taahine is similar to mixed gender, sometimes non-binary, or transgender not-otherwise-specified. This speaks to the intersection of Māori and non-cisgender identities.

Takatāpui

Takatāpui refers to Māori who are not heterosexual and/or not cisgender.
It is used both as a gender identity (similar to transgender), as an attraction or sexual orientation (similar to lesbian, gay, bi, or pansexual). It is also used as an umbrella term for all non-heterosexual and/or non-cisgender Māori people (similar to 'Rainbow Community)'.

Tangata ira tane

Tangata ira tane roughly translates as trans man. This speaks to the intersection of both Māori and trans man identities.

TERF: Trans Exclusionary Radical Feminism

TERF or 'Fundamentalist Feminism' is a small but very vocal sub section of 'Radical Feminism' which is generally focussed on removing human rights, legal protections, and access to medical treatments and supportive social environments for transgender people.

To be out

To be open about your sexual orientation and/or your gender identity.

Trans

An umbrella term to describe people whose gender is not the same as, or does not sit comfortably with, the sex they were assigned at birth.
Trans people may describe themselves using one or more of a wide variety of terms, including (but not limited to) transgender, transsexual, gender-queer (GQ), gender-fluid, non-binary, gender-variant, crossdresser, genderless, agender, nongender, third gender, bi-gender, trans man, trans woman, trans masculine, trans feminine and neutrois.

Trans*

Trans* originally used to include explicitly both transsexual and transgender, or (now usually) to indicate the inclusion of gender identities such as gender-fluid, agender, etc., alongside transsexual and transgender.

Transgender

Transgender describes a person whose gender does not exclusively align with the one they were assigned at birth. While Trans can be used as an umbrella term, not everyone uses it to describe themselves.

Transfeminine

This term may describe people who identify as transgendered, and who identify their gender expression as feminine.

Transmasculine

This term may describe people who identify as transgendered, and who identify their gender expression as masculine.

Transgender man

A term used to describe someone who is assigned female at birth but identifies and lives as a man. This may be shortened to trans man, or FTM, an abbreviation for female-to-male.

Transgender woman

A term used to describe someone who is assigned male at birth but identifies and lives as a woman. This may be shortened to trans woman, or MTF, an abbreviation for male-to-female.

Transphobia

The fear or dislike of someone based on the fact they are trans, including the denial/refusal to accept their gender identity. This can look like fear, discomfort, distrust, or hatred directed towards trans people or trans concepts. This word is used similarly to homophobia, etc. Some transphobia is based in ideas about naturalness, realness, and misconceptions around scientific fact or biology. There are many other factors that can contribute to transphobia, such as some religious ideologies and ideas of gendered oppression revolving around reproductive capacity.

Transitioning

The steps a trans person may take to live in the gender with which they identify. Each person's transition will involve different things. For some this involves medical intervention, such as hormone therapy and surgeries, but not all trans people want or are able to have this.
Transitioning also might involve things such as telling friends and family, dressing differently and changing official documents.

In New Zealand, to change official documents, you may need to apply to the Family Court, DIA, and NZTA. This may include needing to provide a statutory declaration relating to your change of gender, or evidence that you have undergone medical treatment to change your gender (not necessarily reconstructive surgery).

See our Transitioning at work guide which has been produced by IR's Rainbow network.

For more information on how to update your gender on your birth certificate or other IDs, please visit the govt.nz website for changing your gender.

Transsexual

This was used in the past as a medical term (similarly to homosexual) to refer to someone whose gender is not the same as, or does not sit comfortably with, the sex they were assigned at birth. This term is still used by some although many people prefer the term trans or transgender.

W

Whakawahine

Whakawahine roughly translates as trans woman. More literally, it translates as being or becoming, in the manner or spirit of a woman. Many Māori trans women are whakawahine, love this term, and prefer it over transgender, transsexual, or other terms. Some Māori trans women feel that 'whaka' or 'to create or become' holds an implication that they are not women, and reject this term on that basis, often preferring Taahine or Takatāpui.

Z

Ze / Hir

Gender-inclusive pronouns used to avoid relying on a gender binary-based linguistic system or making assumptions about people's gender. An example of these terms being used in a sentence is 'Ze talked to hir partner about pronouns'.

Some people instead choose to use plural pronouns such as 'They' and 'Their', or similar options. An example of this would be 'They talked to their partner about pronouns'. Some use plural pronouns because they are more widely understood and able to be fluently used by most people. Others, such as omnigender folk, feel that plural pronouns are most representative of their having more than one gender.

Terms to avoid

Reference guide for LGBTQIA+ terms.

Offensive	Preferred	Description
Homosexual	Gay or Lesbian	Please use gay or lesbian to describe people attracted to members of the same sex. Because of the clinical history of the word "homosexual," it is aggressively used by anti-gay extremists to suggest that gay people are somehow diseased or psychologically/emotionally disordered – notions discredited by the American Psychological Association and the American Psychiatric Association in the 1970s. Please avoid using "homosexual" except in direct quotes. Please also avoid using "homosexual" as a style variation simply to avoid repeated use of the word "gay." The Associated Press, The New York Times and The Washington Post restrict use of the term "homosexual" (see AP & New York Times Style).
homosexual relations/relationship or homosexual couple, homosexual sex	Relationship, couple (or, if necessary, gay couple), sex,	As a rule, try to avoid labelling an activity, emotion or relationship gay, lesbian, or bisexual unless you would call the same activity, emotion or relationship "straight" if engaged in by someone of another orientation. In most cases, your readers, viewers or listeners will be able to discern people's sexes and/or orientations through the names of the parties involved, your depictions of their relationships, and your use of pronouns. Identifying a same-sex couple as "a homosexual couple," characterizing their relationship as "a homosexual relationship," or identifying their intimacy as "homosexual sex" is extremely offensive and should be avoided. These constructions are frequently used by anti-gay extremists to denigrate gay people, couples and relationships.
Sexual preference	Sexual orientation or orientation	The term "sexual preference" is typically used to suggest that being lesbian, gay or bisexual is a choice and therefore can and should be "cured." Sexual orientation is the accurate description of an individual's enduring physical, romantic and/or emotional attraction to members of the same and/or opposite sex and is inclusive of lesbians, gay men, bisexuals, as well as straight men and women (see AP & New York Times Style).

Offensive	Preferred	Description
Gay lifestyle or homosexual lifestyle	gay lives, gay and lesbian lives	There is no single lesbian, gay or bisexual lifestyle. Lesbians, gay men and bisexuals are diverse in the ways they lead their lives. The phrase "gay lifestyle" is used to denigrate lesbians, gay men, and bisexuals suggesting that their orientation is a choice and therefore can and should be "cured" (See AP & New York Times Style).
Admitted homosexual or avowed homosexual	openly lesbian, openly gay, openly bisexual, or simply 'out'	Dated term used to describe those who self-identify as gay, lesbian or bisexual in their personal, public, and/or professional lives. The words "admitted" or "avowed" suggest that being gay is somehow shameful or inherently secretive. You may also simply describe the person as being out, for example: "Ricky Martin is an out pop star from Puerto Rico." Avoid the use of the word "homosexual" in any case (see AP & New York Times Style).
Gay agenda or homosexual agenda	Accurate descriptions of the issues (e.g., "inclusion in existing non-discrimination and hate crimes laws," "ending the ban on transgender service members")	Lesbian, gay, bisexual, and transgender people are motivated by the same hopes, concerns and desires as other New Zealanders. They seek to be able to earn a living, be safe in their communities, serve their country, and take care of the ones they love. Their commitment to equality is one they share with many allies and advocates who are not LGBT. Notions of a so-called "homosexual agenda" are rhetorical inventions of anti-gay extremists seeking to create a climate of fear by portraying the pursuit of equal opportunity for LGBT people as sinister (see AP & New York Times Style).

Rainbow Network

Defamatory Language

The use of defamatory language is not acceptable at Inland Revenue. This includes

- outdated and abusive terms such as Fag, Faggot, Dyke, Homo or Sodomite
- discredited scientific terms such as Deviant, Disordered, Dysfunctional, Diseased, Perverted, Destructive
- Associating gay, lesbian, bisexual and transgender people with paedophilia, child abuse, sexual abuse, bestiality, bigamy, polygamy, adultery and/or incest. Such claims, innuendoes and associations often are used to insinuate that LGBTQIA+ people pose a threat to society, to children and families. Such assertions and insinuations are defamatory and should be avoided, except in direct quotes that clearly reveal the bias of the person quoted.

This guide was proudly created by the Inland Revenue Rainbow Network. We recognise that language changes and progresses quickly, so we are committed to review this guide biennially. Our next review will be in 2023.


Rainbow
Network

Item 50

INLAND REVENUE

STANDARD TERMS EMPLOYMENT AGREEMENT

June 2007

Inland Revenue
Te Tari Taake

Updated to reflect Employment Relations (Extended Time for Personal Grievance for Sexual Harassment) Amendment Act 2023 and updated legislative references Dec 23

EMPLOYMENT PHILOSOPHY

We value our employees' ability to make their own decisions depending on what is happening at any time, within the context of the appropriate policies and procedures.

It is neither possible nor desirable to set rules regarding everything that can happen in a workplace. However it is desirable to set out the general terms and conditions of employment to provide a foundation for our relationship. These Standard Terms of Employment should be read in conjunction with your appointment letter.

Policies and procedures may be introduced and amended from time to time. You will of course be made aware of policy and procedure, but you must also make every effort to become familiar with them and to ensure they are followed.

NATURE OF THE EMPLOYMENT RELATIONSHIP

The Chief Executive Officer is your employer while you are employed in the Inland Revenue Department.

Where reference is made in these Standard Terms of Employment to "the Department" it shall mean the Chief Executive or his or her nominee.

FOUNDATION PRINCIPLES FOR EMPLOYMENT

These are the principles which underpin the employment relationship. They are binding on both Inland Revenue and you.

- We will value each other and act with integrity, honesty, respect and trust.
- We will meet and be seen to meet all legal obligations consistently and impartially.
- We will act professionally and take responsibility for our actions.
- We will work together co-operatively to balance the needs of our customers and the business.

INLAND REVENUE'S COMMITMENT

As your employer, Inland Revenue is committed to the following actions and approaches:

- Encouraging open two-way communication.
- Supporting its employees in their endeavours to fulfil their duties.
- Encouraging skill development for individuals and recognising and rewarding high performance.
- Observing and promoting the principles of equal employment opportunities and cultural awareness.
- Promoting responsiveness, flexibility and efficiency in meeting our customer needs.
- Encouraging suggestions for innovation and better ways to do things.
- Pursuing quality is fundamental to our success.
- Exercising good judgement.

YOUR ROLE AND RESPONSIBILITIES

Your work responsibilities are to:

- be honest, diligent and perform to the best of your ability.
- work as part of a team and promote the efficient operation of your team and other teams within Inland Revenue to achieve the best outcome possible.
- conduct yourself professionally in all interactions with customers, service providers and officers of Inland Revenue.
- take responsibility for your own development and participate in the opportunities for development that Inland Revenue offers.
- promote efficiency in Inland Revenue and contribute to the responsible operation of our business.
- take responsibility for your own actions and for undertaking your duties.
- maintain appropriate ethical standards, and develop relationships based on trust, confidentiality and integrity.
- comply with, and promote compliance with, the Inland Revenue Code of Conduct.

You may from time to time be placed in another position of similar responsibilities without adversely affecting remuneration and other conditions. Such a placement may be in the interests of organisational efficiency and/or your own development.

Where such a placement involves a change in location your agreement will be sought. If you agree to such a change you will be reimbursed for all actual and reasonable expenses incurred in taking up the appointment.

You will be given no less than three months' notice of any placement involving a change in location.

REMUNERATION

Our remuneration policy is to reward our people for their contribution to achievement of the business goals as individuals and as part of a team.

Details of your remuneration are set out in your appointment letter.

Your remuneration will be reviewed in accordance with the Remuneration Policy as amended from time to time. The current version of this policy is available on the intranet.

Expenses

You will be reimbursed for actual and reasonable authorised expenses incurred by you in the course of your employment.

Deductions

Where time off is to be unpaid including if you are absent from work without authority, or otherwise in default, we may make the appropriate adjustment to your remuneration. Where this occurs you will be notified.

PERFORMANCE MANAGEMENT	Your performance will be assessed against the performance plan agreed with your manager, in accordance with the department's performance management system.
HOURS OF WORK	We are a professional organisation determined to have our customers' needs drive our business. Hours of work will be those necessary to achieve your individual performance plan and generally meet the business needs. Where appropriate normal hours of work will be set by your manager. These may be recorded in your appointment letter. Your remuneration incorporates any additional payment for long hours or for work performed on weekends.
LEAVE	
Public Holidays	You are entitled to the following public holidays: • New Year's Day • 2 January • Waitangi Day • Good Friday • Easter Monday • ANZAC Day • The birth of the reigning sovereign (observed on the first Monday in June) • Matariki • Labour Day (being the fourth Monday in October) • The day of the anniversary of a province or the day locally observed as that day. • Christmas Day • Boxing Day If you are required by Inland Revenue to work on a public holiday you will be paid at the rate of time and a half of hours worked. You will also be entitled to an alternative holiday if this would otherwise have been a working day for you.
Annual Closedown Period	Inland Revenue has an annual closedown period between the Christmas and New Year holidays. Inland Revenue will provide at least one month's notice of the closedown period and the work locations affected each year. In the event that the Wellington Call Centre is operating between the Christmas and New Year holidays and you are employed to work in the Wellington Call Centre you agree that you will be available to work if required to do so by Inland Revenue. Where you have a current annual leave entitlement at the commencement of the closedown period you will be required to use that annual leave for the closedown period. Where your current annual leave entitlement at the commencement of the closedown period is insufficient to cover the entire closedown period, then you agree to take

	annual leave in advance to cover that part of the closedown period for which you do not have a current leave entitlement. Where you do not have a current leave entitlement you agree to take annual leave in advance.
Annual Leave	After each 12 month period of employment you are entitled to five weeks' annual leave.
Timing	It is important that you use this time to have a break from work. Ensuring you have a holiday means that you will be refreshed and revitalised and this is critical to maintaining a healthy lifestyle and workplace. You have an obligation to take your leave within the year after becoming entitled to it. Wherever possible, leave should be scheduled for times causing least disruption to work requirements. If it is not possible for you to take all of your leave within 12 months of becoming entitled to it you should discuss the situation in advance with your manager so that firm arrangements can be made for the leave to be taken.
Payment	You agree that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. your usual pay day). Inland Revenue may approve your request for payment of annual leave prior to going on leave.
PERSONAL NEEDS	
Sickness and Bereavement	We recognise that from time to time you may need to be absent from work because: • you are ill; or you need to care for your spouse, or a dependent child or parent when they are ill; or • you have suffered a bereavement, or have an obligation due to the death of a family member, or perhaps some other person with whom you have a close association. In such circumstances we support you taking reasonable time off. While we have not initially placed a limit on the amount of time you may have off on pay, we reserve the right to set a limit on a case by case basis (which will be not less than 11 days per year) and to cease paying you while you are absent from work. You will be consulted before any such decision is made. You may be required to provide a medical certificate for any absence greater than three consecutive calendar days, whether or not these days would otherwise be working days for you. If you fail to provide a medical certificate when required to do so, Inland Revenue will not be required to pay you for any sick leave in respect of which the proof is required until you comply with that requirement

	In special circumstances we may require you to undergo a medical examination at the Department's expense by a doctor nominated by the Department. The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003.
Parental Leave	The provisions of the Parental Leave and Employment Protection Act 1987 shall apply.
Special leave without pay	Upon application, you may be granted special leave without pay on whatever conditions you and the Department may agree at the time the leave is granted.
Long Service Leave	After each five year period of continuous employment you are entitled to five days long service leave. The Department requires you to take your entitlement to long service in one period, and within five years of qualifying for the entitlement. In the event that you resign, or notify your resignation, or the Department terminates your employment, you will forfeit any untaken long service leave which you may have been entitled to, and you will not receive payment for any unused long service leave upon terminating your employment. Your qualifying period for earning long service leave shall cease on the day you retire. Any additional service which may accrue as a result of retiring leave will be excluded from being paid to you beyond your last day of duty.
HEALTH AND SAFETY	Inland Revenue is committed to the health and safety of all our employees. Inland Revenue recognises that the health of our employees is an important ingredient in a productive and efficient workplace and that promotion of good health and safety practices is preferable to dealing with illness and accidents.
Inland Revenue's Obligations	Inland Revenue's main obligation is to provide and maintain a safe work environment. To this end Inland Revenue will: • Involve staff in the ongoing development of health and safety systems and emergency procedures. • Provide necessary safety equipment. • Maintain a work environment free of unwelcome behaviour and provide a mechanism for reporting sexual harassment, ensuring a fair investigation and avoiding reprisals against the complainant.

Your Obligations

You also have a number of obligations with respect to health and safety, your own as well as others in the workplace. You are required to:

- Take reasonable care for your own health and safety and that of others who may be affected by what you do or do not do.
- Co-operate with Inland Revenue on health and safety matters.
- Be aware of the emergency procedures of the area in which you are working.
- Immediately report any accident, hazard or sub-standard conditions to the appropriate person.
- Comply with the requirements of Inland Revenue's Accident insurers re work related and non-work related personal injuries.
- Disclose any secondary employment details when requested (and any subsequent changes to those details) in accordance with the requirements of Inland Revenue's insurers.
- Actively participate in the development of appropriate health and safety systems and procedures.

ENDING EMPLOYMENT

Notice of Termination

You or the Department may terminate this agreement by giving not less than one month's written notice or one month's total remuneration in lieu of notice may be paid or forfeited as the case may be.

In the event of serious misconduct, material breach or any continued non-observance or non-performance of any of the terms and conditions of your employment, the Department may terminate your employment without notice.

The Department would only summarily dismiss you after considering your explanation of the matter of complaint.

In the event that you:

- commit any act of bankruptcy, become insolvent or compound with or attempt to compound with creditors; or
- commit any offence involving dishonesty or any indictable offence; or
- conduct yourself in a manner likely to bring you or the Department into disrepute,

the Department may terminate your employment by giving whatever notice that the Department deems appropriate.

The Department would only dismiss you on notice after considering your explanation of the matter of complaint.

Suspension on Pay

Inland Revenue may suspend you on pay where an investigation into alleged misconduct is about to commence or has commenced. Suspension on pay is only considered when there is apparent serious misconduct and dismissal is an option likely to be considered, and there are sound reasons to make suspension necessary. This includes where your safety or the safety of other staff or property is likely to be jeopardised if you remain in the workplace.

Termination for Incapacity

If, as a result of mental or physical illness, you are incapable of carrying out your employment duties and obligations, the Department may terminate your employment. In that event the Department would give you such notice as the Department deems appropriate in your circumstances.

Before any termination for incapacity decision is made, you will undergo a medical examination by a registered medical practitioner nominated by the Department at the Department's expense to obtain an independent medical report for the Department. As far as practicable the Department would take your wishes regarding a preferred medical practitioner into account.

Redundancy	
• **Definition**	Redundancy means the situation where your employment is terminated because the duties, responsibilities and powers of your position are significantly altered or are surplus to our requirements due to a change in the size, structure responsibilities or requirements of the Department.
• **Suitable alternative position**	It may be that although the position you currently occupy is redundant, the Department may offer you a new position. As stated in the "Your Role" section, we consider it to be a necessary requirement of our business that we can do so. Where the offer of a new position amounts to a suitable alternative position, you will not be eligible for redundancy compensation if you decline such an offer. Whether a position is a suitable alternative will be considered on a case by case basis, taking into account your skills, experience and employment history with the Department. You may be offered a position which involves a reduction in your total remuneration. If you decline such a position, you will remain eligible for redundancy compensation. If you accept such a position you will not be eligible for redundancy compensation, but will receive a lump sum payment equivalent to two years worth of the difference in total remuneration between your current position and the new position. A suitable alternative position will also include an offer of employment with an organisation created by an organisational restructuring.
• **Sale or Transfer**	If as a result of restructuring, a decision is made to contract out, sell or transfer the whole or any part of Inland Revenue's operations, in negotiating with the prospective employer the objective will be to arrange for you to be offered employment by the new employer on no less favourable conditions of employment overall. As soon as possible after the commercial arrangements are finalised, you will be provided with information about the new employer, whether you will be offered employment by the new employer, the basis of any such offer, the timetable for transition, and the process for consultation with you. You agree that Inland Revenue may supply to the potential new employer, employment related information about you as an employee of Inland Revenue for the purpose of these provisions.

	You may choose not to accept an offer of employment made by the new employer. The suitable alternative position option may apply, however no redundancy will arise by reason of the sale or transfer of the whole or any part of Inland Revenue's operations, where the person or entity acquiring the whole or any part of the operation offers you employment in the same capacity, or in a capacity you are willing to accept, on no less favourable conditions of employment overall, and agrees to treat your service as continuous.
• **Redundancy compensation**	Where you have not been placed in a position by confirmation or reassignment and where no other options have been identified and your employment is terminated you will receive: • as much notice as possible and in any event not less than one month's notice of termination of employment or payment in lieu of notice; and • redundancy compensation of 25% of total remuneration, except where you have more than 5 years continuous service, when you will be paid an additional 4% of total remuneration for each subsequent year. The maximum redundancy compensation payable will be 45 weeks pay. You will, in addition, receive payment for any outstanding leave entitlements. There will be no entitlement to any other compensation relating to the termination of your employment for reason of redundancy.
PROFESSIONAL REQUIREMENTS	
Security	Section 6 of the Tax Administration Act 1994 places a responsibility on all Inland Revenue employees to "use their best endeavours to protect the integrity of the tax system." Security of information, equipment and premises is a fundamental part of the way we undertake our business. You must ensure that you acquaint yourself and comply with our policies in this respect.
Conflict of interest	You must ensure that you are not involved (directly or indirectly): • in any other employment or business which may affect or compromise your ability to perform your duties; or • in an activity in conflict with the interests of the Inland Revenue Department You must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of the Inland Revenue Department.

	If you are in any doubt you should seek prior clarification from your Manager.
Confidentiality	In accordance with Section 18B of the Tax Administration Act 1994, you are required to sign and observe a Declaration of Confidentiality. We will comply with the provisions of the Privacy Act 2000 and the Official Information Act 1982. You are responsible for the security of any confidential and commercially sensitive information under your control or to which you have access. Information concerning customers, other employees of Inland Revenue and anything to do with Inland Revenue's business, must be treated with the utmost confidentiality. The requirement for confidentiality continues after employment with Inland Revenue ceases and until such time as the material in question comes into the public domain through some other legitimate way. Such is the importance of confidentiality of information that any breach may provide grounds for dismissal and prosecution and any breach of this responsibility after you have left Inland Revenue's employ may similarly provide grounds for prosecution.
Copyright, Intellectual property and Inventions	All work, product, and all inventions, improvement, discoveries, processes, programs and/or systems developed by you, or to which you become aware of, in the performance of your duties while employed by the Department shall be fully disclosed to, and become the sole and absolute property of the Crown. Upon request, you shall execute, acknowledge and deliver such assignments, certificates and other documents that the Department may consider necessary or appropriate to vest all rights, titles and interests therein in the Crown.
PERSONAL GRIEVANCES AND DISPUTES	We will be committed to resolving any employment relationship problem, including a dispute or personal grievance, as close as possible to the point of origin. You have the right to be represented at any stage in the process of raising and seeking resolution of an employment relationship problem. You will seek to resolve any employment relationship problem with your manager. If this is not appropriate or does not resolve the matter then you should raise it with your manager's manager. You will follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

Section 114 of the Employment Relations Act requires you to raise a personal grievance with Inland Revenue within the period of 90 days beginning with the date on which the action alleged to amount to a personal grievance occurred or came to your notice whichever is the later, unless Inland Revenue consents in writing to the personal grievance being raised after the expiration of that period.

If the personal grievance is in respect of sexual harassment, under section 103(1)(d), then a 12- month period applies to raise the grievance under section 114(1) of the Employment Relations Act[1].

Where you are unable to resolve any grievance or dispute with your manager or through internal procedures, you may apply to the Ministry of Business, Innovation and Employment Mediation Service for mediation assistance in accordance with section 146 of the Employment Relations Act. The mediation service is confidential and aims to assist in resolving the grievance or dispute.

If agreement cannot be reached with the assistance of the Mediation Service you may submit the grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is appealed to the Employment Court.

[1] *This sentence added to reflect Employment Relations (Extended Time for Personal Grievance for Sexual Harassment) Amendment Act 2023*

IR - Taxpro
Collective Agreement – 046

30 June 2025 to 30 June 2027

Introduction

This Collective Agreement (collective agreement or agreement) provides minimum terms and conditions of employment for Taxpro members at IR, whose positions fall within its coverage clause.

This collective agreement should be managed and applied with good faith and the same intent as the Charter of Engagement between IR and Taxpro.

The parties to this collective agreement have a shared interest in the day to day operation of IR, IR's strategic goals, and matters that Taxpro or IR may raise from time to time.

The Charter of Engagement between the parties contains a number of principles that underpin the parties' approach to working together.

Notably, the parties seek to work constructively and collaboratively at all levels of the organisation. The following points outline behaviours and approaches to engagement with each other that the parties have agreed.

- Constructive engagement based on mutual respect and good faith principles.
- Being timely in their interactions with each other including giving each other a heads up and communicating early.
- Making IR a great place to work with a positive environment.
- Openness and sharing of information – being willing to discuss matters if possible while recognising some matters must remain confidential.
- Recognising that differences of opinion will occur and taking a constructive problem-solving approach to these differences.
- Being innovative and exploring how we do things to fit a changing world.
- Recognising that there are common goals and interests, as well as independent accountabilities and responsibilities that parties need to balance (i.e. IR's obligation to the Government of the day, their people and Taxpro's obligation to those it represents).

New employees

For as long as this is a requirement of the Employment Relations Act 2000, for the first 30 days the terms and condition of new employees, whose positions fall within coverage of this Collective Agreement, are:

- the terms and conditions of the PSA Collective Agreement
- any additional terms and conditions agreed by them with IR that are no less favourable.

If, during the first 30 days, an employee chooses to join Taxpro they will no longer be covered by the terms and conditions of the PSA Collective Agreement.

If an employee chooses not to join the PSA, Taxpro or NUPE after the first 30 days they and IR will agree an Individual Employment Agreement.

Current employees

Current employees, whose positions fall within the coverage of this collective agreement and who are employed on an individual employment agreement (including on the basis of an expired collective agreement), and who subsequently join Taxpro, will be covered by the collective agreement from the date of becoming a Taxpro member.

Taxpro Representatives

Taxpro Representatives are IR employees who represent Taxpro.

To join Taxpro or for further information on this Collective Agreement and the many benefits of Taxpro membership, contact a local Taxpro Representative or contact Taxpro:

Ph. 0800 829 776 (0800TAXPRO)
Email: taxpro.inc@xtra.co.nz
Website: www.taxpro.co.nz

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1 Collective Agreement arrangements

1.1 Introduction

This Collective Agreement was developed in the context provided by the Charter of Engagement between IR and Taxpro.

In developing this Collective Agreement, the following principles have been applied.

- The use of plain language.
- The inclusion of principles that underpin the employment relationship and state the intent of the various provisions of the agreement.
- In the past some sections from collective agreements were transferred to the HR Manual/People Policies and Guidelines, this was done on the basis that these were either statutory entitlements or that the wording will not be changed without consultation with Taxpro.

IR and Taxpro will act in good faith in the administration of this agreement.

1.2 Parties

The parties to this agreement are:

- the Chief Executive of the Inland Revenue Department *Te Tari Taake (*IR)
- Taxpro Incorporated (Taxpro).

1.3 Coverage

This agreement applies to employees in the following types of positions.

- officer level
- team leader/team lead level
- tax technical/tax specialists
- Other equivalent types of positions with a similar level of responsibility.

This agreement does not apply to employees:

- in management positions
- in positions holding a level 1, 2, 3 or 4 HR delegation
- in management advisor/management support positions, i.e. those that provide advice to leaders on HR, training or finance
- in any positions in Policy

Where job titles or descriptions of roles change as a result of restructuring, or where there is any doubt over the application of this agreement, the parties will meet to discuss the application of the agreement, applying the principles established above.

1.4 Definitions

1.4.1 Leader

Where the word leader is used in this agreement, it means the employee in charge of each section or group of other employees, who has the necessary level of authority to make a decision on an employment issue. The person identified as the leader may not have the word "leader" in their job title.

1.4.2 Rostered Employees

Where the term rostered employee is used in this agreement, it relates to those who specifically have their hours of work set by roster as agreed in their letter of offer, or subsequent mutually agreed variation. These hours set by roster are primarily used for some Customer Service Officers (CSOs) and those who directly support CSO rostered activity (e.g. some Planning, Delivery and Design employees and some Customer and Compliance Service team leaders).

1.5 Term of agreement

This agreement will commence on 30 June 2025 (commencement date) and will continue in force until 30 June 2027. Nothing in this agreement will operate retrospectively unless agreed by the parties.

1.6 Savings

Unless intentionally varied in this collective agreement, the agreement will not change the terms and conditions of employment applying to any employee covered by the agreement at the date it comes into force.

Where the parties believe the wording of the agreement may not reflect this principle, they will meet in good faith to discuss resolution of the matter.

1.7 Variation of agreement

The provisions of this agreement may be varied in the following manner.

- The initiator of a proposal to vary the provisions of this agreement will notify the other party of the proposal.
- IR and Taxpro will agree which positions covered by this agreement are directly affected by the proposal.
- Where positions covered by this agreement are directly affected by the proposal, IR and Taxpro will negotiate and attempt, in good faith, to agree proposed changes to the provisions of this agreement.
- In the event of an agreement, a ratification process will be agreed by Taxpro and its members in positions directly affected by the proposed changes.
- Following ratification of the proposed changes by Taxpro members, these will be deemed to be a variation in accordance with the applicable employment legislation.

The agreed variation will be recorded in writing and appended to and become part of this agreement.

1.8 Recognition of service

1.8.1 Recognition provision applicable to all employees

Leave for which continuous service is recognised includes annual, long service, sick and caring for dependants, and parental leave.

For the purposes of recognising service, an employee will be required to provide evidence of prior service. IR will maintain a record of this prior service for the purposes of calculating leave entitlements.

Previous service that ended with an employee accepting either a severance or enhanced early retirement payment will not be recognised.

Where service with other New Zealand organisations (in addition to those set out below) is seen to be relevant and valuable, IR has the discretion to recognise it.

1.8.2 Employees appointed to IR up to and including 30 June 2009

Subject to clause 1.8.1, IR will recognise an employee's prior service with IR, other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), and the Parliamentary Service, as continuous service for the purpose of leave entitlements where the employee joined or re-joined IR within one month of the last day of pay relating to the earlier period of service.

For employees appointed to IR prior to 1 July 1996, previous service with other organisations may have also been credited, and this will be recognised as continuous service for the purposes of leave entitlements under this agreement.

For fixed term and casual employees, only service with IR will be recognised for the purposes of leave entitlements. Providing an employee has been employed by IR on more than one occasion, all periods of fixed term or casual employment shall accumulate for the purposes of leave entitlements, provided the breaks between periods of employment do not exceed one month.

Where continuous service has already been recognised for a particular entitlement prior to 1 July 2009, this service will continue to be recognised for leave provisions.

1.8.3 Employees appointed to IR on and from 1 July 2009

Subject to clause 1.8.1, IR will recognise an employee's prior service (including fixed term employment) with IR, other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), the Parliamentary Service, and with any Crown Entity (excluding District Health Boards and the Education Service as defined in the Public Service Act 2020 (e.g. School Boards of Trustees and Tertiary Education Institutions)), as continuous service for the purpose of leave entitlements where the employee joined or re-joined IR within fifteen months of the last day of pay relating to the earlier period of service (unless the break in service was for childcare (up to four years)).

Service will be recognised for a maximum of five years prior to 13 May 2008.

2 Employment policies

2.1 Employment philosophy and business direction

IR's aspiration is to improve the oranga for current and future generations. We make our biggest contribution to oranga through economic activities including collecting and distributing money.

If IR is to successfully work towards its aspiration, it must have a constructive working relationship with its employees that recognises cooperation and participation for outcomes that are mutually beneficial. This is further reflected in the Charter of Engagement between IR and Taxpro

For employees this means a safe, healthy work environment where contribution is recognised, te ao Māori and diversity is valued, and where they are acknowledged and supported in meeting their developmental and personal needs, and where their right to act collectively through membership of a union is recognised and respected.

2.2 Foundation principles for employment

The following are the principles that underpin the employment relationship. They are binding on both IR and employees.

- We will value each other and act with integrity, honesty, respect and trust and will develop a relationship based on these features.

- We will be ethical in our dealings with each other and with our customers, and will maintain appropriate standards of confidentiality.
- We will meet and be seen to meet all legal obligations consistently and impartially.
- We will act professionally in all interactions with customers, service providers and colleagues within IR, and will take responsibility for our actions.
- We will work together co-operatively to promote responsiveness, flexibility and efficiency in meeting our customer needs, while balancing those needs with the needs of the business.
- We will work together to build a safe and healthy work environment and will meet our obligations under the health and safety legislation.
- We will meet our obligations under the Te Tiriti o Waitangi/Treaty of Waitangi and provide opportunities for employees to develop further their understanding of Māori and their working relationships with Māori.
- We will observe and promote the principles of equal employment opportunities and cultural awareness.
- We will pursue quality, because it is fundamental to our success.

2.3 IR's Commitment

As the employer, IR is committed to the following actions and approaches.

- Encouraging and engaging in open two-way communication.
- Supporting employees in their endeavours to fulfil their duties.
- Supporting employees to balance their work and family, and other personal commitments.
- Encouraging skill development for individuals and recognising and rewarding positive performance.
- Encouraging suggestions for innovation and better ways to do things.
- Exercising good judgement.

2.4 Employees' Commitment

Employees are committed to:

- being honest, diligent and performing to the best of their ability
- working as part of a team and promoting the efficient operation of their team and other teams within IR to achieve the best outcome possible
- taking responsibility for their own development and participating in the opportunities for development that IR offers
- contributing to the responsible operation of IR's business
- maintaining appropriate standards of performance and behaviour recognising that, as public service employees, they have certain rights and obligations under the legislation governing their employment.

2.5 Diversity, equity and inclusion

IR and Taxpro are committed to having an inclusive culture where all our people can achieve their full potential. Our long-term commitment to achieving IR's Diversity, Equity and Inclusion goals is supported by a focused roadmap that incorporates actions to achieve our goals and progress our Public Sector commitments.

- Goal one: Diverse workforce

We will create a safe and open working environment where all of our people feel able to grow and do their best work without fear of embarrassment or retaliation

- Goal two: Inclusive workplace

We will break down barriers to inclusion, and celebrate, retain, develop, and attract a truly diverse workforce that is representative of the communities we serve

- Goal three: Leadership & Accountability

We will actively demonstrate our commitment to an inclusive culture through our leadership, and we will hold ourselves accountable for our progress

2.5.1 Addressing pay gaps and representation

IR and Taxpro are committed to closing the gender, Māori, Pacific Peoples and ethnic pay gaps and creating greater representation in higher paid roles and a more even spread of workforce diversity. We will work together to ensure we deliver the roadmap actions.

We will continue to leverage guidance relating to pay gaps from Te Kawa Mataaho – Public Service Commission and meet associated milestones (Including Kia Toipoto - Public Service Action Plan Guidance 2021-24)

2.6 Flexible working

IR and Taxpro recognise the personal and organisational benefits of flexible working and that people might prefer or need to use different flexible working options at different times to balance their personal and working lives.

Flexibility at work comes in different forms and can include being able to vary the hours, days, and location of work. Flexibility is about having choices. Flexible working is all about how, where and when we work, and being open to exploring options that find the balance between individual needs, team needs and organisational needs.

IR takes a principle based approach when considering flexible working requests. The flexible working principles are set out in IR's Flexible Working Policy and supported by a range of guidelines and resources aligned with Te Kawa Mataaho the Public Service Commission guidance. This includes being flexible-by-default i.e. treating all roles as flexible unless there is good reason for any role not to be. IR is committed to continue to evolve and embed flexible working practices.

2.7 Adverse events

Taxpro and IR recognise that emergency situations or events can impact on the ability of our people to work or to attend work on IR premises.

Where longer-term events such as a pandemic, significant natural disaster, or a longer-term disruption to access an IR premise occur, IR will work with Taxpro as part of business continuity planning.

Where other disruptive events occur that impact the ability of our people to work or attend work, such as natural disasters, civil defence emergencies or adverse weather, IR will consider alternative arrangements informed by the specific circumstances. This may include options such as working from home, special paid leave, or other leave options.

3 Consultation and Participation in Decision Making

3.1 Introduction

IR will encourage the collective participation of members through their union in decision making in IR.

This will enable Taxpro members to collectively participate (through their union) in the management of their workplaces, to the extent possible, while recognising that the Chief Executive has ultimate responsibility for the management of IR

This consultation and participation is the avenue through which the process of change may be facilitated and will occur at the earliest possible opportunity. It provides a means of encouraging the parties to share information, concerns and ideas for the purpose of effective decision making.

Consultation and participation requires the genuine involvement of all parties, (IR, employees and Taxpro), open communication and wherever possible full exchange of relevant information. Where agreement cannot be reached the different views will be specifically identified for those making the decision.

Sometimes the need for change may arise from decisions outside of IR's control. In some cases, information about the change may be subject to confidentiality constraints (e.g. Government Budget processes). In these circumstances Taxpro will be advised of the coming event as soon as is practicable and IR will make the relevant information available, in accordance with the IR and Taxpro Charter of Engagement.

3.2 Process of consultation and participation

The process of consultation and participation should be adequately resourced and acknowledge the equal commitment of parties concerned.

3.3 Union arrangements

3.3.1 Recognition

IR recognises Taxpro and its representatives as representing the collective and individual interests of members.

IR acknowledges the right of Taxpro to elect, select and support its representatives according to its rules.

IR and Taxpro will agree engagement processes and structures for representatives and leaders to meet regularly and to further the relationship between them.

IR will provide an opportunity for representatives of Taxpro to meet new staff as part of any orientation process. IR will provide new employees with information about Taxpro, including relevant contact details. IR will also establish local processes and protocols for the provision of names of new employees and their locations (with the employee's agreement) to Taxpro within a reasonably practical timeframe. Taxpro will provide the relevant information to be given to employees.

IR will periodically provide Taxpro, where reasonable and practicable, with information related to the collective agreement, including the location and number of members and employees who come under the coverage clause of the agreement. The information and arrangements for such will be agreed between IR and Taxpro.

IR and Taxpro may agree other arrangements for maintaining, establishing or further developing the relationship between them.

3.3.2 Taxpro Representatives

IR will promote and support the role of representatives in the workplace.

Reasonable paid time will be allocated to representatives to carry out their role effectively within and beyond the workplace (subject to arrangements agreed between Taxpro and IR, dealing with notice, timing etc). This includes time for recruitment, to meet with new and potential members, other representatives over employment matters and/or Taxpro business, and attending regional, national and other Taxpro forums.

IR will agree an annual allocation of a reasonable number of paid days, inclusive of any statutory entitlements, to enable representatives to attend training, including Taxpro representative training.

3.3.3 Access

Representatives of Taxpro may enter the workplace for purposes relating to members' employment and/or other Taxpro business, including recruitment at reasonable times during work hours.

Representatives of Taxpro accessing the workplace will follow normal notification protocols, and observe any established safety or health or security procedures.

3.3.4 Deductions

IR shall deduct Taxpro membership fees, with the authorisation of each member, from wages or salary, and shall remit these deductions to Taxpro at a frequency in line with the employer's pay periods. These arrangements are subject to any provisions separately agreed between IR and Taxpro.

When remitting deductions IR will provide an electronic deduction schedule which allows Taxpro to account for changes in membership deductions within each period that fees have been deducted.

Where practicable, IR will make arrangements to advise Taxpro whenever deductions cease due to a member commencing a period of leave without pay; and to arrange for the recommencement of deductions when the member returns from a period of leave without pay.

3.3.5 Union meetings

Taxpro members are entitled to attend, on ordinary pay at least two Taxpro meetings, up to a total of four hours in each calendar year. The number and duration of these meetings will be agreed within the total annual maximum of four hours, inclusive of any statutory provisions.

Taxpro shall provide IR at least 14 days notice of the date and time of any such union meeting.

Taxpro shall make arrangements with the employer for IR's operations to continue.

Paid leave is only available for actual attendance at Taxpro meetings where the employee would otherwise be working for IR during the meeting.

Taxpro shall maintain a list of names of Taxpro members who attended the meeting and the time at which the meeting finished and shall provide this to IR if requested.

IR and Taxpro may agree additional allocations of time for paid Taxpro meetings.

Agreed meetings over collective employment matters are not a debit against any allocation of time for Taxpro meetings.

3.3.6 Facilities

IR will provide reasonable access to all of its normal office facilities for representatives to carry out their role. In addition, members will be allowed reasonable access to Taxpro's external website. In using these facilities, representatives and members will observe all the employer's normal standards and policies that apply to such facilities.

4 Categories of employment

IR may enter into permanent employment arrangements on a full time or part time basis with employees covered by this collective agreement. IR may also enter into fixed term or casual appointments on a full time or part time basis. IR must have genuine reasons based on reasonable grounds for entering into fixed term or casual appointments.

IR will comply with its obligations under the Public Service Act 2020 including that wherever practicable vacancies will be advertised in such a way as to enable suitably qualified persons to apply for the position.

4.1 Permanent employees

Permanent employment arrangements are those with no predetermined expiry of employment.

4.2 Fixed term agreement employees

Fixed term employees may be employed as follows.

- To perform a defined task or project of a temporary nature including acting in a relieving capacity.
- To assist IR during peak workloads or seasonal fluctuations.
- In accordance with any agreement reached between Taxpro and IR with regard to restructuring.
- In the situation where IR has to downsize by attrition, IR will consult with Taxpro on the use of fixed term employees to continue to manage its business.

Fixed term employees will be advised in writing of the work to be undertaken and the duration of the period of employment, why it is for a fixed term and when and how the employment will end. If relieving for an employee on parental leave the fixed term employee will be advised that the period of employment is dependent on notification of the date of return of the employee.

Unless IR agrees otherwise, the following clauses in this collective agreement do not apply to fixed term employees, due to the short term nature of their employment.

- Clause 6.5 The wording relating to anticipation of annual leave.
- Clause 9.3 Transfer Expenses.

The restructuring and redundancy provisions do not apply to fixed term employees who have reached the expiry of a fixed term agreement.

4.3 Casual employees

Casual employees may be engaged to provide urgent or short term cover. An employee who is a casual employee may be employed on an hourly, daily or weekly basis without any commitment from either IR or the employee to an ongoing employment relationship.

Casual employees will be advised in writing of the work to be undertaken and the period their services will be engaged. Each engagement will be for a minimum of 4 hours.

Unless IR agrees otherwise, only the following clauses and sections of this collective agreement will apply to casual employees.

Section 1	Collective agreement arrangements
Section 2	Employment policies
Section 3	Consultation and participation in decision making
Clause 4.5	Notice of termination
Clause 4.7	Discipline and dismissal
Clause 5.2	Overtime and time off in lieu
Clause 5.3	Meal and rest breaks
Clause 5.5	Minimum break – overtime and call back
Clause 6.11	Family violence leave
Section 7	Health and wellbeing
Clause 9.4	Meal allowance
Clause 9.5	Business expenses
Clause 9.6	Motor vehicle allowance
Section 11	Integrity of the tax system
Section 12	Employment relationship problem resolution

4.4 Preferential re-engagement after childcare

An employee who resigns from IR specifically to care for pre-school children will have preference for re-employment if they apply for a position within four years from the date of resignation or five years from the date of taking up parental leave.

The person will need to advise IR that they are invoking this preferential re-entry clause at least three months before the date they wish to return to work and confirm their intentions at least one month before their intended date of return.

The preference will apply to a vacancy that is substantially the same position as previously held and where the person has the necessary skills to competently fill the position. Where these criteria are met, the person will be offered the position in preference to any other person. These employees are not required to go through the standard recruitment process.

The period of absence will interrupt service but not break it and will not count as service for any leave entitlements.

The preference will lapse where the applicant has not been appointed to a position within four years and three months of the date the person resigned to care for pre school children.

4.5 Notice of termination

One month’s notice of termination of employment will be given by either the employee or IR. This may be varied by agreement.

In the case of serious misconduct, IR may dismiss any employee with a lesser period of notice than specified above, or without notice.

Where employment ends in accordance with a fixed term or casual employment, notice is not required.

4.6 Ending employment on medical grounds

Where IR approves that employment is to end due to medical reasons, the employee will be granted 65 days’ pay in addition to any outstanding annual leave. This clause does not apply if the employee is to receive a greater entitlement in accordance with any grand parented entitlement.

4.7 Discipline and dismissal

The following principles are to be followed when dealing with disciplinary matters.

(a) Employees must be advised of their right to request Taxpro assistance and/or representation at any stage.

(b) Employees must be advised of the specific matter(s) causing concern and a reasonable opportunity provided for an employee to state any reasons or explanations.

(c) At the outset of a disciplinary process employees will be given the opportunity to advise of any cultural requirements, disability support or other needs.

(d) If a matter under investigation is considered sufficiently serious an employee may be placed on suspension on full pay pending an investigation under (d).

(e) Before any substantive disciplinary action is taken, an appropriate investigation is to be undertaken by IR.

(f) Depending upon the seriousness of the misconduct an oral warning should precede a written warning. Oral warnings will be recorded on an employee's personal file and will expire after a specified period.

(g) If corrective action is required this will be explained to the employee and they will be given a reasonable opportunity to take this action.

(h) The process and results of any disciplinary action are to be recorded in writing, sighted and provided to the employee and placed on their personnel file. Any warning letter will specify the duration of the warning.

(i) An employee aggrieved by any action taken by IR must be advised of their right to pursue a grievance in terms of the Employment Relationship Problem Resolution procedures.

4.8 Abandonment of employment

If an employee is absent from work without notifying or obtaining approval from their leader for a period of five or more consecutive calendar days, then, in the absence of a reasonable explanation, the employee may be considered to have abandoned their employment with IR and their employment may be terminated.

Prior to concluding that an employee has abandoned their employment, IR will take reasonable steps to contact the employee to ascertain the reason for the absence.

In the event that IR considers an employee has abandoned their employment, their employment will end immediately and they will not be entitled to any payment for notice or for the days of unauthorised absence. Any outstanding entitlements (such as annual leave) due to the employee shall be payable by IR.

5 Work Hours

5.1 Hours

These hours of work provisions record the hours of operation when IR may need to provide services to its customers and stakeholders and describe how individual hours and patterns of work will be established and agreed with employees.

Flexibility and cooperation from IR and employees are key to ensuring customer and business needs are met while balancing individual employees' personal and whānau commitments and needs. These provisions should be read in conjunction with the flexible working clause (2.6).

NOTE: These provisions do not change anyone's permanent current hours of work arrangements; these can only be changed by mutual agreement. The relevant superseded clauses from the Work Hours section of the Taxpro 040 are in Appendix 4 for reference.

5.1.1 Standard number of hours

The standard number of hours of work that full-time employees are required to work are 75 hours 50 minutes per fortnight (typically worked as 7 hours and 35 minutes per day over a five-day week).

Part-time employees are employed to work less than 75 hours 50 minutes per fortnight as agreed in an employee's letter of offer of appointment or mutually agreed in writing.

5.1.2 Standard span of hours of work

The hours an employee will work will be set between 6am and 8.30pm, Monday to Friday, and 8.00am to 5:05pm on Saturdays (or otherwise in accordance with any protected entitlement).

The employee's specific hours of work will be described in their letter of offer (and/or in any variations to that letter) and will be consistent with the clauses in this Agreement. This will include the employee's number of hours, the times between which those hours will be worked and the days of the week the work will be performed.

5.1.3 How the hours are worked

The specific hours of work for an individual employee will be set in one of the following ways.

Rostered employees

The standard hours of work for rostered employees, as defined in clause 1.4 will be set by roster, based on business needs, within the span of hours of 5.1.2. This arrangement ensures IR can plan to meet customer demand within the standard hours of operation.

Where possible IR will endeavour to take account of employee preferences. Notice of rosters showing hours of work for each roster cycle will be advised to the employees concerned at least four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of an emergency or by agreement. Employees will not be required to work on more than four Saturdays in a 16-week period. Employees will not work past 6:30pm on more than 4 weeks in a 16-week period, unless otherwise mutually agreed employees will be given at least two consecutive days off no less than three out of four weeks.

Other employees

The standard hours of work for these employees are set in accordance with clauses 5.1.1. and 5.1.2 above. Employees will have two consecutive days off each week between their standard hours unless otherwise mutually agreed.

Hours established in this way are not set by roster, however in order to meet customer demand, some employees may be assigned specific tasks at specific times within their working hours.

5.1.4 Changing work hours

Any permanent changes to standard hours of work as set out in the individual offer or any subsequent variation, must be made with mutual agreement and the variation will be documented and stored.

5.2 Flexitime

IR supports employees balancing personal and family/whānau commitments with their daily work so long as operational needs are met and the health and safety of the employee is not adversely impacted. Wherever possible employees will be given the opportunity to work flexitime, and agreement to requests from employees to work flexitime will not be unreasonably withheld.

Access to flexitime is subject to IR's operational requirements at all times. This means that employees can be required to be available at any time within the standard hours of work applicable to that employee (as established in their letter of offer of appointment or as subsequently varied by mutual agreement in writing), should business demands require.

The flexitime hours of work in IR, during which employees may work their hours of work are usually aligned to clause 5.1.2. Any variation to this can be agreed on a case by case basis between the employee and their leader.

An employee and their leader will establish:

- the pattern of hours to generally be worked by the employee during the flexitime; and
- the amount of additional flexibility available to an employee around that established pattern of hours, to make an occasional or short term change to their hours, without the need to seek further agreement from their leader.

Where an employee wishes to change their pattern of hours outside of these established limits of additional flexibility, this must be agreed with their leader. Any resulting agreement to a change in hours will be documented and stored.

5.2.1 Operation of flexitime

Employees will not be disadvantaged for choosing not to, or not being able to, work flexitime.

The aim of flexitime is to enable employees to balance their time credits over a period of time. Unless given prior approval by IR a negative time balance must be made up to a nil balance within a month. A positive balance will be managed in agreement with the employee's leader. If an employee wishes to accumulate time to be taken outside of the established limits of additional flexibility, they should discuss and agree this with their leader with a view to accumulating the additional hours under the relevant clause in this agreement.

Accumulated time credits can be managed in a variety of ways, including, but not restricted to, taking a day or half day off, but must be used within one year of being accumulated. If after having made two requests within the twelve month period, the employee is unable to take the credits because of work commitments, the credits will be paid at T1.

5.3 Accumulation of additional hours 'ADLV' (not time off in lieu for working overtime)

Where it is agreed, an employee can accumulate up to two extra days paid leave per month on the basis of one hour off for each additional hour worked. Such leave must be taken within 12 months of qualification in periods of not less than half a day duration.

Where IR is not able to approve the taking of the accumulated time at any time within the qualifying period, it will be paid for at the rate of T1.5. Where an employee does not apply to take the accumulated time off within the qualifying period, the accumulated time will be forfeited. Three months' notice of such forfeiture will be given.

The accumulation of additional hours needs to be approved separately and time cannot be accumulated as part of credits or time off gained through working flexitime, unless specifically agreed with the employee's leader.

5.4 Overtime and Time Off In Lieu (TOIL)

5.4.1 Overtime

These provisions apply from 30 June 2025.

Overtime is time worked at the request of IR in excess of eight hours per day, or at any time on a Sunday or Public Holiday, or on any day which is outside the employee's standard days of work but does not include situations where an employee:

- is accumulating additional hours *or*
- is working flexitime hours by agreement *or*
- has agreed some other arrangement with their leader.

However, with the leader's agreement, an employee working flexitime hours may be paid overtime before the completion of an eight hour day providing that the flexitime settlement provisions are met. The employee must have worked at least five hours on that day.

Overtime will be paid at the rate of time one and a half (T1.5) for the first three hours and double time (T2) thereafter, except that double time (T2) will be paid for all overtime worked as follows.

- Between 10 pm and 6 am on any day.
- Between 6 pm Saturday and 6 am Monday (except where the hours worked on Saturday fall within the band of standard hours of work applicable to that employee).
- On Public Holidays.

An employee required to work overtime, other than when on planned elective overtime or as an extension of duty, on a Saturday, Sunday or Public Holiday, or any day which is outside the employee's standard days of work, will be paid a minimum payment equal to three hours at the appropriate rate.

On the day on which daylight saving ceases, any additional time worked because of the alteration of clocks back by one hour will be paid as overtime (T2).

5.4.2 Time off in lieu (TOIL) for working overtime

Where an employee is requested to work overtime, IR will offer the employee the choice of paid overtime or time off in lieu 'TOIL' on the basis of one hour off for each additional hour worked or part thereof.

TOIL must be taken within 12 months of qualification in periods of not less than half a day duration. Where IR is not able to approve the taking of the time off in lieu at any time within the qualifying period it will be paid for at the rate of T1.5. Where the employee does not apply to take the time off in lieu within the qualifying period, the accumulated time will be forfeited.

TOIL is not available for overtime worked on a public holiday. All time worked on a public holiday is paid at T2. In addition, if the overtime is worked on a day that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.4.3 Overtime – general provisions

Overtime worked must be by agreement, with an employee's agreement not being unreasonably withheld. However, an employee will not be disadvantaged if they do not agree to work overtime unless overtime forms a normal part of their duties.

It is the employee's responsibility to provide transport to and from work. However, where IR requests an employee to work overtime which commences or finishes during the hours of darkness, and where the employee usually uses public transport and public transport is not available, then IR will supply transport from the place of work to the place of residence. Transport is provided on a case-by-case basis, and must be agreed with the leader prior to the overtime commencing.

IR will support employees in ensuring their safety when arriving at or leaving work during the hours of darkness.

5.5 Meal and rest breaks

In making decisions about the timing of meal breaks, the employee and their leader will consider whether this impacts adversely on the business, or on the employee's own well-being.

Employees who work more than six hours per day will take a meal break at a time to be agreed between the employee and their leader.

Employees who work between four and six hours per day will determine, with the agreement of their leader, whether or not to take a meal break and the timing of this break.

Employees who work fewer than four hours per day will not be entitled to a meal break.

Employees who agree to work extended hours will take a second meal break no later than five hours after recommencing work following their last meal break.

Where business needs require it, employees may be required to nominate with their leader a regular commencing time and/or length of their meal break. Such arrangements can only be varied with the prior agreement of their leader/team leader/team lead.

5.5.1 Meal and rest break duration

Meal breaks may range between 30 minutes and two hours. Breaks in excess of one hour require the agreement of both parties.

Where hours of work are set by roster, meal breaks will also be rostered. Rostered meal breaks in excess of 30 minute will be mutually agreed.

Where employees are assigned specific tasks, and business needs require, then a meal break may also be assigned. Meal breaks in excess of 30 minutes will be mutually agreed.

An employee will be allowed two rest breaks of ten minutes each (not being breaks provided under clause 7.3), during each period of duty, at times agreed with their leader. Where agreement cannot be reached, the break will be taken midway between a period of work.

A common sense approach will be taken to providing rest breaks to part time employees who work less than four hours each day.

IR will provide tea, coffee, milk and sugar on IR sites for refreshments during meal and rest breaks.

5.6 Call back

An employee will be paid for a minimum of three hours at the appropriate rate, as stated in clause 5.4.1, where they:

- are called back to work after completing their day's work; and have left their place of employment *or*
- are called back before their normal time of starting work and do not continue working until such normal starting time

except that:

- call backs commencing and finishing within the minimum period covered by an earlier call back will not be paid for
- where a call back commences before and continues beyond the end of a minimum period for a previous call back, payment will be made as if the employee had worked continuously from the beginning of the previous call back to the end of the later call back.

5.7 Minimum break – overtime and call back

Where it is necessary for an employee to work overtime or they are called back to work, in the interests of their personal health and safety it will be arranged so that they have a nine-hour break between completing work on one day and restarting work on the next day. The break may occur before or after the overtime is worked or the call back.

If a break of at least nine continuous hours cannot be provided between periods of duty, the duty is to be regarded as continuous until a break of at least nine continuous hours is taken and it will be paid at overtime rates, with proper regard to the time at which it occurs and the amount of overtime which precedes it.

Time spent off duty during ordinary hours of work solely to obtain a nine-hour break will be paid at ordinary time rates. Any absence after the ninth continuous hour of such a break, if it occurs during the ordinary hours of work, will be treated as a normal absence from duty.

5.8 Technology fix – IT and other technology support staff

Where an employee is contacted when not at work to fix a technological problem, and this does not require the employee to travel to the workplace as they are able to fix the problem remotely, then the minimum rate of payment will be one hour of overtime, at the appropriate rate. If a second or subsequent fix is required within the hour a further payment will only be made if total time involved is more than one hour.

If the work is performed on a public holiday that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.9 On-call allowance

This clause only applies to employees who are asked by IR, and who agree, to be available for formal on-call duties. For clarification, an employee who accepts an offer of a role that includes on-call as an expectation of the role has agreed to be available for on-call duties.

On-call is defined as an unplanned, unexpected or emergency situation that requires an immediate response to meet IR's business needs or responsibilities. Such a response will normally involve attending an incident at a place other than the employee's home.

This clause does not apply to routine enquiries or phone calls that an employee may receive outside of their normal hours of work even though those enquiries or calls may be unplanned or unexpected.

IR will take into account the personal circumstances of employees when assigning on-call duties, and will exclude those employees who are on annual leave, or in respect of whom annual leave has been approved, from being required to be on-call.

If an employee is on-call on a public holiday and is not called in to work, the employee will be entitled to an alternative holiday if the nature of the restriction imposed by being on-call on the employee's freedom of action is such that, for all practical purposes, the employee has not had a whole holiday.

The following allowances will be payable in the event of an employee being required to be on-call.

- From 5pm Monday to 8am Saturday - $24 gross per night
- From 8am Saturday to 8am Monday or on a Public Holiday - $33 gross per 12 hour period.

6 Leave

6.1 Introduction

Leave is provided to ensure the health and wellbeing of employees, and to enable them to meet a variety of personal, community and family needs.

6.2 Public holidays

Employees are entitled to a paid holiday on each of the following occasions, provided that it is a normal working day for them.

- New Year's Day
- 2 January
- Waitangi Day
- Good Friday
- Easter Monday
- ANZAC Day
- The birthday of the reigning Sovereign (observed on the first Monday in June)
- Matariki
- Labour Day (being the fourth Monday in October)
- The day of the anniversary of a province or the day locally observed as that day.
- Christmas Day
- Boxing Day

This leave will be granted and taken in accordance with the Holidays Act 2003.

Where employees are requested and agree to work on a public holiday, they will be paid double time. If that day would otherwise be a normal working day for the employee, the employee will be granted, in addition, an alternative holiday to be taken in accordance with the Holidays Act 2003.

6.3 Closedown period

IR will have an annual closedown period between the Christmas and New Year holidays. IR will provide at least one month's notice of the closedown period and the work locations affected each year.

Employees with a current annual leave entitlement at the commencement of the closedown period will be required to use that annual leave or can use available long service leave or salary trade leave. An employee may agree with their leader to specifically accumulate additional leave to cover this closedown period (in line with clause 5.3).

Where an employee's current annual leave entitlement at the commencement of the closedown period is insufficient to cover the entire closedown period then the employee agrees to take annual leave in advance to cover that part of the closedown period for which they do not have a current leave entitlement.

Employees who do not have a current leave entitlement agree to take annual leave in advance.

6.4 Public holidays falling during leave or time off

Where a public holiday falls during a period of annual leave, sick leave on pay or special leave with pay, an employee is entitled to that holiday if it falls on a day that would have been a normal working day for the employee. Such holiday is not to be debited against the leave. This includes a holiday which falls between the end of paid leave and the commencement of parental leave.

This provision does not apply to a holiday falling during retiring leave after the employee has ceased work prior to leaving IR, or to leave without pay (including military leave without pay).

Where the employee does not work the same days regularly, leave on pay/without pay will be paid/approved on the basis of the percentage of time the employee usually works.

6.5 Annual leave

Annual leave may be taken as it is accrued.

Continuous service as specified at clause 1.8 is recognised for the calculation of annual leave entitlement. Employees will accrue four weeks' annual leave during each of the first five years of continuous service. From the beginning of the sixth year of continuous service, annual leave will accrue at the rate of five weeks each year.

Nothing in this provision limits rights or obligations under the Holidays Act 2003.
Part time employees will receive the same annual leave entitlement as full time employees but will be paid for such leave on a pro-rata basis.

It is important that employees use this time to take a break from work on a regular basis to relax and refresh themselves. For this reason:

- an employee will normally use a years' annual leave entitlement each year *and*
- it is recommended that they take a break of at least two weeks uninterrupted leave each calendar year.

An employee may, with IR's agreement, use annual leave for sickness or bereavement if entitlements under those provisions have been exhausted.

An employee's leave balance may not exceed:

- their annual entitlement plus five days *or*

- their annual entitlement plus their current year's accrual.

Annual leave in excess of this amount is able to be accumulated for a specific reason, with the agreement of the employee's leader.

The timing of annual leave will be decided by agreement, taking into account work requirements and the employee's personal preferences.

An employee may, by mutual agreement with the employer, taking into account work requirements and personal preferences, anticipate up to half their next annual leave entitlement. If the employee has over 20 year's continuous service they may anticipate up to their annual entitlement.

It is agreed that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. the employee's usual pay day).

IR may approve an employee's request for payment of annual leave prior to going on leave.

6.5.1 Salary trade for additional leave

Salary trade for additional leave will be provided for and applied by agreement between the employer and employee.

An employee may purchase additional leave over and above their entitlements set out in this agreement. An employee may trade salary for 1 to 4, 6 or 8 additional weeks of leave over a 12 month period (or in line with IR policy). Employees can cancel an agreement at any time during the 12 month period.

Each week of additional leave purchased equates to approximately 2% reduction in salary for 12 months.

6.5.2 Effect of unpaid leave on entitlement

Section 16 of the Holidays Act 2003 sets out an employee's entitlement to annual leave. For the purpose of s16(2)(b) of the Holidays Act 2003, an employee who is absent on special leave without pay for more than 35 consecutive days, with the exception of unpaid sick leave and unpaid bereavement leave, will earn annual leave only for the first week of the leave without pay.

6.6 Parental leave

Parental leave will be granted in accordance with the provisions of the Parental Leave and Employment Protection Act 1987. In addition, IR will provide 26 weeks' extended leave to employees with less than 12 months' service – i.e. the employee does not have to have been employed at IR for the minimum 6 month period stipulated in the Parental Leave and Employment Protection Act 1987.

Information about the entitlement to parental leave (which includes primary carer, partner's, extended and special leave) and to paid parental leave is contained in IR's People Policies and Guidelines.

Employees intending to take leave are required to give at least three months' notice in writing. An employee absent on parental leave is required to give at least 21 days notice of their intention to return to duty.

6.6.1 Extra IR provisions

IR offers some provisions above those required by law. These more favourable entitlements include:

- an incentive payment or employer parental leave payment (clause 6.6.2)

- up to 10 days discretionary leave with or without pay for reasons connected with the pregnancy (the legislation provides for up to 10 days special leave without pay)
- up to 10 days discretionary leave with or without pay for the partner of the primary carer in the event of a medical incident related to the pregnancy or birth
- the payment rate of leave accrued on parental leave
- a reduced period required for extended leave entitlement for employees who have worked at IR for less than 12 months. This includes less than six months which legislation does not provide for
- a childcare subsidy (clause 9.1).

These provisions are explained in the 'Leave Policy' (see the "Parental Leave" section – Topic 2a) and the 'Allowances, Benefits & Retirement Savings Policy' (see Topic 7 – "Childcare subsidy" section) in our People Policies and Guidelines.

6.6.2 Employer parental leave payment

IR recognises that the arrival of a new child can be both an exciting and challenging time. This payment seeks to provide financial support and options in relation to this important parental leave period.

Where the employee meets the 6 or 12 month employment eligibility criteria under the PLEPA 87 and takes parental leave, they will be entitled to either:

- A lump sum payment equivalent to six weeks' pay; or
- A lump sum payment pro-rated to the number of weeks they were absent (if the period of leave is less than six weeks).

Employees may choose to have this payment made upon commencement of, or on return from, parental leave. Both these options are paid at the salary pay rate that applied when the parental leave commenced. The payment is based on the employee's working hours immediately prior to the parental leave. Note, this payment does not change if the employee is on a short term change to normal hours due to the pregnancy prior to the commencement of parental leave.

The payment option should be advised at the time of giving notice of the leave as set out in clause 6.6. Once the preferred payment option is confirmed, it cannot be changed without agreement from both parties.

Any payments upon commencement of the parental leave will not be recovered if the employee does not return to work following parental leave. Should the period of parental leave change in a way that impacts the payment amount (e.g. the employee takes less than 6 weeks after having advised they will take 6 weeks or more) and the payment was taken in advance of the leave, then any difference in entitlement will be recovered.

6.6.3 Restructuring issues

When a restructuring involves a position that is usually occupied by an employee who is on parental leave, then the same restructuring provisions that would apply to other staff members who are part of the same restructuring, will apply.

Any employee on parental leave must be notified if their position is to be affected by a restructuring.

Employees returning from parental leave, who seek to work reduced hours, should note that any reduction in hours will impact on any redundancy payment they may subsequently become entitled to.

6.6.4 Annual leave entitlements while on extended parental leave

Employees on extended parental leave will earn annual leave in accordance with the provisions of the Holidays Act 2003.

Annual leave entitlements earned while on a period of extended parental leave and taken in the first 12 months following the employee's return to work will be paid at a rate equivalent to the higher of the employee's average weekly earnings or their ordinary weekly pay applying at the time the leave is taken.

All annual leave must be taken at a time agreed with the employee's leader taking into account work requirements and the employee's personal preferences.

Should the employee resign during the 12 month period following their return to work, any untaken annual leave entitlements earned while they were on extended parental leave will be paid out at a rate equivalent to their average weekly earnings for the 12 month period immediately before the end of the last pay period before the annual leave is paid out.

6.7 Discretionary and extended discretionary leave

An employee may apply for discretionary leave with or without pay and IR will make reasonable efforts to accommodate such requests.

Each application will be considered according to its merits with a decision made taking into account the circumstances of the individual as made known to IR and its operational needs.

Approved discretionary leave without pay for periods in excess of one month will be regarded as extended discretionary leave. Where leave has been approved, the position will be held open and service will be interrupted but not broken for extended discretionary leave without pay of more than one month and up to three months.

There is no guarantee of placement in either the same or a new position at the end of a period of discretionary leave of more than three months and up to 15 months.

If a suitable position is found, service will be treated as interrupted but not broken.

If a suitable position is not found before the end of the preference period, the employee will be given one months' notice in writing that their employment is to be terminated. Leave without pay continues for the one month, i.e. is not paid notice. The last day of service will be recognised as the original date that the extended leave commenced, e.g. service is interrupted but not broken.

Leaders need to balance the needs of the employee and the business when considering applications, taking into account (this list is not exhaustive):

- the length of leave required
- the length of service of employee
- the purpose of leave
- the impact on team/organisation
- the ability to backfill.

As a general rule, all annual leave will be expected to be taken prior to the commencement of extended leave without pay.

6.7.1 Leave for community service and personal development

IR recognises that employees have a contribution to make to society and that they also have a variety of development needs.

While requests for leave or time off will not be automatically granted, periods of leave or time off, either with or without pay, may be granted for examples such as

- Outward Bound courses
- Transfer leave
- Meetings of Boards, Councils and Committees
- Conferences and conventions
- Civil Defence, Search and Rescue and Fire Fighting
- Iwi/Tribal organisation
- Church/Religious organisation
- Environmental organisations
- Māori Women's Welfare League
- Marae or Māori Authority activities
- Waitangi Tribunal or land court hearings. (See clause 6.12 also for more specifics in relation to witness leave for these hearings)

This list is not intended to be exhaustive. There may be other types of leave required to meet social/community/cultural interests and these will be considered on a case-by-case basis.

Further information can be found in the People Policies and Guidelines (Special Leave). The policy wording relating to the above will not change without the agreement of Taxpro).

6.7.2 Paid leave for voluntary military service

Volunteer Service shall be allowed in accordance with the Volunteers Employment Protection Act 1973 (including any amendments or replacements).

An employee shall be entitled to paid time of up to twelve weeks for initial training and up to four weeks each year thereafter will be provided.

An employee will refund IR the lesser amount of either their salary or military pay.

Additional leave without pay for up to twelve months will be made available to employees undertaking peacekeeping duties.

6.7.3 Study leave

An employee may be granted leave to undertake a programme of study as agreed with IR.

Support for study leave may include paid or unpaid leave for attendance at lectures, tutorials, workshops and attendance and preparation for examinations and assessments; contribution to course fees; or use of work facilities.

IR, in consultation with the employee, in determining the support for study will take into account:

- the time commitment required and the workload of the employee
- programme requirements such as attendance at lectures or workshops, residential modules
- on the job or practical experience, examinations and assessments
- additional support available such as use of work facilities and technology

- the impact of the leave on the organisation and on the workload of the employee and others
- affordability of providing the support to the employee.

6.8 Personal sickness and care for dependants leave

From time to time employees and their whanau / dependents suffer from illness or health (including mental health) problems. IR's policy is that where there is a genuine need to be absent from work, employees should take reasonable time off. This may include time required to be off work during a pregnancy.

There is a range of sick leave options available intended to give flexibility for individual circumstances to be catered for. Sick Leave will be calculated in working days or part there of.

The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003 and do not limit rights or obligations under the Act.

Continuous service as specified at clause 1.8 is recognised for the calculation of sick leave.

6.8.1 Sick leave on pay

(a) Permanent employees appointed to IR prior to 12 March 1993

Permanent employees appointed to IR prior to 12 March 1993 will receive sick leave on full pay based on their length of continuous service:

Service	No. of Days
Over 5 years and up to 10 years	92 days less leave already taken
Over 10 years and up to 20 years	183 days less leave already taken
Over 20 years and up to 30 years	275 days less leave already taken
Over 30 years and up to 40 years	365 days less leave already taken
Over 40 years	9 days a year plus any untaken leave from a previous period

In addition to the number of days set out in this table, employees employed before 12 March 1993 will receive:

- two additional days sick leave each year on the anniversary of their appointment, effective from 7 February 2007
- four additional day's sick leave each year on and from the next anniversary of their appointment after 1 July 2009

The parties acknowledge that the effect of the sick leave provided for in this clause is more advantageous to the employee than the statutory minimum entitlement of ten days per annum.

(b) Employees appointed to IR on or after 12 March 1993

Effective from the employee's next anniversary of appointment after 7 February 2007, employees appointed to IR on or after 12 March 1993 will be provided with 11 working days sick leave on pay for the first two years of continuous service. On and from 1 July 2009, employees with two years of continuous service will be provided with 15 days sick

leave on pay in each year. Any unused sick leave will be carried forward for use in future years to a maximum of 260 working days.

6.8.2 Provision for sick leave - part-time employees

Part-time employees who work 5 days a week but on reduced hours, are provided with sick leave on pay as above, i.e. payment will be made for the number of hours normally worked on that day. For part time employees who work less than 5 days a week, the sick leave is calculated on a pro-rata basis, e.g. an employee with a 15 day sick leave who works four days a week will be provided with four/fifths of 15 days, i.e. 12 days a year. A minimum 10 day's sick leave will apply.

6.8.3 Sick leave without pay

Employees may be granted sick leave without pay.

6.8.4 Special paid sick leave

Where an employee has insufficient sick leave to cover a period of absence, IR will give genuine consideration to the provision of additional paid days leave, along with the range of options to support employees' return to work. No deduction will be made from the employee's sick leave. This leave is to be noted separately on the employee's leave record.

6.8.5 Anticipation of sick leave

It is agreed that an employee may take sick leave in advance in accordance with the maximums set out in the table below (or more on a basis agreed with their leader).

- The amount of sick leave taken in advance will be deducted from an employee's next sick leave provision
- Any sick leave taken in advance may be recovered from an employee's final pay should their employment terminate before their next sick leave provision is due.

Service	Anticipation
Up to 10 years' service	An employee may be up to 9 days in debit at any one time
10-20 years' service	Up to 45 days may be anticipated
More than 20 years' service	Up to 90 days may be anticipated

6.8.6 Medical certificates

IR will discuss any concerns it might have about the employee's use of sick leave with them. These discussions could include the employee's wellbeing, the reasons for sick leave usage, and/or the employee's fitness to return to work.

If, following the discussion, IR continues to have reasonable grounds for concern, IR may require the employee to provide a medical certificate.

A medical certificate to support:

- sick leave of less than five consecutive working days is at IR's expense.
- five or more consecutive working days of sick leave is at the employee's expense

Where an employee has taken ten days sick leave in the year (starting and ending on their anniversary of appointment), and IR has reasonable grounds for concern, IR may require the employee to provide a medical certificate for further instances of sick leave. This is at

the employee's expense. The concerns raised by IR will be documented and will be reviewed by IR after no greater than three months.

