



6 December 2023



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 November 2023. You requested:

- 1) *A summary of support, information and entitlements you provide to your employees who take parental leave and return to work at your agency; and*
- 2) *Copies of policies and procedures at your agency that relate to information and support provided to employees who take parental leave and return to work.*

**Question 1: Parental leave support, information and entitlements**

Inland Revenue supports employees when they take parental leave and when they return to work.

A parent's/carer's primary work relationship is with their leader. We provide our people with a range of policy and guideline material, practical guidance and online checklists, to help ensure that they and their leader have all the information they need for all aspects of parental leave.

The guide *Parental Leave at IR: A guide to parental leave for our people* provides step-by-step support and information spanning before, during and return from parental leave. This guide, with supporting checklists and related policy and guideline material, is released to you (see our answer to Question 2 below).

We comply with all our legislative obligations as per the Parental Leave and Employment Protection Act 1987. We also offer additional or more favourable entitlements, benefits and support options for employees taking parental leave and/or returning to work. These are in the *Parental Leave policy excerpt* (provided for Question 2) and summarised below:

Type of entitlement, benefit and support	Description
Employer parental leave payment	Up to six weeks' pay for eligible employees. Can be taken on starting parental leave or on returning to work.
KiwiSaver contribution	A lump-sum payment is made directly to eligible employees on their return from parental leave. This enables them to make an additional contribution to their designated KiwiSaver account.
Timing of access to parental leave or access to leave without pay	In general, employees must have been employed for at least six months to be entitled to primary carer leave and extended leave. However, some IR employment agreements allow employees to take up to 26 weeks' parental leave even if they have been employed for less time. IR can also approve leave without pay and hold the role open, on a case-by-case basis.

Discretionary leave	As well as legislative special leave (up to 10 days' unpaid leave for a pregnant employee), IR leaders have the option to consider a leave with pay option. IR 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.
Leave accrual while on parental leave	Annual leave continues to be earned while an employee is on parental leave (as per legislation). At IR, on return, it is treated the same as normal annual leave (paid at ordinary weekly pay or average weekly earnings, whichever is higher).

We also offer other benefits and assistance to support our people around the time they take parental leave, and afterwards. These are not necessarily exclusive to people taking parental leave. Some examples are below:

Type of entitlement, benefit and support	Description
Childcare subsidy	We pay a contribution to the cost of childcare for pre-school age children for eligible employees.
Parental rooms	IR offices have facilities to support parents to feed and change their babies.
Preferential re-engagement after childcare	For employees on collective employment agreements, if they resign specifically to care for a preschool child, we give them preference for re-employment (within about four years), in line with the process set out in their employment agreement.
Flexible working	We recognise the personal and organisational benefits of flexible working, and it is available for all our people. Flexible working can include part-time hours, flexible work times and working from home. In the context of parental leave, employees can request flexible working arrangements, which may support them before going on parental leave and when returning to work.

More general provisions, such as sick leave (including sick leave for dependants), and health and wellbeing support, such as our Employee Assistance Programme (a confidential counselling service available to all our employees), also support people before and after their return from parental leave.

### **Question 2: Parental leave policies and guidelines**

The following policies and guidelines about going on parental leave and returning to work are released to you in the attached **Appendices**:

- **Appendix A:** *Parental Leave at IR: A guide to parental leave for our people*
- **Appendix B:** *Parental Leave Guidelines*
- **Appendix C:** *Leave Policy* (parental leave and childcare subsidy excerpts)
- **Appendix D:** *Team member's parental leave checklist*
- **Appendix E:** *Leader's parental leave checklist*

Many of these entitlements are also expressed in people's employment agreements.

**Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([www.ird.govt.nz](http://www.ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, will 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 for your request.

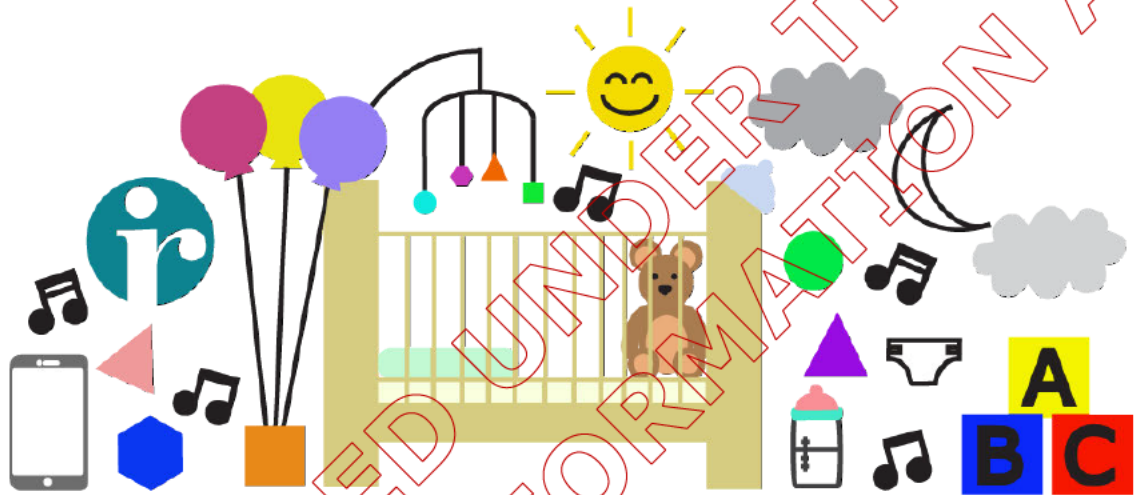
Yours sincerely



Erina Clayton  
**Enterprise Leader, People & Workplace Services**



**Inland Revenue**  
Te Tari Taake



## **Parental leave at IR**

A guide to parental leave for our people

RELEASED UNDER THE OFFICIAL INFORMATION ACT

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## Introduction

### Who should read this guide?

Anyone who is looking to apply for parental leave and anyone wondering if their leave request could be covered under the Parental Leave & Employment Protection Act, 1987 (PLEPA) or IR's parental leave provisions. It's important to be informed about what could be relevant for you.