Where a medical certificate is required and it is not produced, IR may refuse payment for these absences.

6.8.7 Medical examinations

With reasonable cause, IR may request an employee to undergo a medical examination at its expense by a medical practitioner nominated by IR. IR will make a decision on the issue at hand on the basis of the information available to it, including the result of any requested medical examination.

6.8.8 Sickness during leave

When illness or injury occurs during annual, time off in lieu or long service leave, and a medical certificate is produced, the period of illness or injury will be deducted from the employee's sick leave and the other leave will not be debited. This does not apply where the illness or injury occurs during leave following termination of employment.

6.8.9 Part-day absences due to sickness

Where an employee must be absent for part of their normal working day for sickness, this time will be deducted from either the employee's sick leave , flexi-time credits, time off in lieu, or as agreed in discussion between the employee and their leader.

6.8.10 Health care appointments

To minimise disruption to the business, wherever possible, health care appointments will be made

- outside of the employee's normal working hours, or
- at the start or end of the employee's normal working day.

Where appointments are able to be arranged at the start or end of the employee's normal working day, then flexitime will be used for employees who are ordinarily able to accumulate and use flexitime. Where using flexitime is not an option (e.g. for those employees who are not ordinarily able to accumulate and use flexitime), special paid leave will be provided.

In exceptional circumstances where the employee has no control over the time of the appointment and the appointment falls within their normal work hours, IR will provide special paid leave.

6.9 Caring for dependants

Employees may use sick leave on pay when the employee must be absent from work to care for, or attend to the needs of another person who is dependent on them. Leave taken under this clause will be deducted from the employee's sick leave. This leave is not in addition to the sick leave prescribed in the Holidays Act 2003.

6.10 Bereavement / Tangihanga and Hura Kōhatu leave

An employee will be granted bereavement leave on full pay to:

- deal with their loss
- discharge their obligations
- to pay their respects to a deceased person (including cases of miscarriage and stillbirth);
- attend an Hura Kōhatu (unveiling) ceremony.

The period of bereavement leave will be agreed between the employee and the employer.

Employees will be entitled to a minimum of three days paid bereavement leave on the death of a close relative, or in the case of a miscarriage or stillbirth as outlined in the Holidays Act 2003

A minimum of one day's paid leave will be provided on the death of any other person if the employee's leader accepts that the employee has suffered bereavement.

Employees will be entitled to a minimum of one day's paid leave to attend an unveiling.

Such obligations may exist because of blood or family ties or because of particular cultural requirements such as attendance at part or all of a Tangihanga, Hura Kōhatu (or its equivalent). This leave is not in addition to the bereavement leave provisions of the Holidays Act 2003.

In granting time off the leader must administer these provisions in a culturally sensitive manner taking into account:

- the closeness of the association between the employee and the deceased. This association need not be a blood relationship
- whether the employee has to take significant responsibility for any or all of the arrangements to do with the ceremonies resulting from the death
- the amount of time needed to discharge properly any responsibilities or obligations
- reasonable travelling time should be allowed, but for cases involving overseas travel that may not be the full period of travel
- a decision must be made as quickly as possible so that the employee is given maximum time possible to make any arrangements necessary. In most cases the necessary approval will be given immediately, but may be given retrospectively where necessary
- if paid leave is not appropriate then annual leave or leave without pay should be granted.

If a bereavement/Tangihanga /Hura Kōhatu occurs while an employee is absent on paid leave such as annual leave, sick leave on pay, long service leave (except where this is taken on termination of duty), then such leave may be interrupted and bereavement leave granted.

6.11 Family violence leave

6.11.1 Introduction

IR is committed to providing a fair, flexible, safe and rewarding workplace for all employees. The provision of such a workplace is especially important for IR employees who experience family violence.

IR recognises that when employees experience family violence in their personal life, their attendance, performance, or safety at work may be affected. IR is committed to supporting employees that experience or are at risk of family violence/abusive behaviour. This support extends even if the family violence pre-dates employment with IR.

IR will take into account the unique set of circumstances and best interests of the person affected by family violence in each case. IR will work with the employee to ensure the situation is managed with sensitivity, tact and privacy. Relevant information will be kept confidential and not retained on an employee's personnel file without agreement. Employees who are affected by family violence can raise it with their leader, a union support person or contact HR Advice to identify practical measures or actions that may be taken to support them at work. These may include, but are not limited to:

- changes to their span or pattern of working hours, location of work or duties; (including accessing flexible working arrangements)
- a change to their work contact details and/or removing their details from any public forum
- taking family violence leave as detailed in the following clause
- other support options as agreed between IR and the employee.

Employees affected by family violence also have access to IR's Employee Assistance Programme or external resources like the 'Are you OK' website. Support may be given on a case-by-case basis, to an employee to seek help where the employee recognises that they are causing domestic violence.

6.11.2 Leave provisions

Employees who are affected by family violence shall be entitled to 10 days of family violence leave. This leave includes supporting a child, who lives with you normally or periodically, and is affected by family violence. This leave is in addition to existing leave entitlements. Family violence leave may be taken as consecutive, single or part days. The leave cannot be carried forward. A new 10-day entitlement will become available on your service anniversary each year.

While employees are obliged to notify their leader of their absence on leave as soon as reasonably practicable, it is recognised that this may not be possible in some circumstances (such as where domestic violence has recently occurred). Proof that family violence is occurring is not required.

Should an employee exhaust their entitlement to leave under this clause, they can access their other leave entitlements and may be able to access paid special leave or discretionary leave with the agreement of their leader. Consideration will be given to each leave category for the purpose for which it is required and in the spirit in which it is intended.

Outside of the family violence leave provisions, employees can also make a request for leave, paid or unpaid, to support family / whānau and close relationships who are dealing with family violence. IR may grant this leave at its discretion.

Employees seeking further information on family violence support can access IR's People Policies and Guidelines. This includes more detailed information in relation to leave provisions and flexible working.

6.12 Jury service and witness leave.

(a) Jury service

An employee will be granted paid leave for jury service. Expenses may be retained by the employee but all jurors fees are to be paid to IR.

(b) Witness leave

Where an employee is called as a witness in a private capacity for a Criminal or Traffic case up to three days paid leave may be granted. The employee is to recover fees and expenses from the party calling the witness, and repay the fees to IR.

Where an employee is called as a witness or claimant at Māori Land Court or Waitangi Tribunal up to a maximum of three days paid leave may be granted. Other leave options may also be explored, including discretionary/special leave options consistent with clause 6.7.2.

Where an employee is called as a witness in a private capacity for other than a Criminal or Traffic case, annual leave or leave without pay may be granted. The employee is to pay any expenses incurred and is to retain such fees and expenses as may be awarded by the Court.

Where a staff member is called as a witness in their capacity as an employee of Inland Revenue, such time off is considered to be part of their normal duties. IR will retain any witness fees or expenses that are paid.

6.13 Long service leave

6.13.1 Entitlement

On completion of five years continuous service with IR, including any previous service recognised under clause 1.8 of this agreement, employees will be entitled to one weeks long service leave. Thereafter, employees will be entitled to one weeks long service leave at the end of each additional five years of continuous employment.

From 30 June 2025 one week of long service leave will be granted in days based on the number of days the employee works per week at the time the entitlement is granted.

6.13.2 General terms applicable to all employees

Long service leave will not accumulate from one qualifying period to another and must be taken before the next entitlement falls due or it will be forfeited.

Long service leave can be taken as a week or in days. Reduced hours or part time employees will be entitled to long service leave in accordance with this clause, provided that entitlement will be pro-rated in accordance with their hours of work.

The qualifying period for earning long service leave shall cease on the day an employee retires and shall exclude any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

An employee who resigns or who has given notice of resignation, or who is dismissed, will forfeit any untaken long service leave to which they may be entitled, and unused long service leave will not be paid out upon termination of employment.

The terms ‘recognition of service’ and ‘continuous service’ are defined as service included and recognised under clause 1.8 Recognition of Service.

6.14 Employment relations education leave

Sections 73 and 74 of the Employment Relations Act 2000 set out the minimum union entitlement to the allocation of employment relations education leave (EREL).

The Act provides for an amount of EREL based on union membership. The parties may agree any additional days over and above the minimum.

7 Health and wellbeing

7.1 Health and safety

IR is committed to meeting its obligations under the Health and Safety at Work Act 2015, its Regulations, and the guidance in codes of practice and other standards.

IR consults, co-operates, and collaborates with its people (employees, consultants and contractors), unions and other representatives around health and safety risks.

IR will:

- provide and maintain a safe working environment for its people and others in the workplace, including safe and healthy equipment and processes
- manage risks to health and safety, including ensuring people are competent to work around risks they are exposed to
- have safe return to work processes for people after work-related injury and illness
- ensure processes are in place for employee engagement, participation and representation that includes union involvement.

IR's people are required to:

- take reasonable care for their own and others' health and safety
- ensure that their activities do not adversely affect the health and safety of others
- comply, so far as reasonably practicable, with reasonable instructions to manage their health and safety given by IR or other PCBUs (Persons Conducting a Business or Undertaking), including (but not limited to) risk management, training and competency, emergency and security procedures, and use of required personal protective equipment
- report risks to health and safety and work-related events (accidents, near misses) as soon as possible by the required channels
- participate and engage positively with IR's health and safety processes.

7.2 Visual & Aural Health

IR will operate a visual and aural health programme, which supports visual and aural health in the workplace. The programme will operate as follows:

Employees with less than 12 months service with IR may elect to have an eye test with an optometrist of their choice or a hearing test with an audiologist of their choice. The employee will be responsible for meeting the full cost of both the eye or hearing examination and any resulting corrective eye or hearing aid/s.

Employees with 12 months or more service with IR may elect to undergo an eye or hearing examination every three years with an optometrist or audiologist of their choice. IR will contribute a total of $380 (IR meeting any tax obligation) towards the cost of the eye or hearing examination, and where prescribed, for lenses (whether framed or contact), and frames or any hearing aids. For the avoidance of doubt an employee may only claim up to $380 for either visual or audio examinations and associated wear every three years, not both or a combination.

Where the optometrist recommends that an employee undertakes an eye test within the three year cycle, IR will contribute a total of $380 (IR meeting any tax obligation) toward the cost of the eye examination and where prescribed, replacement lenses.

Attendance at an optometrist or audiologist appointment should be made in an employee's own time where possible. If this is not possible, IR will provide paid time off to attend such appointments in accordance with clause 6.8.10.

7.3 Breaks from work for health and safety reasons

7.3.1 Dealing with difficult situations

IR acknowledges that employees sometimes encounter difficult situations with customers, and that time-out breaks can be a way of enabling the employee to regain their composure.

7.3.2 Minimising physical discomfort

Leaders and employees will take steps to minimise physical discomfort in the workplace through a programme of:

- breaks from continuous keyboard work
- micropauses
- preventative exercises
- workplace assessments of workstations
- variation in work
- gradual return to keyboard duties following a period of leave.

7.4 Employee Assistance Programme

The parties are committed to the continuation of an employee assistance programme. IR and Taxpro agree that it is in the best interests of the employer and the employee that a person has access to early assistance and wellbeing support and at the same time be assured that seeking or receiving such assistance will in no way be detrimental to their career.

IR's Employee Assistance Programme is a professional and confidential service which provides brief, solution-focused counselling support to help employees deal with difficulties they may be experiencing at work or at home. The following apply:

- The programme will be made available on a voluntary basis to all employees, with self-referral encouraged.
- Where a member of the employee's family has a personal problem and this results in impacted wellbeing on the part of the employee, use of the scheme will be available to the employee and their immediate family. IR will not, however, intrude into an employee's private life.
- Normal leave provisions apply to any related absences.
- With the exception of administrative requirements (e.g. leave records and medical certificates, etc.) all discussions and records will remain confidential. There will be no record placed on the personnel file of the employee concerned.

Further detail is available on the IR intranet, including information relating to services offered, costs covered and provider contact details.

7.5 Workplace harassment

Workplace harassment, including sexual harassment, is verbal, visual, written or physical behaviour that is unwelcome to the receiver and embarrassing, intimidating or intrusive. It can adversely affect morale, workplace effectiveness and the right to have a good working environment.

It is the responsibility of IR to promote and provide a work environment free of harassment and to provide a mechanism for reporting incidents of harassment, ensuring a fair investigation and avoiding reprisals against the complainant. It is the responsibility of both IR and employees to behave in a manner that is respectful of others.

To this end, the guidelines for leaders and complainants are contained in the People Policies and Guidelines.

7.6 First aid

Employees required by IR to attend First Aid Training courses will be granted paid leave and IR will pay the course fees. Employees who attend courses outside working hours are to be granted time off in lieu at IR's convenience.

IR may require suitably qualified employees to act as First Aid Attendants and will compensate them by way of an annual allowance of $330

8 Performance and remuneration

The purpose of this section is to describe the principles, objectives and operation of IR's performance management and remuneration approaches.

8.1 Whanake – our performance approach

8.1.1 Introduction

IR operates a performance approach that aims to support our people to learn and grow, and to perform in their role.

8.1.2 Principles

Leaders and employees undertake to adhere to the following principles.

- Clear expectations will be discussed and recorded to ensure the employee knows what has to be done at work and how well it has to be done.
- The employee and their leader are both responsible for the employee's performance and development.
- The employee will be provided with, and will actively seek performance feedback on an on-going basis and will use this feedback to help them develop and perform.
- The performance management system is based on the premise that it is open and transparent, i.e. there is good open on-going discussion and no surprises.

IR is committed to providing timely support, and investing in relevant training that meets the needs of both employees and the organisation and utilises available funding to maximum benefit.

A set of informal and formal processes exist to help manage performance concerns. The goal of these processes is to get employees back to the expected level of performance based on their capabilities. Further information can be accessed via our *Whanake* page, on the intranet. Employees can also contact their leader or union representative.

8.2 Remuneration

8.2.1 Introduction

IR operates a remuneration approach that supports the achievement of business goals and attracts, retains, and motivates employees to develop a high performance culture.

This remuneration approach determines what IR pays for positions, how decisions are made about what employees are paid for the work they do, and provides the linkage between individual performance and pay.

8.2.2 Principles

The following principles underpin the operation of IR's remuneration approach.

<u>Transparent</u>

- The outcomes and linkages in the remuneration approach are clear.

- Employees and leaders can have a clear understanding of how the remuneration approach works, and can have confidence in the way it operates, including how relativities are established and how groups of employees are paid in relation to each other.
- Pay ranges are published.

Simple

- The remuneration approach is simple in its structure and easy to understand.
- It is easy and efficient to administer, e.g. the job sizing, band allocation, range review, increases to salaries and other processes are streamlined and efficient.

Fair and equitable

- Employees are rewarded fairly for their contribution towards IR's objectives.
- Pay relativities are fair/equitably determined.
- Rates of pay are set at levels that can attract and retain employees and contribute to employees' work satisfaction.
- An employee's salary will not decrease as a result of the operation of the remuneration approach.
- The remuneration approach does not discriminate on the basis of gender, race or other irrelevant factors.

Flexible, affordable and sustainable

- The remuneration approach will be flexible enough to respond to the changing needs of the business and to the differing requirements of areas within the business.

The remuneration approach needs to be fiscally sustainable in recognition that the ongoing costs need to be satisfied within available funding.

As well as the above, the remuneration approach will:

Encourage organisational productivity and performance by:

- Contributing to the achievement of the strategic business outcomes of IR.
- Continuing to support IR's objectives of high quality services efficient operations, and therefore continue to contribute to the organisation meeting Government's performance standards.
- Providing incentives and opportunities for employees to develop required skills/capability/expertise.
- Enhancing the motivation of employees in achieving performance excellence.

Value employees

- Employees feel that they are paid fairly, given the nature of their work and the sector when compared with similar jobs in the relevant labour market and their level of performance.
- The remuneration approach does not create barriers to pay or career progression.

8.2.3 Remuneration structure

IR's remuneration structure is based on:

- a set of standard pay bands
- a salary calculation point for each pay band
- a salary range for each pay band of approximately 85% to 115% of this calculation point

- three pay zones within each pay band, with an annual pay review providing for salary progression occurring through Zone 1 and Zone 2 of each pay band. Zone 3 is not a progression zone.
- ten defined progression steps at intervals throughout the pay range from the minimum step (Step 1) to the minimum of Zone 3 (Step 10).

The standard pay bands are detailed in Appendix 2. The pay bands applicable to positions within coverage are detailed in Appendix 3. Appendix 3 will be updated on a quarterly basis and published on the People and Workplace Services intranet.

8.2.4 Salary range adjustments

During the term of this Agreement the pay bands will be increased as outlined in Appendix 2.

8.2.5 Allocation of positions to pay bands

Positions are allocated to Pay Bands based on their job size. IR will consult with Taxpro on the pay band placement for a new position to be covered by this agreement or when a proposal to change the pay band for an existing position covered by this Agreement is presented. The response time for feedback on a proposal relating to a new position is five working days. Where a shared view cannot be reached on pay band placement the Chief Executive will, following consideration of the parties respective views, make the final decision.

The agreement of Taxpro is not required in relation to the establishment of pay band placement or the salary range for new positions.

Where there is a review of an existing position and the position is placed in a higher pay band, IR will consult with Taxpro as to whether employees will translate into the new range at their current salary, or at their current position in range. Where a shared view cannot be reached the Chief Executive will, following consideration of the parties respective views, make the final decision.

8.2.6 Salary increases

Step progression:
For the purposes of annual pay review exercises, a person's current step and pay zone will determine progression. Progression will occur within the pay range for their role at 1 July each year, as outlined in Appendix 2.

Within the pay band for their position, an employee will progress through the defined progression steps in Zones 1 and 2 and to step 10 in Zone 3 on the assumption that they are doing a great job.

The agreed salary progression rates to be effective on **1 July 2025** and on **1 July 2026 are**:

In **the development range** at the time of the review:	In **Zone 1 or 2** at the time of the review:	In **Zone 3** at the time of the review:	**Above the pay range** at the time of the review:
The amount of progression will be determined during the annual pay review exercise, with reference to clause 8.2.8.	You will move from your current step to the next step in the range, up to Step 10 in Zone 3.	You will receive a salary increase of $800 per annum (gross 1.0 full-time equivalent (FTE) rate)	Those partly above the new band maximum will receive a salary increase to the new band maximum and a lump sum payment of the difference between their salary increase

			and $800 (gross per FTE). Those wholly above the new band maximum will receive a lump sum payment of $800(gross per FTE).

Note: The above tables will apply to people either on Parental Leave at the time of each annual pay review or who return from Parental Leave prior to each annual pay review.

Annual pay review exercises are conducted at 1 July in each year.

Employees on a Performance Improvement Plan (PIP) as at the pay review date will not receive a salary increase from 1 July of that review year, but they will receive a salary increase effective from the date they are advised the PIP no longer applies.

8.2.7 Standard and alternative pay ranges

In all cases the standard pay bands and salary ranges listed in Appendix 2 apply to positions under coverage. From time to time however, IR may determine that a different, higher salary range should apply to a certain position or groups of positions, e.g. because of recruitment and retention issues, market pressures etc.

IR will consult with Taxpro in relation to setting any higher salary ranges for these positions; however the agreement of Taxpro is not required in relation to the establishment of these alternative pay ranges outside of the standard pay bands.

Any higher pay ranges established for positions or groups of positions will be reviewed annually by IR. Alternative pay ranges will be reviewed annually and published on the HR intranet.

8.2.8 Development ranges

A development range with a minimum no lower than 65% of the calculation point will apply to certain positions. A list of the positions for which development ranges apply and the salary details relevant to each salary range can be found in Appendix 3. Appendix 3, including increases to the development range minimum salaries as a result of pay band increases, will be updated on a quarterly basis and published on the intranet.

The purpose of development ranges is to allow for employees to enter a job with a lower skill set and develop while in the job. Employees within the development range will have a training plan in place aimed at enabling them to progress towards the minimum in the range, or higher, depending on the degree to which they have grown the knowledge, skills and capabilities required to operate at this level. The amount of progression will be determined during the end of year salary review exercise. It is generally expected that a person will progress to the minimum of the salary range within 18 – 24 months.

Where a development range applies, IR will support employees who are in a development range to achieve the minimum level of capability required as soon as is practicable.

8.3 Payment of salaries

An employee's salary will be paid fortnightly by direct credit to their bank account. Where IR is unable to pay an employee's salary by direct credit as a result of the direct credit not being actioned, their salary will be paid directly by desk banking into the employee's bank account.

Where there are any alterations to an employee's net fortnightly pay or deductions, they will be provided with written advice of such alterations.

8.4 Deductions

Where time off is to be unpaid including if an employee is absent from work without authority, or otherwise in default, IR may make the appropriate deductions to their fortnightly pay. Where this occurs the employee will be notified.

Where an employee has taken leave in advance of it becoming due, and they leave IR before the entitlement has accrued, IR will except in the case of anticipated sick leave, which is dealt with separately in clause 6.8.5, deduct the leave in excess of entitlement from their final pay.

In the event that an overpayment of salary or any other entitlement occurs, the provisions of Section 6 of the Wages Protection Act 1983 will apply if applicable.

8.5 Performance payments

An employee or a team of employees may be paid a one-off performance payment in recognition of exceptional short-term performance, such as completion of a specific assignment or project.

Performance payments may be paid in addition to salary increases, but will not be paid in lieu of salary progression entitlements (where appropriate). However, employees or teams of employees may be paid a performance payment in recognition of ongoing good performance where that performance does not warrant a permanent salary increase.

Where an employee has reached the upper limit of the appropriate range and does not have further progression available, that employee will still be considered for performance payments at least annually.

Retention of the individual may be taken into account where IR would experience considerable difficulty and expense in recruitment and/or training to replace the employee's particular skills and experience.

8.6 Minimum wage for an adult

The minimum wage for an adult employee (over 18 years old) will be not less than that provided for by the Minimum Wage Act 1983, (including any subsequent amendments to that Act) and the relevant Minimum Wage Order.

8.7 Union member settlement benefit

In return for ratifying this collective agreement, eligible union members will receive a once-off lump sum payment of $500 (gross). To be eligible an employee must be a member of Taxpro at 30 June 2025.

9 Allowances and expenses

The purpose of allowances paid under this section is to recognise specific situations. IR and employees will jointly ensure that such entitlements are paid and received.

9.1 Childcare subsidy

In recognition of the importance of good quality childcare, IR will provide a subsidy to employees with pre-school children (who live with the employee).

- $22.50 per week for each child; or

- $27.50 per week for each child if the employee has standard hours of work that enable IR to require them to work after 6.00pm.
- The subsidy will not extend beyond when the child is 5 years and 3 months old.

The employee to whom the subsidy is payable is required to advise IR, in writing, of the child's birth date before the subsidy is payable, or any change in circumstances that may affect eligibility for the subsidy.

The subsidy will not be payable where IR provides any equivalent or higher childcare subsidy or facility.

9.2 Special duties allowance

IR recognises the contribution that employees make to the organisation when they agree to undertake higher and/or additional duties.

9.2.1 Higher duties

Where an employee is asked to act in a position that is higher than their current substantive position e.g. Officer acting as Team Lead, or Team Lead acting as Group Lead, a Special Duties Allowance will be paid at a rate determined by the leader in discussion with the employee.

In determining the amount of the allowance payable, the range of additional duties and/or responsibilities undertaken and the skills of the employee who is acting will be taken in to account.

Where the employee is subsequently appointed to a position with a higher salary midpoint, the appointment may be effective from the date the higher duties were first performed.

9.2.2 Additional duties

Where an employee is required to perform duties in addition to their normal work, and these additional duties are not those of a higher level position, a payment, determined as above, may also be payable.

9.3 Transfer expenses

Where it is agreed that an employee will transfer to meet the convenience of IR, IR will pay their reasonable transfer expenses on such terms and conditions as agreed between them and their leader.

The amount of assistance will normally be agreed prior to the transfer taking place, recognising that there may be a need to review the amount of assistance if other unforeseen expenses are encountered during or after the transfer.

Actual and reasonable costs incurred as a result of the change in location may include:

- removal of furniture and effects, including insurance and storage
- accommodation during and after the move, until a house is purchased or permanent accommodation is found
- travel expenses (meals, etc)
- expenses from buying and selling homes and land (legal fees, land agent’s commission, penalty mortgage interest payments).

Other related expenses will be reimbursed as agreed on a case-by-case basis.

9.4 Meal allowance

Employees are eligible for payment of a meal allowance of $20 when they have worked at least two hours overtime and take a meal break of at least 30 minutes.

This provision does not apply when any of the overtime is worked from home.

Note that the entitlement to an unpaid meal break and taking that break are prerequisites for eligibility for the meal allowance. See clause 5.5 Meal and Rest breaks.

9.5 Business expenses

Employees will be reimbursed for any actual and reasonable authorised expenses (such as meals, accommodation and taxis) incurred by them in the course of their employment or that arise because they are working away from home (such as phone calls home) on production of receipts (and these should be obtained wherever possible) or, when no receipt was available, on signed certification.

Employees may be reimbursed for lunch when they are away from their normal place of work on official business and it is impractical to return and it is unreasonable to have lunch on the premises where they are working.

9.6 Motor vehicle allowance

Where the use of an employee's private vehicle has been approved for undertaking IR business, they will be paid a motor vehicle allowance as published by IR for tax purposes.

9.7 Reimbursement of expenses for caring for dependants

IR may approve the reimbursement of an employee's actual and reasonable costs associated with caring for dependants when the employee is:

- attending a course
- travelling on IR business
- required to work abnormal hours

provided they cannot make alternative arrangements without incurring additional cost.

9.8 Working away from usual place of employment

Where Taxpro members are required to work at a place other than their usual base, IR will approve payment of any reasonable additional transport costs and payment for travelling time at T1.

9.9 Reimbursement of admission, registration and/or practising fees

IR will reimburse an employee for payment of admission fees, registration and annual practicing fees where the fees or registration, qualification, or holding of a practicing certificate, is necessary to enable them to carry out their duties fully.

9.10 Bereavement grant

On the death of an employee IR will provide a cash grant to be paid into the bank account the employee's salary is normally paid into.

10 Management of change

10.1 Introduction

Change is an integral part of ensuring the achievement of IR's mission. Sometimes this change has implications for employees in their jobs. Each change situation needs to be managed in a way that achieves the Government and Department's required outcomes and ensures that employee's needs are recognised, and their rights and entitlements are observed.

These provisions provide a framework for managing change that occurs when:

- changes are being made to organisational structures *or*
- employees' positions no longer exist *or*
- the nature of the work employees do is significantly different *or*
- changes to the location of position(s) need to take place.

The Chief Executive has ultimate responsibility for the management of the Department and will make the final decision on matters relating to any structural change and its implementation where, following consultation and genuine consideration of feedback received, a shared view cannot be reached. This means that the Chief Executive has sole discretion on the final decisions around structures, including creating new jobs, titles, job expectations/role descriptions, salaries, and the Pay Band in which a new or changed position will be placed.

10.2 Principles

The details of this management of change provision are governed by the following principles.

- IR has the right, subject to consultation, to make structural change to the business.
- The consequences of such structural change can include the disestablishment of existing jobs and the creation of new jobs.
- The details of managing the impact of structure change on staff are described in clauses 10.4 to 10.8 of this agreement and are contractually binding unless the parties agree to a variation.
- To the extent that structural change allows, as much choice as possible will be afforded to employees affected by change.

The primary focus of the management of change provisions is to retain employees in jobs while effecting organisational change. This will be achieved through the maximum utilisation and development of the skills and experience of current employees and maintaining IR's ability to achieve its required outcomes.

Sometimes the need for change may arise from decisions outside of IR's control. Further, in some cases, information about the change may be subject to confidentiality constraints (e.g. Government Budget processes) or may be commercially or politically sensitive. Information disclosed to Taxpro in confidence will not be passed on to members unless otherwise agreed. In these circumstances Taxpro will be advised as soon as is practicable and IR will make the relevant information available. This does not negate the requirement for consultation with Taxpro and staff prior to final decisions on a change being determined.

The best management of change outcomes will be achieved through involving employees and Taxpro in the identification of the need for the change, the actual change that is required and the implementation of that change in a way that is consistent with the consultation and participation clauses of this agreement (clauses 3.1 and 3.2).

This consultation and participation is the avenue through which the process of change will be facilitated and will occur at the earliest practicable opportunity.

Consultation and participation requires the genuine involvement of all parties, (i.e., the employer, employees and Taxpro), and the provision of relevant information. This will enable Taxpro members to collectively participate (through their union) in the organisation of their workplaces. Following consultation where a shared view is not reached the

different views will be specifically identified to the Chief Executive who will make the final decision.

The process of consultation and participation should be adequately resourced and acknowledge the equal commitment of both IR and Taxpro.

Quality management of change also requires that:

- each management of change process is designed to meet the needs of the unique change situation
- change processes allow for choice, are orderly, fair and consistent
- employees and Taxpro actively participate in the management of change processes
- certainty is provided for employees as soon as possible
- disruption to and impact on employees and customers is minimised and business delivery is maintained
- communication between leaders, employees, Taxpro and their members is open, timely and transparent
- employees and their families are provided with support through the process
- previous management of change experiences are drawn on.

For the purposes of placing staff:

- "same local area" will be within reasonable commuting time and distance for which specific boundaries and financial assistance will be determined in respect of each organisational change
- voluntary relocation opportunities for employees as part of any restructuring can be agreed on the basis that no employee is required to accept a position outside the "same local area".

Where relocation is agreed the employee shall not suffer financial loss in respect of expenses incurred.

10.3 Development of the change proposal and process

In accordance with the principles in clause 10.2 IR will notify the Taxpro Chairman, at the earliest practicable opportunity, where a change proposal is proposed that will have an impact on employees.

Following the above notification the parties will meet to:

- determine how Taxpro will be involved in the development of the consultation process and implementation of the change proposal, which, at IR's discretion, may include involving Taxpro in the development of the change proposal
- develop proposed timeframes for consultation and the proposed timeframes for the implementation of the change
- identify staff in positions potentially affected by the change, in accordance with clauses 10.4.1
- identify how the provisions under clauses 10.5 to 10.7 may apply
- discuss a communication plan that will support the change process
- discuss the scope of change, including assessing if the scope of the change falls under this clause of the agreement, and if so confirm whether the provisions of clauses 10.4 to 10.7 will apply to affected employees or
- where the parties agree that transition will be dealt with by an alternative change process, develop that alternative change process

- identify suitable alternative positions, as outlined in clause 10.4.3
- identify how preference may apply to other vacancies that are available at the time.

During the change process, IR and Taxpro recognise there may be the potential for significant differences. Should this situation occur, the focus of IR and Taxpro will be on ways of resolving the differences. IR and Taxpro will use a problem solving approach with the aim of reaching consensus. IR and Taxpro will not disengage when significant differences or difficulties arise.

Potentially affected employees will have the opportunity to provide feedback on the change proposal through their union and/or directly to IR.

Where significant changes are made to the change proposal it may be appropriate to undertake a subsequent consultation period on those changes.

IR will make a final decision on the change proposal, taking into consideration all the feedback received through consultation, and advise Taxpro and employees.

The implementation of a change process will be based on the management of change provisions and will normally occur in the following order.

- Placing affected employees by expressions of interest (refer clause 10.5.1) appointment (refer clause 10.5.2) or reasonable offer (refer clause 10.5.3).
- Identification and utilisation of options for unplaced staff.
- Compulsory and voluntary redundancy.
- Evaluation of the implementation and outcomes of the change process.

Unless otherwise agreed between the parties, implementation of a change proposal will occur in accordance with the Management of Change process outlined from clause 10.4 below.

Where IR and Taxpro agree to develop an alternative change process for managing change, that alternative change process will be ratified by potentially affected members prior to being implemented.

IR will confirm the change process that will apply, including timeframes, which will be reasonable. IR will present the final approved change proposal to Taxpro and then to affected employees.

10.4 Change process

10.4.1 Positions are not affected when:

- the job/role description/expectation is the same or very nearly the same *and*
- the salary and band is the same; *and*
- the terms and conditions of the position (including career prospects) are the same *and*
- the location is the same *and*
- there is one clear candidate for the position.

Employees in these positions will be confirmed in their positions and will not have preferential appointment rights.

10.4.2 Positions are affected by change when:

- the job/role description/expectation is not the same or not very nearly the same *or*

- the salary or band is not the same *or*
- the terms and conditions of the position (including career prospects) are not the same *or*
- the location is not the same *or*
- a reduction in the number of staff is required.

10.4.3 Preference

Affected employees will be given preference for appointment to particular or all positions, in IR. Preferential appointment rights for employees will be decided as part of the development of the overall change process. These employees must show they have the capability to do the job or that, with a reasonable amount of training and support will be able to do the job, taking into account business needs.

10.4.4 Not Affected

IR and Taxpro may agree that employees in the positions that are affected as per clause 10.4.2 above are not affected due to the circumstances of a particular situation.

10.4.5 Review of Affected Status

Employees who consider their position is either affected or not affected by the change proposal may submit their views on the matter to be considered by their union and IR, who will aim to reach agreement on the status of the position. If agreement cannot be reached, IR will decide which positions are affected or not affected, using the criteria listed in clauses 10.4.1 and 10.4.2 of this agreement.

10.5 Appointment processes for affected employees

Following the identification of affected staff, one or more of the following processes will be applied – Expression of Interest, Appointment, or Reasonable Offer.

10.5.1 Expression of interest

The expression of interest process is designed to facilitate the placement of affected staff by achieving an agreed match between affected individual employee preferences for identified options and IR's business needs.

The process is designed to facilitate earliest possible decision making while maintaining fairness and transparency for employees and representatives.

Each change process will identify:

- the options that are available
- the entitlements and options for each group of employees in the expression of interest process
- who is able to participate and any preferences they may have in the decision making process
- the timetable for completing expressions of interest, when these expressions become binding and when decisions will be made
- clearly stated decision criteria that focus on the skills, knowledge, attributes, qualifications and experience each position requires and those that are held by the employee
- how and when leaders will assess the potential to match employee's preferences with identified business needs.

Employees who are not affected may be able to participate in the expression of interest process, but note that participation can only occur to the extent that it does not disadvantage affected staff.

In the expression of interest process, employees have an agreed period of time within which they can identify their options. Once this period has expired, the options identified cannot be changed, (except in exceptional circumstances). If a match is then achieved between an option identified and IR's business needs, then the employee agrees to accept that option.

If a match cannot be achieved between the interests expressed by all affected staff and IR's business needs the following provisions will apply.

10.5.2 Appointment process

Appointment processes will be used to place affected staff into positions. Employees appointed to positions in this process are no longer affected and no longer have preferential applicant status.

Any vacancies following this process will then be offered to all staff and filled using IR's normal appointment procedures however preference will be given to affected staff in accordance with clause 10.4.3. IR's 'Review of Non-Appointment' procedures will not apply where the appointment relates to an affected person.

In situations where new positions are created as a result of the change all staff will be eligible to apply but preference will be given to affected staff in accordance with clause 10.4.3.

10.5.3 Reasonable offer (into a suitable alternative position)

An affected employee who is not placed in a position by the expression of interest or appointment processes may be made a reasonable offer of a suitable alternative position(s).

A suitable alternative position is one:

- where the employee accepts the offer *or*
- that involves duties that are not unreasonable taking into account the employee's skills, knowledge, experience, attributes and qualifications *and*
- where the employee could be expected to carry out those duties with a reasonable amount of training and development *and*
- Where the location of the new position is in the same local area *and*
- where the employee's salary is in the same or a higher[1] pay band or where the employee agrees to an equalisation allowance paid in accordance with clause 10.5.5 *and*
- Where the other terms and conditions are no less favourable overall.

The consideration of what constitutes a suitable alternative position should, as far as possible, recognise the employee's needs, including career aspirations.

If an employee has concerns about the suitability of an alternative position offered they may seek urgent mediation assistance provided that this will not prevent IR from requiring the employee to make a decision as to whether to accept the offer, within a reasonable period of time.

Where an employee is offered a suitable alternative position that meets the criteria set out above and does not accept the offer then that employee will be given notice of termination by reason of redundancy but will not be entitled to receive redundancy compensation.

[1] This does not create an expectation that a position in a higher band will be deemed to be a suitable alternative offer.

Where an employee is offered an alternative position that does not meet the criteria set out above and does not accept the offer then that employee will still be entitled to receive redundancy compensation, should they remain unplaced after all other options have been exhausted.

10.5.4 Voluntary redundancy

Where a change proposal may result in fewer positions than there are affected employees, IR may seek expressions of interest, on a without prejudice basis, in voluntary redundancy from employees.

Where expressions of interest are received, IR may, at its sole discretion, choose to accept or decline any expression of voluntary redundancy where there would be an adverse impact on the business.

By way of example and without limiting IR's sole discretion, voluntary redundancies may not be accepted in circumstances where:

- An applicant has skills and experience that IR wishes to retain; *or*
- Where approving the voluntary redundancy may result in insufficient skilled staff from which to appoint to remaining positions in the impacted area.

Where IR accepts an expression of interest and offers voluntary redundancy, written acceptance of that offer by the individual will be binding.

Where an employee accepts an offer of voluntary redundancy, their employment will end by reason of redundancy, in accordance with clause 10.7.1 or 10.7.2.

10.5.5 Equalisation allowance

If the salary applying to a position which an employee is offered and accepts, under clauses 10.5.1, 10.5.2 or 10.5.3 above, is less than that which applied in their former position, they will be paid an equalisation allowance as set out below.

(a) Employees appointed to IR prior to 1 July 1999 will have the choice of the allowance being paid as either an ongoing allowance for five years from the date the allowance commences, or as a lump sum payment equivalent to the difference in salary for the next two years.

(b) Employees appointed to IR after 1 July 1999 will be paid a lump sum equalisation payment equivalent to the difference in salary for the next two years.

10.5.6 Salary rate to be unchanged in certain circumstances

Where an employee is within 5 years of eligibility for New Zealand Superannuation they will retain their current salary unabated for a period of five years, although the indicative salary level for their appointment to the position will be established and recorded. After 5 years, their salary will be set at either:

- the level established on their appointment to the new position *or*
- a higher level if the person has received pay increases in the intervening period.

10.6 Unplaced staff

The change process will identify which of the following options, or any other options, will be available to surplus staff. Details of how the options may be used and the types and levels of financial assistance etc, may be agreed on a case by case basis following discussions between IR, the employee and their union.

The options are:

10.6.1 Retraining

Retraining is an efficient and worthwhile option for dealing with staffing surpluses. Where a retraining opportunity is identified a specific programme will be designed to meet the needs of the individual and financial assistance will be negotiated. The maximum assistance payable will be the average redundancy payment calculated for all employees who are declared surplus had redundancy been an option.

10.6.2 Redeployment

For employees taking this option within the Public Service (and such other agencies as may be agreed) the same provisions shall apply as for clause 10.4.1. Time off shall be available for job seeking.

10.6.3 Leave without pay

The employee and IR may agree to a defined period of leave without pay, with a preference to right of appointment to future vacancies. This may include an opportunity for retraining. Employees being considered for appointment must be able to show they have the capability to do the job.

10.6.4 Enhanced early retirement

Enhanced early retirement is available to employees who have been declared redundant. The amount of enhanced early retirement will be the equivalent to the person's redundancy entitlement.

Enhanced early retirement may be made available by IR at any time to employees who are not affected if they are replaced by an unplaced employee.

10.7 Redundancy

Declaring employees redundant is a last option.

10.7.1 Employees who commenced employment with IR from 1 July 1999

Where the options in clause 10.6 have been exhausted the employee shall receive:

- as much notice as possible and in any event not less than one month's notice of termination of employment or payment in lieu of notice *and*
- redundancy compensation of 25% of salary, except where an employee has more than five years continuous service, when they will be paid an additional 4% of salary for each subsequent year.

The maximum redundancy compensation payable will be 45 weeks' pay.

10.7.2 Employees who commenced employment with IR prior to 1 July 1999

Redundancy will be paid as per the severance/redundancy provisions of the person's employment agreement as at 30 June 1999. The severance provisions that applied to IR employees who were Taxpro members as at 30 June 1999 are attached in Appendix 1.

10.8 Sale or transfer

In the event of restructuring, as defined in section 69OI of the Employment Relations Act 2000, resulting in some or all employees no longer being required to perform work for IR, IR will explore and negotiate with the potential new employer whether it is in the position to offer employment to those potentially affected employees covered by this employment agreement.

In negotiating with the prospective employer the objective will be to arrange for the employee to be offered employment by the new employer on substantially the same or

more favourable conditions of employment overall. As soon as possible after the commercial arrangements are finalised, the employee will be provided with information about the new employer, whether the employee will be offered employment by the new employer, the basis of any such offer, the timetable for transition, and the options available to the employee.

An employee may choose not to accept an offer of employment made by the new employer.

For the purpose of giving effect to this clause, the parties agree that IR may supply to the potential new employer employment related information about employees providing the information which is supplied and the manner in which it is supplied is consistent with Subpart 2 of the Employment Relations Act 2000.

Where an employee's employment is being terminated by IR by reason of the sale, transfer or contracting out by IR of the whole or part of its business, nothing will require IR to pay redundancy to the employee if:

- The person or organisation acquiring the business or part being sold or transferred:
  - has offered the staff member employment in the business or part being sold or transferred *and*
  - has agreed to treat the service as if it were continuous service with that person or organisation *and*
- The conditions of employment being offered to the employee by the person or organisation acquiring the business or part being sold or transferred are substantially the same as or more favourable than, the employee's conditions of employment including:
  - any service related and redundancy conditions; *and*
  - any conditions relating to superannuation under the employment being terminated *and*
- The offer of employment by the person or organisation acquiring the business, or part being sold or transferred is an offer to employ the employee in the business either:
  - In the same, or in a similar capacity as the one in which the employee was employed; *or*
  - In a capacity that the employee is willing to accept; *and*
  - That the employment remains in the local area.

The employee may, on a without prejudice basis, however, elect to seek suitable alternative employment with IR through exploring available job vacancies, or redeployment or leave without pay options. This potential to seek alternative employment with IR will remain open up until the actual date of sale or transfer of the business or acceptance of an offer from the person or organisation acquiring the business, whichever is the earlier.

Formal notice of termination of employment will be issued in the event that an alternative position or arrangement with IR cannot be secured.

11 Integrity of the tax system

Section 6 of the Tax Administration Act 1994 places a responsibility on all employees in IR to "use their best endeavours to protect the integrity of the tax system".

11.1 Confidentiality

In accordance with section 18B of the Tax Administration Act 1994, all employees are required to sign and observe a Declaration of Confidentiality.

IR will comply with the provisions of the Privacy Act 2020 and the Official Information Act 1982.

Employees are responsible for the security of any confidential and commercially sensitive information under their control or to which they have access. Information concerning customers, other employees of IR and anything to do with IR's business, must be treated with the utmost confidentiality.

Such is the importance of confidentiality of information that any breach may provide grounds for dismissal. Employees are reminded that breaches of confidentiality may also provide grounds for prosecution.

The requirement for confidentiality continues after employment with IR ceases and until such time as the material in question comes into the public domain through some other legitimate way. Any breach of this responsibility after employees have left IR's employment may similarly provide grounds for prosecution.

11.2 Conflict of interest

Employees should ensure that they are not involved (directly or indirectly):

- in any other employment or business which may affect or compromise their ability to perform their duties *or*
- in an activity in conflict with the interests of IR.

Employees must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of IR.

If employees are in any doubt they should seek prior clarification from their leader and refer to the Code of Conduct – Tikanga Whanonga for guidance.

11.3 Intellectual property

All work, product and all inventions, improvements, discoveries, processes, programmes and/or systems developed by employees, or which they may become aware of, in the performance of their duties while employed by IR, will be fully disclosed to, and become the sole and absolute property of the Crown.

12 Employment relationship problem resolution

IR, Taxpro and employees are committed to the resolution of employment relationship problems, including personal grievances and disputes, as close as possible to their point of origin.

Taxpro members have the right to be represented by their union at any stage in the process of raising and seeking resolution of an employment relationship problem.

When there is a problem, IR and the employee will:

- take reasonable steps to advise the other about the problem
- first seek to resolve the matter in discussions between the employee and leader
- normally follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

Where the problem is not able to be resolved by discussion and the use of internal procedures, IR and/or the employee may seek the assistance of a mediator.

The Mediation Service at MBIE will be the preferred provider for mediation assistance. The mediation service is confidential and aims to assist IR and the employee in resolving the employment relationship problem.

If agreement cannot be reached with the assistance of the mediation service, the employee may submit a personal grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is challenged in the Employment Court.

An employee is required to raise a personal grievance or dispute, or make reasonable steps to raise it, with IR within the period of 90 days for reasons other than sexual harassment, and within 12 months for sexual harassment, beginning with the date on which the action alleged to amount to a personal grievance occurred or came to their notice, whichever is the later.

If the employee wishes to raise a personal grievance or dispute outside the applicable notice period after the alleged action they must have IR's agreement or apply to the Employment Relations Authority to do so.

Personal Grievances are defined in Section 103 of the Employment Relations Act 2000.

Appendix 1 – Taxpro Grand-parented Entitlements

Policy

Inland Revenue recognises that previous employment conditions covered some matters that it no longer wishes to offer new staff. Staff employed before 1 July 1999 will have some previous terms and conditions protected for the duration of their employment with Inland Revenue or until such time as they individually agree to change any or all of the protected provisions.

Guidelines

Staff on Inland Revenue Employment Contracts (014) & (015), who were employed at 1 July 1999 had some terms and conditions protected. These 'protected entitlements' are specified in the contract letter each individual staff member was given.

- Sick leave entitlements;
- Long service leave;
- Retiring leave (including medical retirement);
- Resigning leave;
- Death of an Employee with Protected Provisions;
- Crediting of previous service (including continuity of service);
- State Servant on Transfer;
- Remuneration;
- Information Technology remuneration;
- Severance Compensation;
- Equalisation allowance.

Sick Leave Entitlements

Protected Provisions

Sick leave granted in terms of this contract is not in addition to the special leave prescribed in the Holidays Act 1981.

Permanent Employees Appointed Prior to 12 March 1993

Permanent employees appointed to Inland Revenue prior to 12 March 1993 will receive the following sick leave entitlements on full pay based on their length of service:

Service	Entitlement
Over 9 months and up to 5 years	46 days less leave already taken
Over 5 years and up to 10 years	92 days less leave already taken
Over 10 years and up to 20 years	183 days less leave already taken
Over 20 years and up to 30 years	275 days less leave already taken
Over 30 years	365 days less leave already taken

With the change to the Human Rights Act there may be instances where staff will continue to work past the nominal retiring age of 65. Where staff have more than 40 years service the sick leave entitlement will continue to accumulate at the rate of 9 days a year.

Part-time Employees

Permanent part-time employees appointed to Inland Revenue prior to 12 March 1993 are entitled to sick leave on pay as above. A day is based on an employee's average working day (hours worked per week divided by 5).

Calculation of sick leave

Sick leave will be deducted in hours on the basis of the hours normally worked on that day, for both full and part-time employees. Working days only will be deducted.

On and from your next anniversary date after 23 April 2007 you may access an additional 2 days paid sick leave per annum (from 9 days per annum to 11 days per annum).

On and from your next anniversary date after the implementation date of CA 028, provided you have more than two years continuous service you may access up to 15 days paid sick leave per annum (from 11 days per annum to 15 days per annum).

Permanent Employees Appointed Since 12 March 1993

Permanent employees appointed to Inland Revenue since 12 March 1993 are entitled to the sick leave provisions as per Section 7.4 of Inland Revenue's Employment Contracts (as at 1 July 1999).

Long Service Leave Entitlements

Protected Provision

An employee who has attained an entitlement under either the 004 Collective Contract or 005 Individual Employment Contract will continue to be entitled to long service leave in terms of that contract.

Otherwise long service leave shall be granted as follows:

Service	Entitlement	No of years after qualification that leave will be forfeited
10 years	2 weeks	5 years
15 years*	1 week	5 years
20 years*	1 week	5 years

* Employees may elect to take the 15 year entitlement as 2 weeks' long service leave at 20 years.

20 years' Service

A further one week's long service leave will be credited at five-yearly intervals. This first entitlement under this provision will become available as follows:

- Employees who have completed more than 20 years' service, as at 1 July 1996, will be entitled to an additional one week's long service leave on 1 July 2001.

Employees who complete 20 years' service after the commencement of this contract will receive a further one week's long service leave on completion of 25 year's service.

Taking Leave

Long service leave must be taken in one period and within five years of qualification.

Part-time Employees

Reduced hours or part-time employees are to receive a pro-rata reduction of pay but not of time during long service leave.

Previous Service

Previous service will be considered for crediting for long service leave purposes in terms of "crediting of previous service" as set out in clause 1.8 of the Collective Agreement.

Qualifying Period

The qualifying period for long service leave shall cease on the day an employee retires, but excludes any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

Forfeiture of Entitlement

An employee who resigns or who has given notice of resignation, or who is dismissed, will forfeit any untaken long service leave to which they may be entitled.

Retiring Leave

Eligibility

Retiring leave as shown below shall be granted to all employees who have reached agreement with Inland Revenue on their date of retirement.

Part- time Service

Part-time employees shall have retiring leave calculated on a pro-rata basis according to their record of service.

Accrual

Employees having reached agreement on their date of retirement, apart from those covered in the Government Service Equal Pay Act 1960, shall accrue retiring leave as follows:

Service	**Entitlement**	**Max Entitlement**
Up to 10 years' service	Nil	0
10 years' service	22 days	22
10-20 years' service	22 days plus 4.3 days per year for each year after 10 years' service	65
20-25 years' service	65 days	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service	131

For example: an employee retires after 27 years 240 days:

Service	***Leave***
25 years	65.0
2 years	8.8
240 days	2.8932 (240 divided by 365 x 4.4)

27 years 240 days 76.6932 days

(Note: all service is calculated on the basis of a calendar year).

Government Service Equal Pay Act 1960

Female employees appointed before 1 April 1962 who did not receive a benefit as a result of the Government Service Equal Pay Act 1960, shall be entitled to the following leave:

Qualification Required	Retiring Leave
Completion of 35 years service	131
Completion of 10 or more years service and having reached agreement on their retirement date	Same as prescribed in "leave accrual" above

Previous Service

Previous service will be considered for crediting for retiring leave purposes in terms of "crediting of previous service" as set out in clause 1.8 of the Collective Agreement.

Where an employee has part-time service this will be pro-rated for the purposes of calculating retiring leave.

Payment

Retiring leave shall be paid at the employee's option either in fortnightly instalments or as a lump sum.

Anticipating Leave

An employee who has more than 20 years' continuous service, or has reached agreement with Inland Revenue on their date of retirement, shall be entitled to anticipate retiring leave.

Medical Retirement

The Chief Executive may at their discretion approve the early retirement of an employee on medical grounds.

An employee who has established eligibility to retire on medical grounds shall be granted a minimum of 65 working days' retiring leave regardless of length of service, with the exception that an employee with more than 25 years' service may be granted additional leave as prescribed in "leave accrual" above.

Resigning Leave

Eligibility

Resigning leave is payable only to those employees who have given three months' notice of resignation, and where the work record is satisfactory.

Leave Accrual

Resigning leave may be granted to employees who have not reached their eligibility to retire at
the following rate:

Service	***Entitlement***	***Max Entitlement***

Up to 20 years' service	Nil	0
20 years' service	32 days	32
20 to 39 ½ years' service	32 days plus 1.44 days per year for each year after 20 years' service	60

For example: an employee resigns after 27 years 240 days:

Service	***Leave***
20 years	32.00
7 years	10.08
240 days	0.9468 (240 divided by 365 x 1.44)
---	---
27 years 240 days	43.0268 days

Impact of Leave

Where an employee has taken long service leave prior to resignation, the resigning leave due is to be reduced by the amount of long service leave taken. For each complete period of six months worked after the taking of long service leave, an additional credit of one day is to be granted up to a maximum of their long service leave entitlement.

Resignation for Ill Health

Where an employee resigns on the grounds of ill health the full resigning leave entitlement will be granted and no reduction will be made for any long service leave taken.

Impact on Part-time Service
Resigning leave entitlements for reduced hour or part-time employees will reflect the pattern of service of the employee.

Death of an Employee

Entitlements
On the death of an employee Inland Revenue may approve a cash (compassionate) grant to be paid to the employee's family. The value of the compassionate grant should reflect the staff member's length of current continuous service with Inland Revenue, salary, personal circumstances, other payments pending or already made.

A cash grant in lieu of long service leave and retiring leave shall be approved for payment to the employee's estate.

Any compassionate grant made is to be deducted from any retiring leave entitlement.

Special Duties Allowance

Eligibility
This is protected for those staff employed before 1 July 1999 who are receiving a Special Duties Allowance as at 1 July 1999. This is protected for the previously specified and agreed duration of the "acting" role. This also applies to any extension of the original pre 1 July 1999 agreement. Any future opportunities or agreements entered into post 1 July 1999 will be paid in accordance with clause 9.2 of this Collective Agreement.

A special duties allowance is payable when an employee:

- Is required to perform the duties of a higher graded position while the incumbent is absent; *and*
- Performs the full range of duties and responsibilities, including planning and management; *and*
- Performs competently.

Qualifying Period
The employee must act in the higher position for 10 working days each time the special duties are worked. This may be up to two periods of not less than 5 days in that or a similar position.

Rate and Maximum
The allowance is payable at the rate of 7.5% of the acting employee's salary unless:

- Only some of the duties and responsibilities are undertaken; *or*
- There is a requirement to undertake the full duties and responsibilities but the employee is unable to do so; *or*
- Two or more employees are acting in the position,

in which case a lower rate is payable.

Backdating
If an employee is appointed to a position where they had previously received a special duties allowance at the full rate, the effective date of the promotion may be backdated to the commencement of the allowance.

Severance Compensation

Entitlements Where all options and any other alternatives have been exhausted the employee shall be given one month's notice and severance. The severance is made up of the following components:

The severance component is as follows:

Completed years of continuous service	Percentage of gross salary
Less than one year	25.0%
Year 2 to Year 7 (inclusive)	4.0% for each year
Year 8 to Year 15 (inclusive)	5.0% for each year
Year 16 to Year 20 (inclusive)	3.5% for each year

The severance compensation for service is cumulative up to a maximum of 20 years' service. The maximum severance compensation payable is 106.5% of the total gross salary.

Note, for:

- Taxpro & IEC staff; *and*
- All employees who joined Inland Revenue on or from 1 July 1996; *and*
- Employees on individual contracts based on either the PSA Collective (004) or the IRD Collective (005), who joined the PSA Contract (011) after 1 July 1996,

the maximum severance compensation payable is 100% of the total gross salary.

- Payments for Dependants: $1200 for one person (other than a dependent child) who is dependent on the employee and receives a gross income of less than $178 per week; *and*
- $2400 for each dependent child of the employee.

Cessation Leave
Cessation leave in accordance with the table below will be paid, subject to the leave being reduced by the amount of paid anticipated retiring leave already taken.

Previous service will be considered for crediting for cessation leave purposes in terms of "crediting of previous service" earlier in this section.

Cessation leave accrues at the following rate:

Service	Entitlement (days)
Up to 5 years' service	0
5-10 years' service	22
10-15 years' service	44
15-25 years' service	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service up to a maximum of 131 days

For example: an employee receives a redundancy after 27 years 240 days:

SERVICE	LEAVE
25 years	65.0
2 years	8.8
240 days	2.8932 (240 divided by 365 x 4.4)
27 years 240 days	76.6932 days

Where an employee has previous part-time service, the entitlement to cessation leave will be reduced in proportion to the amount of time the employee worked reduced hours.

Other Leave
Outstanding annual leave and long service leave may be separately cashed up.

Dependent Child
Means all children up to the age of 15 years and all children between the ages of 15 and 18 who are not:

- In paid employment; *or*
- In receipt of a state benefit; *or*
- In receipt of a basic grant or an independent circumstances grant under the Student Allowances Regulations, including those for whom employees are paying child support in terms of the Child Support Act 1991. Where both parents are declared surplus only one parent can claim for dependent children. It is the employee's choice as to which one claims.

Total Gross Salary
The basic taxable salary, plus overtime, plus regular taxable allowances paid on a continuous basis, which either attract overtime or penal payments or are paid on an hourly basis for all hours worked, plus penal payments (T1/4, T1/2, T1 and T2) or allowances in lieu thereof for those employees working shift hours of work.

In case of employees on parental leave, total gross earnings shall be the total gross salary at the time of taking leave.

Equalisation Allowance

Entitlements
Where necessary the employee's salary in the new position will be maintained by an ongoing equalisation allowance (abating by future salary increases) or at the employee's option a lump sum payment equivalent to the difference in salary over two years.

Any equalisation allowance granted after 31 July 1997 will be paid, at the employee's option either as:

- Ongoing allowance (abating by future salary increases) for a period of 5 years; *or*
- A lump sum equivalent to the salary difference over 2 years.

Where an employee established their right to retire within 5 years of their actual retirement date, they shall retain their current grade and salary unabated.

Where necessary the employee's salary in the new position will be maintained by an ongoing equalisation allowance (abating by future salary increases) or at the employee's option a lump sum payment equivalent to the difference in salary over two years. This applies to staff appointed to Inland Revenue prior to 1 July 1996 only.

Equalisation allowances granted after 31 July 1997 (and for new employees appointed after 1 July 1996) will be paid, at the employee's option either as:

- Ongoing allowance (abating by future salary increases) for a period of 5 years; *or*
- A lump sum equivalent to the salary difference over 2 years.

Where an employee established their right to retire within 5 years of their actual retirement date, they shall retain their current grade and salary unabated.

Appendix 2 – Pay Bands

With effect from 1 July 2025 – 30 June 2026:

		Zone 1 *(fixed steps)*				**Zone 2** *(fixed steps)*					**Zone 3** *(a range)*	
	Dev Range ($ min. if used)	**Min. - Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6** *(100%)*	**Step 7**	**Step 8**	**Step 9**	*from* **Step 10**	*to* **Max.**
BPSC	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$60,385	$61,067	$61,857	$62,647	$67,389
BPSD	*n/a*	*n/a*	*n/a*	$60,385	$62,126	$63,891	$65,657	$66,540	$67,423	$68,306	$69,188	$74,637
BPSE	*n/a*	$63,387	$65,384	$67,381	$69,379	$71,434	$73,491	$74,520	$75,548	$76,577	$77,605	$83,776
BPSF	$60,385	$70,604	$72,921	$75,240	$77,558	$79,876	$82,194	$83,353	$84,513	$85,671	$86,830	$93,785
BPSG	$60,824	$80,277	$82,937	$85,596	$88,257	$90,916	$93,576	$94,905	$96,235	$97,565	$98,895	$106,874
BPSH	*n/a*	$94,057	$97,203	$100,349	$103,495	$106,641	$109,787	$111,360	$112,932	$114,506	$116,079	$125,517
BPSI	*n/a*	$112,338	$116,130	$119,921	$123,711	$127,503	$131,294	$133,189	$135,086	$136,981	$138,877	$150,250
BPSJ	*n/a*	$120,180	$124,247	$128,316	$132,383	$136,451	$140,519	$142,553	$144,586	$146,621	$148,655	$160,858
BPSK	*n/a*	$128,990	$133,369	$137,748	$142,127	$146,506	$150,885	$153,075	$155,263	$157,453	$159,643	$172,780
BPSL	*n/a*	$152,192	$157,389	$162,588	$167,785	$172,984	$178,181	$180,780	$183,378	$185,978	$188,507	$203,646

With effect from 1 July 2026*:*

		Zone 1 *(fixed steps)*				**Zone 2** *(fixed steps)*					**Zone 3** *(a range)*	
	Dev Range ($ min. if used)	**Min. - Step 1**	**Step 2**	**Step 3**	**Step 4**	**Step 5**	**Step 6** *(100%)*	**Step 7**	**Step 8**	**Step 9**	*from* **Step 10**	*to* **Max.**
BPSC	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$61,185	$61,867	$62,657	$63,447	$68,189
BPSD	*n/a*	*n/a*	*n/a*	$61,185	$62,926	$64,691	$66,457	$67,340	$68,223	$69,106	$69,988	$75,437
BPSE	*n/a*	$64,187	$66,184	$68,181	$70,179	$72,234	$74,291	$75,320	$76,348	$77,377	$78,405	$84,576
BPSF	$61,185	$71,404	$73,721	$76,040	$78,358	$80,676	$82,994	$84,153	$85,313	$86,471	$87,630	$94,585
BPSG	$61,624	$81,077	$83,737	$86,396	$89,057	$91,716	$94,376	$95,705	$97,035	$98,365	$99,695	$107,674
BPSH	*n/a*	$94,857	$98,003	$101,149	$104,295	$107,441	$110,587	$112,160	$113,732	$115,306	$116,879	$126,317
BPSI	*n/a*	$113,138	$116,930	$120,721	$124,511	$128,303	$132,094	$133,989	$135,886	$137,781	$139,677	$151,050
BPSJ	*n/a*	$120,980	$125,047	$129,116	$133,183	$137,251	$141,319	$143,353	$145,386	$147,421	$149,455	$161,658
BPSK	*n/a*	$129,790	$134,169	$138,548	$142,927	$147,306	$151,685	$153,875	$156,063	$158,253	$160,443	$173,580
BPSL	*n/a*	$152,992	$158,189	$163,388	$168,585	$173,784	$178,981	$181,580	$184,178	$186,778	$189,307	$204,446

Appendix 3 – Positions in Pay Bands – by Business Group

Enterprise roles *(used by multiple business groups)*			
Job No.	**Position Title** ***Te Reo Title***	**IR Pay Grade**	**Development Range**
2018a	Analyst (L1) *Kaitārari (L1)*	BPSF	y
2018b	Analyst (L2) *Kaitārari (L2)*	BPSH	
2047a	Architect (L1) *Kaihoahoa (L1)*	BPSH	
2047b	Architect (L2) *Kaihoahoa (L2)*	BPSJ	
2047c	Architect *Kaihoahoa (L3)*	BPSL	
2053	Business Process Specialist *Mātanga Hātepe Pakihi*	BPSE	
2017a	Business Support (L1) *Kaihāpai Pakihi (L1)*	BPSC	
2017b	Business Support (L2) *Kaihāpai Pakihi (L2)*	BPSD	
2017c	Business Support (L3) *Kaihāpai Pakihi (L3)*	BPSF	
2019a	Capability & Outcomes Specialist (L1) *Mātanga Āheitanga me te Putanga (L1)*	BPSG	
2019b	Capability & Outcomes Specialist (L2) *Mātanga Āheitanga me te Putanga (L2)*	BPSH	
2056a	Change Analyst (L1) *Kaitātari Panoni (L1)*	BPSH	
2056b	Change Analyst (L2) *Kaitātari Panoni (L2)*	BPSJ	
2020a	Customer Compliance Specialist (L1) *Mātanga Tautukunga Kiritaki (L1)*	BPSG	y
2020b	Customer Compliance Specialist (L2) *Mātanga Tautukunga Kiritaki (L2)*	BPSH	
2020c	Customer Compliance Specialist (L3) *Mātanga Tautukunga Kiritaki (L3)*	BPSI	
2021a	Customer Experience Designer (L1) *Kaihoahoa Wheako Kiritaki (L1)*	BPSH	
2021b	Customer Experience Designer (L2) *Kaihoahoa Wheako Kiritaki (L2)*	BPSJ	
2021c	Customer Experience Designer (L3) *Kaihoahoa Wheako Kiritaki (L3)*	BPSK	
2022a	Customer Service Officer (L1) *Āpiha Ratonga Kiritaki (L1)*	BPSD	
2022b	Customer Service Officer (L2) *Āpiha Ratonga Kiritaki (L2)*	BPSF	
2059	Domain Principal *Tumuaki ā-mahi*	BPSK	
2049a	Domain Specialist (L1) *Mātanga ā-Mahi (L1)*	BPSG	
2049b	Domain Specialist (L2) *Mātanga ā-Mahi (L2)*	BPSH	
2023a	Information Specialist (L1) *Mātanga Pārongo (L1)*	BPSG	
2023b	Information Specialist (L2) *Mātanga Pārongo (L2)*	BPSI	
2023c	Information Specialist (L3) *Mātanga Pārongo (L3)*	BPSK	
2024a	Intelligence & Insight Specialist (L1) *Mātanga Mōhiotanga me te Māramaranga (L1)*	BPSG	
2024b	Intelligence & Insight Specialist (L2) *Mātanga Mōhiotanga me te Māramaranga (L2)*	BPSI	

Enterprise roles *(used by multiple business groups)*			
Job No.	**Position Title** ***Te Reo Title***	**IR Pay Grade**	**Development Range**
2024c	Intelligence & Insight Specialist (L3) *Mātanga Mōhiotanga me te Māramaranga (L3)*	BPSK	
2025a	Solicitor (L1) *Roia (L1)*	BPSG	y
2025b	Solicitor (L2) *Roia (L2)*	BPSI	
2025c	Solicitor (L3) *Roia (L3)*	BPSK	
2011a	Team Lead (L1) *Kaihautū ā-kapa (L1)*	BPSH	
2011b	Team Lead (L2) *Kaihautū ā-kapa (L2)*	BPSI	
2030	Technical Lead *Kaihautū Hangarau*	BPSK	
2026a	Technical Specialist (L1) *Mātanga Hangarau (L1)*	BPSH	
2026b	Technical Specialist (L2) *Mātanga Hangarau (L2)*	BPSI	
2026c	Technical Specialist (L3) *Mātanga Hangarau (L3)*	BPSK	
2031a	Technology Specialist (L1) *Kaimātai Hangarau (L1)*	BPSG	
2031b	Technology Specialist (L2) *Kaimātai Hangarau (L2)*	BPSI	
2031c	Technology Specialist (L3) *Kaimātai Hangarau (L3)*	BPSK	

Customer & Compliance Services - Individuals			
Job No.	**Position Title** ***Te Reo Title***	**IR Pay Grade**	**Development Range**
2015	Community Compliance Officer *Āpiha Iwi Whānui Tautukunga*	BPSF	
2068	Customer Enquiries Officer *Kaiāwhina Whakaui Kiritaki*	BPSC	
2016	Customer Support Administrator *Kaiwhakahaere Hāpai Kiritaki*	BPSC	

Customer & Compliance Services - Business			
Job No.	**Position Title** ***Te Reo Title***	**IR Pay Grade**	**Development Range**
2014	Business Lifecycle Manager *Kaiwhakahaere Mataora Pakihi*	BPSG	
2013	External Relationship Manager *Kaiwhakahaere Hononga ā-waho*	BPSI	
2055	Strategy Specialist *Mātanga Rautaki*	BPSL	

Enterprise & Integrity Services			
Job No.	**Position Title** ***Te Reo Title***	**IR Pay Grade**	**Development Range**
2052a	Accountant (L1) *Kaikaute (L1)*	BPSG	
2052b	Accountant (L2) *Kaikaute (L2)*	BPSI	
2064a	Kaitohutohu, Te Kāhui Tūhono (L1) *Domain Specialist, Māori Crown Relations (L1)*	BPSG	
2064b	Kaitohutohu, Te Kāhui Tūhono (L2) *Domain Specialist, Māori Crown Relations (L2)*	BPSH	
880A	Payroll Officer	BPSE	
2063	Pūkenga, Te Kāhui Tūhono *Domain Principal, Māori Crown Relations*	BPSK	
2055	Strategy Specialist *Mātanga Rautaki*	BPSL	
881A	System Administrator	BPSF	
2060a	Workplace Support (L1) *Kaitautoko Wāhi Mahi*	BPSD	
2060b	Workplace Support (L2) *Kaitautoko Wāhi Mahi*	BPSF	

Tax Counsel Office			
Job No.	**Position Title** ***Te Reo Title***	**IR Pay Grade**	**Development Range**
2040a	Tax Counsel/Tax Specialist (L1) *Mātanga Hangarau (L1)*	BPSI	
2040b	Tax Counsel/Tax Specialist (L2) *Mātanga Hangarau (L2)*	BPSK	
2040c	Tax Counsel/Tax Specialist (L3) *Mātanga Hangarau (L3)*	BPSL	

Appendix 4 – Work hours clauses from Taxpro 040 for reference

5 Work Hours

5.1 Hours

Inland Revenue's mission is to provide quality services to the community. This requires flexibility and co-operation from both Inland Revenue and the employee to ensure customer and business needs are met while balancing these requirements with individual employees' personal and family commitments and needs.

The objective in setting the days and hours that are worked is to provide as much stability as practicable and yet be adaptable to the changing needs of our customers, the business and its employees.

The standard hours of work that a full time employee is required to work are 7 hours 35 minutes per day or 37 hours 55 minutes per week or 75 hours 50 minutes per fortnight. The time period within which these hours of work apply for each group of employee is set out in clauses 5.1.2 to 5.1.3 below.

5.1.1 Definitions

These definitions apply for the purpose of these hours of work provisions only.
A "full time" employee is an employee whose hours of work, as agreed in their letter of offer of appointment, or as subsequently varied by mutual agreement in writing, are 37 hours 55 minutes per week.

A "part time" employee is an employee whose hours of work as agreed in their letter of offer of appointment, or as subsequently varied by mutual agreement in writing, are less than 37 hours 55 minutes per week.

5.1.2 Those employed prior to 7 February 2007

a) Full time employees - other than Wellington and Palmerston North Contact Centre employees

The standard hours of work for full time employees (other than Wellington and Palmerston North Contact Centre employees) who were employed by Inland Revenue before 7 February 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked between 8.00am and 5.05pm Monday to Friday.

b) Full time employees in the Wellington and Palmerston North Contact Centres

The standard hours of work for full time employees employed in the Wellington and Palmerston North Contact Centres before 7 February 2007, are 7 hours 35 minutes per day, 75 hours 50 minutes per fortnight, to be worked between 8.00am and 8.00pm Monday to Friday, and between 9.00am and 1.00pm Saturday.

Any employee covered by this clause may agree with Inland Revenue that their rostered hours of work will be worked at any time between the hours of 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday, subject to the right of either Inland Revenue or the employee to return to the standard hours of work applicable to this group of employees, by giving no less than four weeks' notice.

Some Contact Centre employees employed prior to 7 February 2007 may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 8am and 6.30pm Monday to Friday and between 9am and 1pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

5.1.3 Those employed on and from 7 February 2007

a) Full time employees [other than those employed in Contact Centres]

The standard hours of work for full time employees (other than Contact Centre employees) who were employed by Inland Revenue on and from 7 February 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked within an agreed nine hour band between 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. Unless otherwise agreed these employees will have 2 consecutive days off each week.

The employee's hours of work, including the agreed nine hour band, will be confirmed in their letter of offer of appointment. The employee's letter of offer of appointment may provide for an initial band to apply from the commencement of employment, and a different band to apply at another date thereafter. [NOTE – the parties to this agreement accept that some Taxpro members appointed on or after 7 February 2007 may not have a nine hour band written into their letter of offer of appointment].

Employees may be required to be available at any time within the agreed nine hour band set out in their letter of offer of appointment, or as subsequently varied in writing by mutual agreement.

b) Full time employees in Contact Centres

This clause applies to employees employed in Contact Centres on and from 7 February 2007.

This clause also applies to employees employed outside Contact Centres, who are required to directly support Contact Centre activities. This does not include employees from other areas of Inland Revenue who assist with answering customer telephone calls from time to time.

The standard hours of work for these full time employees are up to 7 hours 35 minutes per day and 75 hours 50 minutes per fortnight, to be worked between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday.

Some Contact Centre employees first employed between 7 February 2007 and 8 November 2010 (inclusive) may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 7.25am and 6.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

Inland Revenue is also entitled to recruit full time employees in Contact Centres whose hours of work shall be performed within an agreed 9 hour band which will be between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday, with no option of subsequently moving to a different set of hours unless mutually agreed with Inland Revenue.

Where this occurs, the specific hours of work will be advertised with the position, and all applicants will be expressly informed in writing of those specific hours of work for the position.

5.1.4 New hours of work arrangements

Inland Revenue may offer hours of work that do not comply with clauses 5.1.2 or 5.1.3 where business needs require alternative arrangements. Such offers will only be made

where Inland Revenue and Taxpro have agreed in writing that alternative arrangements can apply and the parameters for such arrangements.

5.1.5 Rostering of Contact Centre Employees

Contact Centre employees' hours of work will be set by roster, based on business needs.

Where possible Inland Revenue will endeavour to take account of employee preferences. Notice of rosters showing hours of work for each roster cycle will be advised to the employees concerned four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of an emergency situation or by agreement. Each roster period will be of a duration of between one and 24 weeks.

Employees will not be rostered to work on more than four Saturdays in a 16 week period.

Employees will not be rostered to work later than 6.30pm on more than four weeks in a 16 week period.

Employees will be given at least two consecutive days off no less than three out of four weeks, and as a consequence their hours of work may be spread across four, five or six days in any one week, totalling 75 hours 50 minutes per fortnight.

5.1.6 Part Time Employees

The Hours of Work provisions set out in this agreement, including the standard hours of work applicable to each group of employees shall apply to part time employees, provided that the number of hours worked will be less, as agreed in the employee's letter of offer of appointment or mutually agreed in writing.

5.1.7 Letters of Appointment

The standard hours of work for all new employees (including the nine hour band, where applicable) will be identified in their letters of offer of appointment.

Where the standard hours of work are other than 8.00am to 5.05pm Monday to Friday, this will be identified when the position is advertised.

After the commencement of employment, an employee and Inland Revenue may mutually agree to vary their standard nine hour band, provided that the agreed hours of work shall be between 6:00am and 10:00pm Monday to Friday and where appropriate between 8.00am and 5.00pm Saturday.

5.1.8 Fixed term employees

In order to meet specific business needs, Inland Revenue may need to engage fixed term employees on hours of work arrangements which fall outside the hours of work provisions in this collective agreement. Where Inland Revenue considers that business needs require hours of work arrangements outside the provisions of this collective agreement, it will consult with Taxpro with a view to seeking agreement to alternative hours of work applicable to fixed term employees. The terms of any such agreement reached will apply instead of the hours of work provisions set out in this agreement in respect of those employees directly affected.

Signed by



_____ Date: 30/06/2025

Peter Mersi
Commissioner of Inland Revenue
Te Taare Taki



_____ Date: 30/06/2025

Maarten Bazuin
Authorised Representative of Taxpro Incorporated

Item 52

IR Guide: Setting up a work area

The following guidance is for setting up a work area safely.

Maintain good body position

- Keep your limbs as close to the centre of your body as possible
- Drop your shoulders and relax your neck muscles
- Minimise twisting and awkward postures in your body
- If you're working away from an IR office, use a desk or table if you can - minimise the use of a laptop on your lap!
- Keep a good area under your desk clear for your feet, so you're not twisting awkwardly
- Reduce the amount of time you spend looking down (e.g. at laptop or mobile phone screen) as this loads your head and neck.

Set up your work equipment

- Reduce reaching by bringing things you use all the time close to you (e.g. mouse, phone)
- Look straight ahead: use a desk screen rather than laptop screen whenever possible, and keep it square to your face (this also helps relax your eye muscles)
- Set your chair to suit your body: adjust seat height from the floor so that your hips are just slightly higher than your knees, with your feet flat on the floor (approximately a right angle at your hips and knees) and the height of back (lumbar) support so it's almost at your shoulders.
- Use a footstool if your feet aren't flat on the floor or don't quite reach, or lower your desk height if your desk is adjustable
- Set up your screen so it's approximately your arm's length from your face, and you're looking at the top third of it when sitting up straight
- If you have an adjustable desk, set the desk height to suit you (lower if you're shorter, higher if you're taller). Ideally your elbows are bent at a right angle, so you don't strain your wrists or shoulders.
- If you have a sit-stand desk, alternate between sitting and standing

Move yourself!

- Vary your position as much as you can: if you have a sit-stand desk, stand up sometimes!
- Take breaks and change position, exercise, or stretch!
- Relax your eye muscles by looking at things at different distances e.g. the 20, 20, 20 rule; every 20 minutes, look 20 metres away, for 20 seconds
- Go for a walk at lunchtime, have a "walking meeting", or stand up for part of meetings

Relax on-screen reading

- Make text on screens larger to reduce strain on eye muscles
- Use a high-contrast font on your screens to make text easier to read (e.g. black text on light-coloured backgrounds is usually the easiest for our eyes to read)
- Be aware of, and avoid glare from sunlight and natural lighting
- Have a regular eye check

Workspace Wellbeing

Humans are born to move. Long periods of sitting are bad but even worse are long periods of unbroken sitting. Here are some ways to ensure the wellbeing of your body and mind in the workplace.

REMEMBER! You are designed to move. Change positions as often as possible.



Take regular breaks
Get up and move around and away from your workspace through the day.

Stretch
Stretch periodically when spending a long time in the same position.

Hydrate
Drink plenty of water – a healthy, regular reason to get away from your desk.

Vary your tasks
Repetitive tasks can lead to physical and mental fatigue too.

Have micro-pauses
Relax during the natural pauses in your work.

Nose and toes
Always point your nose and toes towards the task.

Don't use excess force
You're using a computer not fighting a super villain. Use a light grip on the mouse and gentle key strokes.

Neutral positions
Where possible keep joints neutral, with minimal flexion or extension.

Desk height
Aim for a height where your elbows can function in the desired range. Forearms can be lightly supported by the desk.

VITALITY WORKS

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DUAL MONITOR ERGONOMICS

The use of two monitors at the computer workstation has recently gained in popularity. The advantages of using two monitors include increased computer desktop space, the opportunity to organize and segregate work, and increased productivity. The proper ergonomic set-up of the monitors is important to prevent pain and discomfort.

Follow these simple ergonomic set-up guidelines for using dual monitors:

Determine the amount of time you use each monitor.

- If both monitors are used *an equal amount of time* set the monitors next to each other. Where the monitors meet should be directly in front of the user. Angle them in a slight outward "V" shape.
- If one monitor is used as the *primary monitor*, position it directly in front of the user and place the secondary monitor to the right or the left at about a 30 degree angle to the primary monitor.



The correct set-up for two monitors that are used an equal amount of time.

Size and Height of the Monitors

- Use monitors that are the same size and height.
- The top of the monitor casing should be 2-3" above eye level.
- If the user wears bi or trifocals, the monitor will usually be positioned lower so that the user does not have to tilt the head up to view the screen.

Comfortable Viewing Distance

- Set the distance of the monitor screens at arm's length.



The secondary monitor to the right is used to display documents needed intermittently.

Always follow proper ergonomic guidelines for setting up the overall workstation:

- Use a good adjustable chair with a dynamic chair back and sit back in it;
- Rest the feet on the floor or a stable footrest;
- Use a document holder, preferably in-line with the computer screen;
- Keep the wrists flat and straight in relation to forearms when using keyboard/mouse/input device;
- Keep the shoulders relaxed, elbows and arms close to the body;
- Center the keyboard in front of you with mouse on the same level;
- If necessary, use a negative tilt keyboard tray with a mouse clip platform or downward tiltable platform adjacent to keyboard; and
- Take frequent short breaks (microbreaks) every 20-40 minutes for at least 30 seconds to 1 minute.

Item 53

Inland Revenue
Te Tari Taake

nupe
national union of public employees
co-operation without compromise

IR/NUPE Collective Agreement – 047

30 June 2025 to 30 June 2027

Introduction – About this Collective Agreement

This part of the Collective Agreement sets out the statements of understanding, expectation and intent of the parties and is not a legally enforceable part of this Collective Agreement.

The legal obligations applying to the relationship between IR and NUPE are set out in the Employment Relations Act 2000 and in the body of the Collective Agreement. The parties are committed to upholding these legal requirements and dealing with each other in good faith.

The relationship between IR, its employees and NUPE is also based on requirements under legislation and the obligations and rights that are written into this Collective Agreement. IR, the employees covered by the Collective Agreement and NUPE are committed to upholding these requirements.

IR and NUPE have also agreed a Charter of Engagement which contains a number of principles that underpin the parties' approach to working together.

The working relationship between IR and its employees is much more than the legal rights and obligations contained in the Collective Agreement and the laws that apply to the workplace. It also includes the expectations that each employee has of IR and their leader, together with the expectations that IR and the leader have of each employee.

NUPE's approach

NUPE members have an expectation that their collective agreement interests are promoted by the union as part of its good faith relationship with them. Within this legal obligation, NUPE desires to develop a co-operative dialogue with IR on matters of mutual interest.

NUPE and its members are committed to working with IR in an open and co-operative manner, recognising that developing a constructive working relationship with IR is an objective in which IR, employees and NUPE have a mutual interest. The contributions of IR, employees and NUPE to this objective can be enhanced through the mutual recognition of their respective roles and responsibilities and by effective communication between the parties.
To join NUPE or for further information on this Collective Agreement, contact your local NUPE delegate or contact NUPE:

Website: http://www.nupe.org.nz/contact/

Email: officeadmin@nupe.org.nz

Phone: (03) 377 3582

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1 Collective Agreement arrangements

1.1 Parties

The parties to this agreement are:

- The Chief Executive of the Inland Revenue Department Te Tari Taake (IR)
- The National Union of Public Employees (NUPE)

1.2 Coverage

This agreement applies to employees in the following types of positions:

- officer level
- team leader/team lead level
- tax technical/tax specialists
- other equivalent types of positions with a similar level of responsibility.

This agreement does not apply to employees:

- in management positions, i.e. people leaders other than team leader/team lead level
- in positions holding a level 1, 2, 3 or 4 HR delegation
- in management advisor/management support positions, i.e. those that provide advice to leaders on HR, training or finance including advisors to Tier 1 to 3 leadership positions
- in any positions in Policy.

Where job titles or descriptions of roles change as a result of restructuring, or where there is any doubt over the application of this agreement, the parties will meet to discuss the application of the agreement.

1.3 Definitions

Leader: Where the word leader is used in this agreement, it means the employee in charge of each section or group of other employees, who has the necessary level of authority to make a decision on an employment issue. The person identified as the leader may not have the word "leader" in their job title.

1.4 Term of Agreement

This agreement will commence on 30 June 2025 ("commencement date") and will continue in force until 30 June 2027.

1.5 Variation of Agreement

The provisions of this agreement may be varied in the following manner:

- The initiator of a proposal to vary the provisions of this agreement will notify the other party of the proposal; and
- IR and NUPE will agree which positions covered by this agreement are directly affected by the proposal; and
- where positions covered by this agreement are directly affected by the proposal, IR and NUPE will negotiate and agree proposed changes to the provisions of this agreement; and
- a ratification process will be agreed by NUPE and their members in positions directly affected by the proposed changes; and
- following ratification of the proposed changes by NUPE members, these will be deemed to be a variation in accordance with the applicable employment legislation.

The agreed variation will be recorded in writing and appended to and become part of this agreement.

1.6 Recognition of previous service

1.6.1 General

Where there is a reference in this agreement to continuous service, this means all consecutive periods of service with IR, other Departments of the Public Service, as listed in the Second Schedule of the Public Service Act 2020, and the Parliamentary Service, will be recognised and credited as continuous provided that the employee joined or rejoined IR within one month of the last day of pay relating to the earlier period of service.

Previous service that ended with the employee accepting either a severance or enhanced early retirement payment will not be recognised.

Where service with other New Zealand organisations is seen to be relevant and valuable, IR has the discretion to recognise it.

Continuous service will be interrupted but not broken if the break in service was for childcare, so long as that break in service was not more than four years.

For the purposes of recognising service, the employee will be required to provide evidence of prior service. The employer will maintain a record of this prior service for the purposes of calculating leave entitlements.

For fixed term employees, only service with IR will be recognised for service related and other benefits. Providing an employee has been employed by IR on more than one occasion, all periods of temporary employment shall accumulate for the purposes of service related and other benefits.

1.6.2 Recognition of previous service for the purposes of leave entitlements

Leave for which continuous service is recognised is annual, long service, sick and caring for dependants and parental leave.

1.6.3 Employees employed prior to 1 July 1996

For employees appointed prior to 1 July 1996, previous service with other organisations may have also been credited, and this will be recognised as continuous service for the purposes of leave entitlements under this agreement.

1.6.4 Employees employed up to and including 30 June 2009

All periods of service with IR, other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), and the Parliamentary Service, will be recognised and credited as continuous for the purpose of leave, provided that the employee joined or re-joined IR within one month of the last day of pay relating to the earlier period of service.

Where continuous service has already been recognised for a particular entitlement prior to 1 July 2009, that service will continue to be recognised for leave provisions.

For fixed term employees and casual employees, only service with IR will be recognised for leave entitlements. Providing an employee has been employed by IR on more than one occasion, all periods of fixed term or casual employment shall accumulate for the purposes of leave entitlements, provided the breaks between periods of employment do not exceed one month.

1.6.5 Employees employed on or after 1 July 2009

All periods of service (including fixed term/temporary employment), with IR, other Departments of the Public Service (as specified in the Second Schedule of the Public Service Act 2020), the Parliamentary Service, and with any Crown Entity (excluding District Health Boards and the Education Service as defined in the Public Service Act 2020

(e.g. School Boards of Trustees and Tertiary Education Institutions)), will be recognised and credited for the purposes of calculating continuous service for leave entitlements for a maximum of five years prior to 13 May 2008.

1.6.6 Breaks in service

Any break in service of greater than one month but less than 15 months that has occurred since 13 May 2003, will be treated as interrupting but not breaking service.

1.7 Integrity statement

It is the intention of the parties that, unless specifically varied in this Agreement, that this Agreement will not reduce the terms and conditions of employment applying to any employee at the date of this agreement coming into force.

It is also recognised that the updating of this Collective Agreement may have resulted in errors caused by:

- omission of clauses, or
- deletion, addition or restructuring of wording that results in the intent of the original clauses being lost or altered.

Where such an error is identified, it is agreed that the matter will be referred to the members of the NUPE and IR bargaining team responsible for the development of the new document.

The members of the NUPE and IR bargaining team may:

- agree the original intent applies; or
- clarify and confirm the new intent; and/or
- agree to recommend that any necessary alterations be entered into the Collective Agreement by way of a ratified variation to this agreement.

2 Employment Policies

2.1 Employment philosophy and business direction

IR's aspiration is to improve the oranga for current and future generations. We make our biggest contribution to oranga through economic activities including collecting and distributing money.

If IR is to successfully work towards its aspiration, it must have a constructive working relationship with its employees that recognises co-operation and participation for outcomes that are mutually beneficial. This is further reflected in the Charter of Engagement between IR and NUPE.

For employees this means a safe, healthy work environment where contribution is recognised, te ao Māori and diversity is valued, and where they are acknowledged and supported in meeting their developmental and personal needs, and where their right to act collectively through membership of NUPE is recognised and respected.

2.2 Foundation principles for employment

The following are the principles that underpin the employment relationship. They are binding on both IR and employees. IR and employees will:

- value each other and act with integrity, honesty, respect and trust and will develop a relationship based on these features.
- be ethical in our dealings with each other and with our customers, and will maintain appropriate standards of confidentiality.
- meet and be seen to meet all legal obligations consistently and impartially.
- act professionally in all interactions with customers, service providers and colleagues within IR, and will take responsibility for our actions.
- work together co-operatively to promote responsiveness, flexibility and efficiency in meeting our customer needs, while balancing those needs with the needs of the business.
- work together to build a safe and healthy work environment and will meet our obligations under the health and safety legislation.
- meet our obligations under the Te Tiriti o Waitangi/ Treaty of Waitangi and provide opportunities for employees to develop further their understanding of Māori and their working relationships with Māori.
- observe and promote the principles of equal employment opportunities and cultural awareness.
- pursue quality, because it is fundamental to our success.

2.3 IR's commitment

As the employer, IR is committed to the following actions and approaches:

- encouraging and engaging in open two-way communication.
- supporting employees in their endeavours to fulfil their duties.
- supporting employees to balance their work and family, and other personal commitments.
- encouraging capability development for individuals and recognising and rewarding their contributions.
- encouraging suggestions for innovation and better ways to do things.
- exercising good judgement.

2.4 Employees' commitment

Employees are committed to:

- being honest, diligent and performing to the best of their ability.
- working as part of a team and promoting the efficient operation of their team and other teams within IR to achieve the best outcome possible.

- taking responsibility for their own development and participating in the opportunities for development that IR offers.
- contributing to the responsible operation of IR's business.
- maintaining appropriate standards of performance and behaviour recognising that, as public service employees, they have certain rights and obligations under the legislation governing their employment.

2.5 Diversity and inclusion

IR and employees:

- are committed to having an inclusive, respectful and responsive organisational culture which enables access to work, equitable career opportunities, and maximum participation for members of designated groups and all employees.
- will develop flexibility and capability through actively encouraging such an environment, where contributions are valued and where work arrangements are flexible, and through investment in the development of employees and networks.

2.6 Flexible working

IR and NUPE recognise the personal and organisational benefits of flexible working and that people might prefer or need to use different flexible working options at different times to balance their personal and working lives.

Flexibility at work comes in different forms and can include being able to vary the hours, days, and location of work. Flexibility is about having choices. Flexible working is all about how, where and when we work, and being open to exploring options that find the balance between individual needs, team needs and organisational needs.

IR takes a principle based approach when considering flexible working requests. The flexible working principles are set out in IR's Flexible Working Policy and supported by a range of guidelines and resources aligned with Te Kawa Mataaho the Public Service Commission guidance. This includes being flexible-by-default i.e. treating all roles as flexible unless there is good reason for any role not to be. IR is committed to continue to evolve and embed flexible working practices.

3 Consultation

3.1 Introduction

IR recognises that NUPE has a legitimate role in representing its members in the Department.

Where changes are being considered by IR to its operational structure, work practices or employment policies, which may significantly affect the terms and conditions of employment of employees who are NUPE members, it will consult with those employees and NUPE prior to making decisions and implementing changes.

Consultation means that, on key employment related matters, including those contained in the People Policies & Guidelines, IR will:

- provide employees and NUPE representatives with relevant information
- retain an open mind; and
- give full consideration to any responses before making final decisions.

IR will work with NUPE so that it may:

- understand the department's business direction
- represent the views of its members and contribute on their behalf on any proposals for change
- resolve issues locally in the first instance.

NUPE will provide feedback and responses on proposals on behalf of its members in a constructive and timely manner.

3.2 Union arrangements

3.2.1 Recognition

IR recognises NUPE, its delegates, officials, and officers, as representing the collective and individual interests of its members and values the important role of delegates in the workplace.

IR acknowledges the right of NUPE to elect, select and support its representatives according to its rules.

IR and NUPE will agree engagement processes and structures for delegates and leaders to meet regularly and to further the relationship between them.

IR will provide an opportunity for NUPE representatives to meet new staff as part of any orientation process. IR will provide new employees with information about NUPE, including relevant contact details. IR will also establish local processes and protocols for the provision of names of new employees and their locations (with the employee's agreement) to NUPE within a reasonably practical timeframe. NUPE will provide the relevant information to be given to employees.

IR will periodically provide NUPE, where reasonable and practicable, with information related to the collective agreement, including the location and number of members and employees who come under the coverage clause of the agreement. The information and arrangements for such will be agreed between IR and NUPE.

IR and NUPE may agree other arrangements for maintaining, establishing or further developing the relationship between them.

3.2.2 Delegates

IR will promote and support the role of delegates in the workplace.

Reasonable paid time will be allocated to delegates to carry out their role effectively within and beyond the workplace (subject to arrangements agreed between NUPE and the employer dealing with notice, timing etc). This includes time for recruitment, to meet with new and potential members, other delegates and NUPE officials over employment matters and/or NUPE business, and attending regional, national and other NUPE forums.

IR will agree an annual allocation of a reasonable number of paid days, inclusive of any statutory entitlements, to enable delegates to attend training, including NUPE delegate training.

3.2.3 Access

NUPE representatives may enter the workplace for purposes relating to members' employment and/or other union business, including recruitment, at reasonable times during work hours. NUPE representatives accessing the workplace will follow normal notification protocols, and observe any established safety or health or security procedures.

3.2.4 Deductions

IR shall deduct NUPE membership fees, with the authorisation of each member, from wages or salary, and shall remit these deductions to NUPE at a frequency in line with the employer's pay periods. These arrangements are subject to any provisions separately agreed between IR and NUPE.

When remitting deductions IR will provide an electronic deduction schedule which allows NUPE to account for whom and over which period, fees have been deducted.

Where practicable, IR will make arrangements to advise NUPE whenever deductions cease due to a member commencing a period of leave without pay; and to arrange for the recommencement of deductions when the member returns from a period of leave without pay.

3.2.5 Union meetings

NUPE members are entitled to attend, on ordinary pay at least four union meetings, up to a total of four hours in each calendar year. The number and duration of these meetings will be agreed within the total annual maximum of four hours, inclusive of any statutory provisions.

NUPE shall provide IR at least 14 days' notice of the date and time of any such union meeting.

NUPE shall make arrangements with the employer for IR's operations to continue.

Paid leave is only available for actual attendance at union meetings where the employee would otherwise be working for IR during the meeting.

IR and NUPE may agree additional allocations of time for paid union meetings.

Agreed meetings over collective employment matters are not a debit against any allocation of time for union meetings.

3.2.6 Facilities

IR will provide reasonable access to all of its normal staff office facilities for delegates to carry out their role. In addition, members will be allowed reasonable access to the union's external website. In using these facilities, delegates and members will observe all the employer's normal standards and policies that apply to such facilities.

3.2.7 NUPE right of representation

As an employees' authorised representative at the workplace, NUPE is able to personally represent employees on a range of matters relating to their employment. Some specific examples include:

- assistance in relation to concerns arising from individual performance and/or salary review
- enquiry or dispute regarding the interpretation, application or operation of this collective agreement and/or any supplementary individual employment agreement
- personal grievance claim that employees may have such as unjustifiable dismissal, disadvantage, discrimination, sexual harassment or duress; and
- proposals to introduce new or varied terms and conditions of employment.

3.2.8 Employment Relations Education Leave

Sections 73 and 74 of the Employment Relations Act 2000 set out the minimum union entitlement to the allocation of employment relations education leave (EREL).
The Act provides for an amount of EREL based on union membership.

NUPE members are eligible to take paid leave by arrangement with IR where NUPE select a member to undertake an approved course of employment relations education.
An approved course in employment relations education may include (but not be limited to) knowledge and skills development in:

- Understanding 'good faith' obligations
- Participating in consultation arrangements
- Interpreting this agreement and other employment related documents
- Assisting members with employment issues and problems.

4 Categories of employment

IR may enter into permanent employment arrangements on a full time or part time basis with employees covered by this collective agreement. IR may also enter into fixed term or casual appointments on a full time or part time basis. IR must have genuine reasons based on reasonable grounds for entering into fixed term or casual appointments.

IR will comply with its obligations under the Public Service Act 2020 including that wherever practicable vacancies will be advertised in such a way as to enable suitably qualified persons to apply for the position.

4.1 Permanent employees

Permanent employment arrangements are those with no predetermined expiry of employment.

4.2 Fixed term agreement employees

Fixed term employees may be employed as follows:

- to perform a defined task or project of a temporary nature including acting in a relieving capacity
- to assist IR during peak workloads or seasonal fluctuations
- in accordance with any agreement reached between NUPE and IR with regard to restructuring
- in the situation where IR has to downsize by attrition, IR will consult with NUPE on the use of fixed term employees to continue to manage its business.

Fixed term employees will be advised in writing of the work to be undertaken and the duration of the period of employment, why it is for a fixed term and when and how the employment will end. If relieving for a employee on parental leave the fixed term employee will be advised that the period of employment is dependent on notification of the date of return of the employee.

Unless IR agrees otherwise, the following clauses in this collective agreement do not apply to fixed term employees, due to the short term nature of their employment:

- Clause 6.5 The wording relating to anticipation of annual leave
- Clause 9.3 Transfer Expenses

The management of change provisions do not apply to fixed terms employees who have reached the expiry of a fixed term agreement.

4.3 Casual employees

Casual employees may be engaged to provide urgent or short term cover. An employee who is a casual employee may be employed on an hourly, daily or weekly basis without any commitment from either IR or the employee to an ongoing employment relationship.

Casual employees will be advised in writing of the work to be undertaken and the period their services will be engaged. Each engagement will be for a minimum of 4 hours.

Unless IR agrees otherwise, only the following clauses and sections of this collective agreement will apply to casual employees:

- Section 1 Collective Agreement Arrangements
- Section 2 Employment Policies
- Section 3 Consultation
- Clause 4.5 Notice of Termination
- Clause 4.7 Discipline and Dismissal
- Clause 5.3 Overtime and Time Off In Lieu
- Clause 5.4 Meal and Rest Breaks

- Clause 5.7 Minimum Break – Overtime and Call Back
- Clause 6.11 Family Violence Leave
- Section 7 Health and Wellbeing
- Clause 9.4 Meal Allowance
- Clause 9.5 Business Expenses
- Clause 9.6 Motor Vehicle Allowance
- Section 11 Integrity of the Tax System
- Section 12 Employment Relationship Problem Resolution

4.4 Preferential re-engagement after childcare

An employee who resigns from IR to specifically care for pre-school children will have preference for re-employment if they apply for a position within four years from the date of resignation or five years from the date of taking up parental leave.

The person will need to advise IR that they are invoking this preferential re-entry clause at least three months before the date they wish to return to work and confirm their intentions at least one month before their intended date of return.

The preference will apply to a vacancy that is substantially the same position as previously held and where the person has the necessary skills to competently fill the position or where the employee could be expected to carry out those duties with a reasonable amount of training and development. Where these criteria are met, the person will be offered the position in preference to any other person. These employees are not required to go through the standard recruitment process.

The period of absence will interrupt service but not break it and will not count as service for any leave entitlements.

The preference will lapse where the applicant has not been appointed to a position within five years and three months of the date the person ceased work.

4.5 Notice of termination

One month's notice of termination of employment will be given by either the employee or IR. This may be varied by agreement.

In the case of serious misconduct, IR may dismiss any employee with a lesser period of notice than specified above, with or without notice.

Where employment ends in accordance with a fixed term or casual employment, notice is not required.

4.6 Ending employment on medical grounds

Where IR approves that employment is to end due to medical reasons, the employee will be granted 65 days pay in addition to any outstanding annual leave. This clause does not apply if the employee is to receive a greater entitlement in accordance with any grand parented entitlement in Appendix 1.

4.7 Discipline and dismissal

The following principles are to be followed when dealing with disciplinary matters:

a) Employees must be advised of their right to request union assistance and/or representation at any stage.
b) Employees must be advised of the specific matter(s) causing concern and a reasonable opportunity provided for an employee to state any reasons or explanations.
c) At the outset of a disciplinary process employees will be given the opportunity to advise of any cultural, disability support or other needs.

d) If a matter under investigation is considered sufficiently serious an employee may be placed on suspension on full pay pending an investigation under (d).
e) Before any substantive disciplinary action is taken, an appropriate investigation is to be undertaken by IR.
f) Depending upon the seriousness of the misconduct an oral warning should precede a written warning. Oral warnings will be recorded on an employee's personal file and will expire after a specified period.
g) If corrective action is required this will be explained to the employee and they will be given a reasonable opportunity to take this action.
h) The process and results of any disciplinary action are to be recorded in writing, sighted and provided to the employee and placed on their personal file. Any warning letter will specify the duration of the warning.
i) An employee aggrieved by any action taken by IR must be advised of their right to pursue a grievance in terms of the Employment Relationship Problem Resolution procedures.

4.8 Abandonment of employment

If an employee is absent from work without notifying or obtaining approval from their leader for a period of five or more consecutive calendar days, then, in the absence of a reasonable explanation, the employee may be considered to have abandoned their employment with IR and their employment may be terminated.

Prior to concluding that an employee has abandoned their employment, IR will take reasonable steps to contact the employee to ascertain the reason for the absence.

In the event that IR considers an employee has abandoned their employment, their employment will end immediately and they will not be entitled to any payment for notice or for the days of unauthorised absence. Any outstanding entitlements (such as annual leave) due to the employee shall be payable by IR.

5 Work Hours

Definitions

These definitions apply for the purpose of these hours of work provisions only.

Full time employee: A full time employee's hours of work are 7 hours 35 minutes a day, 37 hours 55 minutes a week, 75 hours 50 minutes per fortnight.
Part time employee: A part time employee's hours of work are less than 7 hours 35 minutes a day or, less than 37 hours 55 minutes a week or, less than 75 hours 50 minutes per fortnight.
Rostered Employee: Where the term rostered employee is used in this agreement, it relates to those who specifically have their hours of work set by roster as agreed in their letter of offer, or subsequent mutually agreed variation. These hours set by roster are primarily used for some Customer Service Officers (CSO's) and those who directly support CSO rostered activity (e.g. some Planning, Delivery and Design employees and some Customer and Compliance Service team leaders).
Standard hours of work: The standard hours of work for a full time employee are 7 hours 35 minutes a day.

5.1 Hours

These hours of work provisions record the hours of operation when IR may need to provide services to its customers and stakeholders and describe how individual hours and patterns of work will be established and agreed with employees.

Flexibility and cooperation from IR and employees are key to ensuring customer and business needs are met while balancing individual employees' personal and whānau commitments and needs.

NOTE: These provisions do not change anyone's permanent current hours of work arrangements; these can only be changed by mutual agreement. The relevant superseded clauses from the *Work Hours* section of the *NUPE 041* are in Appendix 4 for reference.

5.1.1 Standard number of hours

The standard number of hours of work that full-time employees are required to work are 75 hours 50 minutes per fortnight (typically worked as 7 hours and 35 minutes per day over a five-day week).

Part-time employees are employed to work less than 75 hours 50 minutes per fortnight as agreed in an employee's letter of offer of appointment or mutually agreed in writing.

5.1.2 Standard span of hours of work

The specific hours of work hours an employee will work will be set between 6am and 8.30pm, Monday to Friday, and 8.00am to 5:05pm on Saturdays (or otherwise in accordance with any protected entitlement).

The employee's specific hours of work will be described in their letter of offer (and/or in any variations to that letter) and will be consistent with the clauses in this Agreement. This will include the employee's number of hours, the times between which those hours will be worked and the days of the week the work will be performed.

5.1.3 How the hours are worked

The specific hours of work for an individual employee will be set in one of the following ways:

Rostered employees
The standard hours of work for rostered employees, as defined in clause 1.3, will be set by roster, based on business needs, within the /span of hours of 5.1.2. This arrangement ensures IR can plan to meet customer demand within the standard hours of operation. Where possible IR will endeavour to take account of employee preferences. Notice of rosters showing hours of work for each roster cycle will be advised to the employees concerned at least four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of an emergency or by agreement. Employees will not be required to work on more than four Saturdays in a 16 week period, unless otherwise mutually agreed. Employees will not work past 6:30pm on more than 4 weeks in a 16-week period, unless otherwise mutually agreed. Employees will be given at least two consecutive days off no less than three out of four weeks.

Other employees
The standard hours of work for these employees are set in accordance with clauses 5.1.1 and 5.1.2 above. Employees will have two consecutive days off each week between their standard hours unless otherwise mutually agreed.

Hours established in this way are not set by roster, however in order to meet customer demand, some employees may be assigned specific tasks at specific times within their working hours

5.1.4 Changing work hours

Any permanent changes to standard hours of work as set out in the individual offer or any subsequent variation, must be made with mutual agreement and the variation will be documented in writing.

5.2 Non-standard hours of work (Flexitime)

IR supports employees balancing personal and family/whānau commitments with their daily work so long as operational needs are met and the health and safety of the employee is not adversely impacted. Wherever possible employees will be given the opportunity to work flexitime, and agreement to requests from employees to work flexitime will not be unreasonably withheld.

Access to flexitime is subject to IR's operational requirements at all times. This means that employees can be required to be available at any time within the standard hours of work applicable to that employee (as established in their letter of offer of appointment or as subsequently varied by mutual agreement in writing), should business demands require. Access to flexitime may be limited where employees are rostered.

The flexitime hours of work in IR, during which employees may work their hours of work are usually aligned to clause 5.1.2. Any variation to this can be agreed on a case by case basis between the employee and their leader.

An employee and their leader will establish:

- the pattern of hours to generally be worked by the employee during the flexitime and
- the amount of additional flexibility available to an employee around that established pattern of hours, to make an occasional or short term change to their hours, without the need to seek further agreement from their leader.

Where an employee wishes to change their pattern of hours outside of these established limits of additional flexibility, this must be agreed with their leader. Any resulting agreement to a change in hours will be documented and stored.

5.2.1 Operation of non-standard hours

Employees will not be disadvantaged for choosing not to, or not being able to, work flexitime.

The aim of flexitime is to enable employees to balance their time credits over a period of time. Unless given prior approval by IR a negative time balance must be made up to a nil balance within a month. A positive balance will be managed in agreement with the employee's leader. If an employee wishes to accumulate time to be taken outside of the established limits of additional flexibility, they should discuss and agree this with their leader with a view to accumulating the additional hours under the relevant clause in this agreement.

Accumulated time credits can be managed in a variety of ways, including, but not restricted to, taking a day or half day off, but must be used within one year of being accumulated. If after having made two requests within the twelve month period, the employee is unable to take the credits because of work commitments, the credits will be paid at T1.

5.3 Accumulation of additional hours ADLV (not time off in lieu for working overtime)

Where it is agreed, an employee can accumulate up to two extra days paid leave per month on the basis of one hour off for each additional hour worked. Such leave must be taken within 12 months of qualification in periods of not less than half a day duration.

Where IR is not able to approve the taking of the accumulated time at any time within the qualifying period, it will be paid for at the rate of T1.5. Where an employee does not apply to take the accumulated time off within the qualifying period, the accumulated time will be forfeited. Three months' notice of such forfeiture will be given.

The accumulation of additional hours needs to be approved separately and time cannot be accumulated as part of credits or time off gained through working flexitime, unless specifically agreed with the employee's leader.

5.4 Overtime and time off in lieu (TOIL)

5.4.1 Overtime

These provisions apply from 30 June 2025.

Overtime is time worked at the request of IR in excess of eight hours per day, or at any time on a Sunday or Public Holiday, or on any day which is outside the employee's standard days of work but does not include situations where an employee:

- is accumulating additional hours, or
- is working flexitime hours by agreement, or
- has agreed some other arrangement with their leader.

However, with their leader's agreement, an employee working flexitime hours may be paid overtime before the completion of an eight hour day providing that the flexitime settlement provisions are met. The employee must have worked at least 5 hours on that day.

Overtime will be paid at the rate of time one and a half (T1.5) for the first three hours and double time (T2) thereafter, except that double time (T2) will be paid for all overtime worked as follows:

- between 10 pm and 6 am on any day;

- between 6 pm Saturday and 6 am Monday (except where the hours worked on Saturday fall within the band of standard hours of work applicable to that employee);
- on Public Holidays.

An employee required to work overtime, other than when on planned elective overtime or as an extension of duty, on a Saturday, Sunday or Public Holiday, or any day which is outside the employee's standard days of work, will be paid a minimum payment equal to three hours at the appropriate rate.

On the day on which daylight saving ceases, any additional time worked because of the alteration of clocks back by one hour will be paid as overtime (T2).

5.4.2 Time off in lieu (TOIL) for working overtime

Where an employee is requested to work overtime, IR will offer the employee the choice of paid overtime or time off in lieu ('TOIL') on the basis of one hour off for each additional hour worked or part thereof.

TOIL must be taken within 12 months of qualification in periods of not less than half a day duration. Where IR is not able to approve the taking of the time off in lieu at any time within the qualifying period it will be paid for at the rate of T1.5. Where the employee does not apply to take the time off in lieu within the qualifying period, the accumulated time will be forfeited.

TOIL is not available for overtime worked on a public holiday. All time worked on a public holiday is paid at T2. In addition, if the overtime is worked on a day that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.4.3 Overtime – general provisions

Employees will not be disadvantaged if they do not agree to work overtime.

It is the employee's responsibility to provide transport to and from work. However, where IR requests an employee to work overtime which commences or finishes during the hours of darkness, and where the employee usually uses public transport and public transport is not available, then IR will supply transport from the place of work to the place of residence. Transport is provided on a case-by-case basis, and must be agreed with the Leader prior to the overtime commencing.

IR will support employees in ensuring their safety when arriving at or leaving work during the hours of darkness.

5.5 Meal and rest breaks

In making decisions about the timing of meal breaks, the employee and their leader will consider whether this impacts adversely on the business, or on the employee's own wellbeing.

Employees who work more than six hours per day will take a meal break at a time to be agreed between the employee and their leader.

Employees who work between four and six hours per day will determine, with the agreement of their leader, whether or not to take a meal break and the timing of this break.

Employees who work fewer than four hours per day will not be entitled to a meal break.

Employees who agree to work extended hours will take a second meal break no later than five hours after recommencing work following their last meal break.

The duration of a meal break may range between 30 minutes and 2 hours but employees cannot be required to take a meal break of less than 1 hour.

Where hours of work are set by roster, meal breaks will also be rostered. Rostered meal breaks in excess of 30 minutes will be mutually agreed.

Where business needs require it, employees may be required to nominate a regular commencing time and/or length of their meal break. Such arrangements can only be varied with the prior agreement of their leader/team leader.

An employee will be allowed two rest breaks of ten minutes each (not being breaks provided under clause 7.3), during each period of duty, at times agreed with their leader. A common sense approach will be taken to providing rest breaks to part time employees who only work a few hours each day.

IR will provide tea, coffee, milk and sugar for refreshments during meal and rest breaks.

5.6 Call back

An employee will be paid for a minimum of three hours at the appropriate rate, where they:

- are called back to work after completing their day's work; and have left their place of employment; or
- are called back before their normal time of starting work and do not continue working until such normal starting time,

except that:

- call backs commencing and finishing within the minimum period covered by an earlier call back will not be paid for;
- where a call back commences before and continues beyond the end of a minimum period for a previous call back, payment will be made as if the employee had worked continuously from the beginning of the previous call back to the end of the later call back.

5.7 Minimum break – overtime and call back

Where it is necessary for an employee to work overtime or they are called back to work, in the interests of their personal health and safety it will be arranged so that they have a nine-hour break between completing work on one day and restarting work on the next day. The break may occur before or after the overtime is worked or the call back.

If a break of at least nine continuous hours cannot be provided between periods of duty, the duty is to be regarded as continuous until a break of at least nine continuous hours is taken and it will be paid at overtime rates, with proper regard to the time at which it occurs and the amount of overtime which precedes it.

Time spent off duty during ordinary hours of work solely to obtain a nine-hour break will be paid at ordinary time rates. Any absence after the ninth continuous hour of such a break, if it occurs during the ordinary hours of work, will be treated as a normal absence from duty.

5.8 Technology fix – IT and other technology support staff

Where an employee is contacted when not at work to fix a technological problem, and this does not require the employee to travel to the work place as they are able to fix the problem remotely, then the minimum rate of payment will be one hour of overtime, at the appropriate rate. If a second or subsequent fix is required within the hour a further payment will only be made if total time involved is more than one hour.

If the work is performed on a public holiday that would otherwise have been a normal working day for the employee, an alternative holiday will be provided in accordance with the Holidays Act 2003.

5.9 On Call allowance

This clause only applies to employees who are asked by IR, and who agree, to be available for formal on-call duties. For clarification, an employee who accepts an offer of a role that includes on-call as an expectation of the role has agreed to be available for on-call duties.

On-call is defined as an unplanned, unexpected or emergency situation that requires an immediate response to meet IR's business needs or responsibilities. Such a response will normally involve attending an incident at a place other than the employee's home.

This clause does not apply to routine enquiries or phone calls that an employee may receive outside of their normal hours of work even though those enquiries or calls may be unplanned or unexpected.

IR will take into account the personal circumstances of employees when assigning on-call duties, and will exclude those employees who are on annual leave, or in respect of whom annual leave has been approved, from being required to be on-call.

If an employee is on-call on a public holiday and is not called in to work, the employee will be entitled to an alternative holiday if the nature of the restriction imposed by being on-call on the employee's freedom of action is such that, for all practical purposes, the employee has not had a whole holiday.

The following allowances will be payable in the event of an employee being required to be on-call:

- From 5pm Monday to 8am Saturday - $24 gross per night
- From 8am Saturday to 8am Monday or on a Public Holiday - $33 gross per 12 hour period.

6 Leave

6.1 Introduction

Leave is provided to ensure the health and wellbeing (hauora) of employees and to enable them to meet a variety of personal, community and family/whānau needs.

6.2 Public holidays

Employees are entitled to a paid holiday on each of the following occasions, provided that it is a normal working day for them:

- New Year's Day
- 2 January
- Waitangi Day
- Good Friday
- Easter Monday
- ANZAC Day
- the birthday of the reigning Sovereign (observed on the first Monday in June)
- Matariki
- Labour Day (being the fourth Monday in October)
- Christmas Day
- Boxing Day
- the day of the anniversary of a province or the day locally observed as that day.

This leave will be granted and taken in accordance with the Holidays Act 2003.

Where employees are requested and agree to work on a public holiday, they will be paid double time. If that day would otherwise be a normal working day for the employee, the employee will be granted, in addition, an alternative holiday to be taken in accordance with the Holidays Act 2003.

6.3 Closedown period

IR will have an annual closedown period between the Christmas and New Year holidays. IR will provide at least one month's notice of the closedown period and the work locations affected each year.

Employees with a current annual leave entitlement at the commencement of the closedown period will be required to use that annual leave or can use available long service leave or salary trade leave.

Where it is agreed, an employee can accumulate additional leave (ADLV) specifically to cover this closedown period (in line with clause 5.2.2).

Where an employee's current annual leave entitlement at the commencement of the closedown period is insufficient to cover part or all of the entire closedown period then the employee agrees to take annual leave in advance to cover that part of the closedown period for which they do not have a current leave entitlement.

6.4 Public holidays falling during leave or time off

Where a public holiday falls during a period of annual leave, sick leave on pay or special leave with pay, an employee is entitled to that holiday if it falls on a day that would have been a normal working day for the employee. Such holiday is not to be debited against the leave. This includes a holiday which falls between the end of paid leave and the commencement of parental leave.

This provision does not apply to a holiday falling during retiring leave after the employee has ceased work prior to leaving IR, or to leave without pay (including military leave without pay).

Where the employee does not work the same days regularly, leave on pay/without pay will be paid/approved on the basis of the percentage of time the employee usually works.

6.5 Annual leave

Annual leave may be taken as it is accrued.

Continuous service as specified at clause 1.6 is recognised for the calculation of annual leave entitlement.

Employees will accrue four weeks' annual leave during each of the first five years of continuous service. From the beginning of the sixth year of continuous service, annual leave will accrue at the rate of five weeks each year.

Nothing in this provision limits rights or obligations under the Holidays Act 2003.

Part time employees will receive the same annual leave entitlement as full time employees, but will be paid for such leave on a pro-rata basis.

It is important that employees use this time to take a break from work on a regular basis to relax and refresh themselves. For this reason:

- an employee will normally use a years annual leave entitlement each year; and
- it is recommended that they take a break of at least two weeks uninterrupted leave each calendar year.

An employee may, with IR's agreement, use annual leave for sickness or bereavement if entitlements under those provisions have been exhausted.

An employee's leave balance may not exceed:

- their annual entitlement plus five days, or
- their annual entitlement plus their current year's accrual.

Annual leave in excess of this amount is able to be accumulated for a specific reason, with the agreement of the employee's leader.

An employee may, by mutual agreement with the employer, taking into account work requirements and personal preferences, anticipate up to half their next annual leave entitlement. If the employee has over 20 years continuous service they may anticipate up to their annual entitlement.

It is agreed that payment for annual leave will be made in the pay that relates to the period during which the leave is taken (i.e. the employee's usual pay day). IR may approve an employee's request for payment of annual leave prior to going on leave.

6.5.1 Salary trade for additional leave

Salary Trade for additional leave will be provided for and applied by agreement between the employer and employee.

An employee may purchase additional leave over and above their entitlements set out in this agreement. An employee may trade salary for 1 to 4, 6 or 8 additional weeks of leave over a 12 month period (or in line with IR policy). Employees can cancel an agreement at any time during the 12 month period.

Each week of additional leave purchased equates to approximately 2% reduction in salary for 12 months.

6.5.2 Effect of unpaid leave on entitlement

Section 16 of the Holidays Act 2003 sets out an employee's entitlement to annual leave. For the purpose of s16(2)(b) of the Holidays Act 2003, an employee who is absent on special leave without pay for more than 35 consecutive days, with the exception of unpaid sick leave and unpaid bereavement leave, will earn annual leave only for the first week of the leave without pay.

6.6 Parental leave

Parental leave will be granted in accordance with the provisions of the Parental Leave and Employment Protection Act 1987 (PLEPA 1987). In addition, IR will provide 26 weeks' extended leave to employees with less than 12 months' service – i.e. the employee does not have to have been employed at IR for the minimum 6 month period stipulated in the PLEPA 1987.

Information about the entitlement to parental leave (which includes primary carer, partner's, extended and special leave) and to paid parental leave is contained in IR's People Policies & Guidelines.

Employees intending to take leave are required to give at least three months' notice in writing. An employee absent on parental leave is required to give at least 21 days' notice of their intention to return to duty.

IR recognises that the arrival of a new child can be both an exciting and challenging time. This payment seeks to provide financial support and options in relation to this important parental leave period.

Where the employee meets the 6 or 12 month employment eligibility criteria under the PLEPA 1987 and takes parental leave, they will be entitled to *either*:

- A lump sum payment equivalent to six weeks' pay; *or*
- A lump sum payment pro-rated to the number of weeks they were absent (if the period of leave is less than six weeks).

Employees may choose to have this payment made upon commencement of, or on return from, parental leave. Both these options are paid at the salary pay rate that applied when the parental leave commenced. The payment is based on the employee's working hours immediately prior to the parental leave. Note, this payment does not change if the employee is on a short-term change to normal hours due to the pregnancy prior to the commencement of parental leave.

The payment option should be advised at the time of giving notice of the leave as set out in clause 6.6. Once the preferred payment option is confirmed, it cannot be changed without agreement from both parties.

Any payments upon commencement of the parental leave will not be recovered if the employee does not return to work following parental leave. Should the period of parental leave change in a way that impacts the payment amount (e.g. the employee takes less than 6 weeks after having advised they will take 6 weeks or more) and the payment was taken in advance of the leave, then any difference in entitlement will be recovered.

6.6.1 Restructuring issues

When a restructuring involves a position that is usually occupied by an employee who is on parental leave, then the same restructuring provisions that would apply to other staff members who are part of the same restructuring, will apply.

Any employee on parental leave must be notified if their position is to be affected by a restructuring.

Employees returning from parental leave, who seek to work reduced hours, should note that any reduction in hours will impact on any redundancy payment they may subsequently become entitled to.

6.6.2 Annual Leave entitlements while on extended parental leave

Employees on extended parental leave will accrue annual leave in accordance with the provisions of the Holidays Act 2003.

Annual leave entitlements earned while on a period of extended parental leave and taken in the first 12 months following the employee's return to work will be paid at a rate equivalent to the higher of the employee's average weekly earnings or their ordinary weekly pay applying at the time the leave is taken.

All annual leave must be taken at a time agreed with the employee's leader taking into account work requirements and the employee's personal preferences.

Should the employee resign during the 12 month period following their return to work, any untaken annual leave entitlement earned while they were on extended parental leave will be paid out at a rate equivalent to their average weekly earnings for the 12 month period immediately before the end of the last pay period before the annual leave is paid out.

6.7 Discretionary and extended discretionary leave

An employee may apply for discretionary leave with or without pay and IR will make reasonable efforts to accommodate such requests.

Each application will be considered according to its merits with a decision made taking into account the circumstances of the individual as made known to IR and its operational needs.

Approved discretionary leave without pay for periods in excess of one month will be regarded as extended discretionary leave.

Where leave has been approved, the position will be held open and service will be interrupted but not broken for extended discretionary leave without pay of more than one month and up to three months.

There is no guarantee of placement in either the same or a new position at the end of a period of discretionary leave of more than three months and up to 15 months.

If a suitable position is found, service will be treated as interrupted but not broken.
If a suitable position is not found before the end of the preference period, the employee will be given one months' notice in writing that their employment is to be terminated. Leave without pay continues for the one month, i.e. is not paid notice. The last day of service will be recognised as the original date that the extended leave commenced, e.g. service is interrupted but not broken.

Leaders need to balance the needs of the employee and the business when considering applications, taking into account:

- the length of leave required
- the length of service of employee
- the purpose of leave
- the impact on team/organisation
- the ability to backfill

Note the above list is not exhaustive.

As a general rule, all annual leave will be expected to be taken prior to the commencement of extended leave without pay.

6.7.1 NUPE leave

Up to 12 months' discretionary leave without pay may also be approved to allow employees to work for NUPE.

6.7.2 Leave for community service, cultural obligations and personal development

IR recognises that employees have a contribution to make to society and that they also have a variety of development needs. While requests for leave or time off will not be automatically granted, periods of leave or time off, either with or without pay, may be granted for the following Study Leave

- Outward Bound courses
- Transfer Leave
- Meetings of Boards, Councils and Committees
- Conferences and Conventions
- Civil Defence, Search and Rescue and Fire Fighting
- Leave for Military Training (in excess of the statutory minimum).
- Iwi/Tribal Organisation
- Church/Religious Organisation
- Environmental Organisation
- Waitangi Tribunal or land court hearing

This list is not intended to be exhaustive. There may be other types of leave required to meet social/community/cultural interests and these will be considered on a case by case basis.

Further information can be found in the People Policies & Guidelines.

6.7.3 Paid leave for voluntary military service

Volunteer Service shall be allowed in accordance with the Volunteers Employment Protection Act 1973 (including any amendments or replacements).

An employee shall be entitled to paid time of up to twelve weeks for initial training and up to four weeks each year thereafter will be provided.

An employee will refund IR the lesser amount of either their salary or military pay.

Additional leave without pay for up to twelve months will be made available to employees undertaking peacekeeping duties.

6.7.4 Study leave

An employee may be granted leave to undertake a programme of study as agreed with IR.

Support for study leave may include paid or unpaid leave for attendance at lectures, tutorials, workshops and attendance and preparation for examinations and assessments; contribution to course fees; or use of work facilities.

IR, in consultation with the employee, in determining the support for study will take into account:

- the time commitment required and the workload of the employee;
- programme requirements such as attendance at lectures or workshops, residential modules, on the job or practical experience, examinations and assessments;
- additional support available such as use of work facilities and technology;
- the impact of the leave on the organisation and on the workload of the employee and others;
- affordability of providing the support to the employee.

Further information can be found in the People Policies & Guidelines on the IR intranet.

6.8 Sick leave

From time to time employees and their whānau/ dependants suffer from illness or health problems. IR's policy is that where there is a genuine need to be absent from work, employees should take reasonable time off. This may include time required to be off work during a pregnancy.

There is a range of sick leave options available intended to give flexibility for individual circumstances to be catered for. Sick Leave will be calculated in working days or part thereof only.

The sick leave provisions in this clause are not in addition to the sick leave provisions of the Holidays Act 2003.

6.8.1 Entitlement to sick leave on pay

(a) Permanent employees appointed to IR prior to 12 March 1993

Permanent employees appointed to IR prior to 12 March 1993 will receive the following sick leave entitlements on full pay based on their length of continuous service:

Service	Entitlement
Over 5 years and up to 10 years	92 days less leave already taken
Over 10 years and up to 20 years	183 days less leave already taken
Over 20 years and up to 30 years	275 days less leave already taken
Over 30 years and up to 40 years	365 days less leave already taken
Over 40 years	9 days a year plus any untaken leave from a previous entitlement

The parties acknowledge that the effect of the entitlements provided for in this clause is more advantageous to the employee than the statutory minimum entitlement of 10 days per annum.

In addition to the entitlements set out in this table, employees employed before 12 March 1993 will receive:

- two additional days sick leave entitlement each year on the anniversary of their appointment, effective from 1 May 2007.
- four additional day's sick leave entitlement each year on and from the next anniversary of their appointment on and from 1 July 2009.

(b) Employees appointed to IR on or after 12 March 1993

Effective from the employee's next anniversary of appointment following 1 May 2007, employees appointed to IR on or after 12 March 1993 will be provided with 11 working days sick leave on pay for each year of continuous service. On and from 1 July 2009 employees with two years of continuous service will be entitled to 15 days sick leave on pay in each year. Any unused entitlement will be carried forward for use in future years to a maximum of 260 working days.

6.8.2 Entitlement to sick leave - Part-time employees

Part-time employees who work 5 days a week but on reduced hours, are entitled to sick leave on pay as above, i.e. payment will be made for the number of hours normally worked on that day.

For part time employees who work less than 5 days a week, the sick leave provision is calculated on a pro-rata basis, e.g. an employee with a 15 day sick leave provision who

works four days a week will be provided with four/fifths of 15 days, i.e. 12 days a year. A minimum ten day provision will apply.

6.8.3 Sick leave without pay

Employees may be granted sick leave without pay.

6.8.4 Special paid sick leave

Where an employee has insufficient sick leave to cover a period of absence, IR will give genuine consideration to the provision of additional paid days leave, along with the range of options to support employees' return to work. No deduction will be made from the employee's sick leave entitlement. This leave is to be noted separately on the employee's leave record.

6.8.5 Anticipation of sick leave

It is agreed that:

- an employee may take sick leave in advance in accordance with the maximums set out in the table below (or more on a basis agreed with their leader), and
- the amount of sick leave taken in advance will be deducted from an employee's next entitlement and
- any sick leave taken in advance may be recovered from an employee's final pay should their employment terminate before their next entitlement is due.

Service	Anticipation
Up to 10 years' service	An employee may be up to 9 days in debit at any one time
10-20 years' service	Up to 45 days may be anticipated
More than 20 years' service	Up to 90 days may be anticipated

6.8.6 Medical certificates

IR will discuss any concerns it may have about the employee's use of sick leave with them. These discussions could include the employee's wellbeing, the reasons for sick leave usage, and/or the employee's fitness to return to work.

If, following the discussion, IR continues to have reasonable grounds for concern IR may require the employee to provide a medical certificate, under the following circumstances:

- IR may require the employee to provide a medical certificate at the employee's expense to support five or more consecutive working days of sick leave.
- IR may require the employee to provide a medical certificate at Inland Revenue's expense to support sick leave of less than five days.

In addition to the above, an employee may be required to provide a medical certificate at their own expense for any further sick leave taken in excess of their 10 day statutory sick leave entitlement within a defined period as determined by IR, which will be reviewed by IR after no greater than three months.

Where a medical certificate is required and it is not produced, IR may refuse payment for these absences.

6.8.7 Medical Examinations

With reasonable cause, IR may request an employee to undergo a medical examination at its expense by a medical practitioner nominated by IR. IR will make a decision on the issue at hand on the basis of the information available to it, including the result of any requested medical examination.

6.8.8 Illness or Injury during leave

When illness or injury occurs during annual, time off in lieu or long service leave, and a medical certificate is produced, the period of illness or injury will be deducted from the employee's sick leave entitlement and the other leave will not be debited. This does not apply where the illness or injury occurs during leave following termination of employment.

6.8.9 Part-day absences due to Illness or Injury

Where an employee must be absent for part of their normal working day for illness or injury, this time will be deducted from either the employee's sick leave entitlement, flexi-time credits, time off in lieu, or as agreed in discussion between the employee and their leader.

6.8.10 Healthcare appointments

Generally appointments should be made in the employee's own time wherever possible otherwise time will be granted as a special paid absence.

6.9 Caring for dependants

Employees may use sick leave on pay, which will be deducted from their sick leave entitlement when the employee must be absent from work to attend to a member of the household or family who through illness becomes dependent on the employee. Members of the household would be the employee's child, partner, or any of the employee's family or household. This leave is not in addition to the sick leave prescribed in the Holidays Act 2003.

6.10 Bereavement/tangihanga and Hura Kōhatu leave

An employee will be granted bereavement leave on full pay to:

- deal with their loss; and/or
- discharge their obligations; and/or
- to pay their respects to a deceased person (including cases of miscarriage and stillbirth); and/or
- attend a Hura Kōhatu (unveiling) ceremony.

The period of bereavement leave will be agreed between the employee and the employer.

Employees will be entitled to a minimum of three days paid bereavement leave on the death of a close relative, or in the case of a miscarriage or stillbirth as outlined in the Holidays Act 2003.

A minimum of one day's paid leave will be provided on the death of any other person if the employee's leader acknowledges that the employee has suffered bereavement.

Employees will be entitled to a minimum of one day's paid leave to attend an unveiling.

Such obligations may exist because of blood or family ties or because of particular cultural requirements such as attendance at part or all of a Tangihanga, Hura Kōhatu (or its equivalent). This leave is not in addition to the bereavement leave provisions of the Holidays Act 2003.

In granting time off the leader must administer these provisions in a culturally sensitive manner taking into account:

- the closeness of the association between the employee and the deceased. This association need not be a blood relationship;
- whether the employee has to take significant responsibility for any or all of the arrangements to do with the ceremonies resulting from the death;
- the amount of time needed to discharge properly any responsibilities or obligations;
- reasonable travelling time should be allowed, but for cases involving overseas travel that may not be the full period of travel;

- a decision must be made as quickly as possible so that the employee is given maximum time possible to make any arrangements necessary. In most cases the necessary approval will be given immediately, but may be given retrospectively where necessary;
- if paid leave is not appropriate then annual leave or leave without pay should be granted.

If a bereavement/Tangihanga /Hura Kōhatu occurs while an employee is absent on paid leave such as annual leave, sick leave on pay, long service leave (except where this is taken on termination of duty), then such leave may be interrupted and bereavement leave granted.

6.11 Family violence support

IR is committed to providing a fair, flexible, safe and rewarding workplace for all employees. The provision of such a workplace is especially important for IR employees who experience family violence.
IR recognises that when employees experience family violence in their personal life, their attendance, performance, or safety at work may be affected. IR is committed to supporting employees that experience or are at risk of family violence/abusive behaviour. This support extends even if the family violence pre-dates employment with IR.

IR will take into account the unique set of circumstances and best interests of the person affected by family violence in each case. IR will work with the employee to ensure the situation is managed with sensitivity, tact and privacy. Relevant information will be kept confidential and not retained on an employee's personnel file without agreement.

Employees who are affected by family violence can raise it with their leader, a union support person or contact HR Advice to identify practical measures or actions that may be taken to support them at work. These may include, but are not limited to:

- changes to their span or pattern of working hours, location of work or duties; (including accessing flexible working arrangements);
- a change to their work contact details and/or removing their details from any public forum;
- taking family violence leave as detailed in the following clause; and
- other support options as agreed between IR and the employee.

Employees affected by family violence also have access to IR's Employee Assistance Programme or external resources like the 'Are you OK' website. Support may be given on a case-by-case basis, to an employee to seek help where the employee recognises that they are causing family violence.

6.11.1 Leave provisions

Employees who are affected by family violence shall be entitled to 10 days of family violence leave. This leave includes supporting a child, who lives with you normally or periodically and is affected by family violence. This leave is in addition to existing leave entitlements. Family violence leave may be taken as consecutive, single or part days. The leave cannot be carried forward. A new 10-day entitlement will become available on an employee's service anniversary each year. The leave cannot be carried forward.

While employees are obliged to notify their leader of their absence on leave as soon as reasonably practicable, it is recognised that this may not be possible in some circumstances (such as where family violence has just occurred). Proof that family violence is occurring is not required.

Should an employee exhaust their entitlement to leave under this clause, they can access their other leave entitlements and may be able to access paid special leave or discretionary leave with the agreement of their leader. Consideration will be given each

leave category for the purpose for which it is required and in the spirit in which it is intended.

6.11.2 Further information

Employees seeking further information on family violence support can access IR's People Policies and Guidelines. This includes more detailed information in relation to leave provisions and flexible working.

6.12 Jury service and witness leave

Jury service

An employee will be granted paid leave for jury service. Expenses may be retained by the employee but all jurors fees are to be paid to IR.

Witness leave

Where an employee is called as a witness in a private capacity for a Criminal or Traffic case up to three days paid leave may be granted. The employee is to recover fees and expenses from the party calling the witness, and repay the fees to IR.

Where an employee is called as a witness or claimant at Māori Land Court or Waitangi Tribunal up to a maximum of three days paid leave may be granted.

Where an employee is called as a witness in a private capacity other than the above annual leave or leave without pay may be granted. The employee is to pay any expenses incurred and is to retain such fees and expenses as may be awarded by the Court.

Where a staff member is called as a witness in their capacity as an employee of IR, such time off is considered to be part of their normal duties. IR will retain any witness fees or expenses that are paid.

6.13 Long service leave

6.13.1 Employees employed by IR on or after 1 May 2007

Employees employed by IR on or after 1 May 2007 will become entitled to one week's long service leave on the completion of five years continuous service, including any service recognised under clause 1.6. Thereafter, they will become entitled to one week's long service leave at the end of each additional five years of continuous employment.

From 30 June 2025 one week of long service leave will be granted in days based on the number of days the employee works per week at the time the entitlement is granted.

6.13.2 Employees employed after 1 July 1999 and before 1 May 2007

Employees employed by IR after 1 July 1999 and before 1 May 2007, became entitled to three days long service leave on 1 May 2010. Those employees who have, on commencement of this collective agreement, completed the next fifth year of continuous service that occurs after 1 May 2007 (including any previous recognised service in accordance with clause 1.6) will have a further two days long service leave added to the three day entitlement, giving them a full weeks long service leave entitlement. Those employees who are part-time will receive a pro-rata entitlement to the full week of long service leave.

Thereafter, they will become entitled to one week's long service leave at the end of each additional five years of continuous employment.

The maximum period of previous service that can be recognised under this clause is five years continuous service.

From 30 June 2025 one week of long service leave will be granted in days based on the number of days the employee works per week at the time the entitlement is granted.

6.13.3 Employees employed before 1 July 1999

For those employees employed before 1 July 1999 long service leave shall be granted as follows:

Qualifying Service	Entitlement	No of years after qualification that leave will be forfeited
10 years	2 weeks	5 years
15 years*	1 week	5 years
20 years	1 week	5 years

*Employees may elect to take the 15 year entitlement as 2 weeks' long service leave at 20 years.

Employees with more than 20 years' service will become entitled to an additional one week's long service leave at the end of each five years of continuous employment. For employees engaged before 1 July 1999 previous service will be taken into account in calculating an employee's entitlement to long service in terms of clause 1.6.

From 30 June 2025 one week of long service leave will be granted in days based on the number of days the employee works per week at the time the entitlement is granted.

6.13.4 General terms applicable to all employees

Long service leave will not accumulate from one qualifying period to another and must be taken before the next entitlement falls due or it will be forfeited.

Long service leave can be taken as a week or in days. Reduced hours or part time employees will be entitled to long service leave in accordance with this clause, provided that entitlement will be pro-rated in accordance with their hours of work.

The qualifying period for earning long service leave shall cease on the day an employee retires and shall exclude any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

An employee who resigns or who has given notice of resignation, or who is dismissed, will forfeit any untaken long service leave to which they may be entitled, and unused long service leave will not be paid out upon termination of employment.

The terms 'recognition of service' and 'continuous service' are defined as service included and recognised under clause 1.8 Recognition of Service.

7 Health and Wellbeing

7.1 Health and safety

IR is committed to meeting its obligations under the Health and Safety at Work Act 2015, its Regulations, and the guidance in codes of practice and other standards.

IR consults, co-operates, and collaborates with its people (employees, consultants and contractors), unions and other representatives around health and safety risks.

IR will:

- meet its obligations under the Health and Safety at Work Act 2015, its Regulations, and the guidance in codes of practice and other standards
- provide and maintain a safe working environment for its people and others in the workplace, including safe and healthy equipment and processes.
- manage risks to health and safety, including ensuring people are competent to work around risks they are exposed to.
- have safe return to work processes for people after work-related injury and illness.
- ensure processes are in place for employee engagement, participation and representation that includes union involvement.

IR's people are required to:

- take reasonable care for their own and others' health and safety.
- ensure that their activities do not adversely affect the health and safety of others.
- comply, so far as reasonably practicable, with reasonable instructions to manage their health and safety given by IR or other PCBUs (Persons Conducting a Business or Undertaking) when the risks are shared, including (but not limited to) risk management, training and competency, emergency and security procedures, and use of required personal protective equipment.
- report risks to health and safety and work-related events (accidents, near misses) as soon as possible by the required channels.
- participate and engage positively with IR's health and safety processes.

7.2 Visual and aural health

IR will operate a visual and aural health programme, which supports visual and aural health in the workplace. The programme will operate as follows:

Employees with less than 12 months service with IR may elect to have an eye test with an optometrist of their choice or a hearing test with an audiologist of their choice. The employee will be responsible for meeting the full cost of both the eye or hearing examination and any resulting corrective eyewear or hearing aid/s.

Employees with 12 months or more service with IR may elect to undergo an eye or hearing examination every three years with an optometrist or audiologist of their choice. IR will contribute a total of $380 (IR meeting any tax obligation) towards the cost of the eye or hearing examination, and where prescribed, for lenses (whether framed or contact), and frames or any hearing aids. For the avoidance of doubt an employee may only claim up to $380 for either visual or aural examinations and associated wear every three years, not both or a combination.

Where the optometrist recommends that an employee undertakes an eye test within the three year cycle, IR will contribute a total of $380 (IR meeting any tax obligation) toward the cost of the eye examination and where prescribed, replacement lenses.

Attendance at an optometrist or audiologist appointment should be made in an employee's own time where possible. If this is not possible, IR will provide paid time off to attend such appointments in accordance with clause 6.8.10.

7.3 Breaks from work for health and safety reasons

IR acknowledges that employees sometimes encounter difficult situations with customers, and that time-out breaks can be a way of enabling the employee to regain their composure.

Leaders and employees will take steps to minimise physical discomfort in the workplace through a programme of:

- breaks from continuous keyboard work
- micropauses
- preventative exercises
- workplace assessments of workstations
- variation in work
- gradual return to keyboard duties following a period of leave.

7.4 Employee Assistance Programme

The parties are committed to the continuation of an employee assistance programme. IR and NUPE agree that it is in the best interests of the employer and the employee that a person with decreased wellbeing should receive (or be supported to receive) early assistance and at the same time be assured that seeking or receiving such assistance will in no way be detrimental to their career.

IR's Employee Assistance Programme is a professional and confidential service which provides brief, solution-focused counselling support to help employees deal with difficulties they may be experiencing at work or at home.

The following apply:

- The programme will be made available on a voluntary basis to all employees, with self-referral encouraged.
- Where a member of the employee's family has a personal problem and this results in impacted wellbeing (and/or work performance) on the part of the employee, use of the scheme will be available to the employee and their immediate family. IR will not, however, intrude into an employee's private life.
- Normal leave provisions apply to any related absences.
- With the exception of administrative requirements (e.g. leave records and medical certificates, etc.) all discussions and records will remain confidential. There will be no record placed on the personnel file of the employee concerned.

Further detail is available on the IR intranet, including information relating to services offered, costs covered, and provider contact details.

7.5 Workplace harassment

Workplace harassment, including sexual harassment, is verbal, visual, written or physical behaviour that is unwelcome to the receiver and embarrassing, intimidating or intrusive. It can adversely affect morale, workplace effectiveness and the right to have a good working environment.

It is the responsibility of IR to promote and provide a work environment free of harassment and to provide a mechanism for reporting incidents of harassment, ensuring a fair investigation and avoiding reprisals against the complainant. It is the responsibility of both IR and employees to behave in a manner that is respectful of others.

Further guidance is contained in the People Policies & Guidelines.

7.6 First aid

Employees required by IR to attend First Aid Training courses will be granted paid leave and IR will pay the course fees. Employees who attend courses outside working hours are to be granted time off in lieu at IR's convenience.

Where it is agreed that a suitably qualified employees will act as a First Aid Attendant, IR will compensate them by way of an annual allowance of $330.

8 Performance and remuneration

The purpose of this section is to describe the principles, objectives and operation of IR's performance management and remuneration approaches.

8.1 Whanake- our performance approach

8.1.1 Introduction

Whanake aims to support our people to learn and grow, and to perform in their role. Leaders and employees undertake to adhere to the following principles:

- supporting regular conversations that help employees develop, grow, perform and succeed
- clear priorities are discussed and captured
- the employee and their leader are both responsible for the employee's performance and development
- the employee and leader will actively seek feedback on an on-going basis from a range of sources, and will use this feedback to help them develop, grow, perform and succeed
- the performance approach is based on the premise that it is open, transparent and achievable, i.e. there are regular open discussions and no surprises.
- where an employee has become 'off track', the focus is on supporting them to return to expected performance levels based on their capabilities.

8.2 Remuneration

8.2.1 Introduction

IR operates a remuneration approach that supports the achievement of business goals and attracts, retains, and motivates employees to develop a high performance culture.

This remuneration approach determines what IR pays for positions, how decisions are made about what employees are paid for the work they do, and provides the linkage between individual performance and pay.

8.2.2 Principles

The following principles underpin the operation of IR's remuneration approach:

<u>Transparent</u>

- the outcomes and linkages in the remuneration approach are clear
- employees and leaders can have a clear understanding of how the remuneration approach works, and can have confidence in the way it operates, including how relativities are established and how groups of employees are paid in relation to each other
- pay ranges are published.

<u>Simple</u>

- the remuneration approach is simple in its structure and easy to understand;
- it is easy and efficient to administer, e.g. the job sizing, band allocation, range review and other processes are streamlined and efficient.

<u>Fair and equitable</u>

- employees are rewarded fairly for their contribution towards IR's objectives
- pay relativities are fair/equitably determined
- rates of pay are set at levels that can attract and retain employees and contribute to employees' work satisfaction
- an employee's salary will not decrease as a result of the operation of the remuneration approach
- the remuneration approach does not discriminate on the basis of gender, race or other irrelevant factors.

Flexible, affordable and sustainable

- the remuneration approach will be flexible enough to respond to the changing needs of the business and to the differing requirements of areas within the business
- the remuneration approach needs to be fiscally sustainable in recognition that the ongoing costs need to be satisfied within available funding.

As well as the above, the remuneration approach will:

Encourage organisational productivity and performance by:

- contributing to the achievement of the strategic business outcomes of IR;
- continuing to support IR's objectives of high quality services efficient operations, and therefore continue to contribute to the organisation meeting Government's performance standards;
- providing incentives and opportunities for employees to develop required skills/capability/expertise;
- enhancing the motivation of employees in achieving performance excellence.

Value employees:

- employees feel that they are paid fairly, given the nature of their work and the sector when compared with similar jobs in the relevant labour market and their level of performance;
- the remuneration approach does not create barriers to pay or career progression.

8.2.3 Remuneration structure

IR's remuneration structure is based on:

- a set of standard pay bands
- a salary calculation point for each pay band
- a salary range for each pay band of approximately 85% to 115% of this calculation point
- Three pay zones within each pay band, with salary progression occurring through Zone 1 and Zone 2 of each pay band. Zone 3 is not a progression zone.
- ten defined progression steps at intervals throughout the pay range from the minimum step ('Step 1') to the minimum of Zone 3 ('Step 10').

The standard pay bands are detailed in Appendix 2. The pay bands applicable to positions within coverage are detailed in Appendix 3. Appendix 3 will be updated on a quarterly basis and published on the People and Workplace Services intranet.

8.2.4 Salary range adjustments

During the term of this agreement the pay bands will be increased as outlined in Appendix 2.

8.2.5 Allocation of positions to pay bands

Positions are allocated to pay bands based on their job size. IR will consult with NUPE on the pay band placement for a new position to be covered by this agreement or when a proposal to change the pay band for an existing position covered by this Agreement is presented. The response time for feedback on a proposal relating to a new position is five working days. Where a shared view cannot be reached on pay band placement the Chief Executive will, following consideration of the parties respective views, make the final decision.

The agreement of NUPE is not required in relation to the establishment of pay band placement or the salary range for new positions.

Where there is a review of an existing position and the position is placed in a higher pay band, IR will consult with NUPE as to whether employees will translate into the new range at their current salary, or at their current position in range. Where a shared view cannot be reached the Chief Executive will, following consideration of the parties respective views, make the final decision.

8.2.6 Salary increases

Step progression:
For the purposes of annual pay review exercises, a person's current step and pay zone will determine progression. Progression will occur within the pay range for their role at 1 July each year, as outlined in *Appendix 2*.

Within the pay band for their position, an employee will progress through the defined progression steps in Zones 1 and 2 and to step 10 in Zone 3 on the assumption that they are doing a great job.

The agreed salary progression rates to be effective on **1 July 2025** and on **1 July 2026 are**:

In **the development range** at the time of the review:	In **Zone 1 or 2** at the time of the review:	In **Zone 3** at the time of the review:	**Above the pay range** at the time of the review:
The amount of progression will be determined during the annual pay review exercise, with reference to clause 8.2.8.	You will move from your current step to the next step in the range, up to Step 10 in Zone 3.	You will receive a salary increase of $800 per annum (gross 1.0 full time equivalent (FTE) rate).	Those partly above the new band maximum will receive a salary increase to the new band maximum and a lump sum payment of the difference between their salary increase and $800 (gross per FTE). Those wholly above the new band maximum will receive a lump sum payment of $800 (gross per FTE).

Note: The above tables will apply to people either on Parental Leave at the time of each annual pay review or who return from Parental Leave prior to each annual pay review. Annual pay review exercises are conducted at 1 July in each year.

Employees on a Performance Improvement Plan (PIP) as at the pay review date will not receive a salary increase from 1 July of that review year but they will receive the applicable salary increase, e.g. move to the next fixed step in the pay range, effective from the date they are advised the PIP no longer applies.

8.2.7 Standard and alternative pay ranges

In all cases the standard pay bands and salary ranges listed in Appendix 2 apply to positions under coverage. From time to time however, IR may determine that a different, higher salary range should apply to a certain position or groups of positions, e.g. because of recruitment and retention issues, market pressures etc.

IR will consult with NUPE in relation to setting any higher salary ranges for these positions; however the agreement of NUPE is not required in relation to the establishment of these alternative pay ranges outside of the standard pay bands.

Any higher pay ranges established for positions or groups of positions will be reviewed annually by IR. Alternative pay ranges will be reviewed annually and published on the HR intranet.

8.2.8 Development ranges

A development range with a minimum no lower than 65% of the calculation point will apply to certain positions. A list of the positions for which development ranges apply and the salary details relevant to each salary range can be found in Appendix 3. Appendix 3, including increases to the development range minimum salaries as a result of pay band increases, will be updated on a quarterly basis and published on the intranet.

The purpose of development ranges is to allow for employees to enter a job with a lower skill set and develop while in the job. Employees within the development range will have a training plan in place aimed at enabling them to progress towards the minimum in the range, or higher, depending on the degree to which they have grown the knowledge, skills and capabilities required to operate at this level. The amount of progression will be determined during annual pay review exercise. It is generally expected that a person will progress to the minimum of the salary range within 18 – 24 months.

Where a development range applies, IR will support employees who are in a development range to achieve the minimum level of capability required as soon as is practicable.

8.3 Payment of salaries

An employee's salary will be paid fortnightly by direct credit to their bank account. Where IR is unable to pay an employee's salary by direct credit as a result of the direct credit not being actioned, their salary will be paid directly by desk banking into the employee's bank account.

Where there are any alterations to an employee's net fortnightly pay or deductions, they will be provided with written advice of such alterations.

8.4 Deductions

Where time off is to be unpaid including if an employee is absent from work without authority, or otherwise in default, IR may make the appropriate deductions to their fortnightly pay. Where this occurs the employee will be notified.

Where an employee has taken leave in advance of it becoming due, and they leave IR before the entitlement has accrued, IR will except in the case of anticipated sick leave, which is dealt with separately in clause 6.8.5, deduct the leave in excess of entitlement from their final pay.

In the event that an overpayment of salary or any other entitlement occurs, the provisions of Section 6 of the Wages Protection Act 1983 will apply if applicable.

8.5 Performance payments

An employee or a team of employees may be paid a one-off performance payment in recognition of exceptional short-term performance, such as completion of a specific assignment or project.

Performance payments may be paid in addition to salary increases, but will not be paid in lieu of salary progression entitlements (where appropriate). However, employees or teams of employees may be paid a performance payment in recognition of ongoing good performance where that performance does not warrant a permanent salary increase.

Where an employee has reached the upper limit of the appropriate range and does not have further progression available, that employee will still be considered for performance payments at least annually.

Retention of the individual may be taken into account where IR would experience considerable difficulty and expense in recruitment and/or training to replace the employee's particular skills and experience.

8.6 Minimum wage for an adult

The minimum wage for an adult employee (over 18 years old) will be not less than that provided for by the Minimum Wage Act 1983, (including any subsequent amendments to that Act) and the relevant Minimum Wage Order.

8.7 Union member settlement benefit

In return for ratifying this collective agreement, eligible union members will receive a once-off lump sum payment of $500 (gross). To be eligible an employee must be a member of the NUPE at 30 June 2025.

9 Allowances and Expenses

The purpose of allowances paid under this section is to recognise specific situations. IR and employees will jointly ensure that such entitlements are paid and received.

9.1 Childcare subsidy

In recognition of the importance of good quality childcare, IR will provide a subsidy to employees with preschool children (who live with the employee).

The subsidy will be payable only for periods where the employee is the principal provider of care for the child.

- $22.50 per week for each child; or
- $27.50 per week for each child if the employee has standard hours of work that enable IR to require them to work after 6.00pm
- The subsidy will not extend beyond when the child is 5 years and 3 months old.

The employee to whom the subsidy is payable is required to advise IR, in writing, of the child's birth date before the subsidy is payable, or any change in circumstances that may affect eligibility for the subsidy.

The subsidy will not be payable where IR provides any equivalent or higher childcare subsidy or facility.

9.2 Additional - Higher duties and allowances

IR recognises the contribution that employees make to the organisation when they agree to undertake higher and/or additional duties.

9.2.1 Higher duties

Where an employee is asked to act in a position that is higher than their current substantive position e.g. an Officer acting as Team Leader/Lead, or Team Leader/Lead acting as Group Lead, a Special Duties Allowance will be paid at a rate determined by the leader in discussion with the employee.

In determining the amount of the allowance payable, the range of additional duties and/or responsibilities undertaken and the skills of the employee who is acting will be taken into account. This may be based on a percentage of the person's salary, or the difference between the salary of the person acting and the salary of the incumbent of the position.

Where the employee is subsequently appointed to a position with a higher salary midpoint, the appointment may be effective from the date the higher duties were first performed.

9.2.2 Additional duties

Employees can be required to, from time to time and for reasonable periods, carry out other duties or activities not specifically identified in the job expectation for their position. This may include working in other areas and teams within IR.

The additional duties and/or responsibilities to be undertaken and the skills of the employee will be taken in to account when making decisions about requiring employees to carry out other duties or activities not specifically identified in the job expectation for their position.

Where an employee is required to perform duties or activities in addition to their normal work, an allowance may be paid at IR's discretion. In determining the amount of any allowance, the range of additional duties and/or responsibilities undertaken and the skills of the employee will be taken in to account. This may be based on a percentage of the person's salary.

If an employee believes that IR's request to carry out other duties or activities not specifically identified in the job expectation for their position is unreasonable they will advise their leader and outline in writing the rationale for, and provide information supporting, their view.

The leader and the employee will jointly discuss IR's requirement to carry out the other duties or activities and the employee's views, with the intention of reaching an agreed resolution. At the employee's request their representative may also participate in these discussions

If a successful agreed resolution of the matter cannot be achieved through this discussion, the leader will make a final decision.

Unless otherwise agreed, the employee will perform the additional duties or activities as requested by IR while the parties are endeavouring to resolve the matter.

9.3 Transfer expenses

Where it is agreed that an employee will transfer to meet the convenience of IR, IR will pay their reasonable transfer expenses on such terms and conditions as agreed between them and their leader.

The amount of assistance will normally be agreed prior to the transfer taking place, recognising that there may be a need to review the amount of assistance if other unforeseen expenses are encountered during or after the transfer.

Actual and reasonable costs incurred as a result of the change in location may include:

- removal of furniture and effects, including insurance and storage
- accommodation during and after the move, until a house is purchased or permanent accommodation is found
- travel expenses (meals, etc)
- expenses from buying and selling homes and land (legal fees, land agent's commission, penalty mortgage interest payments).

Other related expenses will be reimbursed as agreed on a case by case basis.

9.4 Meal allowance

Employees are eligible for payment of a meal allowance of $20 when they have worked at least two hours overtime and take a meal break of at least 30 minutes.

This provision does not apply when any of the overtime is worked from home.

Note that the entitlement to an unpaid meal break and taking that break are important prerequisites for eligibility for the meal allowance. See clause 5.5 Meal and Rest breaks.

9.5 Business expenses

Employees will be reimbursed for any actual and reasonable authorised expenses (such as meals, accommodation and taxis) incurred by them in the course of their employment or that arise because they are working away from home (such as phone calls home) on production of receipts (and these should be obtained wherever possible) or, when no receipt was available, on signed certification.

Employees may be reimbursed for lunch when they are away from their normal place of work on official business and it is impractical to return and it is unreasonable to have lunch on the premises where they are working.

9.6 Motor vehicle allowance

Where the use of an employee's private vehicle has been approved for undertaking IR business, they will be paid a motor vehicle allowance as published by IR for tax purposes.

9.7 Reimbursement of expenses for caring for dependants

IR may approve the reimbursement of an employee's actual and reasonable costs associated with caring for dependants when the employee is:

- attending a course; or
- travelling on IR business; or
- required to work abnormal hours,

provided they cannot make alternative arrangements without incurring additional cost.

9.8 Working away from usual place of employment

Where an employee is required to work at a place other than their usual base, IR may approve the following:

Fares
Where the employee is able to return home each night, the employee may claim additional transport fares for travelling to and from work.

Travel time
Where the amount of time spent travelling and working exceeds eight hours for the day, the additional time may be paid at T1.

Meals
As per clause 9.5.

9.9 Reimbursement of admission, registration and/or practising fees

IR will reimburse an employee for payment of admission fees, registration and annual practising fees where the fees, registration, qualification, or holding of a practising certificate, is necessary to enable them to carry out their duties fully.

9.10 Bereavement grant

On the death of an employee IR will provide a cash grant to be paid into the bank account the employee's salary is normally paid into.

10 Management of change

10.1 Introduction

Change is an integral part of ensuring the achievement of IR's mission. Sometimes this change has implications for employees in their jobs. Each change situation needs to be managed in a way that achieves the Government and Department's required outcomes and ensures that employee's needs are recognised, and their rights and entitlements are observed.

These provisions provide a framework for managing change that occurs when:

- changes are being made to organisational structures; or
- employees' positions no longer exist; or
- the nature of the work employees do is significantly different; or
- changes to the location of position(s) need to take place.

The Chief Executive has ultimate responsibility for the management of the Department and will make the final decision on matters relating to any structural change and its implementation where, following consultation and genuine consideration of feedback received, a shared view cannot be reached. This means that the Chief Executive has sole discretion on the final decisions around structures, including creating new jobs, titles, job expectations/role descriptions, salaries, and the Pay Band in which a new or changed position will be placed.

10.2 Principles

The details of this management of change provision are governed by the following principles:

- IR has the right, subject to consultation, to make structural change to the business
- the consequences of such structural change can include the disestablishment of existing jobs and the creation of new jobs
- the details of managing the impact of structure change on staff are described in clauses 10.4 to 10.8 of this agreement and are contractually binding unless the parties agree to a variation
- to the extent that structural change allows, as much choice as possible will be afforded to employees affected by change.

The primary focus of the management of change provisions is to retain employees in jobs while effecting organisational change. This will be achieved through the maximum utilisation and development of the skills and experience of current employees and maintaining IR's ability to achieve its required outcomes.

Sometimes the need for change may arise from decisions outside of IR's control. Further, in some cases, information about the change may be subject to confidentiality constraints (e.g. Government Budget processes) or may be commercially or politically sensitive. Information disclosed to NUPE in confidence will not be passed on to members unless otherwise agreed. In these circumstances NUPE will be advised as soon as is practicable and IR will make the relevant information available. This does not negate the requirement for consultation with NUPE and staff prior to final decisions on a change being determined.

The best management of change outcomes will be achieved through involving employees and NUPE in the identification of the need for the change, the actual change that is required and the implementation of that change in a way that is consistent with the consultation and participation clauses of this agreement (clause 3).

This consultation and participation is the avenue through which the process of change will be facilitated and will occur at the earliest practicable opportunity.

Consultation and participation requires the genuine involvement of all parties, (i.e., the employer, employees and NUPE), and the provision of relevant information. This will

enable NUPE members to collectively participate (through NUPE) in the organisation of their workplaces. Following consultation where a shared view is not reached the different views will be specifically identified to the Chief Executive who will make the final decision.

Quality management of change also requires that:

- each management of change process is designed to meet the needs of the unique change situation;
- change processes allow for choice, are orderly, fair and consistent;
- employees and NUPE actively participate in the management of change processes;
- certainty is provided for employees as soon as possible;
- disruption to and impact on employees and customers is minimised and business delivery is maintained;
- communication between leaders, employees their representatives is open, timely and transparent;
- employees and their families are provided with support through the process;
- previous management of change experiences are drawn on.

For the purposes of placing staff:

- "same local area" will be within reasonable commuting time and distance for which specific boundaries and financial assistance will be determined in respect of each organisational change
- voluntary relocation opportunities for employees as part of any restructuring can be agreed on the basis that no employee is required to accept a position outside the "same local area".

Where relocation is agreed the employee shall not suffer financial loss in respect of expenses incurred.

10.3 Development of the change proposal and process

In accordance with the principles in clause 10.2 IR will notify, at the earliest practicable opportunity, NUPE where a change proposal is proposed that will have an impact on NUPE members.

Following the above notification the parties will meet to:

- determine how NUPE will be involved in the development of the consultation process and implementation of the change proposal; and then
- develop proposed timeframes for consultation and the proposed timeframes for the implementation of the change
- identify staff in positions potentially affected by the change, in accordance with clauses 10.4
- identify how the provisions under clauses 10.5 to 10.7 may apply
- discuss a communication plan that will support the change process; and
- discuss the scope of change, including assessing if the scope of the change falls under this clause of the agreement, and if so confirm whether the provisions of clauses 10.4 to 10.7 will apply to affected employees or where the parties agree that transition will be dealt with by an alternative change process, develop that alternative change process
- identify suitable alternative positions, as outlined in clause 10.5.3; and
- identify how preference may apply to other vacancies that are available at the time.

During the change process, IR and NUPE recognise there may be the potential for significant differences. Should this situation occur, the focus of IR and NUPE will be on ways of resolving the differences. IR and NUPE will use a problem solving approach with the aim of reaching consensus. IR and NUPE will not disengage when significant differences or difficulties arise.

Potentially affected employees will have the opportunity to provide feedback on the change proposal through NUPE and/or directly to IR.

Where significant changes are made to the change proposal it may be appropriate to undertake a subsequent consultation period on those changes.

IR will make a final decision on the change proposal, taking into consideration all the feedback received through consultation, and advise NUPE and employees.

The implementation of a change process will be based on the management of change provisions and will normally occur in the following order:

- placing affected employees by expressions of interest (refer clause 10.5.1) appointment (refer clause 10.5.2) or reasonable offer (refer clause 10.5.3)
- identification and utilisation of options for unplaced staff
- compulsory and voluntary redundancy
- evaluation of the implementation and outcomes of the change process.

Unless otherwise agreed between the parties, implementation of a change proposal will occur in accordance with the Management of Change process outlined from clause 10.4 below.

Where IR and NUPE agree to develop an alternative change process for managing change, that alternative change process will be ratified by potentially affected members prior to being implemented.

IR will confirm the change process that will apply, including timeframes, which will be reasonable. IR will present the final approved change proposal to NUPE and then to affected employees.

10.4 Identification of staff in positions affected by the change

10.4.1 Positions are not affected when:

- the job expectation/role description is the same or very nearly the same; and
- the salary and band is the same; and
- the terms and conditions of the position (including career prospects) are the same; and
- the location is the same; and
- there is one clear candidate for the position.

Employees in these positions will be confirmed in their positions and will not have preferential appointment rights.

10.4.2 Positions are affected by change when:

- the job expectation/role description is not the same or not very nearly the same; or
- the salary or band is not the same; or
- the terms and conditions of the position (including career prospects) are not the same; or
- the location is not the same; or
- a reduction in the number of staff is required.

10.4.3 Preference

Affected employees will be given preference for appointment to particular or all positions, in IR. Preferential appointment rights for employees will be decided as part of the development of the overall change process. These employees must show they have the capability to do the job or that, with a reasonable amount of training and support will be able to do the job, taking into account business needs.

10.4.4 Not affected

IR and NUPE may agree that employees in the positions that are affected as per clause 10.4.2 above, are not affected due to the circumstances of a particular situation.

10.4.5 Review of affected status

Employees who consider their position is either affected or not affected by the change proposal, may submit their views on the matter to be considered by NUPE and IR, who will aim to reach agreement on the status of the position. If agreement cannot be reached, IR will decide which positions are affected or not affected, using the criteria listed in clauses 10.4.1 and 10.4.2 of this agreement.

10.5 Appointment processes for affected employees

Following the identification of affected staff, one or more of the following processes will be applied – Expression of Interest, Appointment, or Reasonable Offer.

10.5.1 Expression of interest

The expression of interest process is designed to facilitate the placement of affected staff by achieving an agreed match between affected individual employee preferences for identified options and IR's business needs.

The process is designed to facilitate earliest possible decision making while maintaining fairness and transparency for employees and representatives.

Each change processes will identify:

- the options that are available
- the entitlements and options for each group of employees in the expression of interest process
- who is able to participate and any preferences they may have in the decision making process
- the timetable for completing expressions of interest, when these expressions become binding and when decisions will be made
- clearly stated decision criteria that focus on the skills, knowledge, attributes, qualifications and experience each position requires and those that are held by the employee
- how and when leaders will assess the potential to match employee's preferences with identified business needs.

Employees who are not affected may be able to participate in the expression of interest process, but note that participation can only occur to the extent that it does not disadvantage affected staff.

In the expression of interest process, employees have an agreed period of time within which they can identify their options. Once this period has expired, the options identified cannot be changed, (except in exceptional circumstances). If a match is then achieved between an option identified and IR's business needs, then the employee agrees to accept that option.

If a match cannot be achieved between the interests expressed by all affected staff and IR's business needs the following provisions will apply.

10.5.2 Appointment process

Appointment processes will be used to place affected staff into positions. Employees appointed to positions in this process are no longer affected and no longer have preferential applicant status.

Any vacancies following this process will then be offered to all staff and filled using IR's normal appointment procedures however preference will be given to affected staff in

accordance with clause 10.4.3. IR's 'Review of Non-Appointment' procedures will not apply where the appointment relates to an affected person.

In situations where new positions are created as a result of the change all staff will be eligible to apply but preference will be given to affected staff in accordance with clause 10.4.3.

10.5.3 Reasonable offer (into a suitable alternative position)

An affected employee who is not placed in a position by the expression of interest or appointment processes may be made a reasonable offer of a suitable alternative position(s).

A suitable alternative position is one:

- where the employee accepts the offer; or
- that involves duties that are not unreasonable taking into account the employee's skills, knowledge, experience, attributes and qualifications; and
- where the employee could be expected to carry out those duties with a reasonable amount of training and development; and
- where the location of the new position is in the same local area; and
- where the employee's salary is in the same or a higher[1] pay band or where the employee agrees to an equalisation allowance paid in accordance with clause 10.5.5; and
- where the other terms and conditions are no less favourable overall.

The consideration of what constitutes a suitable alternative position should, as far as possible, recognise the employee's needs, including career aspirations.

If an employee has concerns about the suitability of an alternative position offered they may seek urgent mediation assistance provided that this will not prevent IR from requiring the employee to make a decision as to whether to accept the offer, within a reasonable period of time.

Where an employee is offered a suitable alternative position that meets the criteria set out above and does not accept the offer then that employee will be given notice of termination by reason of redundancy but will not be entitled to receive redundancy compensation.

Where an employee is offered an alternative position that does not meet the criteria set out above and does not accept the offer then that employee will still be entitled to receive redundancy compensation, should they remain unplaced after all other options have been exhausted.

10.5.4 Voluntary redundancy

Where a change proposal may result in fewer positions than there are affected employees, IR may seek expressions of interest, on a without prejudice basis, in voluntary redundancy from employees.

Where expressions of interest are received, IR may, at its sole discretion, choose to accept or decline any expression of voluntary redundancy where there would be an adverse impact on the business.

By way of example and without limiting IR's sole discretion, voluntary redundancies may not be accepted in circumstances where:

- An applicant has skills and experience that IR wishes to retain; or
- Where approving the voluntary redundancy may result in insufficient skilled staff from which to appoint to remaining positions in the impacted area.

[1] This does not create an expectation that a position in a higher band will be deemed to be a suitable alternative offer.

Where IR accepts an expression of interest and offers voluntary redundancy, written acceptance of that offer by the individual will be binding.

Where an employee accepts an offer of voluntary redundancy, their employment will end by reason of redundancy, in accordance with clause 10.7.1 or 10.7.2.

10.5.5 Equalisation allowance

If the salary applying to a position which an employee is offered and accepts, under 10.5.1, 10.5.2 or 10.5.3 above, is less than that which applied in their former position, they will be paid an equalisation allowance as set out below:

a) Employees appointed to IR prior to 1 July 1999, will have the choice of the allowance being paid as either as an on-going allowance for five years from the date the allowance commences, or as a lump sum payment equivalent to the difference in salary for the next two years.

b) Employees appointed to IR after 1 July 1999 will be paid a lump sum equalisation payment equivalent to the difference in salary for the next two years.

10.5.6 Salary rate to be unchanged in certain circumstances

Where an employee is within 5 years of eligibility for New Zealand Superannuation they will retain their current salary unabated for a period of five years, although the indicative salary level for their appointment to the position will be established and recorded. After 5 years, their salary will be set at either:

- the level established on their appointment to the new position, or
- a higher level if the person has received performance pay increases in the intervening period.

10.6 Unplaced staff

The change process will identify which of the following options, or any other options, will be available to surplus staff. Details of how the options may be used and the types and levels of financial assistance etc, may be agreed on a case by case basis following discussions between IR, the employee and NUPE.

The options are:

10.6.1 Retraining

Retraining is an efficient and worthwhile option for dealing with staffing surpluses. Where a retraining opportunity is identified a specific programme will be designed to meet the needs of the individual and financial assistance will be negotiated. The maximum assistance payable will be the average redundancy payment calculated for all employees who are declared surplus had redundancy been an option.

10.6.2 Redeployment

For employees taking this option within the Public Service (and such other agencies as may be agreed) the same provisions shall apply as for clause 10.4.1. Time off shall be available for job seeking.

10.6.3 Leave without pay

The employee and IR may agree to a defined period of leave without pay, with a preference to right of appointment to future vacancies. This may include an opportunity for retraining. Employees being considered for appointment must be able to show they have the capability to do the job.

10.6.4 Enhanced early retirement

Enhanced early retirement is available to employees who have been declared redundant. The amount of enhanced early retirement will be the equivalent to the person's redundancy entitlement.

Enhanced early retirement may be made available by IR at any time to employees who are not affected if they are replaced by an unplaced employee.

10.7 Redundancy

Declaring employees redundant is a last option.

10.7.1 Employees who commenced employment with IR from 1 July 1999

Where the options in clause 10.6 have been exhausted the employee shall receive:

- as much notice as possible and in any event not less than one month's notice of termination of employment or payment in lieu of notice; and
- redundancy compensation of 25% of salary, except where an employee has more than 5 years continuous service, when they will be paid an additional 4% of salary for each subsequent year. The maximum redundancy compensation payable will be 45 weeks' pay.

10.7.2 Employees who commenced employment with IR prior to 1 July 1999

Redundancy will be paid as per the severance/redundancy provisions of the person's employment contract as at 30 June 1999.

10.8 Sale or transfer

In the event of restructuring, as defined in section 69OI of the Employment Relations Act 2000, resulting in some or all employees no longer being required to perform work for IR, IR will explore and negotiate with the potential new employer whether it is in the position to offer employment to those potentially affected employees covered by this employment agreement.

In negotiating with the prospective employer the objective will be to arrange for the employee to be offered employment by the new employer on substantially the same or more favourable conditions of employment overall. As soon as possible after the commercial arrangements are finalised, the employee will be provided with information about the new employer, whether the employee will be offered employment by the new employer, the basis of any such offer, the timetable for transition, and the options available to the employee.

An employee may choose not to accept an offer of employment made by the new employer.

For the purpose of giving effect to this clause, the parties agree that IR may supply to the potential new employer employment related information about employees providing the information which is supplied and the manner in which it is supplied is consistent with Subpart 2 of Part 6A the Employment Relations Act 2000.

Where an employee's employment is being terminated by IR by reason of the sale, transfer or contracting out by IR of the whole or part of its business, nothing will require IR to pay redundancy to the employee if:

- the person or organisation acquiring the business or part being sold or transferred:
    - has offered the staff member employment in the business or part being sold or transferred, and
    - has agreed to treat the service as if it were continuous service with that person or organisation; and

- the conditions of employment being offered to the employee by the person or organisation acquiring the business or part being sold or transferred are substantially the same as or more favourable than, the employee's conditions of employment including:
    - any service related and redundancy conditions; and
    - any conditions relating to superannuation under the employment being terminated; and
- the offer of employment by the person or organisation acquiring the business, or part being sold or transferred is an offer to employ the employee in the business either:
    - in the same, or in a similar capacity as the one in which the employee was employed; or in a capacity that the employee is willing to accept; and
    - that the employment remains in the local area.

The employee may, on a without prejudice basis, however, elect to seek suitable alternative employment with IR through exploring available job vacancies, or redeployment or leave without pay options. This potential to seek alternative employment with the department will remain open up until the actual date of sale or transfer of the business or acceptance of an offer from the person or organisation acquiring the business, whichever is the earlier.

Formal notice of termination of employment will be issued in the event that an alternative position or arrangement with the department cannot be secured.

11 Integrity of the tax system

Section 6 of the Tax Administration Act 1994 places a responsibility on all employees in IR to "use their best endeavours to protect the integrity of the tax system".

11.1 Confidentiality

In accordance with section 18B of the Tax Administration Act 1994, all employees are required to sign and observe a Declaration of Confidentiality.

IR will comply with the provisions of the Privacy Act 2020 and the Official Information Act 1982.

Employees are responsible for the security of any confidential and commercially sensitive information under their control or to which they have access. Information concerning customers, other employees of IR and anything to do with IR's business, must be treated with the utmost confidentiality.

Such is the importance of confidentiality of information that any breach may provide grounds for dismissal. Employees are reminded that breaches of confidentiality may also provide grounds for prosecution.

The requirement for confidentiality continues after employment with IR ceases and until such time as the material in question comes into the public domain through some other legitimate way. Any breach of this responsibility after employees have left Irs employment may similarly provide grounds for prosecution.

11.2 Conflict of interest

Employees should ensure that they are not involved (directly or indirectly):

- in any other employment or business which may affect or compromise their ability to perform their duties; or
- in an activity in conflict with the interests of IR.

Employees must not accept payment or other benefit in money or kind from any person or company as an inducement or reward for any action in connection with any matter or business transacted by or on behalf of IR.

If employees are in any doubt they should seek prior clarification from their leader and refer to the Code of Conduct– Tikanga Whanonga for guidance.

11.3 Intellectual property

All work, product and all inventions, improvements, discoveries, processes, programmes and/or systems developed by employees, or which they may become aware of, in the performance of their duties while employed by IR, will be fully disclosed to, and become the sole and absolute property of the Crown.

12 Employment relationship problem resolution

IR, NUPE and employees are committed to the resolution of employment relationship problems, including personal grievances and disputes, as close as possible to their point of origin.

NUPE members have the right to be represented by NUPE at any stage in the process of raising and seeking resolution of an employment relationship problem.

When there is a problem, IR and the employee will:

- take reasonable steps to advise the other about the problem, and
- first seek to resolve the matter in discussions between the employee and leader, and
- normally follow any applicable internal procedures prior to seeking mediation assistance in accordance with the Employment Relations Act 2000.

Where the problem is not able to be resolved by discussion and the use of internal procedures, IR and/or the employee may seek the assistance of a mediator.

The Mediation Service at MBIE will be the preferred provider for mediation assistance. The mediation service is confidential and aims to assist IR and the employee in resolving the employment relationship problem.

If agreement cannot be reached with the assistance of the mediation service, the employee may submit a personal grievance or dispute to the Employment Relations Authority for a decision. The decision of the Authority is final and binding unless it is challenged in the Employment Court.

An employee is required to raise a personal grievance or dispute, or make reasonable steps to raise it, with IR within the period of 90 days for reasons other than sexual harassment, and within 12 months for sexual harassment, beginning with the date on which the action alleged to amount to a personal grievance occurred or came to their notice, whichever is the later.

If the employee wishes to raise a personal grievance or dispute outside the applicable notice period after the alleged action they must have IR's agreement or apply to the Employment Relations Authority to do so.

Personal Grievances are defined in Section 103 of the Employment Relations Act 2000.

Appendix 1 – grand-parented entitlements

Introduction
Staff employed before 1 July 1999 have some previous terms and conditions grand-parented that are not covered in the main body of this agreement.

The following sections highlight the terms and conditions which have been protected for all current staff as at 1 July 1999, except for those staff employed in the Wellington Contact Centre. These staff have specified variations due to the terms of their employment in that business unit.

Retiring Leave

(a) Eligibility
On retiring from Inland Revenue, employees are entitled to receive retiring leave, as set out in (c) or (d) below, if they are eligible for NZ Superannuation or its successor, or if they have given one month's notice of their intention to retire and meet one of the following criteria:

- they have completed 40 years' service, or
- they were appointed (or were last appointed) to the Public Service on or after 1 August 1964, and are aged 60 years or over, or
- they were appointed (or were last appointed) to the Public Service before 1 August 1964, have completed 40 years service, and are aged 60 years or over, or
- Inland Revenue has agreed to an earlier date.

(b) Part-time service
Part-time employees shall have retiring leave calculated on a pro-rata basis according to their record of service.

(C) Leave accrual
Employees eligible to retire, apart from those covered by clause (d) below, shall accrue retiring leave as follows:

Service	Entitlement	Max Entitlement
Up to 10 years' service	Nil	0
10 years' service	22 days	22
10-20 years' service	22 days plus 4.3 days per year for each year after 10 years' service	65
20-25 years' service	65 days	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service	131

For example: an employee retires after 27 years 240 days:

Service	Leave
25 years	65.0
2 years	8.8
240 days	2.8932 (240÷365x4.4)
27 years 240 days	76.6932 days

(Note: all service is calculated on the basis of a calendar year).

(e) Previous Service
Previous service will be considered for crediting for retiring leave purposes in terms of the 'Crediting of Previous Service' clause in this Appendix. Where an employee has part-time service this will be pro-rated for the purpose of calculating retiring leave.

(f) Method of payment
Retiring leave shall be paid at the employee's option either in fortnightly instalments or as a lump sum.

(g) Anticipation of retiring leave
An employee who has more than 20 years' continuous service, or is eligible to retire on the grounds of age or service, shall be entitled to anticipate retiring leave.

(h) Medical Retirement
An employee who has established eligibility to retire on medical grounds shall be granted a minimum of 65 working days' retiring leave regardless of length of service, with the exception that an employee with more than 25 years' service may be granted additional leave in accordance with clause € above.

Resigning Leave
(a) Eligibility
Resigning leave is payable only to those employees who have given three months notice of resignation, and where the work record is satisfactory.

(b) Leave accrual
Resigning leave may be granted to employees who have not reached their retiring age at the following rate:

Service	Entitlement	Max Entitlement
Up to 20 years' service	Nil	0
20 years' service	32 days	32
20-39½ years' service	32 days plus 1.44 days per year for each year after 20 years' service	60

For example: an employee resigns after 27 years 240 days:

Service	Leave
20 years	32.0
7 years	9.8
240 days	0.9468 (240÷365x1.44)
27 years 240 days	42.7468 days

(c) Impact of Long Service Leave
Where an employee has taken long service leave prior to resignation, the resigning leave due is to be reduced by the amount of long service leave taken. For each complete period of six months worked after the taking of long service leave, an additional credit of one day is to be granted up to a maximum of their long service leave entitlement.

(d) Resignation for ill health
Where an employee resigns on the grounds of ill health the full resigning leave entitlement will be granted and no reduction will be made for any long service leave taken.

(e) Impact of part-time service
Resigning leave entitlements for reduced hour or part-time employees will reflect the pattern of service of the employee.

(f) Previous Service
Previous service will be considered for crediting for resigning leave purposes in terms of the 'Crediting of Previous Service' clause in this Appendix.

Crediting of Previous Service
Staff employed prior to the commencement of the PSA contract 008 shall be entitled to the service recognition provisions of the Inland Revenue Department Collective Employment Contract (004 or 005) which expired on 29 February 1996, provided any such employee was a party to that contract.

Where previous service with other New Zealand organisations is seen to be relevant and valuable, Inland Revenue has the discretion to recognise it.

Previous service that ended with the employee accepting either a severance or enhanced early retirement payment under any restructuring and surplus staffing provisions of any organisation listed in Schedule 1 of the State Sector Act 1988 will not be recognised.

Payment to the Estate of a Deceased Employee
On the death of an employee, a cash grant in lieu of long service leave and retiring leave shall be approved for payment to the employee's estate. Any bereavement grant made under this agreement is to be deducted from any retiring leave entitlement.

Appendix 2 – Pay bands

With effect from 1 July 2025 – 30 June 2026:

		Zone 1 *(fixed steps)*				Zone 2 *(fixed steps)*					Zone 3 *(a range)*	
	Dev Range ($ min. if used)	Min. - Step 1	Step 2	Step 3	Step 4	Step 5	Step 6 *(100%)*	Step 7	Step 8	Step 9	*from* Step 10	*to* Max.
BPSC	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$60,385	$61,067	$61,857	$62,647	$67,389
BPSD	*n/a*	*n/a*	*n/a*	$60,385	$62,126	$63,891	$65,657	$66,540	$67,423	$68,306	$69,188	$74,637
BPSE	*n/a*	$63,387	$65,384	$67,381	$69,379	$71,434	$73,491	$74,520	$75,548	$76,577	$77,605	$83,776
BPSF	$60,385	$70,604	$72,921	$75,240	$77,558	$79,876	$82,194	$83,353	$84,513	$85,671	$86,830	$93,785
BPSG	$60,824	$80,277	$82,937	$85,596	$88,257	$90,916	$93,576	$94,905	$96,235	$97,565	$98,895	$106,874
BPSH	*n/a*	$94,057	$97,203	$100,349	$103,495	$106,641	$109,787	$111,360	$112,932	$114,506	$116,079	$125,517
BPSI	*n/a*	$112,338	$116,130	$119,921	$123,711	$127,503	$131,294	$133,189	$135,086	$136,981	$138,877	$150,250
BPSJ	*n/a*	$120,180	$124,247	$128,316	$132,383	$136,451	$140,519	$142,553	$144,586	$146,621	$148,655	$160,858
BPSK	*n/a*	$128,990	$133,369	$137,748	$142,127	$146,506	$150,885	$153,075	$155,263	$157,453	$159,643	$172,780
BPSL	*n/a*	$152,192	$157,389	$162,588	$167,785	$172,984	$178,181	$180,780	$183,378	$185,978	$188,507	$203,646

With effect from 1 July 2026:

		Zone 1 *(fixed steps)*				Zone 2 *(fixed steps)*					Zone 3 *(a range)*	
	Dev Range ($ min. if used)	Min. - Step 1	Step 2	Step 3	Step 4	Step 5	Step 6 *(100%)*	Step 7	Step 8	Step 9	*from* Step 10	*to* Max.
BPSC	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	*n/a*	$61,185	$61,867	$62,657	$63,447	$68,189
BPSD	*n/a*	*n/a*	*n/a*	$61,185	$62,926	$64,691	$66,457	$67,340	$68,223	$69,106	$69,988	$75,437
BPSE	*n/a*	$64,187	$66,184	$68,181	$70,179	$72,234	$74,291	$75,320	$76,348	$77,377	$78,405	$84,576
BPSF	$61,185	$71,404	$73,721	$76,040	$78,358	$80,676	$82,994	$84,153	$85,313	$86,471	$87,630	$94,585
BPSG	$61,624	$81,077	$83,737	$86,396	$89,057	$91,716	$94,376	$95,705	$97,035	$98,365	$99,695	$107,674
BPSH	*n/a*	$94,857	$98,003	$101,149	$104,295	$107,441	$110,587	$112,160	$113,732	$115,306	$116,879	$126,317
BPSI	*n/a*	$113,138	$116,930	$120,721	$124,511	$128,303	$132,094	$133,989	$135,886	$137,781	$139,677	$151,050
BPSJ	*n/a*	$120,980	$125,047	$129,116	$133,183	$137,251	$141,319	$143,353	$145,386	$147,421	$149,455	$161,658
BPSK	*n/a*	$129,790	$134,169	$138,548	$142,927	$147,306	$151,685	$153,875	$156,063	$158,253	$160,443	$173,580
BPSL	*n/a*	$152,992	$158,189	$163,388	$168,585	$173,784	$178,981	$181,580	$184,178	$186,778	$189,307	$204,446

Appendix 3 – Positions in pay bands – by business group

Enterprise roles *(used by multiple business groups)*			
Job No.	**Position Title** ***Te Reo Title***	**IR Pay Grade**	**Development Range**
2018a	Analyst (L1) *Kaitārari (L1)*	BPSF	y
2018b	Analyst (L2) *Kaitārari (L2)*	BPSH	
2047a	Architect (L1) *Kaihoahoa (L1)*	BPSH	
2047b	Architect (L2) *Kaihoahoa (L2)*	BPSJ	
2047c	Architect *Kaihoahoa (L3)*	BPSL	
2053	Business Process Specialist *Mātanga Hātepe Pakihi*	BPSE	
2017a	Business Support (L1) *Kaihāpai Pakihi (L1)*	BPSC	
2017b	Business Support (L2) *Kaihāpai Pakihi (L2)*	BPSD	
2017c	Business Support (L3) *Kaihāpai Pakihi (L3)*	BPSF	
2019a	Capability & Outcomes Specialist (L1) *Mātanga Āheitanga me te Putanga (L1)*	BPSG	
2019b	Capability & Outcomes Specialist (L2) *Mātanga Āheitanga me te Putanga (L2)*	BPSH	
2056a	Change Analyst (L1) *Kaitātari Panoni (L1)*	BPSH	
2056b	Change Analyst (L2) *Kaitātari Panoni (L2)*	BPSJ	
2020a	Customer Compliance Specialist (L1) *Mātanga Tautukunga Kiritaki (L1)*	BPSG	y
2020b	Customer Compliance Specialist (L2) *Mātanga Tautukunga Kiritaki (L2)*	BPSH	
2020c	Customer Compliance Specialist (L3) *Mātanga Tautukunga Kiritaki (L3)*	BPSI	
2021a	Customer Experience Designer (L1) *Kaihoahoa Wheako Kiritaki (L1)*	BPSH	
2021b	Customer Experience Designer (L2) *Kaihoahoa Wheako Kiritaki (L2)*	BPSJ	
2021c	Customer Experience Designer (L3) *Kaihoahoa Wheako Kiritaki (L3)*	BPSK	
2022a	Customer Service Officer (L1) *Āpiha Ratonga Kiritaki (L1)*	BPSD	
2022b	Customer Service Officer (L2) *Āpiha Ratonga Kiritaki (L2)*	BPSF	
2059	Domain Principal *Tumuaki ā-mahi*	BPSK	
2049a	Domain Specialist (L1) *Mātanga ā-Mahi (L1)*	BPSG	
2049b	Domain Specialist (L2) *Mātanga ā-Mahi (L2)*	BPSH	
2023a	Information Specialist (L1) *Mātanga Pārongo (L1)*	BPSG	
2023b	Information Specialist (L2) *Mātanga Pārongo (L2)*	BPSI	
2023c	Information Specialist (L3) *Mātanga Pārongo (L3)*	BPSK	
2024a	Intelligence & Insight Specialist (L1) *Mātanga Mōhiotanga me te Māramaranga (L1)*	BPSG	
2024b	Intelligence & Insight Specialist (L2) *Mātanga Mōhiotanga me te Māramaranga (L2)*	BPSI	

Enterprise roles *(used by multiple business groups)*

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2024c	Intelligence & Insight Specialist (L3) *Mātanga Mōhiotanga me te Māramaranga (L3)*	BPSK	
2025a	Solicitor (L1) *Roia (L1)*	BPSG	y
2025b	Solicitor (L2) *Roia (L2)*	BPSI	
2025c	Solicitor (L3) *Roia (L3)*	BPSK	
2011a	Team Lead (L1) *Kaihautū ā-kapa (L1)*	BPSH	
2011b	Team Lead (L2) *Kaihautū ā-kapa (L2)*	BPSI	
2030	Technical Lead *Kaihautū Hangarau*	BPSK	
2026a	Technical Specialist (L1) *Mātanga Hangarau (L1)*	BPSH	
2026b	Technical Specialist (L2) *Mātanga Hangarau (L2)*	BPSI	
2026c	Technical Specialist (L3) *Mātanga Hangarau (L3)*	BPSK	
2031a	Technology Specialist (L1) *Kaimātai Hangarau (L1)*	BPSG	
2031b	Technology Specialist (L2) *Kaimātai Hangarau (L2)*	BPSI	
2031c	Technology Specialist (L3) *Kaimātai Hangarau (L3)*	BPSK	

Customer & Compliance Services - Individuals

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2015	Community Compliance Officer *Āpiha Iwi Whānui Tautukunga*	BPSF	
2068	Customer Enquiries Officer *Kaiāwhina Whakaui Kiritaki*	BPSC	
2016	Customer Support Administrator *Kaiwhakahaere Hāpai Kiritaki*	BPSC	

Customer & Compliance Services - Business

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2014	Business Lifecycle Manager *Kaiwhakahaere Mataora Pakihi*	BPSG	
2013	External Relationship Manager *Kaiwhakahaere Hononga ā-waho*	BPSI	
2055	Strategy Specialist *Mātanga Rautaki*	BPSL	

Enterprise & Integrity Services

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2052a	Accountant (L1) *Kaikaute (L1)*	BPSG	
2052b	Accountant (L2) *Kaikaute (L2)*	BPSI	
2064a	Kaitohutohu, Te Kāhui Tūhono (L1) *Domain Specialist, Māori Crown Relations (L1)*	BPSG	
2064b	Kaitohutohu, Te Kāhui Tūhono (L2) *Domain Specialist, Māori Crown Relations (L2)*	BPSH	
880A	Payroll Officer	BPSE	
2063	Pūkenga, Te Kāhui Tūhono *Domain Principal, Māori Crown Relations*	BPSK	
2055	Strategy Specialist *Mātanga Rautaki*	BPSL	
881A	System Administrator	BPSF	
2060a	Workplace Support (L1) *Kaitautoko Wāhi Mahi*	BPSD	
2060b	Workplace Support (L2) *Kaitautoko Wāhi Mahi*	BPSF	

Tax Counsel Office

Job No.	Position Title *Te Reo Title*	IR Pay Grade	Development Range
2040a	Tax Counsel/Tax Specialist (L1) *Mātanga Hangarau (L1)*	BPSI	
2040b	Tax Counsel/Tax Specialist (L2) *Mātanga Hangarau (L2)*	BPSK	
2040c	Tax Counsel/Tax Specialist (L3) *Mātanga Hangarau (L3)*	BPSL	

Appendix 4- Work hours clauses from NUPE 041 for reference

5 Work Hours

5.1 Hours of Work

Inland Revenue's mission is to provide quality services to the community. This requires flexibility and co-operation from both IR and the employee to ensure customer and business needs are met while balancing these requirements with individual employees' personal and family commitments and needs.

The objective in setting the days and hours that are worked is to provide as much stability as practicable and yet be adaptable to the changing needs of our customers, the business and its employees.

An employee's hours of work, including the agreed nine hour band (if applicable), will be confirmed in their letter of offer of appointment. Unless otherwise agreed with the employee, the hours of work will not be inconsistent with the hours of work set out in this agreement.

Where an employee wishes to change their hours on either a temporary or a permanent basis or where the patterns of work in any particular workplace require a change in their current hours of work, this must be agreed. Any resulting agreement to either a temporary or permanent change in hours will be recorded in writing as an individual variation to the employee's terms and conditions of employment.

An employee's letter of offer of appointment may provide for an initial nine-hour band to apply from the commencement of employment, and a different band to apply at another date thereafter.

If an employee accepts a new position within Inland Revenue they will be subject to any new hours of work for the new position as set out in the letter of offer of appointment for the new position.

All full time employees in a work area will work the same number of weekly hours (37 hours 55 minutes) or fortnightly hours (75 hours 50 minutes) exclusive of meal breaks and within the same nine hour band.

Employees appointed after the commencement of this contract may be required to be available at any time within an agreed nine hour band (if applicable) as set out in their letter of offer of appointment, (or as subsequently varied in writing by mutual agreement).

5.1.1 Definitions

These definitions apply for the purpose of these hours of work provisions only.

Full time employee. A full time employee's hours of work are 7 hours 35 minutes a day, 37 hours 55 minutes a week, 75 hours 50 minutes per fortnight.
Part time employee. A part time employee's hours of work are less than 7 hours 35 minutes a day or, less than 37 hours 55 minutes a week or, less than 75 hours 50 minutes per fortnight.
Standard hours of work. The standard hours of work for a full time employee are 7 hours 35 minutes a day.
Overtime. Full time employees are paid for a minimum of 8 hours per day. Overtime and time off in lieu shall only apply to hours worked in excess of 8 hours per day.

Nine hour band. The nine hour band is the period between the start time and the finish time for a days work of an employee. The 7 hours 35 minutes hours of work, meal and rest breaks are within those two points in time.

5.1.2 Those employed prior to 1 May 2007

a) Full time employees - other than Wellington and Palmerston North Contact Centre employees

The standard hours of work for full time employees (other than Wellington and Palmerston North Contact Centre employees) who were employed by Inland Revenue before 1 May 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked between 8.00am and 5.05pm Monday to Friday.

b) Full time employees in the Wellington and Palmerston North Contact Centres

The standard hours of work for full time employees employed in the Wellington and Palmerston North Contact Centres before 1 May 2007, are 7 hours 35 minutes per day, 75 hours 50 minutes per fortnight, to be worked between 8.00am and 8.00pm Monday to Friday, and between 9.00am and 1.00pm Saturday.

Any employee covered by this clause may agree with Inland Revenue that their rostered hours of work will be worked at any time between the hours of 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday, subject to the right of either IR or the employee to return to the standard hours of work applicable to this group of employees, by giving no less than four weeks' notice.

Some Contact Centre employees employed prior to 1 May 2007 may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 8am and 6.30pm Monday to Friday and between 9am and 1pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

5.1.3 Those employed on and from 1 May 2007

a) Full time employees [other than those employed in Contact Centres]

The standard hours of work for full time employees (other than Contact Centre employees) who were employed by Inland Revenue on and from 1 May 2007 are 7 hours 35 minutes per day, 37 hours 55 minutes per week, to be worked within an agreed nine hour band between 7.25am and 8.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. Unless otherwise agreed these employees will have 2 consecutive days off each week.

The employee's hours of work, including the agreed nine hour band, will be confirmed in their letter of offer of appointment. The employee's letter of offer of appointment may provide for an initial band to apply from the commencement of employment, and a different band to apply at another date thereafter.

Employees may be required to be available at any time within the agreed nine hour band set out in their letter of offer of appointment, or as subsequently varied in writing by mutual agreement.

b) Full time employees in Contact Centres

This clause applies to employees employed in Contact Centres on and from 1 May 2007.

This clause also applies to employees employed outside Contact Centres, who are required to directly support Contact Centre activities. This does not include employees from other areas of Inland Revenue who assist with answering customer telephone calls from time to time.

The standard hours of work for these full time employees are up to 7 hours 35 minutes per day and 75 hours 50 minutes per fortnight, to be worked between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday.

Some Contact Centre employees first employed between 1 May 2007 and 8 November 2010 (inclusive) may have agreed the following working hours arrangement: Hours of work will be up to 7 hours 35 minutes per day/75 hours 50 minutes per fortnight to be worked between 7.25am and 6.30pm Monday to Friday and between 8.00am and 5.00pm Saturday. These employees will be entitled to retain these hours, unless subsequently varied by agreement.

Inland Revenue is also entitled to recruit full time employees in Contact Centres whose hours of work shall be performed within an agreed 9 hour band which will be between 7.25am and 8.30pm Monday to Friday, and between 8.00am and 5.00pm Saturday, with no option of subsequently moving to a different set of hours unless mutually agreed with Inland Revenue.

Where this occurs, the specific hours of work will be advertised with the position, and all applicants will be expressly informed in writing of those specific hours of work for the position.

5.1.4 New hours of work arrangements

Inland Revenue may offer hours of work that do not comply with clauses 5.1.2 or 5.1.3 where business needs require alternative arrangements. Such offers will only be made where Inland Revenue and NUPE have agreed in writing that alternative arrangements can apply and the parameters for such arrangements. Parameters to be considered by the parties may include such matters as the positions and/or employees the alternative hours would apply to, and whether the arrangement will be permanent or temporary.

5.1.5 Rostering of Contact Centre Employees

Contact Centre employees' hours of work will be set by roster, based on business needs.

Where possible Inland Revenue will endeavour to take account of employee preferences.

Notice of rosters showing hours of work for each roster cycle will be advised to the employees concerned four weeks in advance. Rosters may be varied prior to commencement of duty to meet the requirements of an emergency situation or by agreement. Each roster period will be of a duration of between one and 24 weeks.

Contact Centre employees will not be rostered to work on more than four Saturdays in a 16 week period.

Contact Centre employees will not be rostered to work later than 6.30pm on more than four weeks in a 16 week period.

Contact Centre employees will be given at least two consecutive days off no less than three out of four weeks, and as a consequence their hours of work may be spread across four, five or six days in any one week but will total no more than 75 hours 50 minutes per fortnight.

5.1.5 Part Time Employees

The Hours of Work provisions set out in this agreement, including the standard hours of work applicable to each group of employees shall apply to part time employees, provided

that the number of hours worked will be less, as agreed in the employee's letter of offer of appointment or mutually agreed in writing.

5.1.6 Individual Arrangements

In addition to the terms and conditions of this agreement, an employee (or group of employees) may negotiate supplementary terms and conditions of employment, provided these are not inconsistent with this agreement.

Any supplementary terms and conditions will be recorded in writing (commonly expressed in the form of an appointment letter, contract variation or agreement letter, with protected or grand-parented entitlements) pursuant to section 61 of the Employment Relations Act 2000.

5.1.7 Letters of Offer of Appointment

The standard hours of work for all new employees (including the nine hour band, where applicable) will be identified in their letters of offer of appointment.

Where the standard hours of work are other than 8.00am to 5.05pm Monday to Friday, this will be identified when the position is advertised.

After the commencement of employment, an employee and Inland Revenue may mutually agree to vary their hours of work, provided that the agreed hours of work shall not extend outside the hours of 6:00am and 10:00pm Monday to Friday and where appropriate 8.00am and 5.00pm Saturday.

5.1.8 Fixed term employees

In order to meet specific business needs, Inland Revenue may need to engage fixed term employees on hours of work arrangements which fall outside the hours of work provisions in this collective agreement. Where Inland Revenue considers that business needs require hours of work arrangements outside the provisions of this collective agreement, it will consult with NUPE with a view to seeking agreement to alternative hours of work applicable to fixed term employees. The terms of any such agreement reached will apply instead of the hours of work provisions set out in this agreement in respect of those employees directly affected.

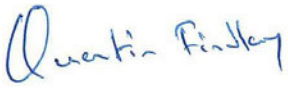
Signed by:



Peter Mersi
Commissioner of Inland Revenue - Te Tari Taake

Date: 2 July 2025

Signed by:



Quentin Findlay
For the National Union of Public Employees

Date: 1 July 2025

Inland Revenue
Te Tari Taake

Jury and Witness Leave Guidelines

These guidelines provide information on our expectations and processes regarding jury and witness leave, including the treatment of fees.

Notification and support

When you receive a summons for jury service or to appear as a witness, you must advise your people leader immediately. Inland Revenue's policy is to support its people and release them whenever possible to enable them to fulfil their civic duty.

Treatment of fees

Inland Revenue's position in relation to the payment of fees and expenses is outlined in the tables in the 'Special Leave Policy' (see Topic 2 – 'Leave' in our People Policies & Guidelines).

The practical application and administrative requirements are detailed below. When you have completed jury service or witness duty the Ministry of Justice will request your bank account number to make payment of any juror fees and any travel, parking and childcare costs. Whether you can keep this payment or must pay it to Inland Revenue depends on the type of leave you take for the jury or witness service.

If you take **jury/witness leave** (special paid leave)	THEN	• Send a copy of the payment slip to Personnel Files; *and* • Make a voluntary deduction to Inland Revenue through MIRI for the value of the payment or the salary you received while you were on jury service/witness duty, whichever is the *lesser*.
If you elect to take **leave without pay or annual leave**	THEN	• You do not need to make any payment to IR.

Non-selection for jury

If you are not balloted onto a jury and are excused from the court for the remainder of the day or week, you must immediately return to work until you are next required to be in court, unless you have been approved to take annual leave or leave without pay.

Request to be excused

We expect and encourage all our people to perform their public duty by attending jury service when summoned. Only in exceptional circumstances will Inland Revenue seek your exemption from jury service.

The Court has a high threshold for accepting requests for exemption, so this measure should only be taken if there is a genuine serious negative impact on work if you are absent for some time.



Leaders, seek advice from People & Business Services: Raise an HR query/case - Support Portal | ServiceNow if releasing your team member for jury service may seriously impact on the work or programme of work they are involved in. The team will help determine whether the threshold is met, and if so, can assist with a template letter to the Registrar of the Court requesting the employee be exempt from jury service.

Note that further information on jury service is available on the Ministry of Justice website.

Document control	**v1 March 2016**
Review dates	Date reviewed: April 2026 (only minor editorial changes from Sept 2019 review)
Policy owner	Domain Lead – People Operations & Policy; People & Business Services
Policy contact	s 9(2)(k)

Item 55

Inland Revenue
Te Tari Taake

Topic 2 – Leave

Kaupapa Whakamatua

Leave Policy

This policy explains how common leave types work in Inland Revenue.

We want to assist our people to lead well-balanced lives and we provide a range of leave options to support this. Our leave options include time for rest and recreation, to recuperate from illness or injury, to look after dependants, and to balance other commitments or demands outside of the workplace.

The most common leave types as specified in the Holidays Act 2003, Family Violence- Victims' Protection Act 2018 and Parental Leave and Employment Protection Act 1987 include:

- Annual leave
- Bereavement leave
- Family violence leave
- Parental leave
- Public holidays
- Sick leave (including using sick leave when caring for sick dependants).

Inland Revenue also offers:

- Special leave in various scenarios (see Topic 2 – 'Special Leave' in our People Policies & Guidelines, and employment agreements for more details)
- Long service leave on completion of five years' continuous service with Inland Revenue. The specific details are set out in each employment agreement.

Leave should be taken for the purpose for which it is required and in the spirit in which it is intended. It is expected that employees will consider the purpose of any leave and ensure that appropriate and reasonable leave is requested. Likewise, leaders should carefully consider any leave request and not unnecessarily withhold approval.

Why we have this policy

This policy provides information about our approach to supporting the leave entitlements in Inland Revenue's employment agreements.

It's essential that Inland Revenue complies with the law and observes employment agreement commitments in its practices. The policy helps us to support the wellbeing of our people and looks to ensure our people consistently follow the correct processes relating to the various leave types.

Who this policy applies to

This policy and the guidelines which support its application apply to all Inland Revenue employees.

Many of the leave provisions are contained in employment agreements. Additionally, employees may have individually negotiated provisions/terms with Inland Revenue or have specific protected terms (some documents refer to these as "grandparented"). To ensure correct identification of entitlements and obligations, people leaders need to check the employee's personnel file and their employee's agreement (including any variations).

Specific practice around leave

NOTIFICATION AND RECORDING

Employees should notify their people leader that they intend to take leave as early as possible and specify the type of leave.

Employees are required to organise leave arrangements with their people leader. The leave is entered and approved through our self-service tools to maintain an accurate record of leave taken and current entitlements.

In the case of family violence leave, the leave can also be applied for via a union support person or HR Advice.

Specific types of leave

For further information check the specific guidelines which expand on many of the leave types below (Topic 2 – 'Leave' in our People Policies & Guidelines. The homepage also includes links to employment agreements, protected entitlements etc.)

ANNUAL LEAVE

Annual leave may be taken as it accrues. It must be taken in either full or half days. While generally it is the employee's choice as to how and when they request leave, the usual expectation is that they will take annual leave within 12 months of becoming entitled to it. Employees are encouraged to take at least one long break of at least two weeks each year for rest and recreation. Inland Revenue can require an employee to take annual leave (including specifying when) but must provide a minimum of 14 days' notice. (Situations when this may occur are covered in the annual leave guidelines).

Anticipating annual leave

Where applicable, the employees' employment agreement sets out how much leave may be anticipated. An employee may anticipate some of the next year's annual leave entitlement if their people leader approves. If the employee stops working for Inland Revenue before accruing enough leave to cover the anticipated annual leave taken, Inland Revenue will recover the difference from the final pay if possible.

Inland Revenue's annual close down

During IR's annual close down between Christmas and New Year:

- Employees with a current annual leave entitlement are required to use that annual leave or can use available long service leave or salary trade leave.
- Where it is agreed, an employee can accumulate additional leave (ADLV) specifically to cover this close down period.
- Where an employee doesn't have enough leave (types above) to cover part or all of the close down period then they must anticipate the annual leave.

There are some exceptions to the above in relation to unplanned leave such as sick or bereavement leave.

In rare exceptions, some years specifically identified parts of the business may remain open in this period. If this is planned, Inland Revenue will advise as early as possible (at least one month in advance), including the number of people who will be required to work.

If a part of Inland Revenue wants to have another close down, it must first get agreement from employees, in accordance with the Holidays Act.



Leaders, seek advice from People & Workplace Services: Raise an HR query/case - Support Portal | ServiceNow

- if you are considering another close down or planning to stay open during the normal closed down.

BEREAVEMENT, TANGIHANGA AND HURA KŌHATU

Bereavement, tangihanga and hura kōhatu leave is provided to enable employees to meet their obligations and/or pay their respects when a person with whom they had a close association has passed away, including still birth and miscarriage. An employee's entitlement to this leave is set out in their employment agreement and legislation.

FAMILY VIOLENCE LEAVE

Paid Family Violence Leave of up to 10 days per year is available for the purpose of assisting employees who are affected by family violence. "Affected by family violence" is defined as meaning:

A person who is one of both of the following:

a) A person against whom any other person inflicts, or has inflicted, family violence; *or*

b) A person with whom there ordinarily or periodically resides a child against whom any other person inflicts, or has inflicted, family violence.

Some employment agreements contain further detail.

Entitlements are set out in the Family Violence—Victims' Protection Act 2018.

PARENTAL LEAVE

The purpose of parental leave is to provide employees with time away from work when a new child comes into their family. Entitlements are set out in employment agreements and in the Parental Leave and Employment Protection Act 1987 (PLEPA). An employee may also be entitled to paid parental leave through the Government's paid parental leave scheme.

Inland Revenue offers some provisions beyond the legislated entitlement, including the following.

Employer Parental Leave Payment

If an employee meets the 6 or 12 month employment eligibility criteria under the PLEPA[1] and takes parental leave they will be entitled to either:

- A lump sum payment equivalent to six weeks' pay; *or*
- A lump sum payment pro-rated to the number of weeks they were absent (if the period of leave is less than six weeks).

Employees may choose to have this payment made upon commencement of, or on return from, parental leave. Both these options are paid at the salary pay rate that applied when the parental leave commenced.

This provision is also included in employment agreements other than those on the standard terms agreements (for whom this provision is extended by policy). STEA 2011 also contains clause 4.8.1 Ex gratia payment, so these employees could elect to apply that clause if they choose to (though this provision is generally more favourable if criteria are met)

Contribution to KiwiSaver on return to work following parental leave

To be eligible for any KiwiSaver contribution payment, a person must meet the 6 or 12-month employment eligibility criteria in the Parental Leave and Employment Protection Act ('PLEPA') and have taken that leave. The employee must meet the requirements of their KiwiSaver scheme to receive employer contributions at the time they commence parental leave and be receiving employer contributions at that time. If they are not receiving employer contributions at the commencement of parental leave, no lump sum payment will be made on their return. No payment will be made if the employee is on a KiwiSaver contributions holiday at the time parental leave commences.

Where an employee meets these criteria, IR will provide a lump sum payment directly to Their Inland Revenue KiwiSaver account.

The gross value of the lump sum payment will be up to a maximum of 3% of salary (depending on the employee's normal contribution rate) pro rata for the duration of the parental leave. The total gross amount payable is capped at 12 months. The payment will not be an actuarial calculation of what contributions would have been made had the person remained working; but rather it will be a lump sum payment in lieu of actual contributions. The payment will be taxable In line with the applicable ESCT rate.

[1] Employee must have worked for IR for a minimum of 6 months or been back at work for at least 6 months since their last period of parental leave to qualify for 26 weeks extended leave. Employee must have worked for IR for a minimum of 12 months or been back at work for at least 12 months since their last period of parental leave to qualify for 52 weeks extended leave.

Timing of access to parental leave

Legislation requires at least six months service with the same employer (and minimum hours etc.) for an entitlement to Primary Carer Leave and extended leave. Some Inland Revenue employment agreements allow for a reduced period of extended leave/carer leave (26 weeks) when an employee has been employed for less than 12 months.

Access to 10 Days Discretionary Leave

The legislation provides that a "*female employee who is pregnant is entitled, before taking primary carer leave, to take a total of up to 10 days special leave without pay for reasons connected with her pregnancy*". While this leave is generally unpaid, in Inland Revenue this leave is applied for as Discretionary Leave – which does mean leaders have the option to consider a leave with pay option. Likewise, Inland Revenue will also consider up to 10 days discretionary leave with or without pay for the partner of the primary carer for medical reasons related to the birth.

Payment of annual leave accrued while on parental leave

Annual leave will continue to be earned while an employee is on parental leave. On return, this annual leave, as well as any annual leave earned prior to parental leave commencing, will be treated the same as normal annual leave (paid at ordinary weekly pay or average weekly earnings, whichever is the higher).

The table explains other provisions in relation to parental leave and annual leave:

If the employee's employment with Inland Revenue ends while they are absent on parental leave without pay.	THEN	The employee's service end date is the day immediately before the start of parental leave without pay. No annual leave will have been earned past that point. (It would only have applied if the employee's service had resumed.)
If the employee's employment with Inland Revenue ends during the 12 months after their return to work.	THEN	Any untaken annual leave earned while on extended parental leave is paid out at a rate equivalent to the average weekly earnings for the 12 months immediately before the end of the last pay period before the annual leave is paid out.
If the employee wishes to cash up leave within 12 months of returning from parental leave.	THEN	The leave is cashed up at the rate equivalent to the higher of the employee's average weekly earnings or ordinary weekly pay for the 12 months immediately before the end of the last pay period before the annual leave is paid out. **Note:** Employees still need to meet the requirement for cashing up annual leave under the policy and cashing up leave guidelines (see Topic 2 – 'Leave' (Special Leave)).

Note: While not directly related to parental leave, we also offer a **Childcare Subsidy** for eligible employees. Details are in employment agreements and in the Allowances, Benefits and Retirement Savings Policy (see Topic 7 – 'Pay & Benefits' in our People Policies & Guidelines).

PUBLIC HOLIDAYS

Inland Revenue observes public holidays as provided in legislation. Employment agreements set out how public holidays that fall on a day that would otherwise be a working day are treated, in accordance with the Holidays Act 2003.

SICK LEAVE

The purpose of sick leave is to provide employees with time off from work when they, or a person who is dependent on them, are sick or injured. Dependants may include an employee's spouse or partner, child or parent. Other individuals will be agreed on a case by case basis.

Medical certificate

Depending on the circumstances and employment agreement provisions, an employee may be required to provide a medical certificate for their absence.

When paid sick leave is exhausted

If the employee has no sick leave provision available, options such as taking annual leave or unpaid sick leave can be discussed and may be agreed. Anticipation of sick leave from an employee's next allocation may also be an option.

Some employment agreements specify details and amounts others are silent and any anticipation would need to be considered on a case by case basis. Unless there are exceptional circumstances, all anticipated sick leave will be recovered from an employee's final pay, if they leave Inland Revenue before their next sick leave allocation. Employment agreements may be referenced for specific wording.



TEMPLATES AVAILABLE: People leaders have access to template letters Including anticipating annual and sick leave and parental leave letters.

Document control	**V7 July 2025** (V6, Dec 2024; V5, June 2023, v4 April 19;v3 Sept 18; v2, June 2017; v1 Mar 2016)
Review dates	Date reviewed: June 2023 (July 25 minor update to annual close down section only) Next review: June 2027 (review may occur sooner if required)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	Email the ERP&R team

Inland Revenue
Te Tari Taake

Making a complaint of harassment, bullying or discrimination

These guidelines outline a range of options which are available for dealing with harassment, bullying or discrimination in the workplace

Complainant *(you)*:	Person making the complaint of alleged discrimination, bullying or harassment.
Respondent:	Person against whom a complaint of alleged discrimination, bullying or harassment is raised.

Determining if a complaint is warranted

We recognise that this situation can be both stressful and emotional and that the best way forward may not be immediately clear.

As a starting point, you may like to talk confidentially to someone you trust (a friend, colleague, union or H&S representative, employee assistance programme provider or any other trusted person) to get an objective view point about whether you are actually being harassed, bullied or discriminated against (refer to the harassment, bullying or discrimination policy for definitions)

In the case of bullying, you may like to reference the 'Identifying Workplace Bullying Guidelines' on our People Policies & Guidelines (see Topic 4 – 'Healthy, Safe & Equitable Workplace') or the more detailed WorkSafe NZ online resources. A good starting point is understanding whether the behaviour you are experiencing is bullying.

More broadly, the Employment NZ resources provide information and examples of harassment, bullying and discrimination. While many of the definitions note the repeated nature of certain behaviour, you can still raise your concerns or discuss with your leader, your leader's leader, another leader or your union if you consider any instance of behaviour unacceptable and you should report any serious issue immediately.

Options for making a complaint

There are a range of options for dealing with harassment, bullying or discrimination in the workplace. You are encouraged to speak up and raise any issue in a timely way, but you can also raise historical issues and be supported in deciding how/if to proceed. Any complaint or query will be treated as confidentially as possible, taken seriously and acted on promptly.

	Options	May be appropriate when...
Low-key solutions	1. Self-help or supported self-help.	...the alleged behaviour is minor, and you don't feel threatened by approaching the person.

	Options	May be appropriate when...
	2. Informal approach to management.	...as above but you would be more comfortable with a leader providing direct support through the process.
Formal solutions	3. Formal in-house investigation.	...the alleged behaviour is more serious and could warrant a formal employment investigation, or low-key solutions have proven unsuccessful.
	4. External resolution.	...internal procedures (as above) have already been explored or there is a need for Police or other agency involvement.

In the first instance, you should be clear if you have a preferred option you wish to pursue and what outcome you may be seeking e.g. cessation of behaviour, apology, change of team, etc However, you should take reasonable steps to raise a concern with an appropriate leader before seeking external resolution. Generally, you are encouraged to consider low-key options before more formal options. It's important that you are comfortable with the approach, and you understand the outcome you are seeking. Inland Revenue has obligations to all staff to provide a safe workplace and to treat them fairly and reasonably. In some circumstances Inland Revenue may have to take action which is different to your choice of action. For example, you may choose self-help or an informal approach to management; however, if Inland Revenue considers a more formal process is required, it may pursue that.

Or you may request a formal investigation, but Inland Revenue may consider, after preliminary inquiries, that this is not appropriate.

If Inland Revenue intends to take a different option than the one you sought, this will be discussed with you in advance, including sharing the reasoning behind the decision. You may still be able to obtain the outcome you are seeking even if the course of action is different to your preferred option.

Your options in more detail

Option	What the option involves
Self-help or supported self-help	Self-help involves describing the unacceptable behaviour, telling the respondent their behaviour is unacceptable and being very clear that it needs to stop. You can do this verbally or in writing (on a private and confidential basis) and/or with the support of a union representative, colleague or friend etc. Sometimes awareness is all that is required to address the issue. The respondent may not realise their behaviour could be bullying or the impact it is having and may quickly acknowledge it and change their behaviour when it is brought to their attention. If you are uncomfortable about approaching the respondent, or this approach does not resolve the issue, you may wish to consider the informal approach to management option below.

Option	What the option involves
Informal approach to management	You, or someone you have asked to support you, may approach management informally for assistance. The approach can be made to your own leader. If your complaint is about them, go to your people leader's manager, or you can use the confidential Integrity and Internal Assurance reporting wrongdoing process. The leader will listen to your concerns and ensure they understand the outcome you are seeking. They may seek advice on options from HR Advisory (Raise a HR query/case - Support Portal | ServiceNow). In many cases, the leader may speak informally with the respondent (on the understanding that no decision has been made on whether the alleged conduct actually occurred). If there is agreement on what happened or is happening and what will resolve the situation, the issue can be resolved confidentially between the people concerned, potentially with the help of the leader in a mediatory or facilitation role. The leader should keep in mind that the respondent has the right to support and advice, and during the informal discussion may decide that the matter needs to be formalised to maintain the integrity of the process and outcome for both parties.
Formal in-house investigation	To raise a formal complaint internally you can complete the following form: • REPORTING WRONGDOING ONLINE FORM. You may wish to advise your immediate leader in writing or in person (or if you feel uncomfortable doing so, you can ask another Inland Revenue staff member to raise the complaint to your leader on your behalf, such as a colleague, another leader or a union delegate). Leaders receiving a complaint should complete the following form: • INITIAL REPORT ONLINE FORM and follow the initiating action steps as set out the 'Disciplinary Investigation Guidelines' in Topic 3 of our People Policies & Guidelines. Both these initial reporting options will lead to contact from IR's Integrity Team and the likely need for you to provide a written statement, setting out the full details of what has happened, when and where it happened, the names of any witnesses, as well as the outcome you are seeking. It should be detailed enough to enable the respondent to be informed of the complaint and be able to respond to it. If a complaint is raised through any other channel e.g., pulse surveys, etc, you will be contacted and your permission sought to refer the complaint to IR's Integrity Team. If it is determined a formal investigation is warranted, there will be an investigation of the events. This may involve interviewing you, the respondent, witnesses or other staff as necessary. If there is any evidence such as telephone messages or emails, these will be kept as relevant information. The Disciplinary Investigation Guidelines outline the process steps of a formal investigation, and the potential outcomes if misconduct or serious misconduct is established.

Option	What the option involves
	As part of the process, statements and relevant information provided by yourself will generally be shared with the person or people that the complaint is made against. In certain serious situations you may also have the option of making a protected disclosure under the Protected Disclosures (Protection of Whistleblowers) Act 2022. Inland Revenue has a protected disclosure process which may be used to raise the issue under certain circumstances. Further guidance and information about making a protected disclosure can be found here.
External resolution	You should check the employment relationship problem resolution clause in your employment agreement. It focuses on ensuring the resolution of employment relationship problems as closely as possible to their point of origin. Generally, you should make Inland Revenue aware of the issue, and follow applicable internal procedures (as above) before seeking external resolution. External options may include: • **Mediation**: The Mediation Service at MBIE provides an independent service • **Personal grievance**: This can be raised under the Employment Relations Act 2000 or as a complaint under the Human Rights Act 1993 (but not both) • **Police:** It may also be appropriate to raise the matter with the Police (normally any referral to the Police or another agency will be managed by IR's Integrity Team).

If a complaint is made against you

The complaint may be made and/or addressed via low-key options or more formal options. It may be expected or come as a complete surprise to you. You may or may not feel your actions constitute bullying, harassment or discrimination.

Inland Revenue does not automatically assume that the alleged conduct occurred when a complaint is received. The principles of natural justice mean that you have the right to know what you are being accused of and who is making the allegation. Any complaint will be treated as confidentially as possible, taken seriously and acted on promptly.

Following a formal complaint, you must not contact the complainant, or if contact is inevitable, you should not discuss the complaint in any way. You should work with your leader to manage any scenarios where contact may be necessary. You should take care not to act in such a way that could be seen as harassment, discrimination or bullying, and you must not disclose the complaint or discuss it with anyone except your support person/s or representative.

Support available

We provide a free and confidential employee assistance programme which you can contact directly before, during and after a complaint is made. This is available to both the complainant and the respondent.

You may also wish to discuss the matter confidentially with your union representative or another trusted support person. You can contact s 9(2)(k) for wellbeing support, and leaders may seek advice or support from HR Advisory (Raise a HR query/case - Support Portal | ServiceNow). You can be kept informed on the progress of any formal complaint you have made by contacting IR's Integrity Team.

As well as providing professional support, Inland Revenue will take all reasonable steps to ensure those involved are protected from any form of victimisation or retaliation. You should report instances of victimisation or retaliation straight to IR's Integrity Team, to ensure the concern is properly assessed, acted on (where appropriate) and managed independently.

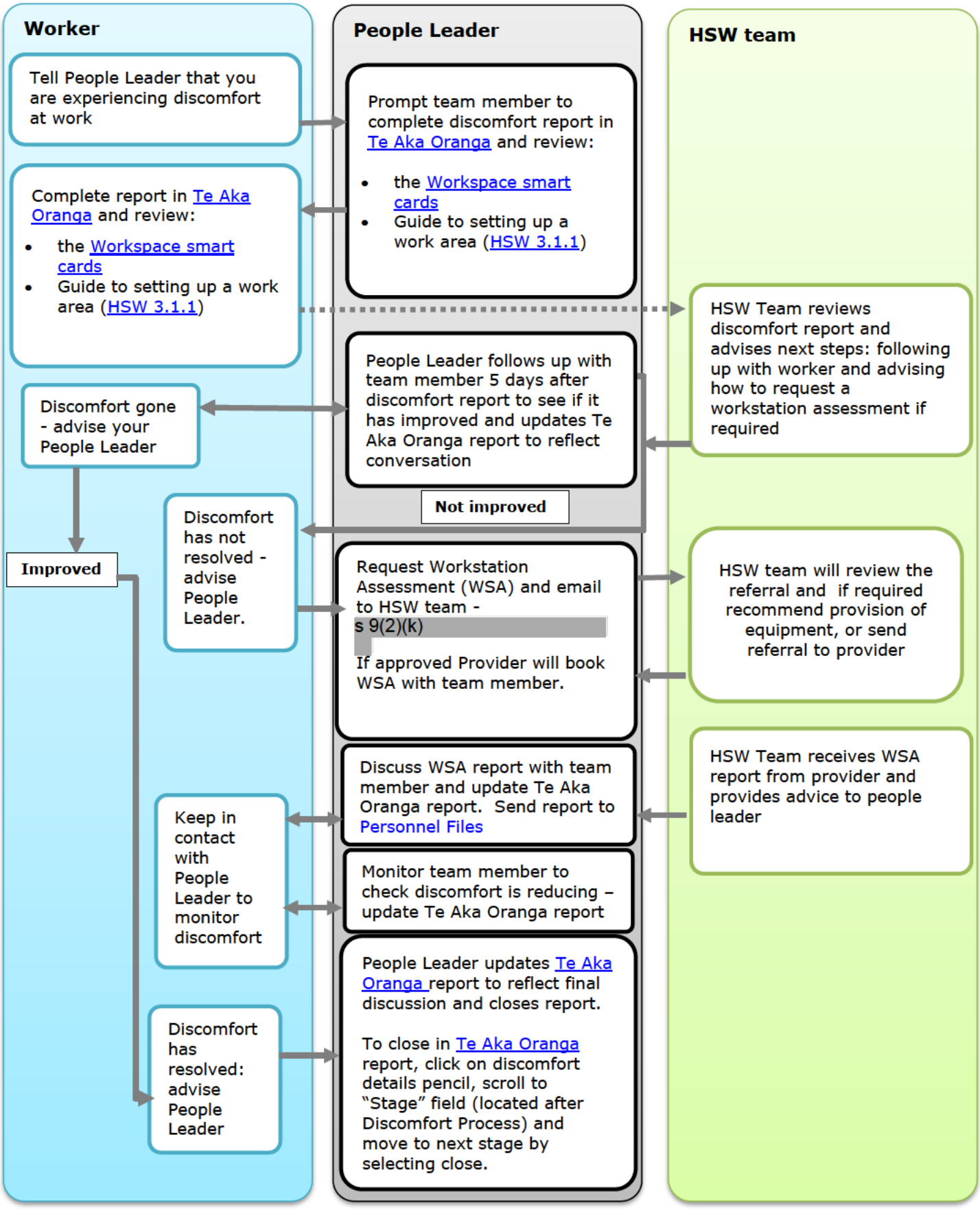
Following an investigation, it may be necessary to rebuild relationships and leaders have a key role in ensuring all those involved are supported.

Document control	**v2 June 2018**; v1 March 2016
Review dates	Date reviewed: June 2025 (Minor editorial/links), November 2022
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 57

Managing discomfort guide (standard)

Inland Revenue
Te Tari Taake



Our Code of Conduct
Tikanga Whanonga

2026

Inland Revenue
Te Tari Taake

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Inland Revenue
Te Tari Taake

Why we have our Code

Inland Revenue's Code of Conduct – Tikanga Whanonga (our Code) brings together the expected standards of behaviour which all those working at Inland Revenue (IR) must comply with.

The Code of Conduct for the Public Sector | Te Tauākī Whanonga mō te Rāngai Tūmatanui, sets the standards of integrity and conduct across the Public Sector. It sits at the heart of our work, guiding what we do and how we do it. We must know it and hold ourselves accountable to it. It provides a shared foundation and commitment to integrity and conduct and provides the core standards of our Code.

Specific conduct expectations for Inland Revenue - IR has a unique role in administering New Zealand's Tax and Social Policy and this includes specific Tax Administration Act obligations. It's important that we are clear how some of the wider Public Sector standards play out in the specific IR context and provide additional detail on your Tax Administration Act obligations.

Why we have our Code

Making expectations clear

Everybody working for IR needs to be clear on the expected standards of behaviour and to understand that they are bound by both the general standards in the Code of Conduct for the Public Sector and the additional specific conduct standards for IR, which together make up ‘our Code’.

Our Code is intended to help you do the right thing and guide you in your day-to-day decision making. It’s all about making sure you know what is and isn’t OK.

Doing the right things as individuals, as an organisation and as part of the wider Public Sector helps support a positive work environment and ensures the public and government have trust in IR and the tax system.

Helping you to make the right decisions

Our Code recognises and builds on the foundation principles for employment (already in our employment agreements) and relevant legislation. IR’s policies, guidelines, frameworks and processes reinforce our Code and provide more detail when needed.

IR’s making the right decision checklist is a useful resource to support you to exercise good judgement in the decisions you make.

If in doubt, check it out.
If you are uncertain about the right course of action, discuss any issue with your leader and seek their guidance.

Realising our vision, living our values and shaping our culture

Acting in ways consistent with our Code helps us achieve our vision, puts our values into practice and shapes our culture.

Most New Zealanders interact with IR in some way. The trust of our customers and the wider public is key. It’s built on the good decisions we each make, the standards of integrity and conduct we maintain and the way we treat our customers.

It’s our Code and we’re all responsible

Our Code applies to everyone working for IR, in all roles and at all levels. As well as employees, it also covers agency staff, contractors and consultants.

As the ways we work and the places we work change, it’s important to understand that our Code will always apply and is here to guide you. We all have a role in ensuring our judgement, choices and actions, and those of our colleagues, uphold our reputation and make IR and the Public Sector a great place to work.

The Code of Conduct for the Public Sector

Te Tauākī Whanonga mō te Rāngai Tūmatanui | The Code of Conduct for the Public Sector sets the standards of integrity and conduct for the Public Sector. As a public servant, you must read and abide by the Code of Conduct for the Public Sector.

It is the foundation of our Code and outlines 21 standards that we should apply with judgement and hold ourselves accountable to at all times. These 21 standards of integrity and conduct provide public servants a shared foundation and a collective commitment to acting with integrity in the Public Sector.

The standards are below, along with a link to the full Code of Conduct for the Public Sector. It is essential that you open and read the Code of Conduct for the Public Sector in full as it provides further detail to understand how the standards are applied in practice.

Code of Conduct for the Public Sector



The Code of Conduct for the Public Sector

Ngā Paerewa | Our Standards

Ngā Mātāpono | Our Values



Ngākau pono | Trustworthy

1. We are honest and professional.
2. We act lawfully and use public power fairly and reasonably.
3. We avoid work and non-work activities that may compromise our ability to do our job.



Whakarangatira | Respectful

4. We recognise and uphold the dignity of every person.
5. We contribute to a positive and safe workplace culture.
6. We act with care and respect, and do not behave in ways that are inappropriate or could harm others.



Ngākau tapatahi | Impartial

7. We act objectively and do not allow our personal beliefs, interests, activities, or relationships to impact our work.
8. We disclose our relevant interests and manage all conflicts of interest appropriately.
9. We never misuse our position for personal gain or to benefit or disadvantage others.
10. We decline gifts or benefits that place us under any actual or perceived obligation or influence.



Whaiwhakaaro | Accountable

11. We are open to scrutiny and can account for what we do.
12. We treat our organisation's information and resources with care and use them only for proper purposes.
13. We aim to improve the performance and efficiency of our organisation.



Āta whakarongo | Responsive

14. We take the time to listen to and understand people's circumstances and needs.
15. We aim to collaborate and engage meaningfully with New Zealanders to design policies and deliver services that meet their needs and aspirations.

Ngā Pou | Our Principles



Te noho taiapa | Political neutrality

16. We act in a politically neutral manner, which enables us to effectively serve current and future governments.
17. We respect the authority of the government of the day.



Tohutohu hāngai | Free and frank advice

18. We support our organisation to provide Ministers with timely, robust and unbiased advice.



Kopounga whai-painga | Merit-based appointments

19. We are fair and robust in our recruitment and selection processes and must give preference to the person who is best suited to the position.



Kāwanatanga tuwhera | Open government

20. We aim to make government information, decisions and services transparent, accessible and available.



Kaitiakitanga | Stewardship

21. We manage and care for the Public Sector, so that it may continue to meet the needs of New Zealanders now and into the future.

Specific conduct standards for Inland Revenue

It is recognised that alongside the Code of Conduct for the Public Sector, agencies may apply additional or detailed standards to their organisation that are consistent with the Public Sector Code.

Given IR's unique role in administering New Zealand's Tax and Social Policy, it's essential for us to expand on some critical areas to ensure you know the standards required of you in the IR context.

We must maintain the integrity of the tax system, including ensuring information is protected and confidentiality maintained

This obligation comes with clear requirements and restrictions around system access and ensuring IR information is accessible only to authorised people who have an IR business need.

We must ensure our own tax affairs are beyond reproach

We must avoid any actual, potential or perceived Conflicts of Interest, and understand these in the IR context

Specific conduct standards for Inland Revenue

We must maintain the integrity of the tax system, including ensuring information is protected and confidentiality maintained

The Tax Administration Act 1994 (TAA) sets out some specific obligations on those working for IR. These are critical to ensuring that the Government and public of New Zealand maintain trust in the tax and social policy systems IR administers.

These legal obligations require you use your best endeavours to protect the integrity of the tax system, which includes taxpayer perceptions of integrity (section 6, TAA) and to keep IR information confidential (section 18, TAA).

Maintaining high standards of integrity and conduct ensures we all meet our legal obligations.

> **Protecting the integrity of the tax system and meeting confidentiality requirements means you must only access customer information for the purpose of carrying out your IR duties.**

> **It's not part of your duties to access (or try to access) or change any IR customer information relating to your family, friends, acquaintances or yourself, using any access or authority IR has given you as part of your employment.**

This is always unauthorised, regardless of the reason for doing so (like a customer's request, curiosity, just to change an address, just trying to help) or the degree of access (such as tried and the system prevented it, accessed but didn't modify). You also can't ask a colleague to undertake these actions for you, or take these actions at the request of your colleague/s.

You can refer a family member, friend or acquaintance only to information that is publicly available, including directing them to IR's website, myIR or our contact centre. Likewise, as an IR customer, you can only use these publicly available channels including myIR for your own tax affairs.

Specific conduct standards for Inland Revenue

We must treat all IR work with care and confidentiality, taking reasonable care to ensure IR information is accessible only to authorised people who have an IR business need.

No matter where you're working, whether within IR offices or off the premises, you must always ensure that IR information, in any form, is appropriately cared for, protected and secured, so it can't be seen, heard or accessed by unauthorised people or those without an IR business need (such as tradespeople working at your site or at home, or fellow passengers if you're working while travelling or commuting).

You must respect the privacy rights of our customers when dealing with their information. Only collect information you actually need, keep it secure, ensure it's accurate, and only access, use and disclose it lawfully. If dealing with requests to release information, you must follow specific IR procedures. You also need to ensure the confidentiality of all official information (including staff information).

We must use knowledge and influence gained at IR solely for appropriate business purposes.

Working for IR means you may have access to, and knowledge of, laws, procedures, activities and systems which could personally benefit you and others. You must use this knowledge – and the influence it may give you – only for appropriate IR business purposes and in ways that are open to the closest scrutiny.

You must not use any knowledge gained through your role at IR for your own, or anyone else's, advantage (financial or otherwise). You can only access and disclose IR information if you are authorised by IR to do so. This confidentiality requirement continues even when you stop working for IR.

Unacceptable use of knowledge and influence includes:

- telling a friend there are particular areas of business accounts which are scrutinised and audited more closely by IR
- giving information or assistance to an extended family member on how to deal with a dispute about tax, child support or a student loan, beyond what is publicly available
- using your role at IR to gather information not normally available to you as a member of the public, such as use of an IR warrant to obtain records of a business you or an acquaintance are interested in purchasing or looking them up in IR's systems.

Specific conduct standards for Inland Revenue

We must ensure our own tax affairs are beyond reproach

You have the same rights and responsibilities as any other IR customer. However, as you work for IR your tax affairs (personal and any business) must be beyond reproach, and you must comply with all the legislation we administer.

This includes accurate and timely tax returns and payments (or ensuring they are under arrangement by the due date), paying correct child support and/or student loans, and correctly claiming Working for Families Tax Credits. You must not omit income or evade tax in any way or assist or encourage anyone else to do so, such as by accepting or requesting cash jobs.

IR understands that you might not always get it right or that you may disagree on a particular tax issue. If this happens, you need to engage with IR promptly and work through the proper channels to resolve the issue.

We must avoid any actual, potential or perceived Conflicts of Interest (including paid or unpaid work)

The Code of Conduct for the Public Sector makes clear the general requirements around 'disclosing relevant interests and managing conflicts'. In the IR context there are specific requirements for providing assistance to clubs, societies and similar organisations, and being a nominated person who acts for someone else's tax affairs.

Examples of activities which could cause a conflict of interest and need to be discussed with your leader include:

- being an employee, advisor, director or partner of another business or organisation
- undertaking independent contracting or consultancy work
- running your own business, or helping your partner or family run a business
- being treasurer for a sports club
- auditing or considering an adjudication or ruling in relation to a company in which you own shares.

Breaches and potential consequences

The Code of Conduct for the Public Sector includes key information about speaking up and what may happen if standards are breached. Some further IR context, examples and supporting resources are provided below.

Please speak up – we're all responsible for reporting misconduct or wrongdoing

If you genuinely believe someone working for IR is (or has been) involved in wrongdoing or is breaching our Code (the Public Sector and/or IR specific expected standards of behaviour) – please speak up.

Inland Revenue's Kōrerohia –Speak Up Hub is available to support you in raising any concerns, including breaches of the TAA, and in making a protected disclosure.

Breaches of our Code may result in disciplinary action

Our Code (both the Public Sector and IR specific standards) is intended to help you understand the minimum expectations of behaviour at IR. Most people exercise good judgement and do the right thing. Being clear on expected behaviours and highlighting the very serious consequences of certain breaches, helps us all avoid breaches as much as possible.

IR monitors various staff activity and practices to ensure alignment with policy and our Code. A possible breach of our Code may result in an investigation and disciplinary action.

Any disciplinary action taken will depend on the severity of the breach and can range from warnings to dismissal in cases of serious misconduct, and in some situations, prosecution as well. Any person who knowingly breaches their confidentiality obligations under the TAA may be prosecuted and face penalties of imprisonment or a fine, or both.

Dismissal can result from serious breaches of our Code, including, but not limited to:

- accessing (or trying to access) and/or changing any IR customer information relating to family, friends, acquaintances or yourself, using any access or authority IR has given you as part of your employment
- accessing (or trying to access) any IR information without IR authority or business need
- disclosing any IR information without IR authority or business need
- breaching confidentiality obligations under the TAA
- falsifying tax returns or documents
- dishonest, illegal or corrupt behaviour in the workplace or being convicted of a crime
- misusing IR property, vehicles, business tools, business platforms or funds
- accessing, downloading, and/or storing material from inappropriate internet sites or sending or receiving inappropriate material
- knowingly, negligently or carelessly subjecting IR assets and resources to undue risks
- harassment, discrimination or bullying against any colleague or customer
- violence in the workplace
- taking illegal drugs or consuming alcohol or other substances that affect your ability to perform your duties
- behaviour that is likely to bring IR or the Public Sector into disrepute.

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Topic 2(a) – Leave

Parental Leave Guidelines

These guidelines outline the relevant provisions, entitlements and process considerations relating to parental leave.

The Parental Leave and Employment Protection Act 1987 governs Inland Revenue's (IR's) application of parental leave. Our leave policy and your specific employment agreement also establish your entitlement to parental leave.

The legislation sets out the types of parental leave (primary carer leave, partners leave, extended leave, negotiated carer leave, pre-term leave and special leave for pregnant employees). It details your entitlements, the process for applying for parental leave, and provisions that govern the protection of your employment while on parental leave.

The Ministry of Business, Innovation and Employment (MBIE) defines the types of parental leave, provides case studies and has considerable resources on their Employment New Zealand website.

Inland Revenue people leader templates are available to support various parental leave scenarios. For support with the templates or more generally contact HR Advice Raise an HR query/case - Support Portal | ServiceNow

Key entitlements summary

A few key entitlements which the MBIE resources explain in more detail are summarised here:

- The **start of your parental leave may be brought forward** on the advice of your medical practitioner or midwife. If your child is born before 37 weeks, pre-term leave is available
- **Your job is generally protected while you are on parental leave**. The exceptions under the Act are if it' is deemed to be a key position or a genuine redundancy takes place. A key position is where a temporary replacement is not reasonably practicable. This would be very rare in IR and you would be advised of this before you go on leave
- **Where agreed, unpaid parental leave does not necessarily need to be taken in one continuous block**. For example, going back to work after primary carers leave, then taking some extended leave within the 12 month window from the child's birth or becoming the primary carer
- Your **annual leave and sick leave will continue to be earned** while you are on parental leave
- **'Keeping in touch' (KIT) days** allow you to perform up to 64 hours of paid work without having been deemed to return to work (after the first 28 days since the birth or

you assumed care of the child). So you can agree with your leader to return to work during your parental leave for things like training, handover activities or events without it impacting on your parental leave

- **The term 'Primary care' extends beyond just birth mother and their partners** or adoptive parents and can cover all permanent arrangements where the applicant has primary responsibility for the care, development and upbringing of a child under six years
- If you do not qualify for 'primary carer leave' (e.g. you are a casual employee or have only recently joined us) **you can request 'negotiated carer leave'**, provided you are eligible for a parental leave payment. The request for approval for a period of leave would be negotiated with your leader
- If you return to work following a period of parental leave, **your time on leave counts as continuous service** (this means the time off is still added onto your service length) for the purposes of service-related entitlements (such as long service leave and superannuation).

Paid parental leave

For information on eligibility for parental leave payments and application forms, refer to the external IR website or see the MBIE website.

Note: IR administers paid parental leave payments for MBIE, which has overall responsibility for the paid parental leave scheme. A decision by IR that an employee is or is not entitled to paid parental leave is made as administrator and not as employer. You must first apply to IR as your employer for parental leave and then to IR as the administrator of the Government's paid parental leave. If you are on paid parental leave and intend to return to work early, you must notify IR in its capacity as administrator of the paid parental leave scheme. If you have a dispute over eligibility for payment, contact the MBIE Employment Relations Info Line on 0800 20 90 20 for assistance.

Extra IR provisions

We offer some provisions above those required by law. These more favourable entitlements include:

- An Employer parental leave payment for eligible employees
- Contribution to KiwiSaver for the period of parental leave taken for eligible employees
- Employees who are covered by collective employment agreements, who have less than 6 months employment with IR, or who have been back at work less than 6 month after the end of a period of parental leave, are provided up to 26 weeks unpaid parental leave from IR. This goes further than legislation which allows for negotiated carer leave to be considered where employed for less than six months.
- Up to 10 days discretionary leave with or without pay for reasons connected with the pregnancy (the legislation provides for up to 10 days special leave without pay)
- Up to 10 days discretionary leave with or without pay for the partner of the primary carer for medical reasons related to the birth
- The payment rate of leave earned on parental leave
- A childcare subsidy.

These provisions are explained in the 'Leave Policy' (see the "Parental Leave" section – Topic 2a) and the 'Pay and Benefits Policy' (see Topic 7 – "Childcare subsidy" section) in our People Policies and Guidelines. You should also check your employment agreement.

PEOPLE LEADER CONSIDERATIONS

Here's what you should discuss and/or confirm with your team member:

Ensure your team member's request for parental leave has all the necessary information and clearly states the type of leave being taken (as different types have different provisions). Forward the request to Payroll for appropriate action.

You should also discuss the following with your team member:

- How their position is to be managed in their absence
- How they intend to take their leave (e.g. continuous etc.)
- Ensure they understand the eligibility criteria and provisions listed in the section above, which IR offers above those required by law e.g. the employer parental leave payment, contribution to KiwiSaver on return
- Do they qualify for the employer parental leave payment. If so, do they want to take the payment when they leave or when they return
- Their expected return date at the conclusion of parental leave, and ensure they understand their obligation to notify you when they plan to return (21 days' notice in writing) and to notify you of the date the child is born to ensure the return to work date is accurate
- How they wish to receive communication and updates while they are away. They remain a member of your team and an employee of IR while on parental leave, so you should ensure they are kept informed about any important issues or changes. "Keeping in touch" days are also an option
- Confirm their understanding that sick leave and annual leave will continue to be earned
- Clarify where they can obtain information on paid parental leave (IR and MBIE as noted above).

Note: If your team member is resigning as they do not intend to return to work, they may still be entitled to paid parental leave.

We are committed to a positive and safe working environment and any kind of discrimination is unacceptable. You can obtain information on the prevention of pregnancy discrimination in this Human Rights Commission resource.

Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) if you need any support with templates or general advice on this topic.
Also, if you:

- Can not contact your team member before their expected return, or if the date they were due to return has passed and they have not returned; *or*
- Consider their job cannot be kept open or your team is being restructured (employees on parental leave have the same restructuring provisions as any other employee.)

Document control	**V4 June 2023** (v3 Sept 2018; v2 April 2016; v1 March 2016)
Review dates	Date reviewed: January 2026 (only minor editorial changes from June 23 review)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

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Inland Revenue
Te Tari Taake

Physical and Personnel Security

Inland Revenue's aspiration is to improve oranga for current and future generations. We make our biggest contribution to oranga through economic activities including collecting and distributing money.

To achieve this aspiration Inland Revenue's physical security policy ensures all people are in a safe working space, are safe when they work from other places and all assets and buildings are secure.

This policy does not cover the information inside our assets, which is covered by our Information Security policy.

Who this policy applies to

The policy applies to all employees, contractors, co-located partners and suppliers coming onsite.

Why we have this policy

This policy explains how we intend to keep our people, property, and assets (excluding the information inside the asset) safe by creating a good security culture.

Specific practice arounds security

Principles for effective security

- availability – to ensure timely, reliable access to assets for authorised users
- integrity – maintaining the integrity of systems by ensuring only authorised persons can enter a site
- authentication - a process that verifies a user's identity to ensure the person requesting access is the person authorised to be on the site
- confidentiality – ensuring that assets are accessible only to those authorised to have access

This means that we provide:	This means in practice
A safe working space.	We have working spaces and processes that allow us to manage aggressive customers We have processes to manage threats or suspicious activity/items We have processes for managing work with higher-risk organisations or individuals We have standards for our offices including front of house
People are safe when they leave the office	We have processes for managing out of office work including assessing risk of sites and customers and keeping documentation safe

All assets and buildings are secure	People are vetted to the appropriate national security clearance required for them to complete their work We have access control processes in place to manage building access, access to sensitive areas or buildings is prevented by the use of appropriate electronic access control system hierarchy Afterhours access to sites is achieved by access control and monitored intruder alarm systems
A good security culture	People have an awareness of security expectations including appropriate site practices, and take personal responsibility for doing the right thing People receive security awareness training appropriate for their role Customer duress and site emergency teams are trained and operating well

Successful implementation of this policy will contribute to the achievement of Inland Revenue's Strategy by:

- ensuring the confidentiality, integrity and availability of the information required by our people at all levels to do their work
- contributing to an environment of voluntary compliance by maintaining customers trust and confidence in the ability to gather and keep their information secure
- providing assurance all information gathered for cross agency purposes is protected
- ensuring that partner organisations, such as outsourcing and contractors, protect information and assets at the appropriate settings
- driving compliance with relevant legislation, including the Tax Administration Act 1994 and the Privacy Act 2020
- contributing to public trust in Inland Revenue as an efficient and effective organisation

As Commissioner and CEO, I have the ultimate responsibility for the safety and security of Inland Revenue's people, assets and information. It is important to me that, as an organisation we have a healthy security culture, and our people feel they are safe when they discharge their delegations on my behalf.

When Inland Revenue is a safe place for our people and their information, customers have trust and confidence which has a positive influence on voluntary compliance.

I endorse this security policy and associated security Protective Security Requirements framework which are most effective when they are understood, accepted and an integral part of day-to-day behaviours at Inland Revenue.

Document history

Approved by	*Naomi Ferguson – Commissioner of Inland Revenue*
Policy owner	*Vanessa Johnson - Service Leader Integrity and Internal Assurance*
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Approved by	*Cath Atkins Commissioner of Inland Revenue (Acting)*
Policy Owner	*Erina Clayton Enterprise Leader*
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Review Date	August 2025
Approved by	Peter Mersi – Commissioner of Inland Revenue
Policy Owner	Erina Clayton – Enterprise Leader
Next Review	August 2027

Inland Revenue
Te Tari Taake

Ka whakamahi nga kaimahi AI i nga kaupapa here

Policy for Users of AI at IR

This policy sets out the requirements for using AI products and services for Inland Revenue users

Note: A glossary of terms is available in this policy.

Why we have this policy

This policy sets out Inland Revenue's approach to safely and securely explore and adopt AI in the workplace, to help make good decisions and deliver services that are more effective and efficient.

It is a priority for IR to ensure that AI is adopted in a way that meets our obligations under the Revenue Acts and Privacy Act 2020 and under two key AI governance directives – the Public Service AI Framework and the Responsible AI Guidance for the Public Service (GenAI). This includes embedding a Te Ao Māori perspective in the development and use of algorithms consistent with the principles of Te Tiriti o Waitangi. A full list of NZ Government authoritative guidance and resources consulted in the creation of this policy can be found in the 'Further Information' section at the end of this document.

In addition to these absolute requirements, we must robustly assess the security, privacy, operational and technical impacts that a new AI solution or use case brings and provide appropriate transparency. Appropriate transparency includes determining what is published on the public facing IR website titled *Our Use of Artificial Intelligence* and our response to Official Information Act requests on our use of AI.

This is a rapidly evolving area, and this policy is subject to change.

Who this policy applies to

This policy applies to:

- IR employees and contingent workers responsible for managing third-party vendor relationships
- All contingent workers and non-workers who have access to IR data and systems

Third-party vendors are also responsible for their employees any sub-contractors (or any sub-sub-contractors, etc) who have access to IR assets. Third-party vendors and their sub-contractors must also meet all IR requirements and be approved by IR.

Your responsibility

As someone working for Inland Revenue, you are responsible for understanding and following this policy.

This means:

Compliance Measurement

Inland Revenue may verify compliance with this policy through various methods, including, but not limited to, business tool reports, internal and external audits, and feedback to the policy owner.

Non-Compliance

For IR employees, if a possible compliance issue is identified, appropriate action will be taken, including referral to IR's Integrity team for consideration under Inland Revenue's Code of Conduct – Tikanga Whanonga.

For non-employees (contingent workers/contractors/suppliers) possible compliance issues would be escalated and managed consistent with written agreements/contractual arrangements.

Exemptions

Any exemption to the policy must go through the required process. See the Exemptions Standard for more information.

If the requested exemption is for a specific AI application, this needs to be requested through the AI use case submission form.

Our policy

1. Principles

To help guide our thinking and behaviour, IR has defined some key principles to apply to AI use cases. Where these principles are not able to be met, it may present additional risks to IR that need to be considered, and appropriate action taken.

In compliance with the Public Service AI Framework and the Responsible AI Guidance for the Public Service (GenAI), AI tools with approved use cases at IR are required to comply with the following foundational principles:

Foundational Principles for Government	
Governance	Establish and uphold assurance mechanisms to support the delivery of safe and secure AI systems. This includes conducting assessments on risk and impact at regular intervals and disclosing the use of AI within IR to the public
Security	AI applications and tools are to be secure and have access only to the information required to perform functions, evaluating who has access to the tool and the information they have access to, and assess our vendors use of AI. Unauthorised access, misuse or security incidents involving the use of AI tools/solutions will be reported to Information Security
Procurement	Planning for the needs and requirements of IR and not acquiring additional AI tools for the sake of it. We will use a robust testing and review process to evaluate the use of new AI systems and tools or updates to existing tools that have adopted AI functionality

Skills and Capabilities	Ensure adequate training, resources and guidance are provided to our staff on the expectations and safe use associated with using approved AI products at IR. This includes showing both the benefits and risks associated with incorrect usage of AI.
Misinformation and Hallucination	Maintain critical thinking skills over all AI outputs and educate IR personnel of the limitations and dangers of relying on accepting AI output as the sole source of truth. This includes providing advice on the best methods of prompting
Accountability and Responsibility	Ensure human oversight is maintained at every step of the process, especially when evaluating or using AI outputs to assist in our work. Human in the loop is enforced at each stage to combine the abilities of AI with the knowledge and the collective experience of our people

And comply with the following principles associated with customer experience with government:

Principles for Government Customer Experience	
Transparency	Clearly explain and document how decisions are informed by AI and where algorithms have generated content in a form digestible to all staff. This applies both internally, promoting transparency within our working teams, and with our customers and partners around how we will utilise these tools
Bias, discrimination, fairness and equity	Strive to create an environment where AI is used in a way that is fair, impartial, and unbiased. This includes checking for biases that may be present in written, oral, or visual formats that may look to discriminate, defame, or otherwise harm our people or the public.
Accessibility	Consistently review the tools we have available to ensure the needs of our people and our customers are addressed, and that can provide a fair and accessible workplace and online space for all.
Privacy	Public trust in how Inland Revenue manages information makes us all information stewards. Our AI systems should respect the law, human rights, diversity and the autonomy of individuals and not result in discrimination against individuals, communities or groups. We can facilitate this by ensuring that data and information is correctly classified, used, and, where required, a Privacy Impact Assessment has been undertaken.
Māori, Pacific Peoples and ethnic communities	We will embed a Te Ao Māori perspective in the deployment and use of AI algorithms consistent with the principles of Te Tiriti o Waitangi. This includes regularly engaging with and encouraging our people to join communities of interest to expand their understanding

2. Adoption of AI solutions

Our environment supports transitioning from the proof of concept/ pilot stage to the deployment and operation stage for trustworthy AI systems. Any new use case will follow approved governance processes to consider experimentation in a controlled environment in which AI systems can be tested, and scaled up, as appropriate, and may require rereview at a later date. Any new proposed use case for an AI, Large Language Model (LLM) tool, AI integrated tool, Agentic tool, or the use of a tool with new or existing AI capabilities

should be escalated through IR's AI governance process including the AI Security Sub Working Group and the AI Oversight Group.

Existing approved workplace technologies that use AI may or may not require new consideration or exemption. Some examples are listed in the AI Application Register.

The form to submit an AI use case can be found here for tools not currently approved for use at IR. Following the established use case process ensures adequate testing, review and consideration is applied to all use cases and prevents effort duplication and risk. For any questions about submitting a use case, contact s 9(2)(k)

Note: Just because an AI tool can be accessed, this **DOES NOT** mean it has been approved for use at IR. While various applications have been blocked for use with IR devices, applications are being consistently reviewed to determine impact to IR and its customers, and blocked applications or tools are subject to change. If you are unsure about the current approval status of a tool or application for use with your business unit or information, contact s 9(2)(k)

3. Creation and Use of AI Content

3.1 Users Must:

3.1.1. Regularly assess and verify the accuracy of all outputs generated by AI, LLMs, agents (agentic or otherwise), or systems, including but not limited to textual, audio, or visual media.

3.1.2. Review AI generated output for potential bias, ethical concerns, and/or unintended messaging.

3.1.3. Clearly indicate when AI, LLMs, or other intelligent solutions contribute to content such as visual media, business processes or decisions, especially in customer-facing situations. For example, if a post is created by AI with minimal human oversight for internal use or is intended to be sent to customers, this **MUST** be clearly signposted.

3.1.4. Acknowledge that any information produced in part or whole by an AI system will be attributable to the IR staff working with that information, and ultimately IR will be responsible for the quality and outcomes of that information.

3.1.5. Apply for an exemption via the formal approval process. This may include approval from the CISO, Privacy, and, where required, Legal and Data if there is a need to use **SENSITIVE Revenue Information** (SRI) or **Personally Identifiable Information** (PII) in an **approved** AI tool. Consider the principles of IR's Enterprise Risk policy and framework to ensure a wider risk consideration is given for the use. This includes the potential impact to the security, reputation, or financial standing of IR.

3.1.6.

3.2. Users MUST NOT

3.2.1. Use an AI/LLM/Agent or other intelligent application or tool that has not been approved by IRs AI governance process for use.

3.2.2. Use an approved tool for unapproved or unintended purposes.

3.2.3. Use GenAI to generate code or **MUST** have an exemption filed and approved. This includes using FAST/START code with any AI tools.

3.2.4. Use the intellectual property of another organisation or person via an AI tool (including but not limited to Agents and LLMs) without explicit permission from the intellectual owner (e.g. we **MUST NOT** put START data or code into an AI tool – this is the intellectual property of FAST).

3.2.5. Use any information classified as **SENSITIVE** or above into an AI tool or application unless this is for use with an application that has been specifically approved for use at this level by the AI Oversight Group. For approved cases see the AI application register for approvals and their approved use cases.

3.2.6. Information classified as **Sensitive Revenue Information** (SRI) or Personally Identifiable Information (PII) **MUST NOT** be used in an approved AI tool without a security exemption approved by the CISO. For approved cases see the AI application register for approvals and their approved use cases.

3.2.7. Intentionally generate any misleading, illegal, discriminatory, defamatory, or otherwise offensive content.

3.2.8. Without explicit approval of the tool from the AI Oversight Group, Inland Revenue staff **MUST NOT** process or use in AI/LLM/Agents or other intelligent application or tool, any information that is reasonably capable of being used to identify an Inland Revenue customer or member of Inland Revenue staff.

3.2.9. Process or use any of the following classified information types without express approval and consideration from the AI Oversight Group (e.g. through an approved use case submission where it has explicitly stated that the tool will be used with this classification of information.)

	COMMERCIAL
	CUSTOMER
	LEGAL PRIVILEGE

3.2.10. Provide automated financial, legal, tax advice, guidance, through AI/LLM/Agents or other intelligent application or tool to another party (either internal or external) without human involvement.

3.2.11.

such as Apple Intelligence, Google search (which uses Gemini), or Google Translate, and does not have an option to opt out.

Note: The above is not a comprehensive list of prohibited uses of AI. If in doubt, email the Information Security mailbox at s 9(2)(k)

4. Disposal of Content

The retention and disposal of any AI information or knowledge will be handled in conjunction with IR's current retention and disposal rules and processes.

Content generated by IR-approved AI use cases may not store data in a non-IR-owned tenancy. Any data or information being stored, processed, or disposed of by a third party **MUST** comply with the clauses outlined in both the Data Handling Standard and the Information Handling Standard. This includes requiring data to be hosted in a New Zealand/Australia data centre unless provided explicit permission from the AI Oversight Group.

Roles and responsibilities

The table below contains roles and responsibilities for functions and users to deliver effective AI management at IR.

Who	What
Executive Leadership Team	• Review IR's approach and use of AI as part of Governance Board meetings
AI Oversight Group (AIOG)	• Provide oversight and direction for AI systems and use at IR, acting as the key governance approvers. • The approval group for proposed AI/LLM use cases or solutions, proposed use of Agentic AI and deployment of AI agents.
AI Security Sub Working Group (AI SSWG)	• Provides initial review of AI use case proposals • Assesses any security, privacy, architecture or legal impacts that may affect IR, including staff and customers.
All employees, non-workers and contingent workers	• Adhere to the AI policy and guidelines. • Take accountability and responsibility for all AI generated or intelligently supported content or information. • Report any abuse, misuse or non-compliance with this policy to the IR Information Security Team.

Chief Information Security Office Team (including SecOps, Integrity, and Assurance)	• Responds to any report of abuse, misuse, or non-compliance with this policy. • Monitor user behaviours with AI tooling. • Educate users on the capabilities and acceptable use of emerging technologies • Chairs the Security Sub-Working Group to provide an initial security assessment alongside the Privacy Officer, Corporate Legal and a Security Architect.
Procurement team	• Ensures appropriate checks are undertaken and understanding is held of vendors where AI is in the services provided. E.g. conduct market research on vendors and offerings, covering privacy, security and ethical risks.
Business and Technical owners of AI/LLMs, intelligent solutions and responsible people	• Ensure consistent and fit-for-purpose assessments are conducted of AI/LLMs and AI integrated solutions, including where these capabilities may be integrated into existing products. • Govern and maintain an awareness of the use of AI/LLMs though IR's vendors and partners, and also IR's fourth and fifth parties. • Govern and maintain relevant / useful guidance for staff. • Consider the new high level risks IR may be exposed to and manage the risk as per IR's Enterprise Risk policy and framework. • Consider the carbon and environmental impact of IRs consumption of AI/LLM solutions. • Ensure satisfactory controls are available to govern the use of this information. This includes limiting the collection of IR information by AI tools and products as much as possible, including submitted query and returned answers from the AI vendor.

Terms and Definitions

Term	Definition and Example
Agentic AI	A type of AI that contain complex reasoning skills allowing them to act autonomously, adapt in real time and solve problems based on context and objectives.

	Agent assists are designed to handle day-to-day tasks in collaboration with humans providing instructions.
AI Integrated Solutions	These are solutions that already exist in the IR workplace, to which the providing vendor has integrated an AI component. This may be very visible (like a chatbot or assistant) or more subtle, such as a ranking algorithm (most famously used in search engines). IR, in many cases, does not have an option to prevent or control the AI component of these solutions, and increasingly will be included in all software tools. System specific guidelines may need to be developed based on the specific tool and use case. Examples: Grammar and spelling checkers, GitHub Co-pilot, Viva answers, Siri, Bing GPT, Spotify and Netflix recommendations.
Artificial Intelligence (AI)	AI refers to the ability for computer systems to perform tasks that typically require human forms of intelligence. This includes tasks such as learning, perceiving, reasoning, planning, which allows machines to complete decision-making tasks and simulate thought adjacent to that of a human.
Business Rules	These are the simplest kinds of computational intelligence. This includes decision trees (e.g.: if value X is above 100, then go to this step), simple coding logic such as if/else statements and for/while/until loops. IR heavily utilities business rules within START (e.g. calculators, leave and timesheet delegations, customer decision trees, Excel Macros) to help sort and process customer requests.
Generative AI	A generative AI is a direct interaction model which describe how the user interacts with the solution. It is often used in a question-answer format (such as ChatGPT/OpenAI or Microsoft Copilot models). However, GenAI models can generate other forms of media such as images, video, or audio. These are solutions capable of generating entirely new content and may leverage large language models. Examples: ChatGPT, Bing Discover, and Microsoft Copilot solutions.
Intelligent Application or Tool	Intelligent applications are software systems that embed artificial intelligence to augment or automate human workflows, using data-driven models that learn, adapt, make decisions, and act autonomously or semi-autonomously within defined business contexts. Intelligent tools are AI-enabled applications, systems, or components that use

	machine learning, generative AI, or algorithmic models to perform tasks, analyse data, or assist in decision-making, often autonomously.
Large Language Model (LLM)	An LLM is where a traditional machine learning algorithm may seek to find connections between attributes (such as the loose connection between height and shoe size). An LLM tries to understand how people talk about the words in a given query, not learning or understanding data "relationships" but merely predicting the words most likely to answer the query.
Machine Learning (ML)	An algorithm is provided sample training data and "learns" relationships in that data. ML can be thought of as the grey "semi-intelligent" space between business rules and an LLM. In an ML solution, we should have more control of the outcome, being able to interrogate the training data and clearly show relationships / paths from input to output (something that is unlikely to be possible with vendor AI solutions and LLM's). Examples: Data Intelligence Platform (DIP) data investigations, Website and Haukāinga search, Viva insights.

Further Information

This policy should be read in conjunction with the following internal references:

- Inland Revenue's AI Use case guidelines and the wider supporting AI material on the Te Mātāwai page:
  - Application register
  - Artificial Intelligence

IR has several additional relevant policies, standards and resources to support this policy including:

- Data Information and Knowledge Policy
- Information Security Policy
- Risk management policy
- Use of business tools policy
- End User Policy
- Software management standard
- Acceptable Use Standard
- Consuming Online Services Standard
- Data Handling Standard
- Delivering Online Services Standard

- Electronic Communications Standard
- Information Handling Standard
- Information Classification Guide

IR has drawn on several external resources in the development of this Policy including:

- NZ Public Service AI Framework
- Guidance for Safe Use of AI in the Public Sector
- Paris Call for Trust and Security in Cyberspace: Forging Global Cooperation on AI Risks: Cyber Policy as a Governance Blueprint
- OECD AI Principles

Document Information

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Policy owner	Jay Harris – Chief Information Security Officer
Policy contact	s 9(2)(k)

Version History

Version	Date	Sections amended	Summary of amendment
1.1	18 December 2023	All	Document created and approved
1.2	20 August 2024	All	Amendments to the phrasing of content and the policy template. Added links to relevant sites.

1.3	27 May 2025	All	Updates to the policy to cover data, code bases, and updating to align with government requirements.
1.4	1 September 2025	Users MUST NOT	Removed general reference to IN-CONFIDENCE and added table with "IN-CONFIDENCE" labels that need to be protected from AI view.
1.5	3 October 2025	3.0 Creation and Use of AI Content	Added 3.1.7 and 3.2.6 to clarify the use of SRI and PII in approved tools
1.6	12 January 2026	All	Updates to remove reference to AIWG and update the wording/processes
1.7	3 March 2026	Title	Updated to remove the word 'staff'

Item 62

Inland Revenue
Te Tari Taake

Protected Entitlements

May be applicable for employees hired before 1 July 1999

Entitlements covered in the protected entitlements are as follows:

- Sick leave
- Long service leave
- Retiring leave (including medical retirement)
- Resigning leave
- Death of an employee with protected provision
- Crediting of previous service (including continuity of service)
- State servant on transfer
- Severance compensation
- Equalisation allowance

Staff employed before 1 July 1999 may have some previous terms and conditions protected for the duration of their employment with IR or until such time as they agree to change any or all of the protected provisions.

Staff need to check their employment documentation to determine their eligibility and to see the specific wording that applies to their protected entitlements".

Sick leave

Protected provisions
Sick leave granted in terms of this contract is not in addition to the special leave prescribed in the Holidays Act 1981.

Permanent employees appointed (prior to 12 March 1993)
Permanent employees appointed to IR prior to 12 March 1993 will receive the following sick leave entitlements on full pay based on their length of service:

Service	Entitlement
Over 9 months and up to 5 years	46 days less leave already taken
Over 5 years and up to 10 years	92 days less leave already taken
Over 10 years and up to 20 years	183 days less leave already taken
Over 20 years and up to 30 years	275 days less leave already taken
Over 30 years	365 days less leave already taken

With the change to the Human Rights Act 1993 there may be instances where staff will continue to work past the nominal retiring age of 65. Where staff have more than 40 years' service the sick leave entitlement will continue to accumulate at the rate of 9 days a year.

Part time employees
Permanent part-time employees appointed to IR prior to 12 March 1993 are entitled to sick leave on pay as above. A day is based on an employee's average working day (hours worked per week divided by 5).

Calculation of sick leave
Sick leave will be deducted in hours on the basis of the hours normally worked on that day, for both full and part-time employees. Working days only will be deducted.

Permanent employees appointed (since 12 March 1993)
Permanent employees appointed to IR since 12 March 1993 are entitled to the sick leave provisions as per Section 7.4 of IR's Employment Contracts (as at 1 July 1999).

- Section 6.8 of IR's Employment Contracts / Agreements 016, 017, 020.
- Section 8.4 of IR's Employment Agreement 018 & 019.

Long service leave

Protected provisions
An employee who has attained an entitlement under either the 004 Collective Contract or 005 Individual Employment Contract will continue to be entitled to long service leave in terms of that contract.

Otherwise for those employees employed before 1 July 1999 long service leave shall be granted as follows:

Service	Entitlement	No of years after qualification that leave will be forfeited
10 years	2 weeks	5 years
15 years *	1 week	5 years
20 years'	1 week	5 years

* Employees may elect to take the 15 year entitlement as 2 weeks' long service leave at 20 years.

A further one week's long service leave will be credited at five-yearly intervals. This first entitlement under this provision will become available as follows:

- Employees who have completed more than 20 years' service, as at 1 July 1996, will be entitled to an additional one week's long service leave on 1 July 2001.
- Employees who complete 20 years' service after the commencement of this contract will receive a further one week's long service leave on completion of 25 years' service.

Taking leave
Long service leave must be taken in one period and within five years of qualification.

Part time employees
Reduced hours or part-time employees are to receive a pro-rata reduction of pay but not of time during long service leave.

Previous service
Previous service will be considered for crediting for long service leave purposes in terms of "crediting of previous service" later in this section.

Qualifying period
The qualifying period for long service leave shall cease on the day an employee retires, but excludes any additional service which may accrue as a result of retiring leave being paid fortnightly after the last day of duty.

Forfeiture of entitlement
An employee who resigns or who has given notice of resignation, or who is dismissed, will forfeit any untaken long service leave to which they may be entitled.

Retiring leave (including medical retirement)

Eligibility
Retiring leave as shown below shall be granted to all employees who have reached agreement with IR on their date of retirement.

Part time service
Part-time employees shall have retiring leave calculated on a pro-rata basis according to their record of service.

Accrual
Employees having reached agreement on their date of retirement, apart from those covered in the Government Service Equal Pay Act 1960, shall accrue retiring leave as follows:

Service	Entitlement	Max entitlement
Up to 10 years' service	Nil	0
10 years' service	22 days	22
10-20 years' service	22 days plus 4.3 days per year for each year after 10 years' service	65
20-25 years' service	65 days	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service	131

For example: an employee retires after 27 years 240 days:

Service	Leave
25 years	65.0
2 years	8.8
240 days	2.8932 (240 divided by 365 x 4.4)
27 years, 240 days	76.6932 days

(Note: all service is calculated on the basis of a calendar year).

Government Service Equal Pay Act 1960
Female employees appointed before 1 April 1962 who did not receive a benefit as a result of the Government Service Equal Pay Act 1960, shall be entitled to the following leave:

Qualifications required	Retiring leave
Completion of 35 years' service	131
Completion of 10 or more years' service and having reached agreement on their retirement date.	Same as prescribed in "leave accrual" above.

Previous service
Previous service will be considered for crediting for retiring leave purposes in terms of "Crediting of Previous Service". Where an employee has part-time service this will be pro-rated for the purposes of calculating retiring leave.

Payment
Retiring leave shall be paid at the employee's option either in fortnightly instalments or as a lump sum.

Anticipating leave
An employee who has more than 20 years' continuous service, or has reached agreement with IR on their date of retirement, shall be entitled to anticipate retiring leave.

Medical retirement
The Chief Executive may at their discretion approve the early retirement of an employee on medical grounds.

An employee who has established eligibility to retire on medical grounds shall be granted a minimum of 65 working days' retiring leave regardless of length of service, with the exception that an employee with more than 25 years' service may be granted additional leave as prescribed in "leave accrual" above.

Resigning leave

Eligibility
Resigning leave is payable only to those employees who have given three months' notice of resignation, and where the work record is satisfactory.

Leave accrual
Resigning leave may be granted to employees who have not reached their eligibility to retire at the following rate:

Service	Entitlement	Max entitlement
Up to 20 years' service	Nil	0
20 years' service	32 days	32
20-39½ years	32 days plus 1.44 days per year for each year after 20 years' service	60

For example: an employee resigns after 27 years 240 days:

Service	Leave
20 years	32.0
7 years	10.08
240 days	0.9468 (240 divided by 365 x 1.44)
27 years, 240 days	43.0268 days

Impact of leave
Where an employee has taken long service leave prior to resignation, the resigning leave due is to be reduced by the amount of long service leave taken. For each complete period of six months worked after the taking of long service leave, an additional credit of one day is to be granted up to a maximum of their long service leave entitlement.

Resignation for ill health
Where an employee resigns on the grounds of ill health the full resigning leave entitlement will be granted and no reduction will be made for any long service leave taken.

Impact on part time service
Resigning leave entitlements for reduced hour or part-time employees will reflect the pattern of service of the employee.

Previous service
Previous service will be covered in Crediting Previous Service later in this section.

Death of an employee with protected provisions

Entitlements
On the death of an employee IR may approve a cash (compassionate) grant to be paid to the employee's family. The value of the compassionate grant should reflect the staff member's length of current continuous service with IR, salary, personal circumstances, other payments pending or already made.

A cash grant in lieu of long service leave and retiring leave shall be approved for payment to the employee's estate.

Any compassionate grant made is to be deducted from any retiring leave entitlement.

Crediting of previous service (including continuity of service)

Entitlement
For the purposes of crediting of previous service for any leave type the following will apply:

Employees joined since 1 July 1996
IR will recognise previous unbroken service with organisations listed in Schedule 1 of the State Sector Act.

Where previous service with other New Zealand organisations is seen to be relevant and valuable, IR has the discretion to recognise it.

Existing employees
Staff employed prior to the commencement of the PSA contract 008 shall be entitled to the service recognition provisions of the IR Collective Employment Contract (004 or 005) which expired on 29 February 1996, provided such employee was a party to that contract.

Exceptions
Previous service that ended with the employee accepting either a severance or enhanced early retirement payment under any restructuring and surplus staffing provisions of any organisation listed in Schedule 1 of the State Sector Act will not be recognised.

State servant on transfer

Transfer housing loans was state servant on transfer
Staff employed before 1 July 1999 who are in receipt of this subsidy (as per the PSA CEC 011) as at 1 July 1999 will continue to receive it as previously agreed.

Guidelines
Staff who are appointed to IR after 1 July 1996 will not be eligible for any mortgage interest subsidy.

IR and the eligible employee may agree at the time of appointment to any alternative provision in substitution for a Transfer Housing Loan Subsidy.

Entitlement
The subsidy is available on the following basis:

Staff who are receiving a subsidy as at 1 July 1996 and staff who change location under the Organisational Review Transition Agreement (including those who already receive a subsidy) will continue to have access to the 2.5% subsidy, under the terms of the agreed transition process.

There is no entitlement to the ongoing 2.5% mortgage interest subsidy if staff take the $13,000 grant in lieu of mortgage interest subsidy provided in the Transition agreement. Access to this entitlement for existing staff will cease on 1 November 1996. However, although automatic access to a subsidy ceases 1 November 1996, staff and management may negotiate a subsidy for any staff member as part of a relocation package on a case-by-case basis.

Criteria
A permanent staff member who relocates to take up another permanent position with IR will be eligible for a mortgage interest subsidy as follows:

- The maximum loan amount for subsidy entitlement is $70,000 or 75% of valuation whichever is the lesser subject to the mortgagee's normal lending criteria. The limit to be reviewed annually having regard to valuation New Zealand figures.

- Changes to the interest rate shall be effective after written notice has been given to the employee by the Mortgagee in accordance with the agreed terms of the mortgage.
- Employees who leave the employment of IR will lose the subsidy and move to the market rate after their last day on pay.
- Employees currently receiving a subsidised loan who change to part-time employment shall have the subsidy pro-rated.
- Employees who take leave without pay shall, unless agreed otherwise, have their entitlement to a loan subsidy suspended, provided that an employee taking parental leave shall continue to receive the subsidy for up to twelve months.
- Staff may apply at any time to have the subsidy cashed up. This option is subject to the availability of funds and would equate to a lump sum equalling two years' worth of subsidy.

Severance compensation

Entitlements
Clause 9.10 PSA and 9.6 Taxpro & IEC
Where all options and any other alternatives have been exhausted the employee shall be given one month's notice and severance. The severance is made up of the following components:

Severance compensation
The severance component is as follows:

Completed year of continuous service	Percentage of gross salary
Less than one year	25.0%
Year 2 to Year 7 (inclusive)	4.0% for each year
Year 8 to Year 15 (inclusive)	5.0% for each year
Year 16 to Year 20 (inclusive)	3.5% for each year

The severance compensation for service is cumulative up to a maximum of 20 years' service. The maximum severance compensation payable is 106.5% of the total gross salary.

Note, for:

- Taxpro & IEC staff, and
- All employees who joined IR on or from 1 July 1996, and
- Employees on individual contracts based on either the PSA Collective (004) or the IRD Collective (005), who joined the PSA Contract (011) after 1 July 1996,

The maximum severance compensation payable is 100% of the total gross salary.

Payments for dependants

- $1200 for one person (other than a dependent child) who is dependent on the employee and receives a gross income of less than $178 per week; AND
- $2400 for each dependent child of the employee.

Cessation leave
Cessation leave in accordance with the table below will be paid, subject to the leave being reduced by the amount of paid anticipated retiring leave already taken.

Previous service will be considered for crediting for cessation leave purposes in terms of "crediting of previous service" earlier in this section.

Cessation leave accrues at the following rate:

Service	Entitlement (days)
Up to 5 years' service	0

5-10 years' service	22
10-15 years' service	44
15-25 years' service	65
More than 25 years' service	65 days plus 4.4 days per year for each year after 25 years' service up to a maximum of 131 days

For example: an employee receives a redundancy after 27 years 240 days:

Service	Leave
25 years	65.0
2 years	8.8
240 days	2.8932 (240 divided by 365 x 4.4)
27 years 240 days	76.6932 days

Where an employee has previous part-time service, the entitlement to cessation leave will be reduced in proportion to the amount of time the employee worked reduced hours.
PSA Contract: Earlier periods of service may be credited provided they:

- did not end with the employee accepting either a severance or an enhanced early retirement under restructuring or surplus staffing provisions; AND
- the employee joined IR within one month of leaving the previous employer.

Other leave
Outstanding annual leave and long service leave may be separately cashed up.

Dependant child
Means all children up to the age of 15 years and all children between the ages of 15 and 18 who are not:

- in paid employment; OR
- in receipt of a state benefit; OR

In receipt of a basic grant or an independent circumstances grant under the Student Allowances Regulations, including those for whom employees are paying child support in terms of the Child Support Act 1991. Where both parents are declared surplus only one parent can claim for dependent children. It is the employee's choice as to which one claims.

Total gross salary
The basic taxable salary, plus overtime, plus regular taxable allowances paid on a continuous basis, which either attract overtime or penal payments or are paid on an hourly basis for all hours worked, plus penal payments (T1/4, T1/2, T1 and T2) or allowances in lieu thereof for those employees working shift hours of work.

In case of employees on parental leave, total gross earnings shall be the total gross salary at the time of taking leave.

Equalisation allowance

Entitlements
Clause 9.6 (d) PSA and 9.3 (c) Taxpro
Where necessary the employee's salary in the new position will be maintained by an ongoing equalisation allowance (abating by future salary increases) or at the employee's option a lump sum payment equivalent to the difference in salary over two years.

PSA only
Where an employee established their right to retire within 5 years of their actual retirement date, they shall retain their current grade and salary unabated.
Except where an employee has become entitled to an equalisation allowance under the Organisational Review Transitional Agreement, any equalisation allowance granted after 1 November 1996 will be paid, at the employee's option either as:

- Ongoing allowance (abating by future salary increases) for a period of 5 years; OR
- a lump sum equivalent to the salary difference over 2 years.

Taxpro only
Any equalisation allowance granted after 31 July 1997 will be paid, at the employee's option either as:

- Ongoing allowance (abating by future salary increases) for a period of 5 years; OR
- a lump sum equivalent to the salary difference over 2 years.

Where an employee established their right to retire within 5 years of their actual retirement date, they shall retain their current grade and salary unabated.

Clause 9.3 (c) IEC
Where necessary the employee's salary in the new position will be maintained by an ongoing equalisation allowance (abating by future salary increases) or at the employee's option a lump sum payment equivalent to the difference in salary over two years. This applies to staff appointed to IR prior to 1 July 1996 only.

Equalisation allowances granted after 31 July 1997 (and for new employees appointed after 1 July 1996) will be paid, at the employee's option either as:

- Ongoing allowance (abating by future salary increases) for a period of 5 years; OR
- a lump sum equivalent to the salary difference over 2 years.

Where an employee established their right to retire within 5 years of their actual retirement date, they shall retain their current grade and salary unabated.

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Policy owner	Domain Lead, Policy & Operations – People & Business Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Corporate Security

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Clear Desk

Inland Revenue has a reputation as an organisation that acts with integrity, honesty, and professionalism.

Customer tax and social policy information is held for customers.

Any major privacy breaches or unauthorised release of information can seriously undermine customers trust and confidence in Inland Revenue.

This could adversely affect voluntary customer compliance and the revenue.

Our people have obligations under the Tax Administration Act 1994 and the Inland Revenue Code of Conduct[1] to protect Inland Revenue information by maintaining secrecy of all matters relating to the legislation that Inland Revenue administers. Section 10 of the Taxation Modernising Tax Administration, and Remedial Matters Act 2019 refers. Our people also have obligations to maintain the confidentiality of customers information (section 6 of that Act).

Compliance with these obligations requires our people to maintain control of any information they have and extends to information on desks. Our people are required to ensure they do not leave information on desks, observing a clear desk discipline.

A desk should be cleared of tax information at the end of the day or if the office is unattended for any time during the day.

Classify all documents and observe the correct treatment for the classification.

Security classifications

Classifying information according to its level of confidentiality or sensitivity means applying appropriate security measures to protect that information. The classification system limits access to that information and equipment through a series of procedural and/or physical barriers.

Classifying information according to the nature of our legal obligations, as well as levels of risk and sensitivity, helps us apply appropriate security measures to protect that information.

What are the different classifications in use at Inland Revenue?

- **TOP SECRET –** information that could cause severe harm to national interests.
- **SECRET –** information that could cause serious harm to national interests.
- **CONFIDENTIAL –** information that could cause significant harm to national interests.
- **RESTRICTED –** Information that could adversely affect national interests
- **SENSITIVE** – information that could damage government interests and /or endanger citizens
- **IN CONFIDENCE** – information that could prejudice law and order, impede government business and/or affect citizen's privacy.
- **UNCLASSIFIED** – information that does not meet the threshold for a security classification.

Note: IN CONFIDENCE replaces IN CONFIDENCE – IR PROTECTED and IN CONFIDENCE – IR HIGHLY PROTECTED.

Secure Storage

For information on the storage of electronic information refer to the Information Security data handling webpage which also outlines the Information Classification and Handling Standards.

Application

Our people are responsible for the level of protection of all classified information and resources. The level of protection is dependent on the type of classification.

Top Secret

- Desks and open work areas should be clear of any TOP SECRET information.
- Secure in approved high security containers
- Secure in a Zone Five area.

Secret

- Desks and open work areas should be clear of any SECRET information.
- Secure in approved lockable containers
- Secure in a Zone Four area.

Confidential

- Desks and open work areas should be clear of any CONFIDENTIAL information.
- Secure in approved lockable containers
- Secure in a Zone Three area.

Sensitive, Restricted or In-Confidence

- Desks and open work areas should be clear of any SENSITIVE, RESTRICTED or IN-CONFIDENCE information.
- Secure in cabinets, credenda's or desk drawers or similar type of storage.
- Secure in a Zone Two area.

Unclassified

- Not required to be secured – classified for public view.
- This information can be secured in a Zone One area.

Zones:

- **Zone 1** – Public spaces – Front of House etc
- **Zone 2** – Shared space – staff and Public – interview rooms
- **Zone 3** – Secure space – staff only – workspaces
- **Zone 4** – Secure areas with restricted access – Exhibit stores, server rooms etc
- **Zone 5** – Secure areas with further entry restrictions – currently none

For information on the storage of electronic information refer to Enterprise ICT Security's data handling webpage.

Version History

Date	Document History (Written or Reviewed by)	Name	Next Review Date
Dec 2015	Written	Ross Walker	Dec 2017
June 2021	Reviewed	Ross Walker	June 2023
Aug 2023	Reviewed	Sean Malone	Aug 2025
July 2025	Reviewed	Ross Walker	July 2027

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Customers Recording Interviews

These guidelines outline the process to follow when a customer requests to record an interview or discussion with a our people during any engagement formal or informal.

Every person has the right to audio record any discussion to which they are a party to.

Inland Revenue has no right to object if a customer indicates a desire to do so.

Inland Revenue will not consent to a customer capturing images of any of our people. This would raise concerns for our people's safety.

The preferred option if a customer wishes to record the interview is that it takes place on an Inland Revenue site.

- Customers should be encouraged to inform all parties in an interview that they wish to record it, preferably prior to the appointment. (It should be noted however that the customer is not compelled to inform any party they are recording a conversation. Inland Revenue would like to be informed as a courtesy).
- If some of the information discussed in the interview gives details about Inland Revenues processes and procedures and it may affect the ability of Inland Revenue to bring into effect the Tax Act, the customer will be advised these details may not be recorded.
- If a one of our people is uncomfortable with being recorded by a customer, they should inform the customer that Inland Revenue has no objection, but they wish to consult with their Team Lead.
- If it is practical the Team Lead may take the decision to provide an alternative person to complete the interview.
- Inland Revenue may request the customer to use the recording for the purposes of recall only and not to edit it or use it in a public forum.

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Dec 2015	Written	Ross Walker	Dec 2017
June 2021	Reviewed	Ross Walker	June 2023
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November 2025	Reviewed/updated	Ross Walker	November 2027

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Demonstrations or Occupations

Demonstrations

People have the right to demonstrate peacefully in New Zealand.

If an individual or a group is demonstrating outside an Inland Revenue site and they are not presenting a threat to our people, the building or unreasonably disrupting service that is their right.

Our people should not engage with any protesters. If they wish to engage with someone from Inland Revenue a manager should be informed.

Our people entering or exiting the building should ensure they are not wearing an ID card or identifiable logos. Consideration will be given to using an alternative entry and exit to the building to avoid contact if appropriate.

If they are not peaceful the Police should be informed, and the Front of House may be closed.

Occupations

If an individual or small group occupy a public space in a site to demonstrate and they are not presenting a threat to staff, the building or unreasonably disrupting service that **could be** tolerated. Our people will not physically touch any customers to remove them from site.

The matter should be discussed with a manager. Advice is also available from Corporate Security.

If the protest is not peaceful or protesters do not comply with reasonable requests around behaviour the Police may be informed and asked to remove the protesters.

Our people should remain in a secure area.

If the protest is peaceful they should be informed the time the space will close and asked to vacate prior to that time. If they indicate they do not intend to leave the Police may be called and asked to remove them.

If the Police are called to remove a protest the space should be closed to the public.

If our people are approached for comment from media, they will politely refer them to Corporate Communications.

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Dec 2015	Written	Ross Walker	Dec 2017
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Jan 2024	Reviewed	Sean Malone	July 2025
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Incident Phones

- a phone for immediate contact with a site

Each Inland Revenue Site is allocated a phone that establishes immediate contact during business hours with the site and will be used during an incident.

The phone should not be removed from the site at any time unless there is an event, it doesn't have to be carried by anyone during the day.

It should be:

- Kept in an open location
- Clearly marked as the incident phone (see label below)
- Kept charged regularly
- Allocated a loud and distinctive ring tone (for call and texts)

One person at each site is assigned the phone. This can be anyone involved in site response – i.e. building warden, wardens or site emergency team members.

They're responsible for keeping it active and charged and educating staff who sit near the phone, that if it ever rings, SOMEONE should answer it.

If the site is evacuated, the person who is allocated the phone, or in their absence SOMEONE should take the phone with them.

The Following contact details at least should be programmed into the phone.

- Workplace Services Property Advisor for the site
- Corporate Security s 9(2)(a)
- BCM Duty phone s 9(2)(a)
- Real-Time Channel Management Team s 9(2)(a) and s 9(2)(a)
- CCS Site Leader (if applicable)
- Domain Lead Organisational Resilience s 9(2)(a)
- Enterprise Service Desk s 9(2)(a) and s 9(2)(a)
- IT Major Incident Team s 9(2)(a)

Incident Phone

Monitor constantly
answer immediately.

Disconnect from charger when fully charged.

Label to be placed on incident phone

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May 2019	Written	Sean Malone	May 2021
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Protective Security Guidelines

Minimum Number of People Onsite

These guidelines outline the process around what is a safe amount of people onsite at all times.

It takes into account whether a site is customer facing or not.

The two considerations are the security of our people and a medical event.

Customer Facing Sites – Three people

The security of our people is the main consideration when determining how many people is an appropriate number to open a front of House safely.

There should always be a **minimum** of three people rostered on. This takes into account that people will take breaks and allows for two people to remain onsite. The minimum number applies to smaller sites as larger ones will always have more people.

This is important to maintain in the event a customer threatens or abuses our people, that someone not involved in the adverse interaction can provide support and advice and respond appropriately.

Non Customer Facing Sites – Two people

The minimum number of people onsite at a non-customer facing (no front of house) site should be two. There are risks around being on a site alone including a medical event and encountering an unauthorised person.

It is highly recommended that regardless of how many people may be onsite, each individual ensures a family member is informed they are on site afterhours.

Wellbeing

It is not intended that a Team Lead or Manager has visibility over their people if they choose to work late or attend work early in the morning.

While healthy practices are encouraged, it is acknowledged that at times people may stay late or attend the workplace early to complete some work.

If it is identified that an individual is working extended hours on a regular basis they can expect to have a conversation around their wellbeing with their team lead and the impacts on their work life balance.

Version History

Date	Document History (Written or Reviewed by)	Name	Next Review Date
8 May 2026	Ross Walker		8 May 2028

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Inland Revenue
Te Tari Taake

Corporate Security

Organisational Resilience

People & Business Services

Enterprise & Integrity Services

Protective Security Guidelines

National Clearances

Inland Revenue requires a small number of people to hold a National Clearance if their role includes the need to view and handle classified material or attend external meetings requiring a clearance.

The criteria for our people to apply for a National Clearance is based the role they have, a list of the roles requiring a clearance is kept by Corporate Security.

The New Zealand Security Intelligence Service (NZSIS) completes background checks on each candidate but the decision to grant a clearance sits with the Chief Security Officer at Inland Revenue.

Clearances can be transferred from other agencies but only if the role at Inland Revenue requires it.

The four security clearance levels are:

1. CONFIDENTIAL
2. SECRET
3. TOP SECRET
4. TOP SECRET SPECIAL

The six stages of the vetting process are:

1. Inland Revenue checks the candidate is eligible for the vetting process.
2. The candidate registers online and consents to the NZSIS doing background checks.
3. The candidate completes an online vetting questionnaire.
4. The NZSIS assesses the candidate's information and checks their background.
5. Then NZSIS makes a recommendation to Inland Revenue. (The NZSIS will discuss any concerns with you first.)
6. Your agency decides whether to grant you a clearance and notifies you.

Inland Revenue also has in place a self-reporting aftercare policy for holders of security clearances.

A security clearance reflects that at a point in time a person was considered a fit and proper person to have access to classified material. It is not a guarantee of continuing suitability; therefore security clearances are subject to review.

To continue to hold a valid security clearance the clearance holder must complete an annual questionnaire and return it to Corporate Security.

The information provided to support the application and the renewal will be stored in a secure system which is accessible only by Corporate Security.

The renewal information will be used to ensure a candidate's suitability for holding a security clearance is maintained for another 12 mths. The information may be disclosed to the New Zealand Security Intelligence Service (NZSIS) should a review of an employee's clearance be required.

An employee is obliged to report any change of circumstances that may impact their suitability to hold a clearance or any external approach that is made to them about their work that causes them concern.

Version History

Date	Document History (Written or Reviewed by)	Name	Next Review Date
February 2023	Written	Ross Walker	February 2024
February 2024	Reviewed	Sean Malone	April 2026
November 2025	Reviewed/updated	Ross Walker	November 2027

Item 69

Inland Revenue
Te Tari Taake

Corporate Security

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Protective Security Guidelines

Trespass

All Inland Revenue customers have an implied right to service and therefore the right to enter an Inland Revenue site.

This right can be withdrawn if their behaviour disturbs other customers, their behaviour is inappropriate, or they cause our people to feel concerned for theirs or customer's safety.

A trespass notice can be issued as aa option when dealing with customer's poor behaviour. The use of a trespass notice will be considered when all other avenues of reason are exhausted.

There will be occasions when a customer's behaviour is sufficiently serious that the trespass option will be immediately considered. Examples would include serious harm threats and/or serious criminal behaviour.

The issuing of a trespass notice is now subject to scrutiny and we may be called upon to justify why we took the decision to trespass a customer. We would be required to demonstrate the behaviour on site caused serious concern and all other avenues were exhausted.

Trespass notices are normally served in writing but can also be delivered verbally. A verbal trespass would be appropriate when a customer's behaviour has caused an officer to remove themselves from an onsite interview and the customer refuses to leave the premises.

It could be appropriate for another person to advise the customer (preferably a team lead) that;

In accordance with the Trespass Act 1980, Section 4 they are required to leave the premises and if they do not the Police will be called.

The actual part of act is the **Trespass Act 1980 Sections 4(1) or 4(2) and Section 4(4)**) but for the purposes of a verbal trespass warning Sec 4 will suffice.

A written trespass notice can be served by an Inland Revenue officer or the Police. An Inland Revenue officer would only serve one if the customer is on an Inland Revenue premise and it is appropriate to do so.

The Police can serve a notice on a customer at the Police station or their address or a process server may serve it a customer's address also.

Any consideration to trespass should be discussed with Corporate Security and accompanied with a plan to engage with the customer through channels other than face to face.

When considering a trespass notice the following must be considered:

- The trespass can only be in effect on the premise on which the customer was in at the time of the behaviour
- Blanket trespass notices for multiple sites are generally not appropriate
- Inland Revenue must be in a position to provide evidence of the behaviour if called upon by a judge
- A trespass order remains in effect for a period of two years

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Date	Document History (Written or Reviewed by)	Name	Next Review Date
Dec 2015	Written	Ross Walker	Dec 2019
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Item 70

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour

Guidelines on Giving Advice to Clubs, Societies and Other Like Organisations

These guidelines help you be clear about what assistance you can and can't provide in relation to supporting organisations outside of work.

Many of us at Inland Revenue are involved in a wide range of organisations outside of work, including social and sporting clubs, societies and school boards of trustees.

These guidelines are not meant to discourage involvement (paid or unpaid) in community activities but aim to help you meet your Code of Conduct and statutory obligations, and to keep you safe by making it clear what you can and can't do.

Inland Revenue needs to take a conservative approach to staff having any kind of direct or indirect involvement in the tax matters of others outside of work. This doesn't indicate a lack of trust, but rather is concerned with the very real issues of public perception and potential conflicts.

It is possible that if certain organisations or customers have someone who works at Inland Revenue involved either directly or indirectly in their tax affairs, there could be a public perception that they are receiving favourable treatment. There is also potential for a conflict of interest if someone working at Inland Revenue had provided advice or been directly or indirectly involved in preparing or auditing financial statements or tax returns, which were then the subject of an Inland Revenue audit or investigation.

The guidelines expand on requirements in our Code of Conduct. Our Code includes the requirements to maintain confidentiality, use your knowledge and influence only for appropriate business purposes, and avoid any conflict of interest or preferential treatment. Our Code also emphasises the Tax Administration Act (1994) requirements.

You must also comply with any other professional codes of ethics that may apply to you (such as Chartered Accountants Australia and New Zealand, NZ Law Society). If there is any conflict between Inland Revenue's Code and a professional code, discuss this with your leader. If the conflict cannot be resolved, Inland Revenue's Code will take precedence.

Financial statements, tax returns, tax-related advice

What you **can** do:

- You can direct queries or refer others to Inland Revenue's external publications and website, and the normal Inland Revenue customer channels
- If issues relating to potential non-compliance come to your attention, you can remind officials and members of the club/society of their tax obligations at a high level (avoid

getting into providing specific advice). This might include reminding them to exercise care and seek professional advice if necessary.

Inland Revenue social, cultural and sports clubs operate across our organisation. Because members will generally all be Inland Revenue staff, in this unique circumstance someone working at Inland Revenue will need to prepare or audit financial statements and complete any necessary tax returns for these clubs.

If you accept responsibility for any of these tasks it is a conflict of interest that must be declared and managed in accordance with Inland Revenue's 'Conflicts of Interest Policy' and guidelines. You must ensure your leader is aware and your actions must be beyond reproach. This means you must strictly comply with all requirements of the laws Inland Revenue administers.

What you **can't** do:

The actions listed here are restricted because they could create a potential conflict of interest and undermine the integrity of the tax system.

For clubs, societies and other like organisations, **you must not**:

- Be involved in any way in preparing or completing tax returns; *or*
- Be involved in preparing or auditing financial statements that are directly or indirectly used for taxation purposes; *or*
- Provide advice on tax affairs and returns. The only advice you can give is to direct queries to the appropriate publicly available channels.

Recording conflicts of interest

The outcome of your request/ discussion with your leader in relation to your role in clubs, societies and other like type organisations should be documented in line with our Disclosure & conflict of interest policy and guidelines and Secondary employment guidelines.

In all cases, where an actual or perceived conflict of interest is raised an entry should be made in the Conflict of Interest Register including the decision around the conflict (approved or declined) and what is being done to manage it. Once entered, you'll be annually reminded annually to check your entry to make any updates if required.

EXAMPLES

Treasurer for a sports club or charitable trust which has tax obligations	If tax-related tasks are a component of the position, there is the potential for a conflict of interest and you should not take on the treasurer role. However, it may be possible to mitigate the risk by contracting an accountant for tax matters. In this case it is important to provide written proof to your leader that you are not involved, to address any perception of conflict.
School board of trustees members or club committee members	Generally, there is no issue with being a trustee or a committee member, including attending monthly meetings and undertaking such tasks as signing cheques or collecting subscriptions. However, a board of trustees or a club committee can sometimes have shared responsibilities for tax matters. In this situation you cannot be involved in any tax activities of the school or club. It may be helpful to explain that Inland

	Revenue does not allow you to do these tasks as it may create a real or perceived conflict of interest. Of course, you can refer other trustees or committee members to Inland Revenue's website and normal customer channels. It may also be appropriate for you to remind officials and members of their obligations in complying with the legislation Inland Revenue administers.
Assisting organisations with no tax obligations	If the organisation has no tax obligations, then clearly there is significantly less potential for a conflict of interest. The viability of preparing or auditing financial statements for such organisation should be discussed with your leader to ensure there is no direct or indirect tax connection and the risk is adequately mitigated.

If in doubt, check it out

If you are in any doubt about what's OK and what's not, discuss it with your leader. You can also use the **Making the right decision checklist** in our Code of Conduct to help you think it through.

Leaders, seek advice from People & Workplace Services (Raise an HR query/case - Support Portal | ServiceNow) or Integrity Assurance if required.

Templates available: People leaders can access template letters for approving or declining any non-Inland Revenue paid or unpaid/voluntary work.

HR delegations: One-up approval is required for all decisions in relation to conflicts of interest, so irrespective of the leaders HR delegation level their decision must be escalated to their leader for review and final approval. At least a Level 4 HR delegation is required for this final decision.

Document control	**v1 September 2019**
Review dates	Dec 2021
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 71

Inland Revenue
Te Tari Taake

Topic 2(a) – Leave

Public Holidays Guidelines

These guidelines outline the relevant provisions, entitlements and process considerations regarding public holidays.

Entitlement to public holidays

Your employment agreement sets out your public holiday entitlements. You are entitled to a paid day off on a public holiday if it would otherwise be one of your normal working days.

The 'Monday-ising' of Waitangi Day and ANZAC day means that if the holiday falls on a Saturday or Sunday, and that day:

- Is *either* **not** a normal working day for you, then you have the next Monday off; *or*
- **Is** a normal working day for you, then you get that day off as the public holiday.

Working and payment on public holidays

You can only work on a public holiday if:

- Your people leader has asked you to and you have agreed; *or*
- Your employment agreement requires you to work on a public holiday.

If you come into work on a public holiday and do not have your people leader's prior approval, then you do not qualify for any additional payments or an alternative day off.

If you are required to work for only a few hours on a public holiday you will still receive a full alternative paid day's leave in lieu of the public holiday. You may also be entitled to additional rates of pay under your employment agreement.

If you are on call on a public holiday and get called to work, you are entitled to an alternative holiday. If you do not get called but being on call is restrictive, so that, for all practical purposes, you have not had a whole holiday (for example, you were not able to leave town in case you were called), then you are entitled to an alternative holiday. If you do not get called, and there is no restriction on what you can do, then you are not entitled to another day off.

Taking or exchanging the alternative holiday

You must take the alternative holiday within 12 months of working on the public holiday and on a day that is agreed with your people leader. If you and your people leader cannot agree, they may determine, on a reasonable basis when you must take the day. Your leader must provide at least 14 days' notice of the requirement to take the alternative day.

If 12 months have passed since your entitlement to the alternative day arose and despite having asked, business needs have meant that you have not been able to take the alternative

day, you may request to exchange the day for payment. Where this is agreed you will be paid at your relevant daily pay.

Impact of annual, sick, or bereavement leave

If a public holiday (which you are entitled to) falls during a period of annual, sick or bereavement/tangihanga leave, then the day is to be treated as a public holiday. You do not qualify for an alternative day off.

Document control	**v1 March 2016**
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Policy contact	s 9(2)(k)

Item 72

Topic 4 – Healthy, Safe & Equitable Workplace

Reasonable Accommodation Policy

This policy explains Te Tari Taake Inland Revenue's commitment and approach to providing reasonable accommodations for employees.

Reasonable accommodation is the practice of making changes which support disabled people to live their lives on an equitable basis with others. This means removing environmental barriers and creating a fair and equitable platform to ensure full participation for disabled people. To do this, changes may need to be made to an environment, setting or ways of working.

Reasonable means the suggested accommodation should be based on fair principles and not put anyone, or the organisation, at risk or undue cost or inconvenience in the circumstances.

Reasonable accommodation supports tāngata whaikaha Māori (Māori disabled) and disabled people to work on an equitable basis with others. This policy applies from when someone first applies to work for Inland Revenue, all the way through to when they finish their employment.

Inland Revenue's definition of disability includes physical, mental, intellectual or sensory impairments (including mental illness) that, in interaction with various barriers, may hinder the full and effective participation in society on an equitable basis with others, in line with the United Nations Convention on the Rights of People with Disabilities (UNCRPD). Making necessary and appropriate modification and adjustments fosters an inclusive environment which creates equitable opportunities for our people to reach their full potential.

As an organisation, we recognise that it's important to provide reasonable accommodations to meet the individual needs of our disabled employees to participate more fully in work and better achieve their goals and aspirations. This helps our organisation attract good employees and assists with retaining experienced staff.

Reasonable Accommodation principles

Inland Revenue will provide reasonable accommodation to all employees who meet the definition of disabled as outlined above, who request it. In the event a request cannot be accommodated, full details of reasons will be provided.

Why we have this policy

The purpose of this policy is to define reasonable accommodation as it applies at Inland Revenue and outline our approach. This policy is to be read in conjunction with the Reasonable Accommodation Request Guidelines.

This policy complements but does not replace our Flexible Working Policy and Guidelines which outlines our obligations under Part 6AA of the Employment Relations Act 2000 (ERA). See the Related Material and Links section for links to other IR policies.

This policy and definition of reasonable accommodations reflect the expectations set out in the New Zealand Bill of Rights Act 1990, Human Rights Act 1993, the UNCRPD, and the Lead Toolkit:

- The New Zealand Bill of Rights Act 1990 (NZ BORA) is one of our constitutional documents. Other documents include the Treaty of Waitangi, and other Acts such as the Constitution Act 1986. The Bill of Rights is important in that it protects people from discrimination by the state including on the grounds of disability.
- The Human Rights Act 1993 directs employers to make reasonable accommodations in order to avoid unlawful discrimination and specifically discusses considerations regarding disabled people.
- Article 27 of the UNCRPD further details the rights of disabled people to work on an equitable basis with others in work environments that are open, inclusive and accessible.
- The Lead Toolkit succinctly describes reasonable accommodations as the creation of an environment in which employees' specific needs are met.

Who this policy applies to

This policy, and the guidelines which support them, applies to all Inland Revenue employees who meet the above definition of disabled including fixed-term, and contracted individuals.

Specific types of Reasonable Accommodation

Some adjustments that could be considered and discussed may include:

- Modifications as part of the recruitment process
- Specialised hardware (mouse, keyboard)
- Assistive Software including screen readers, screen magnifiers, specialised hearing impairment software, and speech to text.
- Specialised office furniture
- Modifying the way the job is done
- Tailored training and coaching
- Additional latitude to flexible work arrangements (see the Flexible Working policy)
- Environmental changes e.g. rearranging furniture or improving access to a building, moving someone to a quieter area, or changing light levels.

When accommodations are identified that aren't reasonable for an employer to provide (due to cost for example) the person may be eligible for assistance through the government's Job

Support Fund or from another supporting organisation (e.g. Blind and Low Vision). This covers additional costs that are a direct consequence of the person's impairment.

Specific practice around Reasonable Accommodation

REQUESTING, CONSIDERING AND DOCUMENTING

More information on the process to request a reasonable accommodation can be found in the Reasonable Accommodation Request Guidelines.

- By design our process around reasonable accommodation is conversation based. Discussions support a common understanding of what is desired and what might be able to be accommodated. Conversations allow for solutions and alternatives to be considered before any final decisions are made.
- A request does not necessarily require a medical diagnosis - access to diagnosis can be difficult due to wait times and/or expense. Where a person self-identifies as neurodivergent (e.g. autism, ADHD, dyslexia) this will be accepted, even if they are self-diagnosed. Formal diagnosis is often inaccessible due to a lack of publicly funded assessments, the expense of private assessment etc. Work with the individual to understand their strengths, challenges and needs to determine the accommodations they require.
- Some form of supporting evidence may be required in limited circumstances. This would be determined on a case-by-case basis, in consultation with People and Workplace Services via Raise an HR query/case - Support Portal | ServiceNow.
- A health practitioner may recommend specialised equipment or other accommodations to ensure a person's wellbeing in the workplace or the request may come from the employee directly.
- A formal workstation assessment is not required for reasonable accommodations to be made but may be needed to assist the process of considering a request.
- Leaders and individuals need to engage in a transparent and genuine way (in good faith) to reach an outcome.
- The needs of people with ongoing challenges may change over time. Accommodations may need to change or other accommodations made. Leaders should regularly check in to make sure needs continue being met and employees should request changes as needed.
- Leaders should discuss the request with the employee and acknowledge the request in writing outlining what was discussed at this initial discussion, no later than two weeks after the request was received.

TE POU O TE TANGATA BEHAVIOURS

Our Reasonable Accommodation Policy, Guidelines and practices are supported by our Te Pou o Te Tangata behaviours:

Whanaungatanga

We build strong relationships based on trust. We are inclusive and show respect to each other. We listen to the lived experiences of others navigating the workplace.

Manaakitanga

We seek to lift the mana of others, are generous with our knowledge, and care for those around us. We see the value in diversity.

Mahi tika

We do the right things, are open and accountable and act with integrity.

Considerations and responsibilities

These considerations may help guide leaders when making decisions around a reasonable accommodation.

- Would reasonable accommodation support or lift the mana and dignity of the employee?
- Is the person's employment at IR subject to the outcome of reasonable accommodation?
- Will reasonable accommodation promote equity of opportunity, engagement and / or participation as a person with a disability working at Inland Revenue?
- Will the accommodation help the employee perform their job?
- Does the accommodation promote health, safety and wellbeing?
- What will the impact be of making or not making the accommodation for the employee and the wider team?
- How feasible is the accommodation to make?
- How will the decision ensure we meet our obligations under the Bill of Rights, the Human Rights Act and the UNCRPD?

Responsibilities	
Individual	• For facilities, accessibility-related furniture, equipment, IT hardware and software use this form here. Most equipment and approved software does not require approval from your leader and is centrally funded. • For everything else, discuss your needs with your leader or recruiter and follow the Reasonable Accommodation Guidance to make a request for accommodations. Make sure you're giving your leader all the information they need to make an informed decision. • Explore available options together. • Understand some reasonable accommodation requests may not be accepted if they do not fit the definition of reasonable accommodation. Full details of reasons why any requests are declined will be provided. • Follow the process for the appropriate accommodation you are seeking, noting that this is a request for reasonable accommodation.

	If anything sits outside of the normal processes your leader will discuss with People and Workplace Services.
Leader (decision maker Group Lead level of higher)	• Engage in regular conversations with employees about what they need to perform their job and follow the Reasonable Accommodation policy and guidance. You can proactively discuss accommodations with your team member. • Take active steps to ensure we meet our obligations under the NZ Bill of Rights, the Human Rights Act, UNCRPD and the ERA (see the 'Why we have this policy section' above). • Treat reasonable accommodation requests as a priority to ensure people have what they need to do their job. • Be open, caring and responsive to discussing all available options to remove barriers experienced by the employee. • Work with the employee to use all available resources to make a decision including working with People and Workplace Services and other relevant parties such as Employee Lead Networks where appropriate. • Record any reasonable accommodations that have been agreed or not provided and share with the requester in writing. • Contact People and Workplace Services for any complex requests, if you have any questions or before requesting information from a medical professional. • After an accommodation has been put in place, check in with the employee to see it is meeting their needs.
One-up leader	Decide on review of decisions for reasonable accommodations.
If requests cannot be met:	If a request for reasonable accommodation cannot be met by Inland Revenue, your leader will discuss with you the reasons and what this may mean for you going forward. This does not stop you making a request in the future for a different accommodation.
Review process:	Following a request, you will have an outcome as soon as the request is worked through and understood. If you are unhappy with the outcome, you can request a review of the decision within one month from the one-up leader, unless more time is needed due to unexpected circumstances such as illness.

If, having reviewed this policy, you have any questions around reasonable accommodation, you should talk with your leader. You can have a support person present at any stage of this process. Union members may seek advice from their union delegates/representatives both generally and in relation to a particular request.

Leaders can seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) for any support needed around reasonable accommodation.

Related policies and guidelines

People Policies and Guidelines

- Recruitment – Policy and Guidelines in respect to valuing diversity and inclusive practices in recruitment
- Diversity & Inclusion – Policy and Guidelines – policy reference to reasonable accommodations. Disability accessibility and the accessibility charter.
- Injury or Illness Rehabilitation Guidelines – covers returning to work following illness or injury
- Flexible working – policy, hub and guidelines including formal and informal and working from home

RELATED MATERIAL AND LINKS

- MSD Job and Training Support Funds is external funding, specifically for disabled employees, that can be applied for by the employee (rather than the employer) to cover additional work costs that are a direct consequence of a person's disability
- Te Kawa Mataaho Public Service Commission - LEAD toolkits
- The Flexible Working Policy on our People Policies & Guidelines
- The Discomfort, Pain & Injury intranet page
- The Human Rights Act
- Our supporting positive attendance guidance

HR DELEGATION:
See Flexible Working Policy for hours of work and flexible arrangement related decisions. See the Delegation policy for the specific HR Matrix details.

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Policy contact	Mail the ERP&R team

Inland Revenue
Te Tari Taake

Topic 4 – Healthy, Safe & Equitable Workplace

Reasonable Accommodation Request Guidelines

These guidelines outline the requirements and factors assessed when making decisions about requests for reasonable accommodation(s) to assist in supporting people with disabilities.

These guidelines should be read in conjunction with the Reasonable Accommodation Policy.

Supporting people with disabilities is a partnership between you and your leader. These guidelines are intended to provide you, your leader and any support people with information about making a request for a reasonable accommodation.

The request process

To make a request for reasonable accommodation, you should talk with your leader about your needs, and how Inland Revenue can best support these, as soon as you are able.

The nature of the request will determine next steps.

Type	What this involved
Easy to implement accommodations	Accommodations requests that are easy to implement are low cost and less complex. For facilities, anchor desk, accessibility-related furniture, equipment, IT hardware and software requests, you can use the form Requests & enquiries for staff with accessibility needs. These types of requests do not require funding from your manager and are centrally funded. Workplace Services or Technology Services will be in touch within 5 working days about the request or enquiry to ensure the right support, resources and/or equipment are provided. For all other requests, your leader or their one up leader (e.g., their Group Lead) can approve the request and make the necessary arrangements to put this into place within an agreed timeframe. The leader will confirm the discussion in writing, including the approved accommodation, any requirements and timeframes. A copy will be placed on your personnel file.
Flexible working accommodations	Leaders can use reasonable accommodation in conjunction with our flexible working framework. Combined, the two would be used to support flexible working requests that fall outside IR's existing provisions for flexible hours, days, and/or location. Note: employees still need to meet

Type	What this involved
	other key requirements to flexible working including security of information and health and safety requirements for offsite workstations.
More difficult to implement accommodations	Accommodation requests that are more difficult or complex to implement including those with a higher cost, those that require more in-depth investigation and/or those where larger scale changes may be required; please follow the processes set out below.

Request process in more detail

	What this involves
Process for Employees	1) If the accommodation includes facilities or equipment that is already approved for use at IR, use this form Requests & enquiries for Staff with Accessibility needs. Most approved equipment and software do not require approval from your leader and is centrally funded. Discuss your request with your leader so they can help support you also. 2) For all other requests: discuss the assistance you require with your leader. The leader will ask you to put your request in writing and include: ○ An outline of what you are requesting and why. ○ How the requested accommodation(s) will support you to work with your disability / medical condition / health needs. ○ What information / research / literature you have about the option(s) they are requesting, that will assist IR in considering the request While not required in all circumstances, IR may request documentation from a health care professional to better understand your needs and how they impact your work. Note: additional information should be requested only if IR believes it necessary to support the request and investigation of suitable options. A request does not necessarily require a medical diagnosis - access to diagnosis can be difficult due to wait times and/or expense. Where a person self-identifies as neurodivergent (e.g. autism, ADHD, dyslexia) this will be accepted, even if they are self-diagnosed. 3) Following receipt of the written request, the leader at Group Lead level or higher will have one month to respond in writing to you. The response will advise: if the request has been approved, if more time is needed to consider the request (and why), or if the request has been declined and why. 4) If the request is approved, you will use the accommodation provided appropriately and update your leader on any changes to your needs, including if you no longer require the accommodation.

	What this involves
	5) Other accommodations will be arranged by the leader in conjunction with the relevant teams in IR. The leader will advise the timeframe needed to implement the accommodations at the time of approval. 6) If more time is needed, the leader making the decision will advise you about initial timeframes and commit to providing regular progress updates. 7) If the request is declined, full reasons as to why will be included.
What you can expect from your leader	Note: Delegation level 3/Group Lead will be the decision maker in this process. 1) Your leader will discuss the request with you to understand, and if necessary, clarify what you are requesting and why. 2) Your leader will ask you to put your request in writing and include: • An outline of what you are requesting and why. • How the requested accommodation(s) will support you to work with your disability, medical condition or health needs. • What information, research or literature you have about the option(s) you are requesting that will assist IR in considering the request. • While not required in all circumstances, IR may request documentation from a health care professional to better understand your needs and how they impact your work. Note: additional information should be requested only if IR believes it necessary to support the request and investigation of suitable options. 3) Delegation level 4/Team Leads who receive requests will provide the decision maker with a copy of the written request. Leaders may want to consider any interim support. 4) Once a written request is received, the decision maker will determine what is required to progress the request and why it is required – remembering the one-month initial timeframe to respond. 5) The decision maker will contact stakeholders for support in considering the request. This may include People and Workplace Services, Technology and/or others identified as relevant to the request. 6) The decision maker will gather all information and advise you in writing, within two weeks of receiving the written request if more information is required to consider request. 7) When considering the request and/or what is reasonable, the decision maker will refer to the Reasonable Accommodation Policy, other relevant supporting policies and guidelines, and consult with stakeholders if necessary.

What this involves
8) The decision maker will respond in writing by deadline with either the decision or a new timeframe if they need more time and why. Extensions of time should be as short as possible, ideally less than one additional month. 9) Once a decision is made the decision maker will contact you in writing. • If approving the request – the decision maker will advise what accommodation is going to be put in place, the timeframe for this to occur and any employee obligations e.g., a need to notify if the employee's needs change etc. • If the request is declined – the decision maker will advise why they are declining the request (full reasons).

Applying for a review

The below outlines the process for employees to request review of a decision relating to a reasonable accommodation request.

What this involves
1) Any request for review must include a reason. Possible reasons include: • The process as outlined in these guidelines was not followed. • The decision did not fairly represent the United Nations Convention on the Rights of Peoples with Disabilities (CRPD). • The decision did not consider or misinterpreted some or all of the information provided. 2) You must submit your request in writing to the one up manager from the decision maker (e.g., their Segment Lead if a Group Lead was the decision maker). 3) All requests for review will be undertaken by the one up manager from the decision maker. 4) The review manager will advise within 1 week of receiving a request for review that this will be undertaken and timeframes to complete the review (ideally no more than 1 month). 5) The outcome of the review will be provided to the requester within the agreed timeframe.

Leaders, seek advice from People & Business Services: Raise an HR query/case - Support Portal | ServiceNow for all reasonable accommodation requests.

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Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Topic 1 – Appointment

PEOPLE POLICIES & GUIDELINES

Kaupapa Kimi Kaimahi

Recruitment Policy

This policy explains Inland Revenue's recruitment practices and commitment to maintaining an equitable and transparent process for filling vacancies.

Note: This policy covers the recruitment of new employees (permanent and fixed term) to Inland Revenue, as well as permanent internal staff movements between roles. It **does not** cover change management processes. On the rare occasion where Inland Revenue employs casual employees, a fair and robust process, appropriate to the specific situation, will be followed with the support of the Talent Acquisition team.

Recruitment decisions will be based on the following guiding principles:

Principles	This is what these principles mean in practice
Selection on merit	• Selection decisions and processes are merit-based. The person best suited to the job is appointed to the position (section 72 Public Service Act 2020)
Capability-based	• As a capability-based organisation, Inland Revenue source, recruit, develop and deploy people based on their capabilities. This acknowledges the value of transferrable skills and competencies acquired through diverse work experiences
Impartial, honest, and transparent processes	• Inland Revenue application, recruitment and selection processes are professional and objective. • Vacancies will be notified in a way that enables suitably qualified people to apply (Schedule 8(1) Public Service Act 2020). • There is a clear process established for review (Schedule 8(5) Public Service Act 2020)
Māori Crown Relations	• We support the Crown's responsibilities under Te Tiriti o Waitangi and uphold the principles of partnership, protection and participation.
Valuing diversity and ensuring inclusive practices	• Inland Revenue values diversity and understands the benefits of a workforce that reflects its customers and the wider communities it supports • Inland Revenue's recruitment process is inclusive and as accessible as possible. IR is committed to ensuring the process is free from discrimination and conscious and unconscious bias. People will be treated in an inclusive and safe manner, respectful of their needs and cultural values.

Why we have this policy

Making good appointment decisions ensures Inland Revenue has the right people to meet current and future business needs and support our culture. Ensuring an inclusive, fair and transparent process helps ensure a positive experience for those seeking to join Inland Revenue or looking to change roles in the organisation. This policy provides employees and leaders with information about our approach to recruitment. It also supports leaders in making good hiring decisions and to ensure employees have confidence in the process.

Who this policy applies to

This policy and the guidelines which support it apply to all Inland Revenue employees.

Specific recruitment practices

Our leaders will make appropriate resourcing choices based on workforce plans, funding, and the nature of the work to be done. This policy focuses on recruiting employees, while acknowledging at times we may engage contingent workers.

Each recruitment approach will be supported by Inland Revenue's Talent Acquisition team to ensure it is well planned and the best approach is taken to ensure the right people can be sourced.

At times Inland Revenue may engage others to support the recruitment process (e.g. recruitment agencies). Part of engaging with any other agencies will include clearly agreeing which roles and responsibilities in the process are taken on by the agency and what is retained by Inland Revenue.

Recruitment process details are outlined in the table below.

Process	Action
ADVERTISING	Inland Revenue notifies vacancies in a way that is inclusive and enables suitably qualified people to apply for the position. For each vacancy Inland Revenue will consider whether advertising both internally and externally is appropriate. When permanent or fixed term roles are advertised internally only, these are only available to current Inland Revenue employees (not current contractors or contingent workers etc). Inland Revenue will advertise: • **All permanent vacancies** (permanent positions must have a formally approved and current Role Description) • **Fixed term vacancies** that are for **more than six months**. **Note**: Inland Revenue *may* advertise fixed term vacancies of three months or more, consistent with our approach for secondments. All advertised roles will be for a minimum of 5 business days. All cancelled vacancies will be removed and any candidates at that stage will be advised of the cancellation.

Process	Action
THE SELECTION PROCESS	The selection process will generally include: • Advertising/ promotion of the role for applications • A short-listing process • Capability based interviewing (interview hiring panels will generally be diverse, wherever practicable, with three people, but not less than two) • Reference checking • Other relevant pre-employment checks (refer below). Other steps to support the recruitment process may include assessment centres and work samples. Psychometric testing may be used in some cases to help determine the best fit for the role. The recruitment process page provides step-by-step details of the recruitment process.
REFERENCE AND PRE-EMPLOYMENT CHECKS Note: Internal candidates will already have completed the checks below (as appropriate) when originally joining. Other than reference checks (which still apply), the following checks relate to the appointment of new external employees. Internal candidates are still required to confirm there have been no changes in relation to these employment checks which would impact their eligibility for employment.	Inland Revenue will undertake various pre-employment checks at appropriate stages of the recruitment process. Certain checks will be completed for preferred candidates for positions generally prior to any offer. These include: • **Reference checks** (generally two references and ideally one of those a current / most recent direct leader) • **A serious misconduct check** *(If the candidate has worked for a Public Service department or statutory Crown entity in the last 3 years).* This check requires the disclosure of whether the candidate has been subject to a serious misconduct investigation that has been concluded and upheld or is currently under investigation. Other pre-employment checks may occur prior to offer but are generally conditional terms in any offer, that need to be undertaken and satisfied before appointment is confirmed. These checks include: • **A Ministry of Justice criminal record check**; *and* • **A tax, student loan and child support compliance check** **Note:** - For a small number of sensitive roles/areas, where Inland Revenue deems it necessary, pre-employment checks may include a more comprehensive security clearance process - If dealing with overseas candidates, pre-employment checks may vary from those listed above given they are largely New Zealand based checks - For some roles checks may also involve verification of educational qualifications (if applicable). Where Inland Revenue is not satisfied with the result of a pre-employment check, Inland Revenue may, after following due process, decide not to proceed with an offer of employment. Inland Revenue may also terminate employment if the person has started work before the checks were completed.

Process	Action
APPOINTMENTS	When making appointments Inland Revenue will offer the position to the person best suited. If no candidates meet the required criteria, then the panel may elect not to appoint. All offers of appointment to external candidates are conditional upon: • Satisfactory completion of criminal and tax pre-employment checks (as above) • Having and maintaining the legal right to work in New Zealand • Completion of a Declaration of Confidentiality (IR813). You are also required to acknowledge that you are bound by Inland Revenue's Code of Conduct (Tikanga Whanonga) with the offer. All appointments (for internal and external candidates) are also provisional pending the outcome of any review of appointment and this is clearly stated in the offer letter. There is no further documentation provided to confirm appointment.
SALARY/ EXPENSES	All established roles at Inland Revenue have clear salary ranges. Consideration will be given to the capabilities of the candidate as well as pay relativities and equity, when offering a starting salary. Any transfer expenses/ relocation cost would generally be at the individuals own cost for new employees. Entitlement to any transfer expenses for current employees are established in their employment agreement.
NOTIFICATION	Inland Revenue will notify all unsuccessful candidates and then publish all new permanent and previously advertised fixed-term appointments on Haukainga.
REVIEW OF AN APPOINTMENT	All permanent, fixed term and casual appointments within Inland Revenue have a right of review under Section 71 and Schedule 8(5) Public Service Act 2020. The Act excludes some appointments from the review process, such as 'acting appointments', 'secondments' and reassignment of staff as a result of a restructure. **WHO**: Any permanent or temporary employee of Inland Revenue may request a review of an appointment. **WHEN**: Any appointment review must be requested within **seven working days** of the appointment being announced on Haukainga. **WHY:** Any request should be based on one or both of the following beliefs: • **Procedure** – the correct process for making an appointment was not followed; • **Substance** – based on the original information that was available to the selection panel, the person best suited to the position was not appointed.

Process	Action
	HOW: See Topic 1 – 'Review of appointment guidelines' in our People Policies & Guidelines for more information. If an appointment review is requested, the appointment will generally remain provisional until the review is completed and the outcome known.
PRIVACY AND INFORMATION STORAGE	In accordance with the Privacy Act 2020, Inland Revenue agrees to maintain the information provided by applicants in a confidential and secure manner. The information provided will not be disclosed to third parties without prior authorisation, except in a review of appointment situation or as otherwise required by law. Inland Revenue will retain information in accordance with its obligations under the Public Records Act 2005.
ONBOARDING/ INDUCTION	Inland Revenue will ensure all new employees are appropriately inducted into their new role and the organisation. This starts from the moment the offer is made and continues when the employee starts work.

HR DELEGATIONS: Level 2 authority is required to approve advertising of vacancies.

Once approval to commence recruitment has been obtained, Level 4 authority is required to approve appointments and transfer expenses (as per an employee's employment agreement) and to cancel vacancies.

Note: Regardless of delegation level the approving leader must be two levels higher than the position being recruited – so level 2 should approve appointments that will report directly to level 3).

HR DELEGATION: Level 3 authority is required to approve requests for non-appointment reviews, make recommendations from a review of appointment, and approve transfer expenses above employment agreement commitments.

Document control	**V4 September 2025** (v3, September 2022; v2, March 2021; v1, March 2016)
Review dates	Date reviewed: September 2022. Next review: September 2026 (review may occur sooner if required)
Policy owner	Domain Lead – People Strategy and Capability, People & Workplace Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Te Uru Mamao me te Kaupapahere Haumaru Haerenga

Remote Access and Travel Security Policy

This policy sets out the requirements for all users of Inland Revenue's systems who undertake work outside of IR premises. This includes working from home or other premises, or overseas etc.

Why we have this policy

In the context of remote system access, this policy aims to protect Inland Revenue's ('IR's') information technology and internal systems ('IR systems') and information residing on IR systems by setting out the requirements for remote access to IR systems and the information they contain, to ensure these remain secure when accessed outside of IR premises.
This policy aims to protect:

- IT and internal systems (**IR systems**); and
- Information residing on IR systems, including:
    - **Revenue information and sensitive revenue information**: as defined in the Tax Administration Act 1994 which includes taxpayer information.
    - **Personal Information**: information about individuals as defined in the Privacy Act 2020 which includes taxpayers, IR personnel and individual contractors who work for IR.

This policy is not exhaustive. For example, anyone with remote access to IR systems must also comply with wider legislative or contractual obligations of confidentiality, privacy and security.

Note: This policy does not apply to access to IR online services, public websites, or other public channels and the related IR information.

Who this policy applies to

This policy applies to all those who access IR systems off premises. This includes IR employees and contingent workers/ contractors. It also applies to any suppliers who access IR systems, including the supplier's employees and subcontractors.

Referred to as a 'user' in this document.

The policy applies to the artefacts listed below given they are used to conduct Inland Revenue business or interact with internal networks and business systems, whether owned or leased by Inland Revenue, the employee, or a third party:

- information
- electronic and computing devices
- network resources

- equipment that is owned or leased by Inland Revenue.

What happens if you do not comply with this policy?

For IR employees, if any possible compliance issue is identified appropriate action will be taken, including referral to IR's Integrity team for consideration under Inland Revenue's Code of Conduct – Tikanga Whanonga.

For non-employees (contingent workers/contractors/suppliers) any possible compliance issues would be escalated and managed consistent with written agreements/ contractual arrangements.

User responsibility

Users who access IR systems outside of IR premises must understand and comply with this policy and the specific remote access technical and user requirements it sets out.

There are also additional requirements for:

- Suppliers - who must also meet the remote access pre-conditions (section 3)
- Those seeking to access IR information or work overseas - who must also follow the required process and meet the requirements around overseas travel and work (section 4)

Security Exemptions

If the 'user' will be travelling to/working in one of the countries on the following list then approval must be sought from Information Security using the security exemption form in ServiceNow.

Overseas countries list and requirements:

Remote access policy - countries requiring security exemptions (sharepoint.com)

Taking an IR device overseas while travelling to and/or working in the countries listed on the Information Security SharePoint site requires the prior approval of the Information Security team, if the intention is to access IR systems.

Exemptions may be granted in certain circumstances e.g. to take a non-IR-managed device overseas to access IR systems. Please refer to the detail below and the guidance on security exemptions for more information.

Our policy

1. Remote Access Technical Requirements

The following security and technical controls are required for all devices used for remote access to the IR systems and information.

1.1. *IR devices*: Only IR managed devices can be used for remote access unless Information Security approves in writing the use of a non-IR managed device for remote access as an exemption to this requirement.

1.2. *Non-IR devices*: A non-IR managed device must not be used for remote access to underlying systems or infrastructure unless it has been formally approved by Information Security.

Access to IR information through IR's Microsoft cloud application portal is permitted however IR information accessed must not be downloaded and stored locally using a non-IR managed device unless this has been approved in writing by Information Security as an exception.

1.3. *All devices*: All devices used for remote access to underlying systems or infrastructure must be securely configured and have up to date security software (including anti-malware software) installed which complies with IR's Remote Access Controls guidance.

1.4. *Managed services*: If a managed service provider requires remote access to an IR system that is owned and/or operated by another third-party, this should be determined and agreed with IR commercial (as per 3.1) and in conjunction with Information Security. Such written approval is required even if there is an existing relationship between the managed service provider and the third-party.

1.5. *Access channel*: Remote access to IR systems must only occur through an IR approved secure and encrypted channel to protect IR information during transit.

1.6. *Insecure protocols*: Known insecure protocols (e.g., telnet, file transfer protocol, network file sharing etc) are not permitted for remote access unless approved in writing by Information Security.

1.7. *Monitoring and logging*: Remote access activity must be logged and monitored by IR to assist with incident management, forensic investigations, and user accountability.

1.8. *Timeouts*: All user accounts used to access IR systems must time out or disable a user's remote access following no more than five unsuccessful remote access login attempts, in accordance with IR's Password Policy.

1.9. *Access authentication*: Multi-factor Authentication (MFA) must be used for remote access.

- Users who are using an IR managed device will have their remote connection automatically authenticated during the connection process.
- Users who are using a non-IR managed device will be asked to provide a MFA challenge response.
- If a user receives an unexpected MFA authentication, users must ignore or decline the request and report the unexpected request to IR's Cyber Security Operations Team.

1.10. *Termination of access*: A user's remote access must be disabled immediately when it is no longer required (e.g. when project work is complete or when the user's relationship with IR ends).

2. Remote Access User Requirements

The following requirements must be met for all users who remotely access IR systems and information.

2.1. *Remote Access level*: Remote access will only be determined based on a user's authorised work requirements. Administrative and domain level remote access will not be provided by default and may require additional controls depending on IRs risk appetite.

2.2. *e-Learning condition of access*: IR users' who require remote access must have first completed IR's induction e-Learning on Keeping Information Safe and must understand:

- their confidentiality, privacy, and security obligations,
- how to initiate a remote access session,

- how to gain access to approved systems, and how to terminate a remote access session when their work is complete,
- how to securely store IR passwords.

2.3. *No sharing access*: Users must not allow another person to use the user's remote access to IR's systems for any reason.

2.4. *Confidentiality*: Users must maintain the strict confidentiality of all IR information disclosed to them through remote access.

2.5. *Privacy/Data beach*: Users must promptly report a privacy or data breach to IR through the support portal.

2.6. *Transferring IR information*: Users working on unmanaged or personal devices remotely must not download, copy, print or take a screenshot of IR information unless formally approved to do so by Information Security, in which case a user must always:

- maintain full control of IR information,
- securely store the IR information when it is not in use,
- securely dispose of the IR information when it is no longer needed.

2.7. *Remote Working:* Remote access poses a risk of others shoulder surfing or over-hearing IR information leading to a breach of confidentiality. Users must therefore:

- lock the screen of their device when not using it,
- when accessing IR information in public places including, cafés, airports, hotel lobbies, or any form of public transport including trains and planes users must apply caution to protect the data,
- not allow any unauthorised person to see or access IR information and use a privacy screen to make it difficult for another person to see the screen, if appropriate,
- take IR confidential phone/video calls or meetings from a private location (including a private location in a home environment) to maintain confidentiality and prevent information disclosure.

2.8. *Device secure storage*: Devices used for remote access must be securely and safely stored when not in use, such as in locked premises. Devices must not be left unattended in vehicles or other vulnerable or unsecure locations.

3. Remote Access Pre-Conditions for Suppliers

In addition to device security and technical and personnel access requirements, the following pre-conditions must be satisfied before a user who is an IR supplier (including the supplier's employees and sub-contractors) is granted remote access to IR systems and information.

3.1. *Agreement*: A formal written agreement must be in place between IR and the IR supplier containing, amongst other things, appropriate provisions on confidentiality, privacy, and security (including this policy) protecting IR's interests and imposing binding obligations of compliance on the supplier.

3.2. *Purpose of access*: Remote access by an IR supplier must be for:

- a legitimate business purpose and in compliance with IR's obligations under the New Zealand Tax Administration Act 1994, New Zealand Privacy Act 2020; and

- approved in writing by an IR manager holding the appropriate level of delegated authority to permit remote access to the relevant IR information.
- Supplier Users: An IR supplier must provide IR's Information Security team with the names, roles, location, and purpose for remote access of the supplier's personnel who need remote access for Information Security approval and record keeping, monitoring and assurance.

3.3. *Additional supplier requirements*: IR suppliers granted remote access must:

- be compliant with agreed remote access security controls, IR notified policies, standards, and procedures as applicable to the services being provided and be able to show compliance on request.
- ensure their personnel (including subcontractors) have sufficient prior training and knowledge to comply with a supplier's confidentiality, privacy, and security obligations.
- log and monitor all remote access activity to assist with incident management, forensic and their personnel / user accountability monitoring purposes.
- notify IR in advance for IR's approval of any changes to the supplier's personnel who will have remote access to IR's systems and information.

4. Overseas travel

Travelling or working outside of New Zealand may occur for both business-related and personal reasons. It is important we protect IR systems and information when travelling or working overseas.

4.1. *Application Access:* Traveling overseas for holidays and other non-IR related activities will happen and it is important that even during these times, we are protecting IR information and systems.

IR employees may access IR Outlook and Teams on their personal devices (phone, laptop, etc.) unless you are visiting one of the countries listed on the Information Security website. If access to business systems is required, refer to Section 1.

4.2. *Exemption:* A Security Exemption will need to be applied through ServiceNow prior to travelling for the following:

4.2.1. If travelling to one of the countries on the list

4.2.2. If you are required to continue working while overseas and need to take your IR device.

4.2.3. If you need access to specialist systems outside of the Microsoft suite e.g. Teams, Outlook. For example, access to START or DIP.

Further Information

This policy should be read in conjunction with:

- Policies and Standards
- Travel with Devices

And other related polices in our People policies and guidelines such as:

- Use of Business Tools Policy & Guidelines
- Working from Home Guidelines

Other references to NZ legislation and Standards:

- Privacy Act 2020
- Official Information Act 1982
- Public Records Act 2005
- Income Tax Act 2007
- Tax Administration Act 1994
- NZISM

Sign off

Document control	1.2
Approved by	Jay Harris
Date Approved	14 December 2023
Next Review date	December 2025
Policy owner	Chief Information Security Officer, Enterprise Design & Integrity
Policy owner signature	s 9(2)(a)
Policy contact	s 9(2)(k)

Version History

Version	Date	Sections amended	Summary of amendment
1.0	29/11/22	All	First version of Policy
1.1	22/8/23	All	Added version control to document, updated links. Updated non-compliance wording
1.2	14/12/23	All	Updated to include feedback from Union review

Item 76

Inland Revenue
Te Tari Taake

Topic 7 – Pay & Benefits

Kaupapa Utu Kaimahi

Remuneration Policy

This document sets out Inland Revenue's remuneration policy.

Inland Revenue's remuneration approach supports the achievement of business goals and aims to attract, retain and motivate employees to develop a high performance culture.

The principles that underpin Inland Revenue's remuneration approach are found in varying detail in the collective and individual employment agreements. Broadly, these principles are:

- Transparency
- Simplicity
- Fairness and equity
- Flexibility, affordability and sustainability
- Encouraging organisational productivity and performance
- Valuing employees.

Why we have this policy

This policy and the remuneration guidelines which support it, ensure employees understand IR's approach to pay and what it means for them.

Who this policy applies to

This policy and the guidelines which support it apply to all Inland Revenue employees.

Many of the commitments around remuneration are contained in employment agreements. Additionally, employees may have individually negotiated provisions or terms with us or have specific protected terms. Some documents refer to these as 'grandparented'. To ensure correct identification of entitlements and obligations people leaders need to check the employee's personnel file and the hard copy of the employee's agreement including any variations.

Specific practice around remuneration

Inland Revenue's remuneration approach determines what we pay for positions, how decisions are made about what employees are paid for the work they do, and provides the linkage between organisational and individual performance, and pay outcomes. We will apply the

remuneration approach in line with employment agreements, remuneration principles and any applicable detailed approach.

This policy is underpinned by Inland Revenue's 'Remuneration Guidelines' (refer to Topic 7 – 'Pay & Benefits' in our People Policies & Guidelines) which provide more detailed information about our pay approaches, including:

- The link between performance and pay
- Our salary ranges
- Job sizing
- Special Duties Allowances
- The remuneration Exceptions Framework.

DEFINITION OF 'TOTAL REMUNERATION':

Some employment agreements reference the term 'total remuneration' in relation to specific obligations, processes and entitlements.

'Total remuneration' means salary plus the cost to Inland Revenue of the specified total remuneration package benefits as established by a person's "Letter of Appointment" and "Employment Agreement". The total remuneration package does not include the cost to Inland Revenue of bonuses, performance incentives, or employer's superannuation subsidy or allowance in lieu of superannuation.

Refer to Topic 7 – 'Allowances, benefits and retirement savings policy' in our People Policies & Guidelines for details on those topics.

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Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	Email the ERP&R team

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Inland Revenue
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Kaupapa Pūrongo Mahi Hara
REPORTING WRONGDOING POLICY

REPORTING AND MANAGING MISCONDUCT & WRONGDOING IN IR

This policy and included guidelines explain Inland Revenue's approach to reporting and managing misconduct and wrongdoing in our workplace including:

- What should be reported
- How to report misconduct and wrongdoing within IR
- How to report fraud and other criminal matters
- Initiating and managing Code of Conduct investigations
- The role of the Integrity & Conduct team
- Disclosures made under the Protected Disclosures (Protection of Whistleblowers) Act 2022
- IR's Protected Disclosure procedures for Leaders
- IR's internal investigation principles and objectives
- Leaders reporting on cases and making progress updates

Owner	Deputy Commissioner E&IS
Administered by	Integrity & Conduct (Enterprise & Integrity Services)
Last Updated	May 2026

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Overview

This policy sets out the Commissioner's (and Chief Executive's) requirements for reporting and managing suspected or detected misconduct, wrongdoing or criminal acts on the part of our people at any level within Inland Revenue (IR). It applies to all IR employees and any other person who is subject to IR's Code of Conduct. This includes any complaint of misconduct or wrongdoing made against any former employee (relating to issues whilst working at IR).

It includes the process for managing disclosures of "serious wrongdoing" made by IR employees or other eligible persons pursuant to the Protected Disclosures (Protection of Whistleblowers) Act 2022.

Leaders should ensure that their people (especially new employees) are familiar with how to report wrongdoing – Speak Up - and how to make a protected disclosure. This information is available online on the Haukāinga site Integrity & Conduct site.

Why do we have this policy?

Unethical, dishonest or illegal behaviour on the part of our people is a significant risk to the integrity of the tax system and to Inland Revenue's reputation as a trusted organisation. This policy is in place to ensure there is an independent, managed, and consistent response to any alleged wrongdoing on the part of our people, and to enable effective identification and management of the risks such activities present. It also ensures that our people have a safe and confidential process for the reporting of misconduct and wrongdoing and the confidence that genuine concerns will be acted upon.

What to do if misconduct or wrongdoing is occurring

To ensure we maintain the integrity of the tax system, any actual or suspected misconduct or wrongdoing must be reported to Integrity without delay. Anyone wishing to report any misconduct or wrongdoing should use the options available through IR's Korerohia – IR's Speak Up Hub.

Any Leader wishing to report wrongdoing on behalf of someone else, or in relation to one of their people, should follow the process set out under What should be reported.

Inland Revenue
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Making a Protected Disclosure

If you genuinely believe serious wrongdoing is occurring, you may wish to make a "protected disclosure" pursuant to the Protected Disclosures (Protection of Whistleblowers) Act 2022 if the serious wrongdoing meets certain criteria (as defined in the Act). This provides certain legal protections for our people wishing to report serious wrongdoing. A protected disclosure to Inland Revenue should be made in writing following the prescribed format. Before doing anything please refer to the following:

- Quick Reporting Guide
- Guidelines for Making a Protected Disclosure
- Korerohia - IR's Speak Up Hub
- Integrity & Conduct Haukāinga site
- Our Code of Conduct

How to report misconduct or wrongdoing

Ideally you should be able to raise your concern directly with your leader. If that is not possible, or you would like confidential advice, you should contact the Integrity & Conduct team directly. This also applies if you have made a complaint of wrongdoing to a leader, and you believe they have done nothing about your concern.

Our people have the option to confidentially and securely report an integrity or conduct concern direct to Integrity & Conduct using our confidential Online Reporting Form. This may be done anonymously if necessary. You can also just contact one of the Integrity & Conduct team members who are always ready to assist you.

The role of the Integrity & Conduct team

Integrity & Conduct is an independent team that provides advice, assistance and support to all our people, regardless of position, whenever integrity or conduct issues arise in the workplace. As part of their role Integrity & Conduct is responsible for:

- providing an independent and safe place for staff to raise concerns about misconduct or wrongdoing in the workplace.
- policy and guidelines for the management of wrongdoing including the prevention and detection of fraud and corruption within our workplace
- receiving, logging and assessing reports of misconduct or wrongdoing
- authorising all investigations into misconduct or wrongdoing
- oversighting all employment investigations under the Code of Conduct and their resolution to ensure no collusion or cover-up

- providing services that enhance public and government confidence in IR's ability to properly manage integrity and conduct issues
- management of IR's Protected Disclosure process
- providing system audit support and specialist assistance (e.g. unauthorised access of START)
- exercising delegated powers and functions under the Tax Acts including the prosecution of individuals for failing to maintain confidentiality and the referral of criminal matters to appropriate agencies
- undertaking internal reviews or preliminary investigations into alleged or suspected criminal acts committed against IR by IR employees
- overseeing the Gifts & Hospitality Register and the proper management of any offers of gifts or hospitality to our people
- overseeing the Conflicts of Interest Register to ensure conflicts of interest are declared and managed appropriately

The Domain Lead Integrity & Conduct is responsible for authorising any investigation under the Code of Conduct and allocating a case manager for each case to be investigated.

What should be reported?

To ensure we respond to any integrity or conduct concern in a managed and co-ordinated way the Commissioner requires Leaders to report any actual or suspected misconduct or wrongdoing involving current or former employees to Integrity & Conduct without delay. An online Initial Report for leaders to quickly provide Integrity & Conduct with the required information is available on Haukainga.

If the matter is urgent or you do not have access to IR's Intranet contact a member of Integrity & Conduct by phone or email s 9(2)(k) *straight away.*

Following an initial assessment by Integrity & Conduct, further enquiry or employment investigation does not necessarily follow in every case reported. For example, some types of concerning behaviour may relate more to poor performance than a potential breach of the Code of Conduct. Once this is established the matter may then be better resolved through the performance management process managed by People and Workplace Services (HR Advisory).

If in doubt, contact the Integrity & Conduct team to discuss the applicability of this policy to the issue being dealt with. Refer to the

Managing Wrongdoing Guidelines for further information on the behaviour types that should be reported.

Historic cases involving former employees

Any allegations of wrongdoing or misconduct made against former IR employees about their conduct when employed at IR, should also be reported to the Integrity & Conduct team through the normal reporting wrongdoing process set out in this policy. IR's ability to properly investigate allegations of this nature will be assessed on a number of factors and a final decision on what, if any, further action will be taken will be made by the Domain Lead Integrity & Conduct. In assessing whether any further action should occur, the seriousness of the allegation, time elapsed (since it allegedly occurred), access to relevant evidence and the likelihood of achieving any meaningful outcome will be considered. Additional legal advice may also be taken as part of determining what should be done.

How does an investigation commence?

Notification of Potential Misconduct must be issued first

Commencing an employment investigation is a serious matter that requires an objective and consistent approach to identify a basis upon which to justify such action. For that reason, the Integrity & Conduct team independently assess every reported issue and, if necessary, undertake preliminary enquiry to ensure that our people are not placed under investigation without good reason.

Once satisfied that an internal investigation under the Code of Conduct is warranted, the Domain Lead Integrity & Conduct will approve the commencement of the investigation by issuing a Notification of Potential Misconduct to a suitable leader with appropriate delegations.

To ensure consistency and fairness in IR's response to misconduct and wrongdoing, the Domain Lead Integrity & Conduct will authorise commencement of the investigation by issuing a "Notification of Potential Misconduct" to an assigned Case Manager. An employment investigation under the Code of Conduct cannot commence without a Notification being issued.

The Notification summarises the potential Code of Conduct concern(s) and is generally not issued until sufficient information is available to warrant the commencement of an employment investigation.

Integrity & Conduct may also initiate an investigation under the direction of the Domain Lead Integrity & Conduct when very serious wrongdoing, illegal or criminal behaviour is alleged or suspected. This would normally be authorised by the Deputy Commissioner Enterprise & Integrity Services.

Who owns the investigation?

Final ownership of an employment investigation rests with the Leader appointed as "Case Manager" by the Domain Lead Integrity & Conduct. The "Case Manager" is responsible for managing the investigation through to completion and for making a final decision in relation to any disciplinary action required.

The Case Manager must have appropriate HR delegations and no unmanaged conflict of interest that might compromise their ability to fairly investigate and resolve the case.

When should the Police be involved?

Early involvement of the Police

Normally, referral direct to the Police prior to any internal investigation only occurs if the Domain Lead Integrity & Conduct believes that the following factors exist:

- a serious criminal act has recently been established
- an obvious suspect exists for the offence; and/or
- it is considered likely that any further internal investigation or delay prior to referral to the Police might compromise the Police's ability to conduct an investigation of their own.

The Police should always be contacted without delay if there is – or appears to be - any immediate threat or danger to persons or property.

In the event of suspected criminal behaviour where there is no immediate threat to life or property notify the Integrity & Conduct team immediately.

Formal Complaints to Police or another Agency

Once an employment investigation has been completed, all cases where it appears criminal offending has likely occurred should be considered for referral to the Police (or other agency), providing such referral does not breach any provisions of the Tax Acts.

The final decision to refer any internal investigation to the Police or other agency will be made by the Domain Lead Integrity & Conduct.

If an employment investigation appears to identify that a criminal offence may have occurred, and the Case Manager considers there are valid reasons why no referral to the Police should be made, they should discuss this with the Domain Lead Integrity & Conduct at the earliest opportunity.

IR's Protected Disclosures Process

On behalf of the Commissioner (and Chief Executive), Integrity & Conduct receives and manages all disclosures of serious wrongdoing made under the Protected Disclosures (Protection of Whistleblowers) Act 2022 and are the primary internal contact for advice and guidance in relation to such disclosures.

The external source of advice on making a protected disclosure is the Office of the Ombudsman (www.ombudsman.parliament.nz).

The Domain Lead Integrity & Conduct is authorised to receive a disclosure made under the Act on behalf of the Commissioner (as Chief Executive).

Employees are entitled to make their disclosure to an appropriate authority (rather than to Inland Revenue) if they so wish. An appropriate authority is defined under the Act and further information can be obtained from the Public Service Commission Guidance.

Irrespective of whether the Protected Disclosure (Protection of Whistleblowers) Act 2022 applies in a situation, Leaders have an obligation to provide any employee who acts in good faith when reporting wrongdoing of any kind, with appropriate protections from any form of harassment or victimisation.

What is the Protected Disclosures (Protection of Whistleblowers) Act 2022?

The Protected Disclosures (Protection of Whistleblowers) Act 2022 aims to facilitate the disclosure and investigation of serious wrongdoing in the workplace, and to provide protection for employees and other workers who report concerns.

For the purposes of the Act a "discloser" can be a current or former employee of Inland Revenue and includes secondees and contract workers. Additional people may also qualify for protection under the Act – please refer to the Public Service Commission Guidance for further information.

Inland Revenue maintains internal procedures for receiving and dealing with information about serious wrongdoing. This policy and the separate Employee Guidelines for making a Protected Disclosure sets out Inland Revenue's process and the procedures for making and managing protected disclosures.

Serious Wrongdoing Defined (for the purposes of a Protected Disclosure)

"Serious wrongdoing" under the Act includes an act, omission, or course of conduct that is:

- An offence
- A serious risk to public health, or public safety, or the health or safety of any individual, or to the environment
- A serious risk to the maintenance of the law, including the prevention, investigation and detection of offences or the right to a fair trial.
- An unlawful, corrupt or irregular use of public funds or public resources
- Oppressive, unlawfully discriminatory, or grossly negligent or that is gross mismanagement by a public sector employee (or a person performing a function of duty or exercising a power on behalf of a public sector organisation or the Government)

The Act applies irrespective of whether the wrongdoing occurs before or after the commencement of the Protected Disclosures (Protection of Whistleblowers) Act 2022. As to whether any wrongdoing constitutes "serious wrongdoing" under the Act, this will be determined by the Domain Lead Integrity & Conduct acting on the advice of Corporate Legal.

Upon reviewing the disclosure, the Domain Lead Integrity & Conduct will deal with the matter in one of the following ways:

a) Investigate the disclosure or otherwise address the serious wrongdoing.
b) Refer the disclosure to a more appropriate authority; or
c) Take no further action.

The person who made the disclosure will be informed as to how the matter is being dealt with. If the matter is being referred, the person who made the disclosure will be consulted with.

Refer to the Public Service Commission Guidance for further helpful information.

Protected Disclosure must be actioned within the specified timeframe.

When a "Protected Disclosure" is received directly by management, Leaders must ensure that they report the disclosure to Integrity & Conduct without delay. This is to ensure that statutory time frames under the Act are met.

- No investigation into the disclosure should commence without first being notified to Integrity & Conduct in accordance with this Policy.
- Inland Revenue has stipulated certain timeframes must be met by Leaders when dealing with a protected disclosure – Leaders should refer to the separate Employee Guidelines for Making Protected Disclosures for further information.

Leader's responsibilities regarding Protected Disclosures

In most situations involving a Protected Disclosure any subsequent investigation will follow the same course and have the same reporting requirements as any other investigation covered by this policy. None the less the investigation of a Protected Disclosure places some additional requirements and considerations on Leaders.

When a Leader receives a disclosure of serious wrongdoing made pursuant to the Protected Disclosures (Protection of Whistleblowers) Act 2022, they are required to notify Integrity & Conduct immediately by providing an Initial Report as they would for any misconduct or wrongdoing.

Leaders who are dealing with a protected disclosure are advised to make themselves familiar with the department's Employee Guidelines for Making Protected Disclosures as it contains important additional information regarding 'protected disclosures' that will assist them. Further guidance can also be obtained from the Integrity & Conduct team.

Confidentiality must be maintained.

The Act requires us to use our best endeavours not to disclose information that might identify the person who made the disclosure unless:

- they have the person's written consent to do so; or
- they reasonably believe that disclosure is essential to the effective investigation of the allegations; or
- they reasonably believe that disclosure is essential to prevent serious risk to public health, safety, or the environment; or
- disclosure is essential having regard to the principles of natural justice; or
- disclosure is essential to an investigation by a law enforcement or regulatory agency for the purposes of law enforcement.

There are also specific obligations relating to consultation with the person who made the disclosure and informing them if their identifying information may be released. If it becomes apparent that the identity of the person who made the disclosure should be made known to any party,

you are required to consult with the Domain Lead Integrity & Conduct before releasing any information.

Statutory protections under the Act

Four types of statutory protection apply to employees and eligible persons making a disclosure of serious wrongdoing under the Act. These are:

- Confidentiality of identity
- Immunity from disciplinary, civil, and criminal proceedings. A right to bring a personal grievance under the Employment Relations Act 2000 for retaliation or threat of retaliation; and
- A right to invoke the anti-victimisation remedies under the Human Rights Act if they are treated less favourably than others as defined in the Act.

These protections extend to people who provide supporting information for the disclosure.

It is essential that any Leader dealing with a protected disclosure is aware that every effort must be made to ensure that a complainant staff member or witness is not subjected to any form of victimisation, harassment or retaliation. You must contact the Integrity & Conduct team as soon as you become aware of any instance of this occurring.

Outcome of the investigation into a Protected Disclosure

Once the investigation is completed the employee who made the disclosure will be advised:

- that the investigation is completed
- whether or not any evidence was found to support the allegation, and
- where relevant, confirm that "appropriate action has been taken in respect of the staff member(s) / person(s) involved". (However, for privacy reasons Leaders should not tell the person who made the disclosure what specific disciplinary action, if any, is taken against the person (s) involved)

The Leader should also ensure that the employee fully understands that they can seek further advice from the Office of the Ombudsmen should they have any concern regarding how the matter has been dealt with. You may also direct them to the Integrity & Conduct for further advice or assistance.

If a genuine concern regarding their disclosure is raised by the person making the disclosure, Leaders must notify the Integrity & Conduct team of that concern immediately.

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Kaupapa Pūrongo Mahi Hara

LEADERS GUIDELINES FOR REPORTING & MANAGING MISCONDUCT & WRONGDOING IN IR

These guidelines provide Leaders with guidance on

- When to report an integrity or conduct issue
- What should be reported?
- Internal investigation principles and objectives
- Formal reporting requirements
- Reporting time frames

Owner	Domain Lead Integrity & Conduct
Administered by	Integrity & Conduct (Enterprise & Integrity Services)
Last Updated	May 2026

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When should you report an issue?

Suspected or alleged misconduct or wrongdoing must be reported to the Integrity & Conduct team immediately.

The Commissioner requires Leaders to report to the Integrity & Conduct team any actual or suspected misconduct or wrongdoing immediately. The Integrity & Conduct team provides an online Initial Report for leaders to inform them as soon as that situation comes to that Leader's attention.

If the matter is urgent or you do not have access to IR's Intranet contact a member of the Integrity & Conduct team by phone or email s 9(2)(k) *straight away.*

What should you report?

Types of behaviour that must be reported.

There are essentially four general types of behaviour that must be reported. Following initial assessment by the Integrity & Conduct team, further enquiry or employment investigation is not always appropriate and does not necessarily follow in every case reported.

- **Behaviour of an unacceptable, unethical or dishonest nature.**
  Any behaviour in breach of the Code of Conduct that might amount to misconduct.

- **Serious Misconduct**
  Any behaviour, actual or suspected, that is dishonest, or a breach of confidentiality, secrecy or trust, that might result in dismissal. It includes, but is not limited to, those activities defined as serious misconduct in Our Code of Conduct.

- **Serious Wrongdoing**
  Any behaviour defined as serious wrongdoing in Section 2 of the Protected Disclosures (Protection of Whistleblowers) Act 2022

- **Corrupt, Criminal or Illegal Behaviour**
  Any actual or suspected acts in contravention of the law, such as fraud, theft or bribery. It includes the deliberate misuse of position or authority for personal gain and any intentional acts or omissions that could result in prosecution under any statute. This would include breaches of Section 18 of the Tax Administration Act 1994 (relating to confidentiality of sensitive revenue information).

Some types of concerning behaviour might not be misconduct under the Code of Conduct and may relate more to poor performance. Once this is

established the matter can be resolved through the appropriate management and staff performance processes. If in doubt, contact Integrity & Conduct to discuss the applicability of this policy to the issue being dealt with.

Internal investigation principles and objectives

Investigations must be completed without delay.

Any investigation of our people places the people involved under considerable stress. Therefore, all internal investigations, regardless of seriousness, should be given the highest priority and must be completed without undue delay.

Investigation must be fair and impartial.

The investigation must be conducted in an independent, fair and objective manner, having due regard for the principles of natural justice. Any person conducting the investigation must be free from bias and any (potential or perceived) conflict of interest. Any concern or issue relating to fairness and impartiality should be disclosed to Integrity & Conduct immediately.

What is the purpose of an investigation?

An investigation is the process by which facts are lawfully and properly established through enquiry and analysis to determine (to an appropriate standard of proof) whether a particular event (or series of events) has occurred, and to identify the person(s) responsible where appropriate. In the case of an employment investigation the facts should enable a final decision based on a balance of probabilities as a bare minimum.

The internal investigation process should not be confused with the disciplinary process, which is entirely separate and normally follows an employment investigation (refer to your People & Workplace Services (HR advisor) for further information on disciplinary outcomes)).

What are the investigation objectives?

In commencing the investigation set clear objectives. The proper identification of an objective will also assist in determining what is relevant to your enquiry. These objectives should form the basis of your investigation plan.

Each objective should reflect the various elements that must be proved to determine whether a particular event, act or omission has occurred. As part of the process, the Integrity & Conduct team may identify important objectives or action points prior to the commencement of the investigation to assist in the process.

Advice and support are available at any time.

If you require advice or assistance in any aspect of the investigation process, please contact any member of the Integrity & Conduct team for assistance. If you require HR advice, you should contact HR advisory within People and Workplace Services. Those requiring legal advice should always contact Corporate Legal. If you have any doubts about who to speak to, contact the Integrity & Conduct team who will provide you with the correct contact.

The principles of natural justice

Due consideration must be given to the rights of any individual placed under employment investigation. This includes ensuring any contractual and policy obligations are met and that the "Principles of Natural Justice" are applied. A failure to do this may undermine and put at risk the entire investigation and any subsequent disciplinary process that might follow.

When someone is accused of something, they have the right to:

- *Know who accused them (please discuss with the Integrity & Conduct team BEFORE disclosing this information as you may breach other legislation or protections).*
- *Know the nature and extent of any allegations or findings made against them.*
- *Know how the allegations or findings against them will be investigated.*
- *Know what evidence will be considered in making a judgement.*
- *An opportunity to respond to any allegations.*
- *An opportunity to appeal against any finding.*
- *Be represented in these processes.*

Leaders should also make themselves familiar with the relevant sections of People & Business Services Conduct & Behaviour Policies and Guidelines relating to disciplinary procedures following a formal investigation.

General guide to the prioritisation of cases

Once reported the issue is triaged and assessed. Cases requiring investigation are prioritised by the Domain Lead Integrity & Conduct taking into account the potential organisational impact, any potential risks, the seriousness and/or complexity of the issue, the location and role of any individual(s) likely to be under investigation.

The priority also determines the level and urgency of response and what involvement the Integrity & Conduct team might have. It also determines the frequency and type of status reporting that is required through the course of the investigation.

The priority that is assigned only relates to the investigation process and should not influence the type of disciplinary outcome that might follow an investigation. Any disciplinary action that may be required should always properly reflect the evidence and information obtained as part of the investigation.

In general, the priority allocated includes (but is not limited to) the following situations:

Priority 1
Any suspected or actual act or omission, which may result in significant loss or risk to the Department, its customers or the public. This would include alleged or suspected serious criminal offending and includes potential breaches of s.18 of the Tax Administration Act 1994.

Priority 2
Any suspected or actual breach of the Code of Conduct that might amount to serious misconduct, or an issue that is complex and might require additional investigative support of some kind.

Priority 3
Any other type of suspected or actual breach of the Code of Conduct or amounting to unacceptable behaviour or conduct by an employee but not likely to amount to serious misconduct.

Formal Case Reporting Requirements

Regular case status or progress reports must be provided.
Once an employment investigation commences there is a requirement to provide a brief regular status reports to the Integrity & Conduct team on the progress of Priority 1 and 2 investigations. These reports can be completed and sent directly to the Integrity & Conduct team online – refer section on Format of Reports.

The reports are necessary to enable on-going assessment of any risks and issues, and the independent review of any actions being taken.

This ensures any change in the nature and seriousness of the issue(s) continues to be effectively managed, compliance with policy and legislation (e.g. the Protected Disclosures (Protection of Whistleblowers) Act 2022) is maintained and enables regular updates to key stakeholders when appropriate.

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Types of case reports and reporting frequency

For Priority One Cases
When there is the possibility that an offence may have occurred, an Investigation Plan should be developed in consultation with the Integrity & Conduct team to ensure that all relevant lines of enquiry and evidence gathering options have been properly identified and considered.

The Domain Lead Integrity & Conduct will specify the reporting frequency for Progress Reports for the remainder of the case in consultation with the Case Manager. Daily progress reporting may be required for high-risk investigations.

For Priority Two Cases
All Priority Two investigations should be triaged, and a plan prepared in consultation with HR Advisory within 5 working days of the Notification being received by the Case Manager.

A brief Progress Report is required by close of business every Wednesday unless circumstances change to the extent that a reassessment of the Priority is necessary. A reminder is sent out by Integrity & Conduct to assigned Case Managers every Monday. It is the Case Manager's responsibility to notify the Integrity & Conduct team of any change in circumstances. An exemption from reporting weekly can be requested from the Integrity & Conduct team.

For Priority Three Cases
Priority Three investigations do not require Progress Reports at any point **unless** the circumstances change to the extent that a reassessment of priority is necessary. It is the Case Manager's responsibility to notify the Integrity & Conduct team of any change in circumstances – particularly when the matter appears to be more serious or complex than originally assessed.

Final Reports are required for all cases.
On completion of the investigation, a Final Report for all priority 1, 2 and 3 investigations should be sent to Integrity & Conduct within 10 working days. The Final Report can be completed online by following the links below.

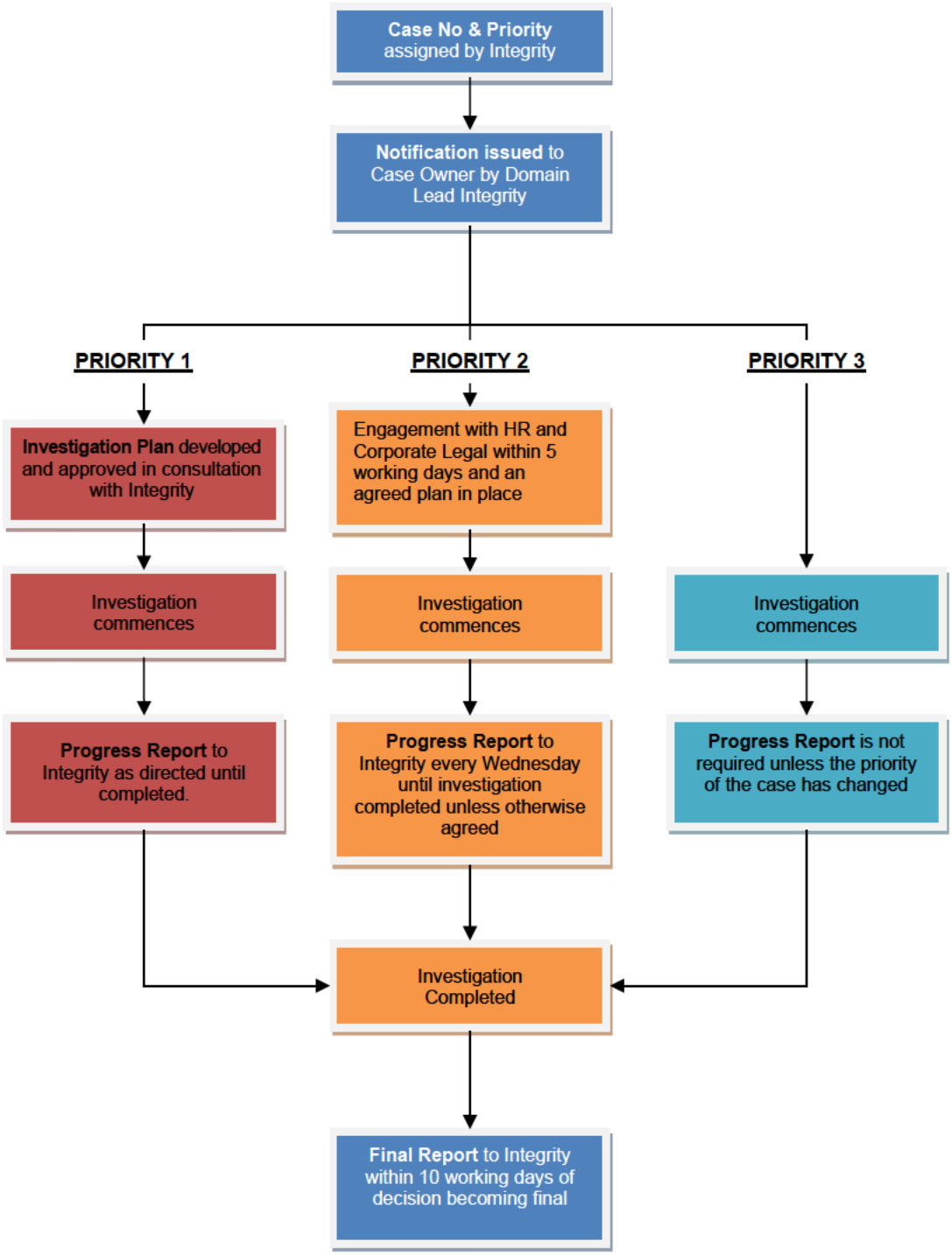
Format of all reports to the Integrity team
All the necessary reports in the required format can be completed online through the intranet by clicking the following links:

- Initial Report Template
- Progress Report Template
- Final Report Template

The information provided in these reports must be accurate. The Case Manager is to ensure that these reports are provided within the stipulated timeframes, and contain the most accurate and up to date information based on current knowledge of the case.

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Reporting timeframes



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Resignation Guidelines

These guidelines provide information about resignation including requirements around giving notice, and next steps.

Notice period and payment of notice

The required notice period is set out in your employment agreement – for most people it's no less than a month. As an exception, you may be able to negotiate a shorter notice period, as shown in the table in the Ending Employment Policy (see Topic 8 – 'Ending Employment' in our People Policies & Guidelines). Generally your notice period should end on a day that is worked, not a leave day.

People leaders: In agreeing to a shorter period of notice you need to consider workflow, work pattern, attendance and overall impact on the business unit and work delivery. Take a pragmatic approach with the aim of best meeting the needs of both parties.

If you have questions about leave during a notice period, please contact People and Business Services: Raise an HR query/case - Support Portal | ServiceNow.

Giving notice

You need to provide notice of resignation in writing (including the last day you will be at work). You can of course speak to your leader first but you must also follow up in writing, either at the same time or as soon as possible.

People leaders: If you receive a verbal resignation which isn't followed up in writing within a working day you must write to/email the team member confirming their verbal resignation as of the date given and therefore their last day at work (according to the appropriate notice period).

Templates available: People leaders can access the relevant letter template to acknowledge a resignation.

Withdrawal of notice is covered in the notice section of the Ending Employment Policy (see Topic 8 – 'Ending Employment' in our People Policies & Guidelines).

Heat of the moment resignation

A 'heat of the moment' resignation is when a person resigns as a reaction to current circumstances and the leader may be unsure of the reason for the resignation. In this case the leader will give a 24 hour cooling off period before confirming the resignation.

Leaders, seek advice from People Services: (Raise an HR query/case - Support Portal | ServiceNow) before you confirm the resignation, if you feel it may be a 'heat of the moment' resignation.

People leaders – what to do if you think someone has resigned in the heat of the moment:

- Remind your team member that they can seek advice or speak with their union
- You can approve any working hours of the cooling off period as special leave on pay

- Keep talking with your team member during this time
- After 24 hours, ask whether they still wish to resign
- Document all your actions and communications.

Exit questionnaire / interview

Your leader will send you an online exit questionnaire for you to complete. They may offer or you can request a face-to-face exit interview to provide additional feedback on your time at Inland Revenue.

Salary and administration

Your final pay will be made on the next available pay day after you leave Inland Revenue. Your final pay details and a statement of service will be sent to the home address we have on record for you in our self-service tools.

People leaders - you will need to quickly process the exit in Atea:

- Use the Atea guide on exiting a staff member to help you
- Refer to the People movements and secondments and Exit your people material on the People Services site (which includes the ending employment checklist) to complete the remaining administrative tasks.

Document control	**v1 March 2016 (minor update June 2024)**
Review dates	Date reviewed: July 2026 (only minor editorial changes)
Policy owner	Domain Lead – People Operations & Policy; People & Business Services
Policy contact	s 9(2)(k)

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Topic 8 – Ending Employment

Retirement Guidelines (including retiring leave)

These guidelines provide information about retirement and retirement leave including requirements around giving notice, and what retirement is and is not.

Notice

If you wish to retire, you are generally required to provide notice in accordance with your employment agreement (in most cases that is at least one month's written notice). Alternatively, you can discuss with your leader a suitable retirement date, and come to an agreement, which will be recorded in writing.

Templates available: People leaders can access the relevant letter template to acknowledge retirement.

Alternative working arrangements

Inland Revenue may support alternative working arrangements to assist your transition to retirement, such as a reduction in hours or flexible working arrangements. Approval for any alternative working arrangements will be considered in terms of our operational needs.

Changing your working arrangements may affect your superannuation entitlement, so make sure you check this with your superannuation advisor before you agree to any change. The change could also impact on other employment entitlements (such as leave) so you should explore this with your people leader, who can seek advice from People & Business Services as necessary.

Retiring leave (protected provision)

If you were employed before 1 July 1999 and have reached an agreement with Inland Revenue on your date of retirement you are entitled to payment of retiring leave, if you have that entitlement protected. Check your employment agreement to see if you are eligible and refer to any protected entitlements.

You will need to request payment of retiring leave in writing, usually along with your notice of retirement. Check the eligibility criteria below and provide the information outlined with your application.

Criteria for retiring leave

Retirement and resignation are different, and this distinction is important in assessing your entitlements when you are leaving Inland Revenue.

Generally, resigning relates to leaving the organisation. Retiring goes beyond that. It means leaving the paid workforce and ceasing to work. An intention to take a prolonged leave of absence from the workforce will not amount to retirement if you expect to re-enter the

workforce (other than in a limited capacity as explored in the example below) at any time in the future.

If you have the entitlement, IR will pay you retiring leave if these two criteria are met:

1. Your leader must be satisfied that you are in fact retiring; *and*
2. A retirement date is confirmed.

To determine whether you can fairly and objectively be considered to be retiring, your leader will ask you:

- About your career and retirement plans
- To confirm in writing your intention to permanently withdraw from the paid workforce (other than in a limited capacity).

If you are a member of the Government Superannuation Fund, your retirement notification must include confirmation that you have no future plans or intention to work in government service.

Example: You do not need to completely stop all work when you retire. You may intend to take on casual work, irregular employment or part-time work outside of your training and expertise and still be genuinely retired from Inland Revenue. For example, an investigator may still be considered to be legitimately retiring if they are leaving Inland Revenue and taking on a few part-time hours in a local garage in a customer service role or doing some seasonal fruit picking to supplement their superannuation payment.

Your leader will carefully consider all the circumstances of your request for retiring leave, talk to People & Business Services and make a decision. If they are:

	THEN … after having sought advice from People & Business Services, your leader will…		
Satisfied that you are retiring.		**Confirm** that retiring leave will be paid.	Payment options and entitlements are detailed in the applicable protected retiring leave provisions, including a scale of payments based on years of service.
Not satisfied that you intend to stop working in a manner consistent with genuine retirement.		**Decline** the retiring leave request.	Your departure from IR will be regarded as a resignation and not a retirement. This decision and the reasons for it will be communicated to you in writing.

Leaders, seek advice from People & Business Services: Raise an HR query/case - Support Portal | ServiceNow when considering a request for retiring leave – before accepting or declining the request.

HR DELEGATION: Level 4 authority is required to approve retirement for *leave* purposes. Level 3 authority is required to approve retirement for *superannuation* purposes.

Document control	**v1 March 2016**
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Policy owner	Domain Lead, Policy & Operations – People & Business Services
Policy contact	s 9(2)(k)

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Topic 1 – Appointment *PEOPLE POLICIES & GUIDELINES*

Review of Appointment Guidelines

These guidelines provide information about reviews of appointments, including process requirements as per the Public Service Act 2020.

Appointment to the Public Service is based on a foundation of open, merit-based selection that upholds the public's trust. The review of appointment procedure should provide confidence that an agency has integrity in its selection process. It also ensures that the appointment process can be evaluated against the statutory requirements and good decision-making practices, ensuring the absence of shortcomings, including discrimination.

Read these guidelines if you:

- Are thinking about requesting a review and want to understand the process and whether there are other options; *or*
- Have been provisionally appointed to a role and want to understand what a review might mean for you.

Note: To request a review you should complete the form here. If you have questions about the review process, you can email reviewofappointment@ird.govt.nz. You may also wish to seek advice or support from your union representative at any time.

HR DELEGATION: The authority to approve the recommendations in relation to a review of appointment requires a **level 3** or higher HR delegation.

Before requesting a formal review

Before making a formal request for a review of appointment, you may wish to generally discuss your concerns with the chair of the selection panel. Do this as soon as possible, given the seven working day deadline for requesting a review (see Formal Request below). If, after talking with the chair, you still have concerns about the appointment process and/or decision, you can ask for more information (as below) or formally request a review of appointment.

REQUESTING MORE INFORMATION

If you have concerns about an appointment (as an applicant or employee) you may request information about the appointment Your request must be considered under the provisions of the Official Information Act 1982 or the Privacy Act 2020. IR will endeavour to provide the requested information as quickly as possible so as not to delay the review process. This information may help you to better understand the reasons for the appointment and in many cases may address your concerns without going through a formal review. Requesting information under these legislative provisions will also meet the timeframe requirement to request a review if it occurs within seven days of the announcement of the appointment.

How to request an appointment review

REASONS FOR REQUESTING A REVIEW

When the review process applies	When the review process doesn't apply
Any employees of Inland Revenue may seek a review of permanent, fixed term and casual appointments. You can request a review if you have genuine reasons to believe on or more of the below occurred: • The correct process for making an appointment was not followed. • Based on the information that was available to the selection panel and approving manager the person best suited to the position was not appointed. • An appointment was not made in accordance with good employer principles, including promoting, developing and monitoring equal employment opportunities and promoting diversity and inclusiveness. • Any actual, potential or perceived conflicts of interest were not identified and/or properly managed. **Open right of review:** If an appointment is made without the position being advertised, it will be notified online as an open right of review appointment.	• Where no appointment is made; *or* • Appointments of Ministerial Staff under Schedule 8 of the Public Service Act 2020; *or* • 'Acting Appointment' and 'Secondments' as defined by Public Services Act 2020; *or* • Movements within the same broad capability-based role. For example a 'segment swap'; *or* • Appointments or redeployments made through a management of change process. This is consistent with section 89 of the Public Service Act 2020. This notes certain provisions do not apply (including review of appointment) in relation to transfer (s86) or offer of alternative positions in a change process (s88(1)). If, however, you have concerns involving any of the above you should talk with your people leader.

REQUESTS NOT COVERED BY THE REVIEW PROCESS

Request to provide additional information	As an applicant for a role, requesting a review of appointment does not enable you to provide additional information that you think the review panel should consider. You should have provided all the relevant information at the time of applying for a vacancy and/or through the interview process. The selection panel is entitled to have made its decision on the information provided to them at the time of considering applications.
Request from non-employees	Non-employees don't have the right to request a review of appointment. However, they may request information under the Official Information Act 1982 and the Privacy Act 2020.

	The Commissioner, at their sole discretion, may initiate some form of review in response to a request from a non-employee.

If there is an allegation of discrimination in the appointment process, it may be appropriate to carry out some form of review or investigation in terms of the 'Harassment and Discrimination policy' (see Topic 4 – 'Healthy, Safe & Equitable Workplace' in our People Policies & Guidelines).

FORMAL REQUEST

You can make a formal request for review of appointment within seven working days of the appointment announcement. You may wish to discuss this with the talent acquisition team first, but you must follow up any verbal request in writing within the timeframe. Requests can be made in writing by completing the form here.

The formal written request must state your grounds for requesting the review and any relevant information to support your request. The review manager will appoint a review officer or panel (check the "considering requests" section of the 'Review Panel Guidelines' in our People Policies & Guidelines (Topic 1) for more information.

In general, a final review decision will be made within 10 working days from the last date a review could be requested. If possible, decisions will be reached within this timeframe; however, this will depend upon the nature and complexity of the review request. If a decision is not going to be reached within this timeframe you will be advised when you can expect a decision. Final decisions will be provided in writing.

Check the 'Review Panel Guidelines' (Topic 1) in our People Policies & Guidelines for more information on the specific roles and accountabilities of the various parties and for more details on the process.

WITHDRAWING A REQUEST FOR REVIEW

You may withdraw your request for review at any time by providing notice to the review manager. If your request to withdraw is made verbally, you will need to confirm this in writing. If a request for review is withdrawn all impacted parties will be notified in writing. Even if a request is withdrawn any learnings will be provided to the Talent Acquisition team to consider for future recruitment processes.

REVIEW INFORMATION

The information relating to your review is held in a secure file and destroyed after 12 months from the completion of the review, unless they are required for any reason arising from the appointment and/or review process. No record of the review is placed on your personnel file. Any statistical reporting will not identify individuals.

Where a review is requested (for a role you're provisionally appointed to)

If an appointment review is requested for a position that you are provisionally appointed to, your appointment will remain provisional until the review is completed.

The review manager will ensure you know as soon as possible when a review is requested and keep you informed of progress and the decision. If the review outcome upholds the original decision to offer you the role, then your new position is confirmed. Until your provisional appointment is confirmed or if it is not confirmed, you will remain in your current position under the current terms.

People leaders: If you offer a job to an external applicant, the documentation makes it clear that the offer is subject to a right of review. You must keep them informed if another applicant requests a review, as this may affect their decision to give notice in their current role or to start in their new role.

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Policy contact	s 9(2)(k)

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Topic 1 – Appointment

Review Panel Guidelines

These guidelines provide information about roles in the appointment review process as per the Public Service Act 2020.

Commencing a review of appointment

Upon receipt of a review request, Inland Revenue will appoint a review manager and one or more review officers, who will form a review panel. Consideration will be given to any actual, potential or perceived conflicts of interest for the review panel and ensure that the review panel is independent of the original appointment decision.

The review applicant and provisional appointee will have an opportunity to comment on the make-up of the review panel and other arrangements before the review commences.

Role of the review manager

The review manager (business group leader with level 3 or higher HR delegation) is responsible for:

- Chairing the review panel.
- Ensuring all parties are kept informed throughout the process and advised of the final decision.

Considering requests	The review manager must consider requests for reviews, in consultation with the review officer(s), and may offer to engage with the requestor informally in the first instance which may satisfy their concerns. The review panel may at their sole discretion, and on the merits of the case put forward, extend the timeframe for requesting a review of appointment.
Review panel (see 'Role of the review officer/panel' section below)	An impartial review officer or officers will be appointed alongside the review manager to undertake the review. There should be due consideration of any actual, potential or perceived conflicts of interest. The review manager will assume the role of chair of a review panel. The person requesting the review should have a chance to comment on the choice. The business group that made the appointment will be responsible for covering the reasonable costs of the review panel.
Decision making	The review panel is responsible for making the final decision and notifying the requestor and provisional appointee in writing of the final decision which concludes the review.
Communication	The review manager is responsible for ensuring all parties are kept informed throughout the process. This may involve delegating to the review officer/panel the tasks of:

	• Advising the provisional appointee that the appointment is being reviewed. • Advising applicants when their personal information has been disclosed to any employee. • Keeping the review applicant, the provisional appointee, chair of the selection panel, and hiring manager, reasonably informed on progress with the review, including any delays or extensions The review manager will communicate the panel's final decision on the outcome of the review to the review applicant, provisional appointee and appointing manager. Confirmation in writing is to be given on the report recommendations, the review panel's decision and the reasons for it. The appointing manager will confirm with the provisional appointee the review panel's final decision and next steps.

Role of the review officer/panel

These are the responsibilities of the review officer/panel:

1. **Run a robust review process**; *and*
   - Review all relevant documents relating to the appointment process for the vacancy concerned. This may include documentation such as:
     - The written application of the review applicant(s).
     - The selection panel's summary write ups and recommendation forms.
     - Transcripts of referee checks and/or the results of any pre-employment checks.
     - The approving officer's response to the matters raised in the request for a review.
   - Consider the review applicant's written case and/or any interview with them.
   - Interview other people involved with the appointment (for example, provisional appointee, the selection panel, the approving officer) if necessary.
2. **Ensure clear communication with all parties** (accountability sits with the review manager); *and*
3. **Make a decision**; *and*
4. **Compile a review report** (accountability sits with the review manager).

Detail of the role of the review officer/panel	
Robust review process	Considerations: The review officer/panel will: • Consider the application for review fairly and thoroughly, covering all issues of substance (the merit of the provisional appointee) and process

	(how the selection process was conducted) relevant to the review request. • Check that the appointment was made in accordance with good employer and EEO principles and practices, as well as any relevant legislation. • Examine all aspects of the actual recruitment, selection and appointment process in relation to Inland Revenue's policy and procedures, such as whether the same selection tools were used consistently for all applicants. Interviewing the initial recruitment panel and any other relevant person to the recruitment process can also be considered. • Check that the appointment decision was consistent with the documentation. • Take into account the merits of competing applicants, to check whether the best-suited person was appointed. • Leaders, seek advice from People & Workplace Services: ([Raise an HR query/case - Support Portal | ServiceNow](#)) or the recruitment team to ensure all the appropriate information has been considered. Request to be heard in person: The review applicant may request to be heard in person rather than presenting their review request in writing. In deciding whether or not to hear from the review applicant, the review panel will take into account whether a process relying solely on written submissions might disadvantage the review applicant or affect the review process (such as for cultural reasons, disability or English is not their predominant language). The review applicant may bring a support person and/or union representative with them. The purpose of an interview is to allow the review applicant to put forward their case verbally and to enable discussion and greater clarity of the reasons and substance of the review request. Records of all interviews should be made, and interviewees should be advised of this.
Communication	Refer to the communication section in the role of the review manager.
Review Decision	The review panel's decision may be to: • Confirm the original appointment on the grounds that the appointment process was fair and equitable, and that the person best suited was appointed and there was no significant basis for the review. • Confirm the original appointment on the grounds that although there was substance to the request for a review it was not sufficient to suggest that a different decision should have been made on who was best suited for the position. • Cancel the original appointment and recommend re-advertisement, or referral back to the appointing officer for further consideration of the appointment papers, re-interviewing, or shortlisting again from original applications. • Modify future appointment practices. • Take some other action to address the concerns of the review requestor.

Review report	The review manager prepares a written report, which needs to: • Describe the review process, including all steps taken; *and* • Provide supporting documentation, including interview notes; *and* • State the outcome of the review, including any issues or dissenting views of the panel; *and* • Advise the decision from the review. The report must be set out so that personal information can be readily separated when responding to any information requests. **Other matters:** If other matters are raised that are not directly relevant to the appointment process, the review manager will cover these in a separate report to the appointing manager.

General

DECLARING CONFLICTS OF INTEREST

If anyone involved in a review process becomes aware of a potential conflict of interest, they must declare this to the review manager immediately. An example of a potential conflict of interest may be a personal relationship with someone involved in the original appointment decision. If a conflict of interest arises for the review manager, they must advise their manager immediately.

KEEPING REVIEW INFORMATION

Requirements for document retention and privacy are set out in the 'Review of Appointment Guidelines' in our People Policies & Guidelines (see Topic 1)

Document control	**V2 March 2025** (V1 2 March 2016)
Review dates	Date reviewed: March 2025 Next Review: March 2029
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

[UNCLASSIFIED]

Inland Revenue
Te Tari Taake

Topic 4 – Healthy, Safe & Equitable Workplace PEOPLE POLICIES AND GUIDELINES

Kaupapa Hare Whakahaumaru Taraiwa

Safe Driving Policy

This policy details IR's commitment and expectations around safe driving.

At Inland Revenue, we **value our people** (manaakitanga). We show this by providing a safe and healthy work environment and this includes the safety of our people when driving for work purposes.

Safe driving is a shared responsibility. All staff are expected to drive in a safe and courteous manner to ensure their own safety, and that of any other passengers and other road users. They must adhere to all transport laws, rules and regulations.

Why we have this policy

This policy ensures we all understand and comply with Inland Revenue's expectations around safe driving when driving an IR vehicle or using any vehicle for Inland Revenue business.

The policy focus is on safety, making clear the requirements in relation to both sensible preparation and being fit to drive and compliance with transport laws, rules and regulations.

Practical guidance and procedures in relation to vehicle use, including use of vehicles/private vehicle use/ accidents/indemnity/ fuel cards/ parking are detailed in the "Driving for work procedures" article in the Support Portal.

Driving for Work form - in the Support Portal, under Request Something

All drivers must complete this form and read the associated documentation before driving any vehicle for work (IR fleet vehicles, rental vehicles and approved private vehicles)

Who this policy applies to

This policy applies to anyone who drives an IR vehicle or any vehicle for Inland Revenue purposes. This will generally be employees but may also include contractors and contingent employees. For the purposes of this policy this collective group will be referred to as 'drivers', 'all staff' or 'a staff member'.

Specific aspects of this policy, such as GPS tracking, relate only to IR vehicles, not rental or personal vehicles. On all occasions if driving any vehicles for IR work purposes the expectations are that this is done safely and in line with this policy.

What happens if you do not comply with this policy?

Inland Revenue monitors safe driving practices to ensure responsible and lawful use in line with this policy and Code obligations. Failure to meet and/or maintain the standards could have disciplinary consequences as set out in our Code of Conduct.

Specific practice around Safe Driving

IR expects adherence to all transport laws, rules and regulations. Not all are detailed in the policy but are still required, for example wearing seatbelts, complying with various road rules etc. Some specific requirements are expanded on in the IR context below.

IR will ensure fleet vehicle checks covering all Ministry of Transport vehicle requirements, first aid equipment and general condition of the vehicle are undertaken quarterly, and results reported quarterly to Performance Board by Workplace Services.

JOURNEY PREPARATION

To support safe driving, driver's must be well prepared for any travel and ensure they are fit to drive. This includes basic planning like:

- checking the weather forecast before travelling and driving according to the conditions. IR expects all drivers will avoid driving in extreme weather conditions where the driver's safety maybe compromised
- allowing adequate travel time/ ensuring a realistic work schedule (leader and driver)
- carry only the number of passengers the vehicle is designed for
- loading the car in a safe way, that distributes weight evenly, maintains full visibility through all windows and does not result in overloading.
- informing the leader of any changes that might impact driving for work e.g., medication/medical or physical condition/driving violations.

Where travelling longer distances it's also important that drivers are well rested before driving, share the driving (if applicable) and take rest periods every couple of hours, where possible, to prevent fatigue.

LICENCING (further detail and privacy considerations are below in the Privacy section, and in the Driving for work form)

All staff members who drive an IR vehicle or any vehicle for work purposes must hold a current and valid driver's licence and supply their licence details. This enables IR to make sure only those who are licensed and authorised drive IR vehicle or any vehicle for work purposes.

All authorised drivers must inform IR as soon as possible if their driver licence status changes. IR will also check with NZTA for change in licencing conditions.

MOBILE PHONE USE

IR expects all drivers to comply with New Zealand law.

Drivers may use a mobile phone for calls only where this is done through the vehicle's Bluetooth hands-free system. Drivers must not use their mobile phone to call into meetings or teleconferences unless they are parked.

Mobile phones may be used for navigation only when:

- the mobile is mounted in a phone cradle; and
- the route has been entered prior to driving.

SPEEDING

Driving at speeds over the legal limit is not safe or acceptable. Safe travel speeds help keep those driving and others safe, and should a crash occur, the speed a vehicle is travelling plays a key part in determining the severity of any injuries that may result.

The speed of all IR vehicles is monitored and recorded against vehicles and drivers, and incidents of speeding made visible to leaders. (See GPS monitoring section).

While we understand that drivers will sometimes make mistakes, leaders are expected to manage any case (or cases) of speeding appropriately, with consequences that are appropriate to the circumstances and the severity of the incident.

Leaders may have a safety/coaching conversation with any driver who has exceeded the legal speed limit by any amount. An isolated case of exceeding the speed limit by less than 10kph might be dealt with by a leader led discussion. Faster speeds or repeated instances of speeding may be considered misconduct or serious misconduct under the Code of Conduct.



Leaders' guidance in relation to incidents of speeding is available

Leaders can seek advice from People Services: (Raise an HR query/case - Support Portal | ServiceNow) when dealing with any incidents of speeding

ALCOHOL AND DRUGS

When driving (or attempting to drive) an IR vehicle or any vehicle for work purposes, drivers must comply with New Zealand law and must not be under the influence of any alcohol or illegal drugs.

The vehicle should not be driven or attempted to be driven where prescription or non-prescription medications have been taken that may impair the driver's ability to safely drive any motor vehicle.

Every effort is made to ensure driver safety but sometimes unsafe driving practices, traffic infringement or accidents may occur.

UNSAFE DRIVING

Concerns relating to the use of a vehicle may be notified to Inland Revenue either from external parties (Police notifications or contacts from members of the public), by others working for Inland Revenue or through our GPS monitoring system.

When a concern relating to the driving of a vehicle is detected or notified to Inland Revenue, consideration will be given to whether or not the safety of the driver, other passengers or members of the public may have been put at risk. Consideration will also be given to whether the issue may bring Inland Revenue into disrepute, or the overall circumstances surrounding the driving requires further action by Inland Revenue.

In determining what action should be taken, Inland Revenue will take into consideration any publicly available guidance on road safety provided by the New Zealand Police and the NZ Transport Agency, Inland Revenue's Code of Conduct and any applicable policies or guidelines that may apply.

Potential action could include an informal discussion between the driver and their leader, a letter of expectation or an employment investigation with potential disciplinary action as set out in the Code of Conduct. Consideration may also be given to removing the ability to drive a motor vehicle for Inland Revenue work purposes. Serious driving breaches will be treated as potential serious misconduct and may result in formal action up to and including summary dismissal.

GPS MONITORING

Workplace Services track and monitor vehicle usage. This monitoring helps us support and improve safety.

All vehicles are monitored by a built in GPS unit, which is used to:

- track and monitor vehicle speed and location; and
- record usage and utilisation of the fleet.

The GPS information can be viewed by vehicle and at the individual driver level. It is visible initially only to a small group of specifically authorised staff in Workplace Services.

Workplace Services will proactively provide reports to the driver's immediate leader where incidents of speeding are identified greater than 5km per hour over the speed limit, to be managed as appropriate. For more details see the Leaders guidance in relation to incidents of speeding.

INFRINGEMENTS

Drivers are responsible for paying for all traffic infringements and parking offences they incur.

Drivers must advise their leader if stopped by Police and inform their leader of any driving violations including any resulting change in their licence conditions.

ACCIDENTS (further detail in the Driving for Work form)

If an accident occurs the safety of all involved is paramount. The accidents may or may not involve injury or vehicle damage. The Driving for Work form includes procedural details in relation to the scene of the accident, reporting, indemnity, insurance etc

PRIVACY

As indicated in the Licencing and GPS sections of this Policy, IR will collect driver's licence information and capture GPS data when IR fleet vehicles are used at vehicle and driver level. IR will ensure this information is captured, stored and used in line with the Privacy Act 2020.

Licencing - Drivers must provide their driver's licence details to IR, including a photocopy of the front and back of their licence and complete the Driving for Work form (which includes consent for the NZTA Driver Check), before being permitted to drive an IR vehicle. The details will be stored securely on the drivers personnel file and only accessed by those authorised to access personnel files.

Driver Check is a secure website set up by Waka Kotahi NZ Transport Agency that enables companies to check the driver licence status for their drivers. More detail on how drivers licence details will be used, including checking against NZTA records and registering with the Driver check service are detailed in the Driving for work Form.

GPS – All data from the system remains stored securely on the website and can only be accessed by authorised IR users.

Copies of reports may be sent to leaders to support safe driving practices and leader's safety conversations. Where they are used as part of an employment investigations copies may be saved on the staff member's personnel file.

Document control	**V1** April 2022
Review dates	Next review: April 2026
Policy owner	Enterprise Leader, People & Workplace Services
Policy contact	s 9(2)(a)

Item 83

Inland Revenue
Te Tari Taake

Topic 2 – Leave

Salary Trade Guidelines

These guidelines provide information about entering into a salary trade arrangement, including criteria and system practicalities.

You can make a request to Inland Revenue to salary trade if you are seeking additional leave above that provided in your employment agreement.

Employees may salary trade in accordance with the provisions of their employment agreement and/or IR's Exchanging Leave Policy.

Note before deciding to apply, it is important that you consider the impact that a reduced income may have on your superannuation savings, redundancy calculations, ACC reimbursements, and any other deductions or payments that are based on your income, such as child support, student loan repayments and eligibility for family assistance. Salary trade is designed to provide additional leave, so it is important they are not used as a means to avoid debt repayment or to enter a lower tax bracket.

Salary trade approval criteria and examples

As well as the requirements set out in the policy around the amount of leave (between 1- 4 weeks, or 6 or 8 weeks) and the way it must be taken, your people leader will also take into account the following when considering your application:

- As it stands, you will not have enough annual leave to cover the amount of leave sought for the year ahead or the specific period of leave requested; *and*
- You proactively manage your annual leave balances within the maximums set out in your employment agreement; *and*
- The focus of the request is on additional leave and not "salary reduction".

Your leader will also need to consider the needs of the business and the impact your additional leave may have on your wider team, as well as considering your performance. Your application should include a clear rationale for your request and how you intend to use the additional leave.

SALARY TRADE EXAMPLES

Each additional week of leave purchased over a 12-month period will equate to around 2% per annum reduction in your salary. The Exchanging Leave policy outlines that you and your leader may agree to the leave being purchased over a shorter period than the full year. This enables the leave to be accessed earlier but requires a greater reduction in salary for this reduced period.

You can use the relevant full-time or part-time salary calculators on the Salary Trade page to see how this would apply to you.

Examples

Bob currently has an annual leave entitlement of five weeks per year. His current annual salary is $75,000. Bob wishes to purchase an additional two weeks leave (80 hours), in addition to his annual leave entitlement

Purchasing two weeks' annual leave over 12 months:
Bob's annual salary (and hourly rate) would reduce by approximately 4% over a 12-month period (26 pay periods).

Purchasing two weeks' annual leave in a compressed way:
Bob currently has a nil leave balance and wants to access the two weeks leave in just over three months for a family members wedding overseas. As such he has requested to purchase the leave in a compressed way, setting up an arrangement at the 8-week annual rate, to purchase the two weeks in a 3-month period. Bob's annual salary (and hourly rate) would reduce by approximately 16% for this 3-month period.

SYSTEM PRACTICALITIES FOR SALARY TRADE

The leave begins to accrue from the time the formal variation to trade salary for additional leave is agreed and commenced by payroll.

While you and your leader agree the number of weeks to be salary traded and the period, it is important to note that the salary trade leave is accrued each pay period and is based on your standard hours of work throughout the accrual / salary trade period. Salary Trade leave is earned for each whole pay period that falls in the elected salary trade period. For example, the calculators show the consistent approach taken: 12 months = 26 whole pay periods, 9 months = 20 whole pay periods; 6 months = 13 whole pay periods; 3 months = 7 whole pay periods.

Notes:

1. Salary trade arrangements commence at the start of a pay period and cease at the end of a pay period.
2. The leave will show in a different category called "Salary Trade Leave". The leave appears as hours earned.
3. The leave is earned progressively over the full salary trade period and is available to be used as it is earned.
4. The leave you have earned will be added to the "Salary Trade Leave" category each pay period. As the leave is purchased and not accrued, no additional leave will be visible if you enter a future date in the "View Leave Balances" screen in MIRI.
5. When you wish to use your salary trade leave, you will need to select salary trade leave as the leave type from the standard leave options in MIRI.
6. If you change your hours of work the amount of salary trade leave you have already earned will not change, however the amount you accrue going forward will adjust to reflect your new working hours.

7. Salary trade does not accrue on overtime and the rate of pay for overtime is not reduced. If you work overtime the rate shown in the system will be your normal FTE rate (before salary trade).
8. Annual salary on payslips and in MIRI will show only your reduced rate of salary, however you can see your normal FTE (before salary trade) in ATEA.
9. At times the salary trade leave earned and your annual leave balance might not quite cover the leave sought and in these occasions the deficit might be best managed by anticipating annual leave.

Where the scenario requires access to an early block of leave (which current balances won't cover) this will need to be discussed with your leader as part of your submission including considering if purchasing the leave in a compressed way is viable. Consideration of early use will be on a case by case basis and will explore whether other leave such as anticipated annual leave /ADLV can be used in parallel with salary trade or if necessary. In exceptional circumstances, salary trade may be used prior to being earned.

Leaders seek advice from People & Business Services: (Raise an HR query/case - Support Portal | ServiceNow) to understand how salary trade and/or other leave options could best support a person who is seeking to access a block of leave early in the leave trade period (before it will have been earned).

Other practicalities around salary trade

HOW TO APPLY

Any request for salary trade should be managed directly with your leader. If you are considering a salary trade arrangement talk to your leader first. To apply for a salary trade arrangement, you should email your leader setting out the specific details of the arrangement you are seeking.

RECORDING THE SALARY TRADE AGREEMENT

Should your people leader agree with your proposal after checking the request complies with the policy, you will then receive a letter from your people leader confirming arrangements made. A copy of this letter is emailed to Payroll for processing, and an HR Case (Personnel Files) is raised in the Support Portal for filing.

IMPACT ON ENTITLEMENTS

With salary trade, your salary reduces (and your corresponding hourly rate). That reduced salary is used to determine any income-related payments or entitlements that arise during the period for which salary trade applies (for examples see the grey box at the beginning of this document).

CASHING UP

Additional leave purchased through salary trade will not be cashed up but will be paid out if still owing when employment ends.

HR delegations: Level 4 authority higher is required to approve salary trading

Document control	**V3 July 2025** (v2, Oct 2023; v1, 1 March 2016)
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Policy owner	Domain Lead – People Operations & Policy; People & Business Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour **PEOPLE POLICIES & GUIDELINES**

Secondary Employment Guidelines

These guidelines support our Code of Conduct and help you IDENTIFY, DISCLOSE, MANAGE, DOCUMENT and REGISTER any secondary employment.

Inland Revenue policy requires you to disclose and seek leader approval for all secondary employment, irrespective of whether or not you believe there is a conflict of interest.

The outcome of that decision (whether approved or declined) and all relevant information needs to be recorded. Inland Revenue understands that many of you may undertake work outside of your job at Inland Revenue and doesn't want to unnecessarily restrict that. What is important is that it's identified, disclosed and managed appropriately.

IDENTIFY – what is secondary employment?

For the purpose of our policy and these guidelines we define secondary employment as:

Secondary employment	Undertaking another job or additional employment which you are engaged in, outside of your position at Inland Revenue. This **might include**: • Working for another employer; *or* • Running a business; *or* • Providing paid consultancy services; *or* • Being a paid or unpaid member on a company board or committee; *or* • Being involved in a family business. It **does not include** volunteer work (not employment), e.g. school committees, coaching, etc., or activities which are typically considered private such as hobbies or taking care of your personal or family properties (e.g. rental income) and private matters.

Secondary employment is most frequently, but not exclusively, paid employment.

It is important to remember that if any activity you are undertaking doesn't meet this definition, it may well still need to be reported as an actual, perceived or potential conflict of interest in line with the Code of Conduct, Disclosure and Conflict of Interest policy and the various examples of interests which could give rise to a conflict in the Conflict of Interest guidelines.

There does not need to be payment for the interest to cause a conflict; it is more about the nature of the interest or activity.

DISCLOSE – advising your leader

What?	**You are required to disclose and seek approval for all secondary employment** (as defined above).
To whom?	You should make your request to your immediate people leader. A one-up approval process is required, so your leader will consider your request and escalate their decision to their leader to independently review and make the final decision. If you feel disclosing the activity to your leader is inappropriate (for example, the matter is highly personal or confidential) you may make the disclosure to your leader's leader or raise the issue with Integrity and Internal Assurance.
How?	You may initially discuss the issue with your leader, but any disclosure and the decision (whether approved or declined) needs to be captured using the digital register.
When?	All staff joining Inland Revenue are required to advise us of any secondary employment as part of the onboarding process. If you are considering taking on any secondary employment while working for Inland Revenue you need to make any disclosure as soon as possible. All staff will review their conflict information at least every 12 months including confirming that no conflicts exist. If you have already registered a conflict then the digital register is to be reviewed regularly, but at least every 12 months to check and record any changes in the circumstances of your secondary employment. Changes to the nature of your work should also be considered in relation to any conflicts. For example, changed responsibilities of a new role, project or assignment could now create a conflict.

MANAGE – managing your secondary employment

Your leader will consider the secondary employment request and determine whether it raises any concerns in relation to there being an actual, perceived or potential conflict of interest. They will also need to consider the impact more generally in relation to your ability to take on work in addition to your Inland Revenue role without compromising your performance or negatively impacting your health and safety, e.g. viability of the extra hours sought alongside your current Inland Revenue hours.

If there are concerns in relation to the secondary employment, your leader will consider available options for managing the conflict or impact. The mitigation steps should be appropriate to manage the risk, but if necessary may include steps such as transferring certain duties to another employee or requiring you to restrict or abandon the secondary employment. The expected outcome is that the conflict of interest is managed appropriately or the conflict removed so that any significant risk is reduced to an acceptable level. If there are no available options to manage any significant risks associated with the secondary employment the request may be declined.

Periodically (at least annually), and at any time should the circumstances change, you and your leader should discuss the secondary employment and ensure the current decision and documentation remains reflective.

DOCUMENT and REGISTER

In all cases, whether the secondary employment is approved or declined, the decision must be documented.

Ensure the digital register is fully completed [including documenting the decision to approve or decline]

If in doubt, check it out

If you are in any doubt about what's OK and what's not, discuss it with your leader. You can also use the **Making the right decision checklist** in our Code of Conduct to help you think it through.



Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) or Integrity Assurance if required. Templates available: For approving or declining requests for requests for various non-Inland Revenue work.

HR DELEGATION: One-up approval is required for all decisions in relation to secondary employment requests, so irrespective or the leader's HR delegation level their decision must be escalated to their leader for review and final approval. At least a Level 4 HR delegation is required for this final approval.

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Review dates	Date reviewed: Nov 2022
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	s 9(2)(k)

Item 85

Secondment Guidelines

These guidelines detail our procedures around the lifecycle of a secondment (*including acting)*

These guidelines cover the following stages and considerations:

- planning the secondment
- actioning the secondment
- allowances
- recording the arrangement
- while you're away
- *Whanake*
- day-to-day management
- extending or ending the arrangement

Planning the secondment

It is important that any secondment is well planned and thought through to ensure the appropriate approach (secondment or otherwise) is taken, and the secondment arrangement is successful.

It is not expected that shorter-term "acting" scenarios i.e., 4 weeks or less, would result in a formal secondment arrangement being entered into. "Acting" scenarios of more than 4 weeks may however result in a formal secondment approach being taken.

Leader considerations

Does a secondment make sense? In determining if a secondment is appropriate, leaders need to balance workforce planning, operational continuity, cost implications and our focus on supporting our people's development and capability growth. The policy explores 'When a secondment is appropriate' in more detail.

Leaders should ensure that other solutions are not more appropriate e.g. Permanent vs temporary need / Best addressed by delegating workflows to another leader for the short period / To what extent the role can be left unfilled for a brief period/Cost implications of various approaches considered/ Depending on the role type, is 'movement within role' (e.g. CSO undertaking work in another segment) a more appropriate option than a secondment?

What's needed to ensure the arrangement is successful? The leader and host manager will work together to ensure the right support is in place to make sure the arrangement is successful for everyone. This might include delegations, system access, capability and development, duration, duties and making sure this is consistent with policy and guidelines.

Is the work required clearly described and understood?
A secondment into an existing position will be to the approved role description, so any HR, technical or financial delegations apply to the person seconded to the position (unless otherwise specified, e.g. only partial duties).

If there is no suitable role description, then a clear description of duties will be developed before any secondment is advertised (e.g. a role brief). The leader who the position will report to must seek the approval of their leader to advertise on that basis. Any HR, technical or financial delegations required will need to be approved and advised in writing before the secondment starts.

Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) if developing a draft description of duties or obtaining required delegations, where there is no role description.

Actioning the secondment

For short-term acting arrangements of 4 weeks or less:

- Our expectation is that no formal secondment arrangement is entered into for short-term acting scenarios. Instead, the person will remain in their substantive position and provide acting cover from there
- While they are providing short-term acting cover, whether or not a person undertakes any of their substantive duties will need to be discussed and agreed
- HR Advice will support the leader in implementing the required acting arrangements, including any necessary documentation and organising any payment of a Special Duties Allowance if appropriate, etc.

For shorter arrangements (less than 3 months):
(Including acting for someone for more than 4 weeks but less than 3 months)

- The opportunity will generally not be advertised, however in some cases an expression of interest or other suitable process might be run.
- HR Advice will assist leaders in ensuring it is the appropriate option and in documenting and actioning the arrangement.

For longer arrangements (3 months or more)

- The secondment opportunity should be advertised internally whenever practicable.
- The process and documentation will be supported by the IR Talent Acquisition Team.

Generally, the process involves these steps:

Requisition	The host leader starts the process by creating a requisition in Atea. Sometimes leaders determine that a particular opportunity may be open to both internal candidates (as a secondment) and external candidates (as a fixed-term agreement employment arrangement) at the same time.
Applying	In most cases, if you apply for a secondment opportunity of longer than three months you will need to provide a recent CV and a cover letter outlining your experience and saying why you are seeking the opportunity. Before you apply, you should seek your current leader's support to release you from your substantive role.
Assessment	The assessment process may or may not involve interviews.
Decision making	The host leader makes the decision on who will be offered the opportunity, with the agreement of the substantive leader. You may seek feedback if you're unsuccessful. The review of appointment process does not apply to acting appointments or secondments (as defined by the Public Service Act 2020).

Allowances

The Special Duties Allowances section of the remuneration guidelines explores the eligibility for allowances for those performing *higher* or *additional* duties and establishes the various options leaders may use to determine the amount of any allowance to be paid.

TAX TREATMENT OF SPECIFIC SITUATIONS

Special Duties Allowances: Any special duties allowance is liable for PAYE and taxed with your pay in the period it is paid.

Short-term appointments away from your usual workplace: If the short-term appointment requires you to be away from your home location then accommodation, travel and meals may be provided. If you get reimbursed for meals, then after three months PAYE will be deducted. If you instead receive a meal allowance, then PAYE is deducted as soon as that allowance starts to be received.

There are also tax implications for accommodation and travel from the time it is accepted that the arrangement is intended to be for over two years.

For further information, please see the

- Managers guidance for ensuring tax compliance on secondments

Documenting the arrangement

The terms of your secondment will be agreed between you, the host leader and your substantive leader and must be documented and approved accordingly.

The appropriate level of detail and formality in the documentation will be determined by the **duration** and **complexity,** with advice from People & Workplace Services, in line with the following examples.

For acting arrangements of up to 4 weeks, generally no documentation will be required. If the arrangements include a Special Duties Allowance or other complexities, then a brief **letter** should be used to document the arrangement. Standardised template wording is required for a Special Duties Allowance.

For secondments (including acting) of longer than 4 weeks a **secondment agreement** is required. Longer-term secondments require broader consideration to ensure there is clarity on issues such as hours of work, leave, health and safety and other complexities.

Any extensions to these arrangements need to be documented in writing. A host leader can't change any contractual entitlements during the secondment period. If there is a need to change any of the specific arrangements, this will require negotiation between you, the host leader and the substantive leader and will need to be within HR delegations.



Leaders, seek advice:
If your secondment is advertised and supported by the talent team – then leaders should liaise with their talent specialist around documentation.

Otherwise see HR Advice (Raise an HR query/case - Support Portal | ServiceNow) for support in determining the most appropriate documentation and in developing it. Advice is essential if you are seeking to change any contractual entitlements.

Templates available: Acting 4 weeks or less letters

While you're away (your substantive position)

It is our practice that your substantive position remains in place for you to return to at the end of the secondment. If it can't be held vacant it may be temporarily backfilled internally or by fixed-term appointment.

If you decide to relinquish your substantive position in favour of the secondment opportunity or extension of a secondment, you no longer have a substantive position and your secondment becomes a 'temporary placement', which must be documented in a temporary placement letter. Make sure you understand the implications of not having a substantive job to return to at the end of the placement, such as the application of change management provisions. These details are in the Temporary Placement Policy in our People Policies and Guidelines.

Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) if there is any proposal to permanently fill the position of someone who is temporarily away from their role on secondment. This advice must be sought before this is advertised.

People on secondments have the right to return to their substantive role in the same location (but not necessarily the same team). Seek advice immediately if you believe you may be unable to accommodate the return of a team member currently seconded.

Whanake

*Whanake, o*ur performance approach, continues to apply while on secondment.

Before	Your My Plan may have already identified secondment opportunities you might be interested in to support growing your capabilities. Before you start your secondment, you and your substantive leader should discuss your current capability and any development opportunities and priorities for the upcoming secondment period.
During	The host leader will work with you to document your delivery and development priorities during the period of secondment, using My Plan and provide feedback on your contributions, behaviour and growth.
After	At the end of your secondment take time to reflect on what you have learnt and your next steps. You should update your My Plan with respect to your strengths and any changes to your aspirations; and in discussion with your leader, record your new delivery and development priorities for the period ahead.

Day-to-day management

The responsibility for all aspects of your day-to-day management transfer from your substantive leader to your host leader for the period of the secondment.

This includes monitoring leave and ensuring that you have the opportunity to take any annual leave accrued while on the secondment. During your secondment any flexitime credits need to be appropriately managed. Please refer to your employment agreement for specific details.

Your substantive leader also retains certain responsibilities such as your annual pay review and more generally keeping you in the loop with what is happening in your substantive team and area.

Extending or ending the arrangement

EXTENDING THE ARRANGEMENT

Occasionally a secondment arrangement may be extended if this is agreed by both parties and allowable within policy parameters.

People leader considerations

Depending on the circumstances, it may be appropriate to offer an extension to the secondment.

This could happen if:

- the extension is for a short period such as three months or less (noting that if the extension will result in a total secondment period of 24 months or more, you will need to follow the correct approval process as set out in the secondment policy)
- the person has developed specific skills which are essential to current business needs
- the extension relates to specialist project work for which the person has developed the required specialist skills, and it is unlikely that someone else would be able to develop those same skills to the same level in a short period of time.

Extensions in excess of 3 months must be advertised whenever practicable, considering business continuity, and in line with the policy and documented in writing. The reasons for having the arrangement in place may have substantively changed, so it may be appropriate to end the original arrangement and to advertise a new one, based on the current needs of the business. If the role is now permanent, it should be advertised so suitably qualified people can apply.

ENDING THE ARRANGEMENT

Your secondment documentation will specify an end date. A secondment may end earlier at the request of one or more of the parties, provided that appropriate notice is given and the early end date can be accommodated by Inland Revenue.

People leader considerations

In Atea secondments will automatically end on the date specified in the agreement.
If you are the substantive leader and your team member has been away for a reasonable period of time, ensure they are appropriately re-inducted into their substantive role.

Document control	**v2 September 2022;** (v1, Mar 2016) (Note: previously a combined Secondment and Temporary Placement Guidelines). Reviewed June 18 and minor edits Dec 18.
Review dates	Date reviewed: September 2022; Next review date: September 2026 (if not required earlier)
Policy owner	Domain Lead – People Strategy & Capability, People & Workplace Services.
Policy contact	Email the ERP&R team

Inland Revenue
Te Tari Taake

Topic 1 – Appointment

PEOPLE POLICIES & GUIDELINES

Kaupapa Mahi Taupua
Secondment Policy

This policy explains our principles, practice, and requirements around secondments (including when acting for someone)

Note the following are not considered secondments, so not covered by this policy:

Movements within the same Role Description: This policy intentionally does not cover the situation where a person remains on their substantive Role Description at the same level but is asked to move teams/ business groups etc. and/or undertake different work that remains within the scope of that Role Description. This type of scenario is not a secondment; we call this 'movement within role'.

Delegating workflows: The practice of delegating workflows for a short period is an administrative practicality, not a secondment, and the person remain in their own substantive role. For example, a leader administers system workflows for another leader (who already has delegations in their own role) when they are briefly absent (e.g. set up vacation rules in Atea etc).

Brief 'holding the fort' / key contact arrangements: Where the role holder is away briefly on leave etc, simply being the key contact on an out of office or escalation point in their absence, while the person remains in their own role, is not a secondment.

Secondment (including acting): When an existing Inland Revenue employee takes on a different role (performing work outside of their current role description) for a short or defined period, with the expectation that they return to their substantive position at the end of the period.

Secondments support our business needs and can provide opportunities for capability development. We are committed to ensuring that the processes supporting them are as balanced and transparent as practicable.

When making decisions under this policy the following principles apply:

On-balance decision making	The process used to decide who takes on a secondment, should reflect quality decision making and balance a range of considerations including: • Inland Revenue requirements in respect of the role/vacancy being filled and the tasks or accountabilities that need to be undertaken • The support that will be required and provided to ensure success • Where they align, the development needs of those interested in the opportunity. The host leader has the right to decide the best person for the secondment opportunity; and the substantive leader can decline to release a person if there are valid business reasons for doing so.

Fair and Transparent	Clear, robust and easily understood processes should be used. Any agreement between the parties should be appropriately documented.
Aligned	All decisions should be in line with our people policies and employment agreements. Our practice should be consistent with, and cognisant of wider IR strategies and approaches (e.g. Talent, Diversity and inclusion, Mahutonga goals, Whanake, workforce principles, capability based roles).
Business continuity	When considering a request for an extension, the approving and host leaders must together consider the benefit to Inland Revenue of retaining the secondee in the role for the proposed extension.

Why we have this policy

This policy explains our approach to secondments (including acting arrangements). It aims to ensure secondments are used appropriately and that we can sensibly move our people to fill short term capability and/or capacity needs. It looks to support pragmatic, timely and fair decision making, and to give people confidence in the process.

Who this policy applies to

This policy and the guidelines which support its application apply to Inland Revenue employees.

In all but rare circumstances, it would not be appropriate for an employee on a fixed-term agreement to take up a secondment as it would be inconsistent with their employment agreement and the specific reason for which they were initially engaged. Likewise, when a person is already seconded (other than were providing brief acting cover) they are not likely to be released for other secondment opportunities should they arise.

Specific practice - Secondments (including acting)

WHEN TO USE A SECONDMENT:

At Inland Revenue secondments are used to meet specific temporary workforce needs such as:

- Backfilling a vacant position while the recruitment process is underway
- Temporarily filling a position while the substantive incumbent is away from their position (such as being on parental leave or on secondment themselves) – often referred to as "acting"
- Building internal capability and / or capacity on a specific project
- Building and transferring specialist skills and knowledge on a specific project
- During organisation change when business requirements are being determined.

Opportunities can be at the same, similar or higher level than the employee's substantive position, and may require employees to carry out some or all of the duties of the position.

They may or may not have a development focus or warrant an allowance. Secondments can also be to other agencies to provide expertise or as a development opportunity for the individual. Occasionally a secondment may be for a specific portion of an individual's total hours and/or may be alongside their substantive position.

If there is a temporary need for additional capability / capacity for a defined term, where the duties are not covered by the persons current role description (or their term and conditions of employment are different), a secondment would be a logical solution.

Note: It is not expected that shorter-term "acting" scenarios i.e. 4 weeks or less, would result in a formal secondment arrangement. "Acting" scenarios of more than 4 weeks may result in a formal secondment approach being taken.



Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow)) if you are unsure if a secondment is the appropriate arrangement

ADVERTISING

Secondments of longer than three months in total (including any extension of that length) should be advertised internally whenever practicable.

If a secondment is required for less than three months, then it may be appropriate to ensure the opportunity is visible and run an expression of interest process to ensure that others e.g. team mates who might be interested in the opportunity, are given the chance to indicate this.

SECONDMENT DURATION

Secondments will generally not be for longer than 12 months; however, depending on business needs a maximum of 24 months may be allowed (this includes any extensions).

If exceptional circumstances require a longer term than this maximum, then a business case which explains the reason for this exception and how any implications will be managed or mitigated will require approval of the relevant Tier 2 leader.

Examples of such exceptional circumstances could include a project or piece of work with an expected duration at its start of more than 24 months that must have continuity of resource but can't be filled permanently, or an extension where a person's capabilities and continuity are essential to the delivery of a key programme of work which has experienced unforeseen delays.



Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow)) before advertising a secondment for more than 12 months or extending secondment arrangements past 12 months.

EXTENDING A SECONDMENT PERIOD

A secondment can be extended if there is a genuine and appropriate reason to do so. Depending on the circumstances and terms of the original approval, if the extension is 3 months or more it should generally be advertised whenever practicable, as noted above. The business continuity principle may be a consideration.

Any extension of a secondment requires the agreement of the employee, their host leader and their substantive leader, and the sign off of the approving manager. If the extension is for the same employee and means the overall, total length of the secondment will be 24 months or greater, then the relevant Tier 2 must approve.

NO RIGHT OF REVIEW

There is no right of review regarding an unsuccessful application for an acting arrangement or secondment (under Section 71 and Schedule 8(5)) of the Public Service Act 2020.

HR DELEGATION: Level 4 authority is required to approve secondments. For secondments of 24 months or more, level 2 authority is required.

Note: Irrespective of delegation level, the approving leader should not approve if the person will be reporting directly to them (so someone at level 2 should approve appointments that will report directly to someone at level 3).

Document control	**v2, September 2022;** v1, 2 March 2016 (Note: previously a combined Secondment and Temporary Placement Policy)
Review dates	Date reviewed: September 2022; previous review June 2018 Next review date: September 2026 (if not required earlier)
Policy owner	Domain Lead – People Strategy & Capability, People & Workplace Services
Policy contact	Email the Talent Team

Item 87

IR Social Media Guidelines - 2025

This document provides Inland Revenue (IR) staff with clear, practical guidance on using social media in personal, professional, and official capacities. It provides the key expectations with examples to help you understand how to apply these guidelines in real situations and will help ensure your online activity reflects IR's values and responsibilities.

In general, social media can be a positive way to engage with our customers and our communities. IR has official social media accounts that we engage with customers through. We use these accounts to:

- reach customers where they are, to help them get it right from the start
- build brand identity and trust
- drive digital engagement through digital channels
- discover, escalate and resolve customer issues in conjunction with the contact centre
- reduce call demand through public customer replies which can be seen by multiple people with similar questions.

When using social media in a personal or professional capacity, you need to ensure that you adhere to our Code of Conduct and the Public Service Commission's Standards of Integrity and Conduct.

1. Personal use of social media

Most IR staff will only need to follow the personal use guidelines.

Keep your personal social media separate from your work life and always be mindful of what you post, as private comments can become public and permanent (e.g. from others sharing or screenshotting).

Key points:

- don't share customer or internal IR information

- avoid political commentary especially if your account links you with your IR role (e.g. LinkedIn)

- be respectful and avoid offensive content

- don't respond to customer queries, especially on public channels. If someone you know has reached out directly to you, refer them to IR's website or contact centre

Work device rules:

- you can use LinkedIn, Facebook, Instagram, and WhatsApp on work devices

- TikTok is banned on IR devices—uninstall it immediately if you have it on your work device.

Example – customer query:

You're scrolling through Facebook after a hard day's work and you notice your cousin has posted a question about their child support. You happen to know a change is likely going to come into effect that will affect the answer to their question, but that change hasn't been published on our website or anywhere else yet.

How should you proceed?

At most, you could reply with a link to an IR webpage that answers their question as it would be answered now (i.e. pre-change). You'd let them know that if they have any further questions, they should send IR a message via myIR. Once the change is published on our website, you could send your cousin a link so they're kept up-to-date.

2. Professional use of social media

Professional use applies to staff who use social media to collaborate across agencies or within IR as part of their role, i.e. attending a cross-agency conference. You are not the 'voice of IR' and should make that clear in your profile.

Key points:

- discuss with your Leader before joining professional networks or posting

- add disclaimers like: "All opinions are my own, not Inland Revenue's."

- don't share confidential info or contradict IR's official stance.

Example – Professional use:

You've been asked to take part in an international conference on Hidden Economy. The organisers have set up a conference hashtag and have encouraged participants to use social media to share their thoughts, using the hashtag, so you can all see what each other are thinking.

How should you proceed?

This would be a case of professional use of social media. In this situation we encourage you to engage with your peers, use the hashtag to send relevant tweets from your profile. Be mindful that even though you're using your personal social media account to do this, you are participating on behalf of IR. Be sure not to put yourself or IR in a compromising position by making an inappropriate comment.

3. Official use of social media

Only authorised staff can speak officially for IR on our social media accounts. All content must be approved by Marketing & Communications and follow IR's guidelines.

Key points:

- use IR's official accounts and follow the approval process

- monitor, respond, and record interactions appropriately

- respect privacy— do not post any identifiable information and remind customers to delete posts if they share sensitive information publicly

- use two-factor authentication and secure passwords.

If you encounter a privacy breach, threat, or suicide concern:

- hide the comment

- notify the appropriate teams (found here - Processes for privacy breach, threat against IR, Suicide threat.docx)

- follow the documented escalation processes in the processes document above

Example – Official use:

You have been tasked by your leader to manage the IR social media account for a day. This has been signed off by Marketing & Communications and you've been through training. Someone has posted on Facebook asking us about resetting their password for myIR.

How should you proceed?

This would be a case of official use of social media. You locate the answer in the 'back pocket' stock answers or on ird.govt.nz, write the response and then send this for approval (if required) using the approval process you learned in your training. Once the reply is approved, it will be published.

4. Compliance work

Staff using social media for compliance work must follow strict guidelines (see guidelines). Read the guidance for full legal reasoning and context.

Staff are permitted to use search engines to find public information and can log into social media to view information about customers, that is public.

Staff are not allowed to set up false social media accounts or personas to interact with customers (including friending, liking or commenting).

Example – Compliance work:

You're investigating a business and find their public Facebook page. You see they have put up some posts which appear to contradict information they have provided to you.

How should you proceed?

You can view their page and take notes about the posts, but do not interact or comment. Don't use your personal account

5. Protect yourself online

Tips from the Office of the Privacy Commissioner:

- limit personal information shared online. Don't include your date of birth or contact details on social media

- use privacy settings such as 'friends only' to limit who can see your information

- be wary of people you don't recognise

- think before you post

- get consent from family and friends before posting information or photos of them

- read the social media platform's privacy policy regularly and ensure you set your notifications.

6. What happens if you do not comply with this policy

Please ensure responsible and lawful use in line with this policy and our Code of Conduct obligations. Failure to meet and/or maintain the standards could have disciplinary consequences as set out in our Code of Conduct – Tikanaga Whanonga.

Need Help or have ideas?

- Email s 9(2)(k) for support or to share content ideas.

- Check with your Leader or the Integrity Team if unsure.

Appendix

Document information

Owner:	Eloise MacLeod, Domain Principal, Marketing and Communications

Document review and approval

Signed off by:	Dawn Swan, Privacy Officer
Signed off date:	3 October 2025
Date of next review:	July 2026

Signed off by:	Albert Lim, Tax Counsel
Signed off date:	6 October 2025
Date of next review:	July 2026

Signed off by:	Chris Linton, Domain Lead Integrity
Signed off date:	6 October 2025
Date of next review:	July 2026

Signed off by:	Sarah Nelson, Domain Specialist Employment Relations
Signed off date:	7 October 2025
Date of next review:	July 2026

Signed off by:	Pip Knight, Service Leader
Signed off date:	10 October 2025
Date of next review:	July 2026

Item 88

Inland Revenue
Te Tari Taake

Topic 2(b) – Leave

Special Leave Guidelines

These guidelines provide information on applying for special leave including people leaders' considerations and process requirements.

Applying for special leave

There are many different special leave types and options. The leave can be both paid and unpaid and the period of leave can range from minutes/hours to in excess of a year, so clearly the considerations and practicalities will vary.

Generally, if the leave can be planned for in advance, you should discuss your intent to apply for special leave with your people leader and clarify whether you are seeking special leave with or without pay. Leaders consider each request for the specific types of special leave on a case by case basis.

If your request:

- Relates to one of the specific types of special leave in the 'Special Leave Policy', you may be entitled to that leave set out in the policy and/ or your employment agreement
- Is for personal reasons you may be required to use your annual leave before special leave is granted. If you are requesting special leave to take a holiday or overseas trip, this would only be considered if you have exhausted all your annual leave, and any special leave granted would be leave without pay.

There is no minimum length of time you have to have worked before applying for special leave, but if the decision is at your people leader's discretion, they may take into account your length of service and your performance in making their decision.

Considerations

Depending on the type of special leave being requested, granting special leave is generally at Inland Revenue's discretion, although some special leave is provided by law or in the employment agreement.

People leaders: You should consider the specific commitments for various types of special leave and also take into account the following factors:

- What is the reason for the leave request?
- Is other leave, such as annual leave, more appropriate for the circumstances? If so, how much annual leave does your team member have available to use?
- How long is your team member requesting to be away?
- Can you accommodate the absence? What impact will that absence have on work demands and pressures on the unit/team?
- Will you need to backfill their position while they are away?
- For a longer-term arrangement, can a job be guaranteed on their return?

Recording leave in the system

When entering the leave in MIRI please consider the various leave codes available, as there are specific codes for many types of special leave, and the correct logging supports appropriate payment and reporting.



Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow) if a team member is seeking special leave between 3 and 15 months, or for military service.
Templates available: People leaders can access the letter template for approving or declining special/discretionary leave

HR delegations: Level 4 authority is required to approve requests for special leave.

Document control	**v1 March 2016**
Review dates	Date reviewed: Dec 2021
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	s 9(2)(k)

Item 89

Inland Revenue
Te Tari Taake

Topic 2 - Leave

Kaupapa Whakamatua Motuhake

Special Leave Policy

This policy explains how special leave works in Inland Revenue.

Inland Revenue may, at its discretion, approve paid or unpaid leave to support an employee.

This includes allowing additional leave above that provided in employment agreements or in a range of special circumstances.

Each request will be considered on a case-by-case basis.

Why we have this policy

This policy sets out some potential drivers for special leave requests, and the support Inland Revenue may provide to employees:

When events outside the control of the parties prevent an employee from attending work	E.g. adverse events,or specialist or emergency medical appointments
To participate in civil or community-based obligations	E.g. jury service or civil defence
To participate in activities outside of work (including personal activities)	E.g. representing NZ or holiday
To pursue development opportunities requiring time away from work.	E.g. study, course or conference
To participate in cultural activities or meet cultural obligations	E.g. Māori Women's Welfare League, Marae or Māori Authority activities or cultural/representative activity

Who this policy applies to

This policy and the guidelines which support its application apply to all employees of Inland Revenue.

Specific practice around special leave

TYPES OF SPECIAL LEAVE

Some specific types of special leave apply under an employee's employment agreement or as defined in the table below.

The table sets out examples of some of the reasons / types of special leave that may apply to employees. The list is not exhaustive, and employees may also request special leave for other social, community or cultural interests, or for personal reasons such as a holiday, healthcare appointment or sickness including medical reasons related to pregnancy/birth.

People from a wide range of ethnicities and cultures work at IR and special leave is one of the options that may be available to support people's cultural commitments. Discretionary and extended discretionary leave clauses (6.7) in collective employment agreements include cultural examples.

<table>
<tr><th>Special leave type</th><th colspan="3">Details</th></tr>
<tr><td>Disruptive events
Also see the Disruptive Event Guidelines in our People Policies & Guidelines which provide more detail.</td><td colspan="3">Special paid leave may be granted for employees when disruptive natural events (generally weather related) result in office closure or the office being genuinely inaccessible to our people and they are not able to work from home.</td></tr>
<tr><td rowspan="5">Jury service and witness leave
Also see the Jury & Witness Leave Guidelines in our People Policies & Guidelines which provide more detail.</td><td colspan="3">We consider discharging obligations such as attending jury service or being called as a witness to be part of our public duty and encourages employees to attend if possible. Special leave will be granted for such purposes.
A: Jury service:</td></tr>
<tr><td>If an employee attends jury service on paid special leave</td><td>THEN</td><td>The employee is to pay to Inland Revenue all fees received while on jury service.
Out of pocket expenses reimbursed by the Court may be kept.</td></tr>
<tr><td>If an employee elects to take annual leave or special leave without pay to attend jury service</td><td>THEN</td><td>The employee may keep any jury fees and expenses paid by the Court.</td></tr>
<tr><td colspan="3">B: Witness leave – If an employee is summoned as a:</td></tr>
<tr><td>Witness in a private capacity
(for a criminal or traffic case)</td><td colspan="2">We may grant up to three days' paid special leave. If an employee is required in court for more than three days, they may be granted other unpaid leave or may request to use their annual leave. If the employee is on paid special leave, they must recover fees and expenses from the party calling the witness and pay these to Inland Revenue.</td></tr>
</table>

<table>
<tr><th>Special leave type</th><th colspan="2">Details</th></tr>
<tr><td rowspan="2"></td><td>Witness in a private capacity
(for other than a criminal or traffic case)</td><td>We may grant special leave without pay or the employee may elect to use their annual leave. The employee is required to pay any expenses incurred and can keep any fees and expenses awarded by the Court.</td></tr>
<tr><td>Witness in their capacity as an IR employee</td><td>This is considered part of normal duties, so the employee will receive normal pay. The employee is required to pay Inland Revenue any witness fees or expenses that they receive.</td></tr>
<tr><td>Civil defence

Emergency management

Search and rescue

Fire fighting</td><td colspan="2">We support employees who may be involved in their private capacity in civil defence/ emergency management, search and rescue or fire fighting.

If an employee:
Attends a conference or course sponsored or supported by civil defence/emergency management, we may grant special leave paid or unpaid
Volunteers during or following an emergency, they may be granted paid leave for the duration of the emergency, up to a maximum of three days
Is granted approval to undertake a commitment, they may be granted paid leave for the duration of the emergency, up to a maximum of ten days
Undertakes civil defence work without prior consent, they may be granted special leave without pay
Is a member of a recognised fire fighting force, we may grant them special leave with pay for emergency call-outs during normal working hours.</td></tr>
<tr><td>Leave for military training or service

Refer to the Volunteers Employment Protection Act for further details</td><td colspan="2">The Volunteers Employment Protection Act 1973 provides for permanent employees who are volunteers in the armed services having unpaid leave from work each year for training.

We will grant employees who are members of the Territorial Forces up to 12 weeks unpaid leave for initial training and then up to four weeks each year thereafter.

If an employee is a member of the Territorial Forces and is required to undertake military service such as peacekeeping duties, they will be granted extended special leave without pay. The employee’s employment will also be kept open while they are on this leave.</td></tr>
<tr><td>Transfer leave</td><td colspan="2">If an employee relocates as a result of an appointment to another location within Inland Revenue, they will be granted paid or unpaid transfer leave to enable them to visit their family until they are able to join the employee at the new location.</td></tr>
</table>

Special leave type	Details
	If an employee transfers at Inland Revenue's expense and is in receipt of accommodation assistance at the new location, they may be granted permission to visit their family at Inland Revenue's expense. Employee's may also be granted paid leave of actual travelling time plus two days for the transfer of effects
Representing New Zealand	We support employees who are selected to represent New Zealand. We may grant up to a maximum of four weeks special leave with pay per annum. The amount of leave granted will also be dependent upon the employee's work performance, length of service, and the impact of their absence on the worksite.
Outward Bound courses	If we consent to an employee attending an Outward Bound course in their capacity as an employee, we will pay the associated fees and provide the employee with paid leave.
Meetings of boards, councils and committees	Up to six days' paid leave may be approved in any 12 month period for an employee to attend meetings of boards, councils and committees providing that: • The appointment to the board, council or committee is by Ministerial appointment; *and* • There are no difficulties involved in releasing you from your duties; *and* • There is no conflict of interest. Any external remuneration received for the period that paid leave was granted must be refunded to Inland Revenue.
Conferences and conventions	Paid leave may be granted for employees to attend conferences and conventions where the attendance will benefit the employee and Inland Revenue.
Study leave and bonding	Employees may be granted study leave with or without pay to pursue further education. Employees will need to submit a request for study assistance for their leader's consideration and employees may also be required to enter into a bond agreement so that we can ensure an adequate return on investment. **Purpose of study leave:** The purpose of study leave is to enable employees to undertake continued education or courses of study to enhance their skills and contribution to Inland Revenue (for example to complete qualifications, attend courses and seminars, or undertake research projects). Approval may be granted for study and examination leave, including travel time, with or without pay, on such conditions as negotiated. The conditions may include the reimbursement of study related costs, such as tuition and examination fees if the course of study is successfully completed. **Study awards:** Study awards may also be granted to enable employees to undertake full-time university study to support their development. Such

Special leave type	Details
	awards may include the payment of full or part salary, study related expenses, transfer expenses and standard leave entitlements. **Bonding:** If an employee is granted a period of paid study leave, they may be required to enter into a bond arrangement with Inland Revenue. The purpose of the bond is to ensure that the investment we make in relation to the study undertaken by the employee provides adequate return in terms of their increased performance and continued employment with Inland Revenue. The amount of bonding will be based on the length of the course of study and the assistance we provide. If a bonded employee leaves Inland Revenue before completing their bond arrangement they may be required to reimburse all or part of the costs we incurred. Also see the Performance and Development page for more detail.

Note: For those who were on PSA CEC011, much of this content is also set out in the Wording from PSA CEC011.

HR DELEGATION: Level 4 authority or higher is required to approve special leave (with or without pay).

Longer term special leave

In addition to the above requirements, for longer-term special leave the following should also be considered.

IMPACT ON SERVICE ENTITLEMENTS

Special leave without pay interrupts but doesn't break service. When an employee is absent on special leave without pay for more than 35 consecutive days, including weekends, they will not accrue annual leave beyond the first week of that absence. Exceptions to this are set out in the Holidays Act s16 2(a).

SECURITY OF EMPLOYMENT

An employee's placement on return from special leave without pay, if they have been away for between 3 and 15 months, is conditional on a suitable vacancy being available. If we cannot place an employee on return from leave without pay, they will be given one month's notice in writing that their employment will end. Leave without pay will apply for the one month period of notice.

This does not apply where an employee is returning from military service (where the presumption is the job can be kept open) or where an alternative agreement has been made.

Leaders Raise an HR query/case - Support Portal | ServiceNow

- if you are unsure or need support considering options around special leave
- if establishing study assistance or bonding agreements
- if a team member is seeking special leave between 3 and 15 months, or for military service

TEMPLATES AVAILABLE: People leaders can access the letter templates for approving or declining special/discretionary leave

Document control	**Original Date Approved – 2 March 2016**
Review dates	Date reviewed: May 2026 Next review date: May 2030 (review may occur sooner if required)
Policy owner	Domain Lead – People Operations & Policy; People & Business Services
Policy contact	Email the ER&R team

Item 90

Inland Revenue
Te Tari Taake

Topic 4 – Healthy, Safe & Equitable Workplace PEOPLE POLICIES AND GUIDELINES

Speeding Notification guidelines

To be a safe driver at Inland Revenue requires:

- *Safe vehicles IR-owned or rentals (safety rating and road worthiness)*
- *Safe vehicles staff-owned (safety rating and road worthiness)*
- *Licenced drivers (evidenced and unable to book without licence)*
- *Driver education (including safe driving policy, planning, breaks, driving to conditions)*
- *Safe roads and rules (including speed limits, seatbelt use, phone use)*
- *Overnight stays to avoid long return journeys*
- *Noggin – our tool for reporting and monitoring incidents including near misses*
- *Provision of Speed reports to drivers and leaders*

Whether people are driving to reach our communities, or to go between our sites, we know people take their own and public safety seriously.

These guidelines provide information for Drivers and guidance for leaders on managing notifications of exceeding the speed limit in an Inland Revenue fleet vehicle.

Drivers who drive IR fleet vehicles for work purposes have a responsibility to ensure that they meet their safe driving obligations, consistent with the Safe Driving Policy. Driving at speeds over the legal limit is not acceptable. Any legal repercussions are the responsibility of the driver.

Our focus is on ensuring our people drive safely. In determining what action should be taken, Inland Revenue will take into consideration any publicly available guidance on road safety provided by the New Zealand Police and the NZ Transport Agency, Inland Revenue's Code of Conduct and any applicable policies or guidelines that may apply.

Speed Reports

IR tracks and monitor vehicle usage. All vehicles are monitored by a built in GPS unit, which tracks and monitors vehicle speed and location. The information is visible by vehicle and at the individual driver level and handled accordingly:

- Where less than 5 speeding instances of between 10km and 20km per hour above the speed limit in one trip are identified, the information will be shared with the driver to self-manage accordingly.
- Where more than 5 speeding instances of between 10km and 20km per hour above the speed limit in one trip are identified, the information will be shared with the driver and their leader. The driver should proactively contact their manager about the speeding. The manager should consider whether an informal conversation should occur or whether the matter warrants more formal action. The manager may contact HR advisory for advice.
- Where there is a speeding instance of 20km per hour or more above the speed limit identified, the information will be shared with the driver and their leader. The driver should proactively contact their manager about the speeding. The manager should consider whether an informal conversation should occur or whether the matter warrants more formal action. The manager may contact HR advisory for advice.

Behaviour Management

Leaders, as always, have a responsibility to manage problematic behaviours in a manner that ensures the health, safety and wellbeing of themselves, our assets and others.

Speeding should be treated the same as management of any behaviour in the workplace, i.e. if

problematic behaviours are displayed, conversations, documentation and/or formal processes may be required.

Other factors to be considered may include whether the safety of the driver, other passengers or members of the public may have been put at risk, whether the issue may bring Inland Revenue into disrepute, or if the overall circumstances surrounding the driving requires further action by Inland Revenue.

Drivers are required to have a valid license to book a vehicle. While legal matters are the driver's personal responsibility, any offense committed in an IR vehicle may constitute a breach of the Code of Conduct.

If considering options beyond coaching conversations, leaders should contact HR Advisory for guidance on process and delegations. This may or may not include further referral to IR's Integrity team for consideration of action under the Code of Conduct.

Reporting and Accountability

All speeding instance data 10km per hour and above over the speed limit will be aggregated by Segment and available via a reporting dashboard to T1-5 Leaders and will be reported, along with key risk areas like Segments with people that are being sent the most speed reports for example, in quarterly Health, Safety and Wellbeing updates to an Executive level. Leaders will also need to provide quarterly attestations that they are adequately managing problematic behaviours regarding speeding, via the Business Management Controls process. People Leaders will be accountable to their leaders for any questions that may arise from this reporting framework.

Individual speeding data will be available to leaders for their people upon request or will be provided proactively by People and Workplace Services if required for business reasons. Likewise, any formal process commenced to manage problematic behaviours will only be notified to senior management if required for business reasons, as assessed by HR Advisory.

The GPS System

Reports are run on a daily/weekly basis. These insights can help improve how safely our people drive on the roads.

More detailed information on how to understand the reports will provided when they are sent out, but a few important points to note are:

- Speed is recorded continuously. This means that each line of the report shows the total distance the individual was going 10km per hour or more above the speed limit.
- Reports will include the full distance of the trip and a map of where any speeding occurred, which will assist with conversations with your team member.
- If leaders have any concerns regarding the content of the speeding report or how to interpret it, please contact workplaceservices@ird.govt.nz

Document control	**V3: December 2024**
Review dates	December 2028
Policy owner	Erina Clayton – Enterprise Leader, People and Workplace Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Kaupapa Pārongo Matawhaiaro

Staff Personal Information Policy

This policy explains Inland Revenue's commitment and practices in relation to ensuring the privacy of staff personal information.

NOTE:

- While this policy outlines Inland Revenue's commitments, staff must also ensure their own practices in relation to the collection, access and use of personal information are consistent with the Privacy Act, Code of Conduct, and Inland Revenue's policies and guidelines
- This policy takes into account IR's obligations under the Privacy Act 2020 and the Public Records Act 2005.
- Personal information supplied by candidates for vacancies is outside the scope of this policy. A Privacy Notice for Recruitment is available for those applying for vacancies and ensures Inland Revenue's practices are consistent with the Privacy Act.
- Inland Revenue has a Privacy policy which outlines its' obligations to customers when collecting, using or disclosing their personal information. It is available on the Inland Revenue website.

Why we have this policy

As an employer, Inland Revenue collects information relating to its people. Some of the information that we collect, or hold may be considered "personal information" under the Privacy Act.

Inland Revenue must meet its legislative requirements, so staff can be confident that their personal information is secure.

Who this policy applies to

This policy applies to all Inland Revenue employees and contingent workers (referred to as 'all staff' or 'a staff member'). The policy covers personal information, not work product information (so information prepared by a staff member as part of their work responsibilities will not generally be considered personal information if a request was made under the Privacy Act).

Specific personal information practices

Personal information	Information about an identifiable individual which Inland Revenue collects, uses and/or discloses solely for the purposes of establishing, maintaining, managing or terminating an employment relationship between a staff member and Inland Revenue. It can be held in any form (for example electronically, databases, documents in a personnel file, or a recollection by an individual).
Personnel file	An employee's Personnel File is a record of an employee's employment with Inland Revenue which holds identifiable personal information relating to that individual. It can include written documents, videos and oral recordings. An employee will have a paper and / or digital personnel file which is stored securely by the Personnel Files team in HR, with access limited to specific individuals. In addition to the documents contained in these places, some documents / records will exist in other locations, for example Ātea, that are considered part of an employee's personnel file. These include (but is not limited to) documents that relate to their appointment to IR and any subsequent permanent appointments, secondments, induction and onboarding documentation, documents relating to terms and conditions throughout their employment and remuneration information. It also may contain documentation relating to disciplinary processes and formal performance management. Some employment information may be stored with additional security and may not be viewed without an appropriate reason. NOTE: We only retain individual personnel files for employees, not contingent workers.

Inland Revenue will take all reasonable steps to ensure that personal information held about staff is accurate, up to date, complete and relevant, and is kept secure and only accessed and used appropriately by the right people.

All staff information is held in accordance with the Privacy Act 1993 and the Public Records Act 2005. The Privacy Act sets out the 12 Information Privacy Principles which are designed to protect personal information. These principles relate to the collection, use and disclosure of, and access to, or correction of, information relating to individuals held by public and private sector agencies.

Inland Revenue's application of this legislation is summarised in this table:

Collection	Inland Revenue may collect personal information if: • The information is collected for a lawful purpose connected with a function or activity of Inland Revenue; *and* • The collection of the information is necessary for that purpose. Personal information will be collected directly from the staff member unless one of the exceptions in the Privacy Act applies.
Use	Inland Revenue may only use personal information for the purpose for which it was collected or for a directly related purpose.

Storage	Personal information may be stored by Inland Revenue in a variety of forms, such as on paper, electronically or in a person's memory. Personal information is held as a record of the employee's employment with Inland Revenue. The Privacy Act requires Inland Revenue to take reasonable measures to ensure appropriate security of personal information. Any unrelated personal information about other staff members must be removed or blacked out when placing documents on a personnel file.
Access	Staff are entitled to know what information Inland Revenue holds about them and to have access to that information. Original documents cannot be taken away, but copies of the information can be requested. In some situations, the Privacy Act allows us to refuse access to personal information. Examples are if disclosing information would breach someone else's privacy, would breach legal professional privilege, or if the information is evaluative material as defined in the Act. If a staff member requests information and it is withheld, they will be advised and told why (under section 46 of the Act).
Correction	Staff may ask that their personal information be corrected, or in some cases are able to make their own amendments. Employees may be able to correct and update some of their own basic personal details via self-service tools (such as qualifications, address, next of kin). If staff can't amend personal information themselves, they can request it be corrected. If Inland Revenue is not willing to change the information the staff member can provide a statement of correction that sets out the change sought but not made. This statement must be attached to the file so that it will be read with the information they consider to be incorrect.
Disclosure to others	In some circumstances, the Privacy Act permits personal information to be disclosed to someone other than the individual it relates to. Examples of groups or individuals who may be given access to personal information are: • Staff responsible for administering the personnel files • Leaders with reason to inspect the personal information of their team members • Authorised staff in the course of their work, for example People & Workplace Services, Integrity Team, and Corporate Legal. • The Commissioner of Inland Revenue. Leaders who are recruiting staff may view personal information about internal applicants, or those who have previously worked at Inland Revenue, The panel members will review the information provided. If leaders want to take into consideration information contained in the personnel file as part of the recruitment process, the candidate will be advised and given an opportunity to provide comment. IR may also disclose minimal personal information to professional bodies such as the NZ Law Society or CAANZ if necessary to report alleged conduct issues. IR may also provide personal information to the Police or other enforcement agencies in certain circumstances and with reasonable cause.

Retention and disposal	The information will not be kept for longer than is required for the purpose for which it may lawfully be used. Under the Public Records Act, Inland Revenue is generally required to retain personal information that constitutes an ongoing record of employment for seven years from the date employment ceases.

For further information see Personnel Records

BREACHES OF PRIVACY

If a staff member considers their privacy has been breached, they should raise the issue first with their leader or Inland Revenue's Privacy Officer. They can make a complaint to the Privacy Commissioner if they are not satisfied with the response.

Document control	Original Date Approved – **2 March 2016**
Review dates	Date reviewed: November 2022 Next review date: November 2026
Policy owner	Domain Lead – People Operations & Policy; People & Workplace
Policy contact	s 9(2)(k)

Item 92

Inland Revenue
Te Tari Taake

Topic 7 – Pay and Benefits

Te Tahua Reo Māori

Te Reo Māori Allowance Guidelines

These guidelines provide information about the proficiency requirements (LFE and NZQA) and practical steps for applying for the exam and allowance

Te Mata o Te Arero, our Māori language plan, brings Māhutonga, our Te Tiriti o Waitangi strategy, to life through the revitalisation of te reo Māori. This allowance, which recognises Māori language ability is one of the ways we support this.

Eligibility

The allowance is available for all Inland Revenue (IR) employees (permanent and fixed term, full-time or part-time).

To be eligible for the allowance you need to evidence your level of proficiency in te reo Māori. This evidence of proficiency can be achieved in two ways:

- Certification by Te Taura Whiri i te Reo Māori (The Māori Language Commission), of the level achieved in the Level Finder Examination (LFE). This exam indicates your general Māori language ability with five possible levels.
- Recognised NZQA equivalence, with specific qualifications mapped to each LFE level.

In supporting the use of te reo Māori in our workplace, IR may invite those in receipt of the allowance to use their te reo Māori skills for business purposes where appropriate.

Whanake conversations will serve as a platform for regular, ongoing conversations to encourage and ensure the use of te reo Māori by those in receipt of the allowance.

Allowance

IR offers five levels of allowance. Each is aligned and increases with the five levels of evidenced proficiency, as indicated in the table below:

Level Finder Attestation*	**Descriptor** *(objective of the allowance)*	**Taxable annual allowance** (gross)**
5	Complete proficiency *(reward excellence and cultural contribution)*	$3,500
4	Higher proficiency *(reward cultural contribution)*	$2,500
3	Moderate proficiency *(encourage development)*	$1,750
2	Basic conversational proficiency *(support ongoing learning)*	$1,000
1	Basic routine language *(encourage entry level learning)*	$500

** as certified by Te Taura Whiri i te Reo Māori (Māori Language Commission) following a "Level Finder" examination, and/or the recognised NZQA/Tertiary Qualification equivalence for each level.*

*** the allowance is paid fortnightly through Payroll, with your normal pay. The allowance is not pro-rated.*

Upskilling in te reo Māori

The **LFE** is designed to give a general indication of your te reo Māori ability. This exam is not training or upskilling.

NZQA-accredited qualifications in te reo Māori are nationally recognised and quality assured, confirming a verified level of language proficiency aligned with New Zealand standards, and demonstrate that the required learning has already been completed.

If you are wanting to upskill in te reo Māori (whether that be a NZQA accredited qualification or with a view to taking the LFE or not), this should be part of your ongoing Whanake conversations and included in your development priorities. You own your development and can work with your leader to take opportunities to learn and grow and ensure your ongoing use of te reo Māori.

There are a range of learning options, courses and qualifications available internally and externally in te reo me ngā tikanga Māori. Please note that while these are available, these alone are not sufficient to access IR's te reo Māori allowance.

Te Awatea is IR's Māori cultural capability learning programme which helps you to begin to understand Te Ao Māori and how to apply some of the learning into your daily mahi. This programme provides opportunities to learn tikanga (customs) and te reo Māori for everyday use. There are four capability levels; foundational, comfortable, confident and capable.

Study assistance for study costs or leave may be an option. IR is committed to increasing the use of te reo Māori. You may be granted leave to undertake a programme of study, including te reo me ōna tikanga, as agreed with IR.

NZQA/Tertiary Qualifications Equivalence

As an alternative to an evidenced level finder attestation level, IR will also recognise certain NZQA and Tertiary Qualifications. It is expected that, at all levels, qualifications will specialise in te reo Māori, or at least must have te reo Māori as a major component. While there isn't a specific expiration date, your leader may explore with you your qualification and your active use of te reo Māori to see if the allowance is appropriate. These qualifications are mapped to the relevant LFE level and the corresponding te reo allowance is applied. The mapping is as follows:

NZQA	Qualification Description		Level Finder Attestation*	Taxable annual allowance
8, 9,10	PhD/ Masters/ PG Diploma/ PG Certificate/Honours	=	**5** Complete proficiency	$3,500
6,7	Bachelor/ Graduate Diploma/ Graduate Certificate	=	**4** Higher proficiency	$2,500
5	Certificate Diploma	=	**3** Moderate proficiency	$1,750
3,4	Certificate, NCEA	=	**2** Basic conversational proficiency	$1,000
1,2	Certificate, NCEA	=	**1** Basic routine language	$500

See *Appendix 1* for further information in relation in the specific te reo Māori NZQA accredited qualifications.

Level Finder Exam Process

BEFORE APPLYING FOR THE EXAM

- Before applying for the LFE you should familiarise yourself with what is involved. For further details on the exam see Te Taura Whiri i te Reo Maori LFE page
- It's IR's expectation that you will have some proficiency in te reo Māori prior to sitting the LFE. You don't need to have taken a specific te reo Māori course to sit the exam however most candidates are able to speak te reo Māori to at least a basic level.
- Where it is necessary to lift your te reo Māori capability to this expected level before taking the exam, then it is recommended you upskill accordingly. See 'Upskilling in Te Reo' within these guidelines for some learning resources. As noted, completion of Ātea or Te Awatea modules alone is not sufficient to access the Te Reo Māori allowance as they are not NZQA accredited courses of LFE exam equivalent.

EXAM APPLICATION

- Following a discussion with your leader you can apply to undertake the LFE.
- Use your IR work email address when registering for the LFE.
- Te Taura Whiri i te Reo Māori meets the costs directly associated with the exam.
- Inland Revenue will provide paid study leave for the examination time.

Note: *The LFE is provided by Te Taura Whiri i te Reo Māori, not Inland Revenue. While every effort is made to ensure the examinations are booked and completed in a timely way, the exam dates offered centre around demand as well as Te Taura Whiri i te Reo Māori resource availability.*

EXAM RESULTS

- Te Taura Whiri i te Reo Māori will notify you of your result via email (within 6 weeks) and IR will also be directly advised of your results.
- You will receive electronically a certificate of proficiency based on your exam result.
- On achievement of the certification by Te Taura Whiri i te Reo Māori, you will be eligible for IR's te reo Māori allowance based on your proficiency level (in the table on page 1).

Actioning the te reo Māori Allowance

ALLOWANCE EFFECTIVE DATE

If you are already working at IR...

- when you take the level finder exam, the effective date for payment of any new allowance will be the exam date (the date you take the LFE).
- and are currently studying a recognised NZQA/Tertiary Qualification then the effective date for payment of any new allowance will be when the qualification is completed - specifically the date your qualification is issued.

If you join IR...

- and already have a certified proficiency level from Te Taura Whiri i te Reo Māori or a recognised NZQA or tertiary qualification which you can evidence, then the effective

date for the allowance will be your start date with us (if you apply in the first 6 months).

In all cases you should apply for the allowance in a timely manner. You have six months from either the LFE or NZQA effective date, or your IR start date (if you join with certified LFE proficiency or a recognised NZQA or tertiary qualification) to apply and receive backdating.

After this initial six-month window for backdating any application will not be backdated and will take effect from the date your allowance application is received.

ALLOWANCE PRACTICALITIES

- The allowance can be initiated via the Te reo Māori Allowance in Te Mātawai by filling in the Te reo Māori allowance – application form. Your submission will workflow to Organisation Learning and/or payroll for verification and processing.
- You will need to provide a copy of your LFE certification or recognised qualification for them to sight to support the application process and to provide to Personnel Files.
- The taxable allowance will be paid fortnightly through Payroll, with your normal pay.
- The allowance amount is not pro-rated (same amount for part-time employees).
- Your recognised LFE level/ or equivalent and corresponding allowance information will be visible to you and your leader in MIRI. A small number of authorised people/teams responsible for administering the allowance (P&WS etc) will also have access. At an aggregate level the information may be used for high level reporting e.g. numbers in receipt of allowance/ by levels/ business area etc.

RECORD YOUR LANGUAGE SKILLS

- If you haven't already, you should record your language competency in Ātea. Choose the 'Career and Performance' icon on the Ātea home page and then choose 'My Talent Profile' and on that page, update the 'Languages' option by adding 'Māori'.
- Please note that information recorded in 'My Talent Profile is visible to you leader(s) and may also be used to support recruitment, development and planning activities across IR.

Increased te reo Māori proficiency

Once you have achieved and evidenced your LFE proficiency level or equivalent NZQA level, the allowance will continue at your current evidenced level.

You can use your *Whanake* discussions to keep a focus on your language capability and to ensure your ongoing and active use of Te Reo in IR.

If you think your level of proficiency has increased you may wish to sit the LFE again (no more than once annually), following the same process steps as above to apply, and if appropriate, action any increase.

You should note that your proficiency level, and corresponding allowance payment, can go down or up with any re-sitting of the exam.

Leaders, can contact People & Workplace Services:
Raise an HR query/case - Support Portal | ServiceNow - For any more general questions, or questions related to the allowance

s 9(2)(k) - For any questions related to upskilling in te reo Māori

Document control	**V2: 1 February 2026** (NZQA equivalence) v1: 8 June 2020 (with ongoing updates on LFE availability/process)
Review dates	Date reviewed: February 2026
Policy owner	Domain Lead – People Strategy & Capability, People & Workplace Services
Policy contact	Organisational Learning

Appendix 1

NZQA accredited qualifications*	NZQA level	Other equivalent accreditation/ Certificate*	Taxable annual allowance
• Te Tohu Paerua o Te Reo Kairangi (level 9) • Te Tohu Paerua Toitupu Tāporo (level 9) • Tāhuhu Te Reo Māori (TEREO) (level 9) • Master of Te Reo Māori (level 9) • Poutāhū Te Reo Māori (PtREO) (level 8) • Postgraduate Diploma in Te Reo Māori (level 8) • Postgraduate Certificate in Te Reo Māori (level 8)	**8, 9,10**	PhD Masters PG Diploma PG Certificate Honours	$3,500
• Poutuarongo Reo Māori (level 7) • Bachelor of Te Reo Māori (level 7) • Te Pōkaitahi Reo (Rumaki) (Te Kaupae 6) • New Zealand Diploma in Te Reo (level 6) • Te Pōkaitahi Reo (Rumaki) (Te Kaupae 6) • New Zealand Certificate in Te Reo (level 6)	**6,7**	Bachelor Graduate Diploma Graduate Certificate Public Sector Māori (Full working proficiency)	$2,500
• Te Pōkaitahi Reo (Rumaki) (Te Kaupae 5) • New Zealand Diploma in Te Reo (level 5) • Te Pōkaitahi Reo (Rumaki) (Te Kaupae 5) • New Zealand Certificate in Te Reo (level 5)	**5**	Diploma Certificate at NZQA level 5 Public Sector Māori (Advanced) Public Sector (General)	$1,750
• Te Pōkaitahi Reo (Rūmaki Reo Rua) (Te Kaupae 4) • New Zealand Certificate in Te Reo (level 4) • Te Pōkaitahi Reo (Rūmaki Reo Rua) (Te Kaupae 3) • New Zealand Certificate in Te Reo (level 3) • NCEA achievement (level 3) plus 10 Te Reo Matatini credits	**3,4**	Certificate at NZQA level 4 Certificate at NZQA level 3 NCEA level 3	$1,000
• Te Pōkaitahi Reo (Rūmaki Reo Rua) (Te Kaupae 2) • New Zealand Certificate in Te Reo (level 2) • NCEA achievement (level 2) plus 10 Te Reo Matatini credits • Te Pōkaitahi Reo (Rūmaki Reo Rua) (Te Kaupae 1) • New Zealand Certificate in Te Reo (level 1) • NCEA achievement (level 1) plus 10 Te Reo Matatini credits	**1,2**	Certificate at NZQA level 2 Certificate at NZQA level 1 NCEA level 2 NCEA level 1	$500
**Agreed equivalent qualifications must specialise in te reo Māori, and for level 4 or level 5 te reo Māori must be the major.*			

Inland Revenue
Te Tari Taake

Topic 1 – Appointment

PEOPLE POLICIES & GUIDELINES

Kaupapa Whakanoho Taupua

Temporary Placement Policy

This policy explains our practice around 'temporary placements' and makes clear the distinction between the more common secondment approach

Temporary placement: Is where an existing Inland Revenue employee takes on an established position or a temporary role for a short or defined period, and the employee does not have a substantive position to return to at the conclusion of the period.

Note: This is distinct from our normal secondment approach where the employee has an expectation of returning to their substantive position at the end of the period.

Inland Revenue only uses temporary placements on relatively rare occasions.

Temporary placements are most frequently used at Inland Revenue in relation to those affected by a change process, when an employee's permanent substantive position has been disestablished but they and Inland Revenue have agreed that they will continue working for a period of time.

They are also used for those permanent employees who have made a conscious, voluntary decision to permanently relinquish their substantive role to go/stay on a secondment. In this scenario, the employee is no longer 'seconded' once a substantive role is relinquished but are instead engaged on a temporary placement.

Who this policy applies to

This policy applies to permanent Inland Revenue employees.

Why we have this policy

This policy explains our approach to the temporary placement of people without substantive positions into temporary work arrangements. It looks to ensure the implications are well understood and we have a clear and transparent approach on the rare occasions where this approach is mutually agreed.

Specific Practice - Temporary Placements

People may be temporarily placed into a position by way of mutual agreement. This is different to being seconded to another position- a secondment requires an employee to have a substantive position to return to.

A temporary placement usually arises when a permanent employee either:

A. **Is unplaced** at the end of a change process (including if their substantive role is disestablished while on secondment); *or*

B. Has voluntarily agreed to **relinquish** their substantive position.

Leaders (substantive and/or potential host leaders) **must seek advice from People & Workplace Services** (Raise an HR query/case - Support Portal | ServiceNow) before arranging a temporary placement.

The application of change management considerations is different for these two temporary placement scenarios

A. UNPLACED AT THE END OF A CHANGE PROCESS

Placement opportunities may not always be advertised. The employee may be placed with preference into the temporary position/role.

Change management considerations

As this type of position/role is temporary, it cannot constitute an offer of appointment to a suitable alternative position as defined in the change management clauses of the employment agreements. This means the placement does not resolve the employee's change situation.

Employees in this situation retain their affected status and preference for positions at Inland Revenue. However, as part of any offer of temporary placement, Inland Revenue will generally seek the employee's agreement to put their affected status and preference on hold. It is important that the employee is happy to make a commitment for the full term of the temporary placement and understands the expectation of performance in the role.

From a practical perspective, Inland Revenue will begin to work with the employee to identify any suitable positions two to three months before the placement ends. The employee can identify roles of interest to them while on placement and needs to discuss any which arise with their assigned supporting leader to explore whether the position might be a suitable alternative for them. Employees without a substantive position at the end of a structural change process will have a supporting leader assigned to provide support and assistance as required.

Ending the arrangement

At the end of the temporary placement the employee will continue to have access to the change management provisions in their employment agreement. If an employee is dismissed during the temporary placement they will forfeit any entitlement to the management of change provisions in their employment agreement, including the redundancy compensation provisions.

Any request by a permanent employee without a substantive position to end a temporary placement before the agreed end date may constitute a resignation, which may affect the application of the management of change provisions in their employment agreement, including the redundancy compensation provisions. It is therefore important for an employee who is thinking about an early finish to discuss it with their supporting leader and for the supporting leader to ensure the employee is aware of all the implications.

B. SUBSTANTIVE POSITION IS VOLUNTARILY RELINQUISHED

(outside of a change management process)

Very occasionally, an employee who is currently on secondment may mutually agree with Inland Revenue to give up their substantive position and change instead to a temporary placement.

As part of the offer of a temporary placement, a permanent employee in this situation will have acknowledged the implications of not having a substantive position to return to at the end of the placement.

Although the employee is not an affected person, the individual offer of a temporary placement will describe how the management of change provisions of their employment agreement will be applied at the end of the temporary placement. Inland Revenue will begin to work with the employee to identify any suitable positions two to three months before the completion of the temporary placement.



Leaders, seek advice from People & Workplace Services: (Raise an HR query/case - Support Portal | ServiceNow)) in determining how the change management provisions in the employees' contract will be applied in the temporary placement

General Provisions/ Practicalities

RECORDING THE ARRANGEMENT

The terms of the temporary placement will be agreed between the employee and the host leader and be documented in a temporary placement offer letter and a temporary Placement Agreement.

The offer letter and agreement will set out the timeframe for your placement. They will generally not exceed 12 months or a maximum of 24 months, in line with the Secondment Policy. It will also clearly describe the process and what will happen towards the end of the placement, in relation to the change management provisions of the employee's employment agreement.

It will also cover other more general, practical issues of the temporary placement, such as allowances, leave, *Whanake* and leader responsibilities.

A supporting leader will be assigned at the start of any temporary placement. This may be a leader based on the change process, or the reporting leader for the temporary placement. They are responsible for supporting the employee with any aspects relating to the temporary

placement. It will be agreed who has responsibility for managing and financing the change management provisions if these are needed at the end of the temporary placement.

DAY TO DAY MANAGEMENT

During a temporary placement, the responsibility for all aspects of the employee's day-to-day management rest with the employee's temporary placement leader. This includes any annual pay reviews during the term of the temporary placement.

TAX TREATMENT

Tax treatment of any allowances or costs if working away from the employee's usual workplace during the Temporary placement are consistent with that set out in the Secondment Policy.

EXTENDING THE ARRANGEMENT

There is no guarantee of employment past the end date of a temporary placement. However, dependant on the needs of our business at that time, an extension or a new temporary placement may be offered (consistent with sensible practice around duration, skill requirements, etc.)

If the employee does not accept an offer of an extension or a new temporary placement, they will continue to have access to the change management provisions in their employment agreement as agreed in their original temporary placement, including where applicable, redundancy.

HR DELEGATION: Level 3 authority is required to approve temporary placements.

Note: Irrespective of delegation level, the approving leader should not approve if the employee will be reporting directly to them (so someone at level 2 should approve appointments that will report directly to someone at level 3).

Document control	**v2 September 2022;** v1, 2 March 2016 (Note: previously a combined Secondment and Temporary Placement Policy)
Review dates	Next review date: September 2026 (review may occur sooner if required)
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	Email the ERP&R team

Inland Revenue
Te Tari Taake

Kaupapa Hāereere

Travel Policy

This policy provides clarity around how we spend public money on travel, accommodation, meals and other incidental costs when on Inland Revenue business.

This policy should be read in conjunction with the relevant employment agreement when making decisions relating to individual circumstances.

Why we have this policy

As an organisation, Inland Revenue must use, and be seen to be using, public money appropriately. Sensitive expenditure such as travel, accommodation, meals, and other travel-related expenditure may be seen as providing a personal benefit. This means we must apply a fair and consistent approach to this type of expenditure that ensures:

- that our business requirements are met in a way that uses public money wisely
- we meet the standards of integrity and conduct required by the Public Services Commission and our code of conduct.

We are committed to reducing carbon emissions, lessening our environmental impact and adapting to a changing climate. Reducing travel related emissions will be a significant contributor to this.

Our travel decisions should reflect a balanced view of business need, cost, carbon impact and traveller wellbeing.

Who this policy applies to

This policy applies to everyone working for Inland Revenue, including employees, contingent workers, consultants, service providers and any other person acting on behalf of Inland Revenue.

What this policy covers

This policy applies to all travel on Inland Revenue business or paid for by Inland Revenue including:

- any form of transport
- accommodation
- rental vehicles
- meals and other travel-related expenditure incurred while travelling, and
- cash advances for travel.

Your responsibilities

You must act with integrity and professionalism in the way you manage any travel on Inland Revenue business. As someone working for Inland Revenue, you are responsible for understanding and following this policy. Your actions and decisions must be consistent with Our Code of Conduct (Tikanga Whanonga). Any breach of this policy could lead to disciplinary action and may constitute serious misconduct.

Travel principles

Any travel on Inland Revenue business uses public money. Expenditure on travel should be moderate, conservative[1] and for a justifiable business purpose. This includes consideration of whether the business purpose can be achieved at a lower cost or through an alternative way.

Decisions to travel should be consistent with our organisational target to reduce our carbon emissions. Air travel is a high-emissions activity, particularly for business class or first-class travel that has proportionately more emissions than economy or premium economy class[2].

By following the principles below, those making travel arrangements can make sure that we achieve the best public value and minimise carbon emissions from our travel spend.

- Before booking
    - Make sure that the reason for travel is for a justifiable business purpose.
    - Think about using technology-based alternatives first, as these are likely to be more cost effective and have lower carbon emissions.
    - Talk to your people leader about your travel and other costs that need to be covered.
    - Where possible, plan and book travel at least one month in advance to take advantage of the best fares available – timing of booking is one of the biggest drivers of cost.
    - To reduce or avoid travel-associated carbon emissions, consider alternatives and ways to minimise the level of carbon emissions, such as the choice of air travel class.
    - If you do decide to travel, make the most use of this travel, for example a full day trip rather than a half day trip or rationalising travel by combining multiple planned trips into one.
- Making changes to bookings
    - Consider the cost of the change against the benefit. If you are a regular traveller, you should also think about the frequency with which you make changes.

[1] Expenditure decisions should be moderate and conservative when viewed from the standpoint of the public and given the circumstances of the spending.
[2] One business class Auckland to London return flight is the equivalent of 56 Auckland to Wellington return flights in terms of carbon emissions.

- Travellers may need to reimburse Inland Revenue for any changes made for personal convenience.

Our policy

Use of Inland Revenue's travel management provider

All travel, accommodation and rental vehicles must be booked online through Inland Revenue's travel management provider, except in an emergency situation. You should not book or negotiate travel, accommodation or rental vehicles directly with suppliers or service providers. You should not use your corporate or personal credit card to pay for travel and accommodation except in emergency situations.

Travel

- You should book a travel option that minimises carbon emissions. This includes consideration of air travel classes (e.g. economy vs premium economy vs business) and other factors such as luggage weight and plane type (e.g. jet engines burn fuel more efficiently than propellers). Alternatives, such as flying a day earlier in economy or premium economy should be considered.
- If there is a cheaper fare within one hour of your travel time, consider whether this option would be preferable.
- It is not generally appropriate to book Flexi-fares unless there is a genuine or expected business need for flexibility or it is the only fare available for the requested day and time of travel.
- You should book the most cost-effective accommodation and transport to meet your requirements. Where possible, all accommodation bookings should be below $225 per night.
- You must provide a valid business justification for any booking which does not meet these criteria.
- It is not appropriate to book travel on charter flights or use a non-scheduled airline.

Meals and incidental costs incurred while travelling

When you are travelling on Inland Revenue business away from your normal place of work (work location), we will generally cover the actual and reasonable expenses that you incur, such as lunch, an evening meal, airport parking or a taxi to or from the airport. These expenses should be sensible, justifiable with a genuine business need and not extravagant or wasteful (refer to the sensitive expenditure section of the Buying and Expenses Policy (Kaupapa Hoko) for further details). It is not appropriate to charge or claim reimbursement for spend on things such as:

- refreshments, including tea and coffee where you have reasonable access to kitchen facilities (including when working from home). For clarity, you can charge or claim reimbursement for tea and coffee where you are working away from your workplace(s), during your normal rest break, and it is impractical or unreasonable to return to your workplace.
- short taxi rides where walking is a reasonable option

- fines or infringements
- fuel mileage claims for a private vehicle except where use of a private vehicle for business-related travel has been specifically pre-approved in writing by your leader as necessary and appropriate
- mini-bar and snack-bar costs, including non-alcoholic beverages
- in-room movie charges
- meals where you are hosted by another person (e.g. friends or family)
- meals when you are attending a conference or event where meals are provided as part of the package
- tipping, except when travelling to a country where tipping is local practice
- alcohol, except where allowed or specifically approved under the Buying and Expenses Policy (Kaupapa Hoko)
- any expenditure not related to Inland Revenue business.

Private vehicles

You are not required to use private vehicles for work purposes. Travel using a private vehicle requires pre-approval from your manager and will only be approved when this is more practical and cost-effective than other forms of travel. Using an office electric vehicle is preferred over a private or business petrol (carbon fuel) vehicle.

Cash advances

If you are on approved official travel, you can use your corporate credit card to withdraw cash for travel to locations with no or limited access to EFTPOS or credit card facilities. Cash advances will not be provided for any other purpose.

As the traveller, you should request prior approval through an email, to be approved by the Enterprise Leader Finance Services or the Service Leader Commercial Services & Strategic Property, to enable Buying Operations to add the functionality on your corporate credit card. Any cash withdrawals must be supported by full documentation, including receipts and written justification. We do not have processes, security controls or resources to bank domestic or foreign cash. You will need to exchange unused foreign cash into NZD (e.g. at the airport), retain this NZD, and reimburse the department[1].

Travel insurance

Inland Revenue will provide you with comprehensive travel insurance for all international travel when travelling on Inland Revenue business when booked through Inland Revenue's travel management provider. You should consider leaving personal items, such as jewellery, at home when you travel. You are not covered for travel insurance if you are not fit to travel or you are travelling against medical advice. Insurance for any private component added onto your trip must be reimbursed to Inland Revenue. The rate for the private component is $7 per day.

[1] For example, through a voluntary deduction in MIRI.

Health and safety while travelling

Inland Revenue has obligations and takes your health and safety seriously when traveling for business. You should refer to our Protective security plan and the Government Health and Safety International Travel Guide before embarking on any international travel.

You also have obligations for your own safety. You must report all work-related incidents (irrespective of the level of injury), illnesses or near misses sustained while travelling as soon as it is practically possible.

Personal benefit

An employee or contractor/consultant should not benefit or lose financially through being required to travel.

It is not generally appropriate to spend public money on an airline lounge membership. Any such membership should be approved by a level 1 or 2 delegation holder.

Personal travel and accompanying guests

You may undertake limited private travel before, during, or at the end of travel on Inland Revenue business, provided that there is no additional cost to Inland Revenue and the private travel is only incidental to the business purpose of the travel.

Inland Revenue will not pay for your spouse/partner or any other family member to travel with you unless this is agreed in advance as part of an international secondment arrangement or is agreed for domestic and international travel where the individual is acting in a carer role for an employee with a disability.

Approving travel

All travel and related costs are sensitive expenditure. Your people leader - or their leader - must approve all travel and sensitive expenditure.

Any international travel must be approved by a level 1 or 2 delegation holder *before* the travel is booked. This form sets out the information required when seeking approval for international travel.

Finding out more

Codes and public service guidelines

- Our Code of Conduct - Tikanga Whanonga
- Controlling Sensitive Expenditure, Office of the Auditor-General
- Sensitive Expenditure, Office of the Auditor-General
- Government Health and Safety International Travel Guide

Related policies and guidelines

- Delegations Policy - Kaupapa Tuku Mana
- Buying and Expenses Policy – Kaupapa Hoko
- International Travel Pre-Approval Form
- Protective security plan – international travel
- Driving for work procedures

Document control	Version 1 - 17 September 2019 Version 2 – 20 March 2024 Version 3 – 1 May 2025 (reflect change in delegation for international travel as requested by ELT) Version 4 – 4 November 2025 (reflect changes in cash advances content as approved by the Commissioner).
Approved by	Naomi Ferguson, Commissioner, 17 September 2019 Peter Mersi, Commissioner, 25 March 2024
Review dates	Date reviewed: February 2024 Next review: February 2026
Policy owner	Erina Clayton, Enterprise Leader People and Workplace Services Nick Bradley, Enterprise Leader Finance Services
Policy contact	Kevin Meadows, Domain Lead Workplace Services Darren Cheevers, Domain Lead Finance Services

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & Behaviour *PEOPLE POLICIES & GUIDELINES*

Use of Business Tools Guidelines

These guidelines provide detail in support of our Code of Conduct – Tikanga Whanonga, outlining expectations, including the factors to consider around both business and personal use of Inland Revenue business tools.

The business tools at our disposal are hugely varied and include a mixture of physical tools and equipment as well as the systems and networks we have access to.

Our 'Use of Business Tools Policy' describes our position in relation to what is required around appropriate use, care and security of tools, and expectations around personal use. It should be read in conjunction with these guidelines which provide further context and practical detail.

When reading these guidelines, please be mindful that they are not just for protecting ourselves and our organisation. These guidelines are in place to protect our customers, and the integrity of the New Zealand tax system.

Why does Inland Revenue care about appropriate use?

	Details
Reputation	Inland Revenue's professional reputation is important. You need to be mindful of public perception in relation to your use of business tools. Inland Revenue's brand and name should not be used for personal reasons, for example using your Inland Revenue email address as a personal log in or unique identifier in a digital environment. Inland Revenue's name also holds certain powers you do not have as an individual, so you should be very mindful of this when considering using Inland Revenue business tools for any reason.
Business impact	Anything that can impact our ability to deliver services to both our internal and external customers is of concern to us. Technology misuse or excessive use can result in performance degradation or can take the service down. The time and performance implications of personal use of business tools are also a consideration. Generally personal use would occur in your own time which may include your lunchtime, or before or after work.
Information security	We need to ensure the privacy and security of information. You should apply due care when using Inland Revenue business tools to ensure information is appropriately protected and that Inland Revenue is not made vulnerable to cyber risks. It is relatively easy to be fooled that business data and files are secure using internet cloud services when they are not. This is why you must only

	Details
	use systems and services that have been formally assessed and approved by Inland Revenue.
Cost	Business tools are supplied using taxpayer funding and there is an expectation that they will be used appropriately, with due consideration to any cost incurred.
Law	It's important that we all act lawfully and follow legal requirements in relation to the appropriate use of various business tools. Due to the sensitivity of tax information, there are specific legal requirements that apply to us in addition to generally applicable requirements. Some examples of legal requirements include laws around secrecy and privacy (including Tax Administration Act requirements), copyright, censorship and decency, anti-harassment / cyber bullying, health and safety, and motor vehicle and transport laws.
Keeping you safe	Your safety and wellbeing are important, and any use of business tools should support our commitment to ensuring you have a safe working environment, for example your workplace is free from harassment and bullying. We also ask our people to manage their use of business tools outside of work hours in ways that support their wellbeing, for example turning off work notifications when you are off work duty. This includes if people have applications such as Outlook or Teams on personal devices for IR use. We want to ensure you are clear about what is expected around business tool use to help you to do the right thing.

Use of technology

Advancements in technology continue to provide changing opportunities for using tools in different ways to support us in our roles.

We want you to use the technology tools you are given to their fullest potential, but in a reasonable way; for example, we encourage staff to use smart phones, WiFi and download appropriate apps if they support them to do their work. A mapping tool on a smart phone which helps our people who are out and about to find the customers they are visiting is a great business tool. On the other hand, using your IR email account to create an account for personal shopping such as groceries would be an example of inappropriate use.

When tapping into the opportunities and increased efficiency technology tools can offer, you need to be mindful of any security risks and ensure that Inland Revenue information is appropriately protected. Inland Revenue has policies and standards in place to reduce our information security risks and cover how to act and processes to follow. You must follow all of these information security policies and standards.

Many business tools such as Inland Revenue laptops and mobile phones go home with our people each day or are frequently used outside the office. We trust our people to make sensible decisions around taking any tools home and keeping them safe, and to seek leader direction and approval if needed.

Personal use of business tools

Our 'Use of Business Tools Policy' outlines Inland Revenue's general premise which **allows occasional and moderate personal use of some business tools** and the **clear exceptions** where personal use is strictly prohibited such as systems holding confidential taxpayer, employee or financial information like START, SAP, MIRI, etc.

Generally, your use of business tools should be for business purposes. Any personal use is a privilege, and you are expected to exercise good judgement in your use. The lenses above (e.g. reputation, business impact etc.) help support application of this judgement.

Given the diverse nature of work within Inland Revenue, different levels of flexibility around reasonable personal use of business tools can be accommodated. It is important for you to talk with your leader to ensure a common understanding and clear expectations around any ongoing usage or specific one-off use.

Further information

Some further information includes:

1. Our Information Security Policy and Standards, which include a section on Acceptable Use Standards. These standards look to ensure that all computer systems and networks owned or managed by Inland Revenue are operated in an effective, safe, ethical and lawful manner. This covers various system, equipment, phone and internet usage etc. If you have questions about information security please email s 9(2)(k)
2. Mobile phones – Inland Revenue staff may install applications on Inland Revenue-owned mobile phones for personal use provided the acceptable use security standard is followed.
3. Our Code of Conduct – Tikanaga Whanonga
4. Social Media – this covers how to use internal/external social media platforms, and IR and governmental guidelines for using social media.
5. Cloud services - this explores questions you should be asking yourself before using a cloud service and has information about approved cloud services.
6. Apps approved by IR are available from the Microsoft store (www.office.com) and via the Support Portal (Request Access to an approved IR Application).
7. Flexible Working Policy and Flexible Working hub – this includes expectations about equipment and tools required to work from home and our approach for costs and expenses.
8. Bring your own device (BYOD) – this covers information security requirements when using a BYOD.
9. Safe Driving Policy - this details IR's commitment and expectations around safe driving.

Document control	**v3 June** 2018; v2 June 2017; v1 March 2016
Review dates	Date reviewed: January 2026 (only minor editorial changes from Nov 22 review)
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	s 9(2)(k)

Inland Revenue
Te Tari Taake

Topic 3 – Conduct & behaviour *PEOPLE POLICIES & GUIDELINES*

Kaupapa Whakamahi Taputapu

Use of Business Tools Policy

This policy explains Inland Revenue's expectations in relation to the use of business tools for both business and personal use.

Note: In relation to the use of motor vehicles, refer to the Safe Driving Policy, which details IR's commitment and expectations around safe driving.

In the normal course of work at Inland Revenue our people are entrusted with a range of business tools which help them do their jobs effectively.

The business tools at our disposal are hugely varied and include a mixture of physical tools and equipment as well as the systems and networks we have access to.

Business tools are there to be used and are a key part of our everyday business operations. We want to empower our people to tap into the practical value of business tools and use these resources to optimum effect.

Why we have this policy

This policy looks to ensure our people are clear on Inland Revenue's expectations in relation to using business tools.

Our Code of Conduct (you can find a copy in our People Policies & Guidelines) requires our people to 'use our organisation's resources carefully and only for intended purposes'. We must apply good judgement around business tool use and consider what is legal, ethical and sensible and ensure any use doesn't bring Inland Revenue into disrepute or put Inland Revenue's funds, information, or property at risk.

Who this policy applies to

This policy, and the guidelines which support them, apply to all Inland Revenue employees and contracted individuals.

What happens if you do not comply with this policy?

Inland Revenue monitors its business tool use to ensure responsible and lawful use in line with this policy and Code obligations. Failure to meet and/or maintain the standards could have disciplinary consequences as set out in our Code of Conduct – Tikanaga Whanonga.

IF IN DOUBT, CHECK IT OUT:

If you are in any doubt about what's okay and what's not, discuss it with your leader. You can use the *Making the Right Decision Checklist* in our *Code of Conduct – Tikanga Whanonga* to help you think it through.

Sometimes mistakes happen. If you make a mistake or end up accessing something by accident you need to raise that with your leader straight away.

Specific practice around use of business tools

PERSONAL USE

Inland Revenue allows occasional and moderate personal use of some business tools. Common examples are phones, internet, email etc. Personal use must not put Inland Revenue at risk, e.g. reputational damage, security and privacy breaches.

We trust our people to make sensible decisions around using business tools for personal reasons and to seek leader approval and direction as needed. In many cases this approval need not be sought on each individual occasion, but may take the form of a more general pre-approval around what reasonable personal use can be accommodated in your role (see our 'Use of Business Tools Guidelines' in our People Policies & Guidelines for more detail).

At Inland Revenue there are some clear exceptions where any personal use is strictly prohibited. It is never appropriate to access systems holding tax secret information (e.g. START) or confidential employee or financial information (e.g. in payroll, finance, self-service tools etc.) unless it is for a legitimate business reason. Accessing these systems for personal or unauthorised reasons is in breach of our Code of Conduct and this policy and may amount to serious misconduct and/ or a criminal offence.

INAPPROPRIATE MATERIAL OR USE

Use of any business tools to access, download and/or store material from inappropriate, indecent or offensive internet sites or other sources is strictly forbidden, as is sending or knowingly receiving such material. Inappropriate sites and material include pornographic, provocative or distasteful images/text, and sexist, racist or otherwise offensive material. It is a criminal offence to intentionally cause harm by sending or posting digital communications (cyberbullying).

CARE AND SECURITY

Our people are responsible for the proper care and security of business tools in their possession (both in Inland Revenue offices and outside of them) including taking all reasonable precautions to prevent damage or loss and ensure confidentiality of Inland Revenue information.

The Tax Administration Act requires taxpayer and tax related information be stored on approved systems. Only those Internet Cloud Systems which have been through a formal assessment and approval process can be used.

Our people must never share their passwords or allow any other person to use their ID or passwords for any reason. Non-Inland Revenue people, such as friends and family, must not use Inland Revenue business tools.

BRING YOUR OWN DEVICE (BYOD)

Inland Revenue supports the controlled use of (BYOD) Bring Your Own Device technologies for business continuity purposes, for peripheral activities such as checking work emails or using Teams on personal phones, and for use by non-employees that need to interact with our IT systems.

This policy does not cover the BYOD devices themselves (as they are not supplied by Inland Revenue). However, our people should be mindful that if they are using their own device for work purposes (either at home or in the office) then the interaction with Inland Revenue's systems, information or use of our technology through their device is still covered under this policy and our Code of Conduct – Tikanga Whanonga. Inland Revenue may set minimum requirements that BYOD devices and software will need to meet to be permitted to carry out such interactions or use of our technology through the BYOD device.

Document control	**v1**, **Sept 2019** *(this content was a section within a previous Conduct & behaviour policy)* **(**minor edits and reformat Sept 2019)
Review dates	Date reviewed: Nov 2022
Policy owner	Domain Lead – People Operations and Policy, People & Workplace Services
Policy contact	s 9(2)(k)

Worker engagement, participation, and representation in health and safety at work

Key Commitment

Inland Revenue (IR) is committed to encouraging a collaborative environment where everyone has a voice in health, safety, and wellbeing. Inland Revenue is committed to ensuring the election of Health and Safety Representatives (HSRs) from the workplace and their participation in Committees to maintain a healthy and safe workplace. Representation from union members and management is crucial to support a positive safety culture and employee consultation.

Health and Safety Representatives (HSRs)

HSRs are elected by IR workers or union(s) to represent them on health and safety matters in the workplace. They must complete Stage 1 Health and Safety Representative training (Unit Standard 29315 or Unit Standard 20198 with Transition Training and attend Committee meetings. HSRs are trained in general health and safety principles. They help identify and manage risks but do not carry the responsibilities of an Officer.

Electing Health and Safety Representatives

Election requirements, eligibility to stand for election and eligibility to vote are prescribed requirements under ss. 62-63 of the Health and Safety at Work Act 2015 and Subpart 3 of the Health and Safety at Work (Worker Engagement, Participation, and Representation) Regulations 2016.

HSRs are elected for a three year term. At the end of the three year term (or earlier if vacated prior), IR will arrange elections for the vacancies and inform respective site's HSW Committee(s) and union parties. Elections will be sent out to respective sites via email. The election process, co-ordinated by HSW, Organisational Resilience, involves formal elections which are held in May and November, 18 months apart, so that the three-year terms of half of the Committee overlap the other half to ensure that there is always an adequate number of experienced representatives.

Prior to elections occurring, HSW, Organisational Resilience, will complete a site profile to determine the number of HSRs per work group required (Health and Safety at Work (Worker Engagement, Participation, and Representation) Regulations 2016).

Once the site profile is completed and the number of Health and Safety Representatives (HSRs) is determined, an email is sent out to notify areas with vacancies requesting Expressions of Interest (EOIs). If only one person puts in an EOI, they are deemed to be elected. If more EOIs are received than vacancies, a secret ballot vote will occur from people within that work group.

Unions elect or appoint a member to represent union members on each Committee where the union is represented.

Training

- **Stage 1 Training:** HSRs must complete Stage 1 training within three months to gain formal powers under HSWA. IR covers all fees and reasonable costs.
- **Stage 2 & ongoing training:** Co-ordinated by Organisational Resilience. IR provides paid leave per annum for HSRs to participate in ongoing training, covering reasonable costs.

Training Pathway

HSRs initially train through NZQA Unit Standards and can further develop their capabilities through additional courses relevant to the IR work environment, such as:

- Preventing & Managing DPI (Disability, Pain, Injury)
- Mental Health First Aid
- Wellbeing at Work

Inland Revenue will notify HSRs via email when their training is due and will recommend appropriate training courses.

In accordance with sections 23 and 24 of the *Worker Engagement, Participation, and Representation Regulations*:

- **Section 23 – Choice of Training**:
  HSRs have the right to select their preferred training course (initial or additional) in consultation with Inland Revenue. This includes agreement on the timing, location, and associated costs of the training.

- **Section 24 – Decision and Payment**:
  Inland Revenue will respond to HSR training requests promptly, and no later than three months from the date the request is received. Once approved, Inland Revenue will cover the cost of the training, and any reasonable expenses incurred in attending.

Management H&S Rep will attend Health & Safety Leadership for Frontline Managers/Supervisors training.

Union training is in accordance with the Employment Relations Education Leave, Employment Relations Act 2000.

Legal Powers of a trained Health and Safety Representative (HSR)

A trained HSR holds specific legal powers under the Health and Safety at Work Act 2015 (HSWA). They can issue two types of notices to their employer, *provided certain conditions are met* (refer to WorkSafe Guide - link to guide). The Duty Holder must address the issue or contact WorkSafe within seven days to review the notice. Ignoring a notice is an offence.

- **Provisional Improvement Notice:** Issued when the HSR believes part of the HSWA is not being complied with.

- **Cease Work Notice:** Issued when the HSR believes workers are exposed to a serious risk from an imminent hazard.

WorkSafe guidance for addressing a H&S issue with support from HSR –Link to Guide

Health, Safety, and Wellbeing (HSW) Committees

Role of Committees

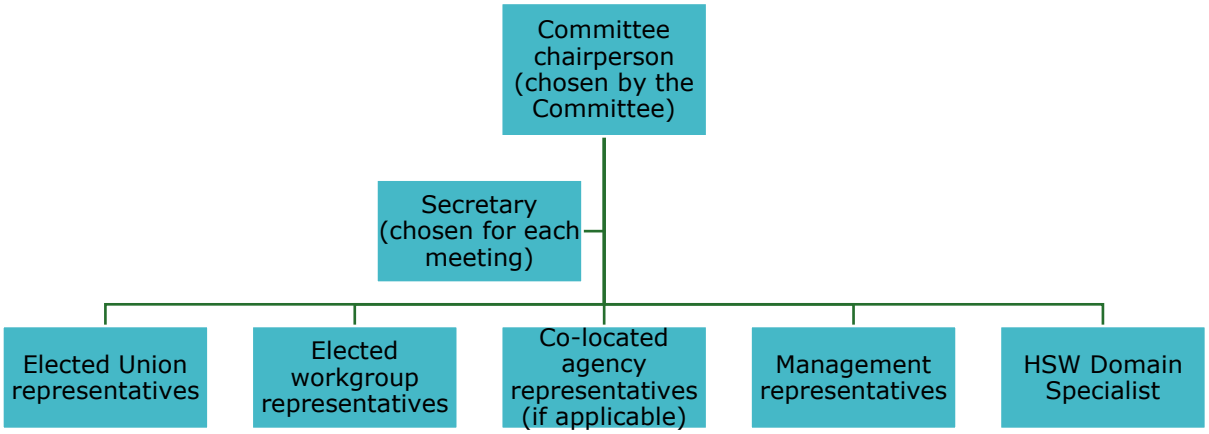
HSW Committees assist IR in managing risks and provide a collaborative forum for workers to contribute to health, safety, and wellbeing management. All sites, except for Greymouth and Timaru where a combined HSW Committee operates, maintain individual site HSW Committees.

Expectations of HSW Committees

IR expects its HSW Committees to:

- Assist in managing risks to workers, focusing on high consequence risks.
  - Conduct site risk register reviews and inspections.
  - Ensure listed risk controls are effective.
  - Identify risks from reported events and recommend management strategies.
- Provide a forum for workers to raise health and safety issues and consult on policies and procedures.
- Advocate for healthy and safe work practices within their workgroups.
- Report back to their workgroup after each meeting, highlighting key issues and adjusted risk controls.
- Maintain regular documentation, including agendas and minutes.
- Participate in event investigations if holding Unit Standard 17601 or higher.
- Report key issues to the Committee's Domain Specialist for follow-up.
- Perform any other reasonable health, safety, and wellbeing tasks as requested by IR and co-located agencies.
- HSRs are expected to attend 80% of HSW Committee meetings.

HSW Committee Structure



The Chairperson should be an elected workgroup or union Health and Safety Representative (HSR), rather than a management representative.

The secretary role can be fixed or rotated among elected and union representatives as decided by the Committee.

HSW Committee Membership

The HSW Committee will be a combination of elected workers, union representative and Management.

Elected workers and union representative are expected to complete Stage 1 Health and Safety Representative training. Management Rep will complete leadership training.

- **Elected IR Workgroup Representatives:** Elected from each workgroup on the site, ideally one representative from each business unit. They should make up at least half of the Committee.
- **Union Representatives (PSA, Taxpro, NUPE):** Each union elects one representative to each Committee where they have members on the site. These representatives speak for their union members and report back to their respective unions.
- **Management Representatives:** Up to two management representatives from each work site, appointed by IR, authorised to make decisions within their role delegations.

- **Domain Specialist Health, Safety, and Wellbeing:** Assigned by the Domain Lead Organisational Resilience, People & Workplace Services (P&WS).
- **Co-located Agencies:** Where IR is co-located with other government agencies, Committees should include at least one elected Health and Safety Representative from each co-located agency where possible.

Each HSW Committee can co-opt individuals for special projects or purposes. Co-opted members have a voice but no vote on the Committee. If a member is on secondment or away for an extended period (e.g., two months or more), the Domain Specialist - Health, Safety, and Wellbeing will manage this.

Union Health, Safety, and Wellbeing Committee Membership

A large majority of IR's workforce is represented by unions: PSA, Taxpro, and NUPE. Each union will provide the Domain Lead Organisational Resilience with the names of their elected Health and Safety Representatives. Each HSW Committee should have one representative from each union represented on the site.

Representation by an HSW Representative who is also a Union Member

- **Union-Elected HSR:** Represents the views of union members on the site.
- **Workgroup-Elected HSR:** Represents the views of their workgroup, even if they are also a union member.

Combining Roles

If there are challenges in securing enough Representatives (e.g., at smaller sites), the site Committee, represented unions, and the Domain Lead Organisational Resilience can agree that an individual may represent both a union and their workgroup. The individual must clearly indicate during meetings whether they are speaking for their workgroup or the union. This decision will be documented.

Management and union representatives cannot be the same person.

Resourcing and Supporting Committees

HSW Committees are valuable for IR as they provide a platform for employees to voice health, safety, and wellbeing concerns, enabling more effective risk management. IR supports these Committees and Representatives by providing necessary resources. IR expects People Leaders to allow Committee members to fulfil their duties promptly.

Meeting Frequency

HSW Committees have formal two monthly meetings (Feb, Apr, Jun, Aug, Oct, Dec) where agenda items (HSW 8.1) are discussed.

The HSW Committee may meet on the alternative months (Jan, Mar, May, Jul, Sep, Nov) to plan committee initiatives/promotions they would like to undertake for the site (Agenda – HSW 8.3). The Domain Specialist, HSW, Organisational Resilience, does not attend these meetings.

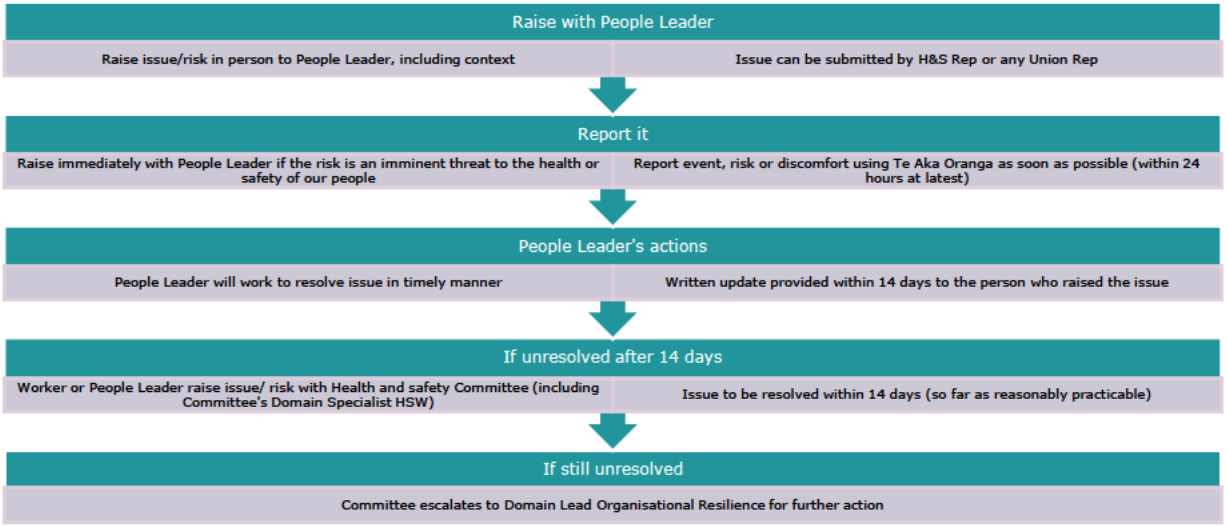
Additional meetings can be arranged if a matter arises that requires the HSW Committee to meet.

Minutes

All HSW Committees must record and publish minutes using the HSW 8.1 and HSW 8.3 templates. Finalised minutes are saved and made available on SharePoint in the relevant Committee's folder and via HSW Committee email within seven days of meeting occurring. Templates are available in the HSW Committee Shared Workspace on SharePoint.

Resolving Health, Safety, and Wellbeing Issues

If a worker raises a health, safety, or wellbeing issue, the established IR process applies.



Fixed term and contracted workers

Fixed term and contracted office (agency) workers are also able to raise risks and events and participate fully in our representative processes, as outlined in HSW 8.

Physical works contracted workers on construction and project sites have their own representative processes and are not covered by HSW 8.

National Health and Safety Committee (NHSC)

Purpose

The NHSC discusses HSW matters at a national level, provides oversight to site HSW Committees, and ensures consistency in HSW initiatives. It also offers role progression for HSRs to engage with HSW at the national level.

Responsibilities

- Assist IR in managing risks to workers, including contracted workers.
- Report key national issues to the Domain Principal Health, Safety, and Wellbeing.
- Escalate unresolved issues from HSW Committees to the national level.
- Report back to regional HSW Committees after national meetings, highlighting key issues and adjusted risk controls.
- Provide a forum for HSW Committees to raise and address health and safety issues, share ideas, and consult on policies and procedures.
- Perform any other reasonable HSW functions as requested by IR and co-located agencies (where applicable).

NHSC Membership

The NHSC comprises representatives from HSW Committees grouped into three regions. Every two years, each region elects:

- Two workgroup representatives.
- Two management representatives.
- One union representative from each of the three unions (nominated by their respective union) also sits on the committee.
- Enterprise Leader – People & Workplace Services.
- Domain Lead, Organisational Resilience.
- Domain Principal – HSW, Organisational Resilience.

REGION TWO
Napier
New Plymouth
Rotorua
Palmerston Nth
Upper Hutt
Wellington
Nelson

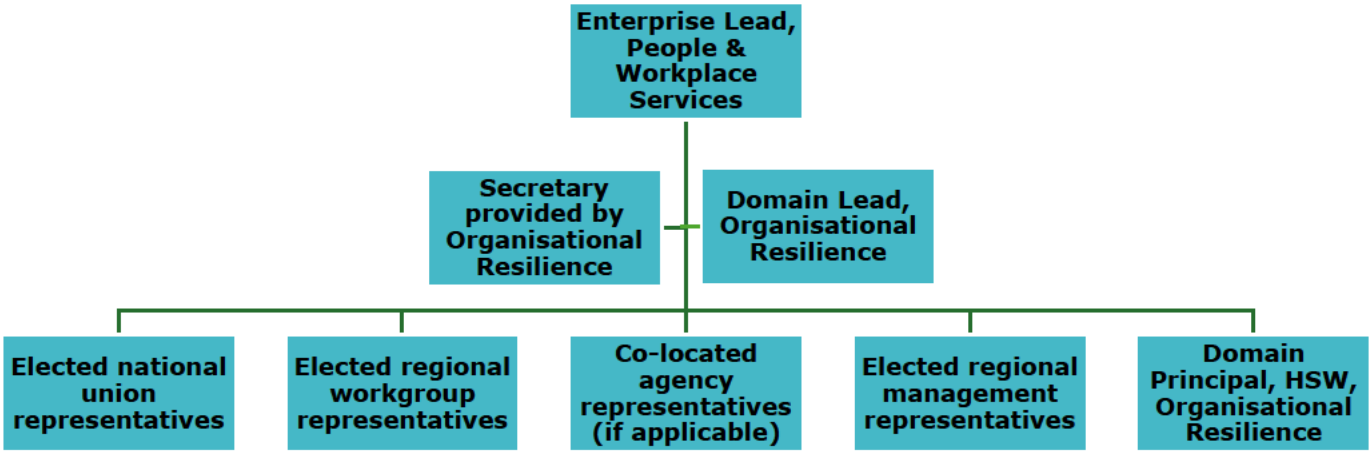


REGION ONE
Whangarei
Auckland x 2
Tauranga
Gisborne
Hamilton x 2

REGION THREE
Christchurch x 3
Timaru
Greymouth
Invercargill
Dunedin

Elections

NHSC elections are held by secret ballot every two years or as needed. Unions elect or appoint members to represent union members on each Committee. Elections are organised by Organisational Resilience, with nominations and voting at the regional level. Membership terms are two years, with no limit on re-elections.



Meeting Frequency

The NHSC meets quarterly, with additional meetings as needed. Minutes are recorded and published using the HSW 8.2 template and saved on SharePoint in the HSW Committee Shared Workspace within seven days of meeting.

Authorisation

Signed for and on behalf of:

Inland Revenue	**Erina Clayton** Enterprise Leader People & Workplace Services	s 9(2)(a)	***Date: 26/07/2025***

This document has been developed in consultation with, and is fully supported by:

- New Zealand Public Service Association Te Pūkenga Here Tikanga Mahi (NZPSA)
- National Union of Public Employees (NUPE)
- Taxpro Incorporated

Appendix: Document Review

This document is reviewed every two years or after a critical event.

Appendix: Responsibilities

Term	Responsibilities
Everyone:	• Use health and safety systems in place for protection. • Take reasonable care for yourself and others affected by your work. • Co-operate with IR to meet legal obligations.
Contracted Workers IR Worker Types	• Participate in Inland Revenue's health and safety activities. • Follow own business practices and polices where applicable.
Officers:	• Lead and take responsibility for health, safety, and wellbeing. • Keep knowledge of workplace health and safety up to date. • Understand operational health and safety risks. • Allocate necessary resources to implement risk controls. • Ensure systems for managing health and safety risks, events, investigations, and reporting are in place. • Ensure compliance with HSWA 2015 and its Regulations. • Undertake due diligence on risks, controls, and processes.
People Leaders	• Ensure every worker has access to representation through Health, Safety & Wellbeing Committees and HSRs. • Provide opportunities for workers to discuss health, safety, and wellbeing issues individually. • Regularly check in with employees about their health, safety, and wellbeing. • Share health and safety information. • Discuss specific risks and issues affecting workers. • Allow reasonable time for Committee members to perform their duties.
Domain Lead, Organisational Resilience	• Implement practices that provide opportunities for effective involvement. • Continuously improve health and safety practices at Inland Revenue. • Provide training on worker involvement, engagement, and participation. • Train HSRs and Committee members.
Health, Safety, and Wellbeing Committees (including National)	• Support ongoing improvement of health and safety processes. • Encourage worker involvement. • Make recommendations on health and safety risks and issues. • Share information within workgroups and offices. • Complete health, safety, and wellbeing duties promptly.

Appendix: Committee Responsibilities

Term	Responsibilities
Health and Safety Representatives (Union and Workgroup)	• Facilitate reviews of health and safety policies with workers. • Contribute to developing safer work practices. • Advise on safe work practices. • Issue Provisional Improvement Notices and Cease Work Notices as needed. • Investigate complaints, events, and risks. • Provide a voice for workers. • Liaise with management on health and safety risks. • Promote interests of workers harmed at work. • Monitor health and safety activities. • Assist People Leaders with risk identification and controls. • Provide feedback on compliance with health and safety legislation. • Perform any agreed functions. • H&S Representatives are expected to attend 80% of HSW Committee meetings. **Note:** Union HSR would also report back to Union.
Health and Safety Committee Chairperson	• Lead meetings and oversee Committee activities. • Arrange induction of new members (induction can be done by any Committee member that has served for more than one (1) year, or by a Domain Specialist HSW). • Lead discussions on risks and controls. • Ensure tasks are assigned and completed. • Escalate issues as needed.
Health and Safety Committee Secretary	• Take clear and accurate minutes using (site HSW 8.1 and HSW 8.3). • Ensure agenda is circulated. • Ensure minutes are recorded and circulated within seven days. • Save minutes in the appropriate file.
Management Representatives	• Represent management's commitment to health, safety, and wellbeing. • Liaise with People Leaders to discuss identified issues. • Make decisions or recommendations to manage risks. • Ensure decisions align with the Health, Safety, and Wellbeing Framework. • Offer leadership support. • Focus on health, safety, and wellbeing in all work areas. • Escalate issues as required.
Domain Specialist, HSW, Organisational Resilience	• Represent management's commitment to health, safety, and wellbeing. • Provide best practice advice, support, and direction. • Provide training and risk information. • Co-ordinate health and safety elections. • Support risk escalation.
Domain Principal, HSW, Organisational Resilience	• Represent management's commitment to health, safety, and wellbeing. • Provide best practice advice, support, and direction. • Provide training and risk information. • Manage escalated unresolved concerns.

Term	Responsibilities
National Health and Safety Committee (NHSC) members	• Represent regional HSW committees. • Bring key concerns to national meetings. • Share engagement ideas and initiatives. • Record and share meeting minutes and insights. • Liaise with Domain Principal HSW for unresolved concerns.
National Health and Safety Committee Secretary	• Take clear and accurate minutes using (HSW 8.2). • Ensure agenda is circulated. • Ensure minutes are recorded and circulate within seven days. • Save minutes in the appropriate file.

Working from home guidelines

These guidelines provide information and expectations in relation to working from home in the context of normal business operations.

Inland Revenue is an office-based organisation, which means the IR office is the primary place of work. This enables us to best serve the needs of our internal and external customers and stakeholders and deliver on business priorities.

Flexible location

Flexible location is one of the arrangements described in IR's Flexible Working Policy and the most common option for flexible location is working from home.

This generally relates to your own home as identified in your personal details, however, may include another home or residence for a short period of time. You would discuss these details with your leader when requesting a working from home arrangement.

Working from home arrangements

Informal working from home arrangements

This is the most flexible type of working from home arrangement and is the most common approach. It allows agility to meet business and personal demands and provides the most benefit to individuals and the organisation.

Informal working from home arrangements means the office remains the primary location and the days worked from home are not fixed. They are agreed on a case-by-case basis and there is no change to terms and conditions of employment.

Type	Detail
One-off	• A one-off request to support work or personal demands that pop up every now and again.
Fully flexible	• You work from home with some regularity but are fully flexible. • You are still in the office more often than not. • You must be in the office on any working day when business or team demands require it.

Discussions about working arrangements are encouraged as part of regular Whanake kōrero.

To action an informal working from home request, talk to your leader first. You should provide as much notice as possible. Your leader will assess your request, considering business, team and role demands, and the outcome will be appropriately documented.

Formal working from home requests

This type of working from home arrangement is less common and can be more challenging to accommodate because it is less flexible for both individuals and the organisation. Keeping 'flexibility in a flexible way' provides the most benefit to individuals and the organisation.

Formal changes are where terms and conditions have been changed. For working from home, this can be when arrangements involve more time working from home than in the office, or when specific set working from home days are locked in for the term of the arrangement.

Type	Detail
Set days	A request for regular, reoccurring set days to work from home.
Majority at home	A request to work more from home than in the office.

Formal working from home arrangements cannot be established on a permanent basis. Each arrangement is subject to a maximum review period of six months. Please note that a formal arrangement in your current role does not automatically transfer if you are appointed to a new position or change teams.

To action a formal working from home request, talk to your leader first, then follow the process on page 3 to action a request. Your leader will assess your request, considering business, team and role demands, and make a recommendation to the correct delegation level. The outcome will be appropriately documented.

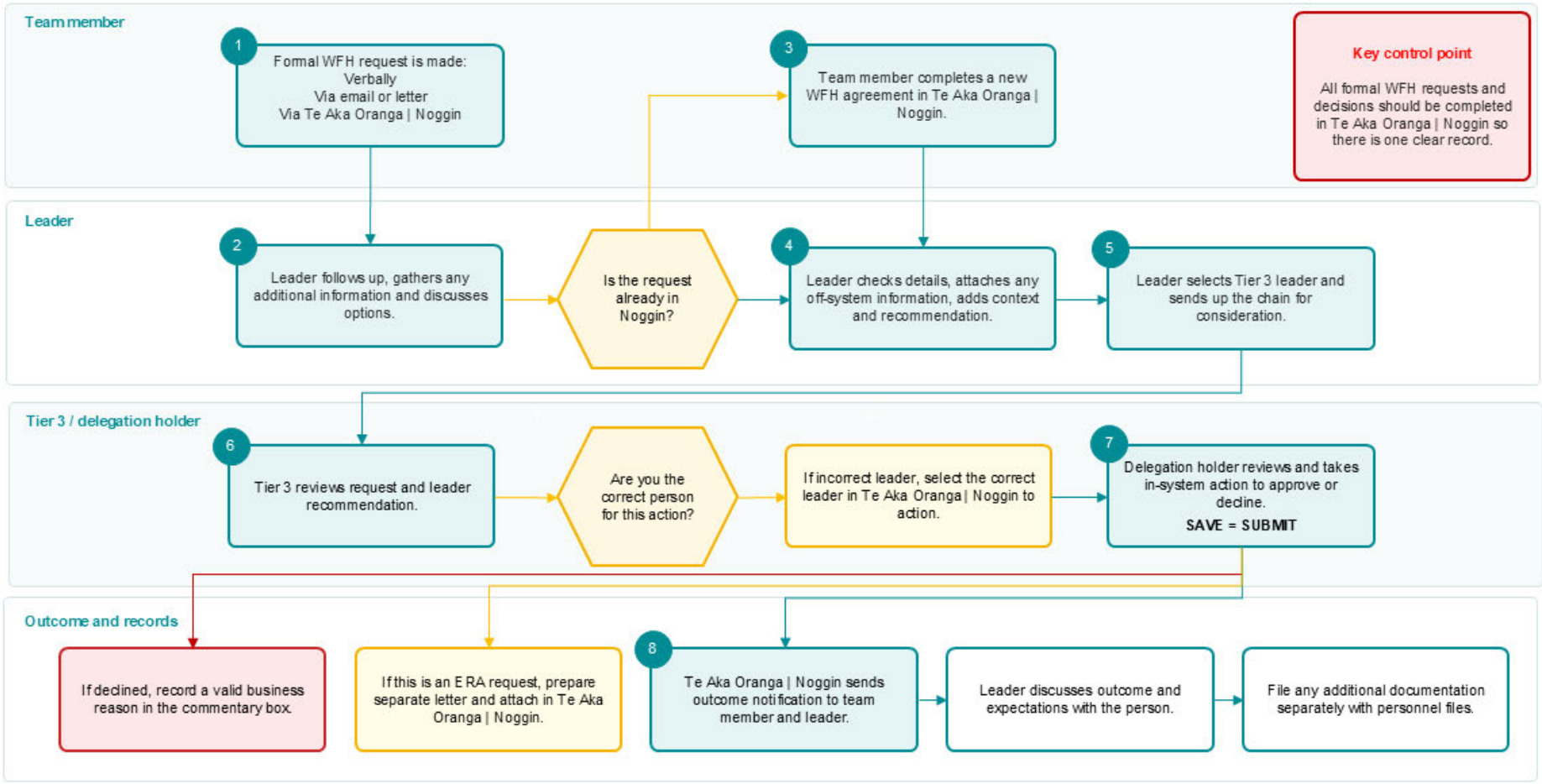
HR delegations

Level 3 authority is required to make final decisions on formal working from home arrangements.

Te Aka Oranga | Noggin

All working from home arrangements, whether informal or formal, require a completed Working from Home Checklist and Agreement. This records the arrangement, agreed actions and outcomes in one place. It also supports you and your leader to maintain a safe working environment and confirms you understand the expectations and responsibilities that apply when working from home.

Formal working from home process workflow



Expectations when working from home

The main goal of working from home is to get work done without distractions. To do that, here are some expectations while working from home.

Expectation	Detail
Availability	• Be available and actively working as usual, during your agreed work hours • Stay in regular contact with your team and leader • Be responsive to emails, messages and calls during working hours • Ensure you can be reached for meetings and collaboration
Meaningfully perform and deliver work	• Meet your work commitments and maintain productivity • Stay focused on your tasks and manage your time effectively • Maintain the same quality of work as you would in the office • Take responsibility for you work and outcomes and report your progress regularly
Information security and privacy	• Adhere to all information security and privacy policy and guidelines (Section 18, Tax Administration Act 1994) • Be vigilant with personal and customer information • Ensure a private and secure environment for handling sensitive information. • Adhere to expectations on business tools, clear desk practices, passwords etc • Adhere to standard process for reporting data or privacy breaches • You remain bound by our Code of Conduct, policies and guidelines and your system activity remains always monitored
Security and access	• You must not meet with customers or external business contacts in your home • IR has robust security arrangements and office facilities for meeting customers, non-IR business contacts and your colleagues
Health, safety and wellbeing	• Set up and maintain a safe and ergonomic workspace • Complete the working from home checklist for your workspace • If you have an accident, follow standard process for work-related incidents including reporting via Te Aka Oranga | Noggin. • If you are unwell, notify your leader and take sick leave to rest and recover • You may work from home if you have a minor illness or injury that makes office work difficult • Take regular breaks to maintain productivity and wellbeing • Clearly separate work time from personal time to maintain a healthy balance • Find a balance that allows you to work effectively
Equipment and tools	• IR only provides one full set up IT / office equipment and as we are office based, that equipment is in the office • Your home office set up and equipment must meet any requirements set by your business area to ensure you are able to work productively.

- Suitable and reliable network connectivity is a prerequisite
- IR data SIMs are not intended to support working from home
- Adhere to use of business tools policy and guidance
- There is no additional compensation or allowance for expenses from working from home as part of flexible working

Please note. Working from home is not a substitute for childcare or dependent care. Working from home while simultaneously caring for young children compromises both your professional and parenting responsibilities. You still need to arrange your personal and childcare demands so you can deliver on your work responsibilities.

The value of the office

Working in the office offers many benefits. These include;

Collaboration and teamwork

Being physically present in the office can enhance collaboration and teamwork. Face-to-face interactions often lead to more spontaneous brainstorming sessions and quicker problem-solving. In-person interactions often improve communication and make quality decisions faster, especially when tackling complex challenges.

Networking opportunities

The office environment provides more opportunities for networking and building relationships with colleagues, often outside of your team or business group. This can be beneficial for your understanding of the work IR does, or for career growth and development.

Learning and development

Being in the office allows for more opportunities to learn from colleagues, attend in-person training sessions and receive immediate feedback from supervisors. This is particularly important when welcoming new people into the team or when mentoring, developing or supporting others.

Access to resources

Physical workspaces offer better access to resources like whiteboards, meeting rooms and equipment as well as helping people access information quicker, all of which support productivity.

Organisational culture

A physical presence in the office helps in experiencing and contributing to the organisation's culture, which can foster a sense of belonging and motivation. Working in an office environment with others can also combat feelings of isolation.

As a result, the office plays a vital role in delivering on our business priorities.

What work can be done from home

The ability to work from home often depends on your role and the type of work you are doing. The type of work that may be suitable to do from home, if it doesn't impact on team or business demands, includes;

- independent work with tasks that can be done without in-person collaboration or supervision
- administrative tasks that are routine and don't require a physical presence in the office,
- deep thinking or creative work that benefits from a quiet, uninterrupted environment,
- routine tasks that can be done remotely without special equipment.

These tasks generally do not require high levels of face-to-face interaction, specialised office equipment or immediate access to physical resources.

While this may describe the work you do, it is still an expectation that you come into the office more often than not to connect, network and participate in IR's organisational culture.

If having reviewed the relevant policy and guidelines you have any questions around working from home, you should talk with your leader. You can also seek advice from your union both generally and in relation to a particular request etc.

Leaders can seek advice from People & Workplace Services by raising a query in the following link: Raise an HR query/case - Support Portal

Document control	**V3. July 2026** (Delegations updated and additional process guidance added **V2. June 2025** (Alignment to new guidance from Te Kawa Mataaho) **V1. March 2021** (full replacement of earlier guidelines on the topic)
Review dates	June 2027
Guideline owner	Domain Lead - People Strategy & Capability, People & Workplace Services
Guideline contact	Email the ERP&R team

Item 99

Inland Revenue
Te Tari Taake

Topic 4 – Healthy, Safe & Equitable Workplace

Kaupapa Whakahaere Wāhi Mahi

Workplace Administrative Policy

This policy supports our commitment to providing a safe and healthy work environment.

Why we have this policy

This policy ensures we all understand Inland Revenue's expectations on specific matters that contribute towards health, safety, and wellbeing within the workplace. It sets out requirements in relation to a smoke-free environment and family violence and also links to resources supporting the prevention of harassment, bullying and discrimination.

Who this policy applies to

This policy and the guidelines which support it cover a range of topics with varying application. In general, they apply to Inland Revenue employees but sometimes wider application is noted.

Our policy

SMOKE-FREE ENVIRONMENT

In accordance with the provisions of the Smoke-Free Environments Act 1990, all our workplaces are smoke free. The definition of workplace includes vehicles owned or leased by us.

Smoking is prohibited anywhere on or directly outside Inland Revenue's premises, unless a designated area has been assigned by the property owner. The use of e-cigarettes/vapes are also prohibited in all of our workplaces. These rules apply to anyone working in or visiting our workplaces.

FAMILY VIOLENCE[1]

We are committed to providing a fair, flexible, safe and rewarding workplace for all employees. The provision of such a workplace is especially important for employees who experience family violence.

We are all responsible for upholding this commitment and we can all help to ensure that our colleagues and staff who may be affected by family violence are always treated sensitively and respectfully at work. We are aware of the broad range of support available to them. The

[1] wording as agreed in collective bargaining between PSA, Taxpro & IR (2015)

support that may be available to the employee will depend on the circumstances relevant to the employee and needs to be discussed and agreed between Inland Revenue and the employee.

In the first instance the employee may prefer to seek advice from their union delegate or representative, or another manager. If the employee requires any support or assistance from Inland Revenue (i.e. changes to their working arrangements), this will need to be discussed with their people leader.

There is a variety of support options available to the employee. These may include (but are not limited to) temporary changes to the employee's working arrangements, access to EAP, availability of leave from the workplace, and application of applicable health and safety processes (such as personal security in the workplace). Employees who are actively seeking to address their violence against a member of their family can access resources through the "Are you ok" website.

HARASSMENT, BULLYING & DISCRIMINATION

We are committed to ensuring freedom from harassment, bullying or discrimination in the workplace and have specific policy and guidelines to support this – see Topic 4 – 'Healthy, Safe & Equitable Workplace' in our People Policies & Guidelines.

Document control	**V4** Dec 2019 (update Nov 2023 smoke free), v3, Sept 2018, v2 March 2019, v1 March 2016)
Review dates	Date reviewed: January 2026 (only minor editorial changes from Nov 23 update) Next review: Dec 2029 (review may occur sooner if required)
Policy owner	Domain Lead – People Operations & Policy; People & Workplace
Policy contact	Email the ERP&R team