Talk with your leader if you have any issues regarding the parental leave process and have a look at the key reference material.

This guide also provides information which will support leaders when a team member is applying for parental leave. It is aligned with the structure of the Leader's parental leave checklist.

### What this guide covers

This guide looks to provide detail around what you might need to consider and various actions required at different stages of the parental leave process. It covers:

- Initial steps and considerations
- Before commencing leave
- Whilst on leave
- Returning to work

### Key reference material

#### The Employment New Zealand website

This site contains lots of parental leave information and specific sections are referenced in this resource.

[Parental leave » Employment New Zealand](#)

[Parental leave and payment eligibility table » Employment New Zealand](#)

#### Your Employment Agreement

These contain specific clauses relevant to parental leave.

[Employment Agreements](#)

#### IR's People Policies & Guidelines

Specifically, Topic 2 Parental Leave Guidelines and Leave Policy.

[People policies & guidelines](#)

#### IR's Parental leave checklists

Useful for all parental leave types and lines up with this more detailed resource. Some, or all of the checklists will be relevant to you and your application.

[Team member's parental leave checklist](#)

[Leader's parental leave checklist](#)



## Initial steps and considerations

### Who can apply for parental leave?

Anyone may be able to take leave from work to care for their new child. What specific type of leave might be available to you is explained in more detail below.

### Parental leave eligibility

**You may be eligible for parental leave:**

- before your baby's birth.
- after your baby has been born (up until the baby's first birthday).
- when a child under six-years-of-age has come into your care.

### For more information check the following

The key reference material above.

The [Parental leave and eligibility table](#) can be particularly useful in determining your legislative eligibility.

### What type of parental leave can I apply for?

The leave options available to you will depend on your situation and whether or not you meet the 6 or 12 month legislative eligibility criteria<sup>1</sup>. There are various legislative leave types you may qualify for such as:

- primary carer leave
- extended leave
- partner's leave
- special leave
- negotiated carer leave

### For more information check the following

- [Types of parental leave » Employment New Zealand](#) – for descriptions of the various leave types
- [Parental leave eligibility » Employment New Zealand](#) - for more eligibility information as it relates to the various leave types including a tool to help you work out your leave entitlement.

NOTE: Even if you don't meet the service requirements under legislation, IR's collective employment agreements provide access to up to 26 weeks parental leave. The employee does not have to have been employed at IR for the minimum 6 month period stipulated in the PLEPA 1987. Generally negotiated carer leave is the legislative option which employees can request if they don't meet the 6-month PLEPA eligibility criteria, (and are also eligible for paid parental leave). Employees who meet the 6-month PLEPA eligibility criteria but not the 12 month criteria have access under legislation to up to 26 weeks primary carer leave or extended leave, and no further entitlement is available under IR's collective clause.

### How do I apply for parental leave?

**Talk to your leader:** Let them know your circumstances and your intentions regarding parental leave. They will provide you with the appropriate level of support and work with you on your application end-to-end.

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<sup>1</sup> You must have worked for IR for at least an average of 10 hours a week, for a minimum of 6 months or been back at work for at least 6 months since your last period of parental leave to qualify for 26 weeks primary carer leave or for a minimum of 12 months or been back at work for at least 12 months since your last period of parental leave to qualify for 52 weeks extended leave.

If you have any questions or concerns regarding your entitlements or obligations, please discuss these with your leader. If you have particular circumstances which may not be covered in this document, you can always contact [Employment New Zealand](#)

**Advise your leader in writing:** You will need to send your leader an email or a letter at least three months before you intend to commence parental leave.

The Parental Leave Act allows for flexibility and IR acknowledges your plans may change. For this reason, your application should be indicative of your intentions. If your circumstances then change you will need to let your leader know and work with them to update your leave details.

**In your request, please include the following information.**

- Which leave type/s you are requesting
- The dates of your requested parental leave, including;
  - the date you plan to start your leave, and
  - the date you plan to return from parental leave.

**If you are having a baby:**

- a certificate from a medical practitioner or midwife confirming the estimated due date.

**If you are assuming the care of a child:**

- a certified copy of a court order placing the child in your day-to-day care, or
- a copy of a letter from the chief executive of the ministry or organisation who has custody of the child confirming you are or will be the primary carer in respect of the child, or
- a copy of the application for a parenting order or adoption order (if one has been made) and a [statutory declaration Schedule 2 Form 1](#), or
- if none of the above can be provided, a [statutory declaration Schedule 2 Form 1](#).

Visit the Employment New Zealand website if you want an example/template letter to refer too.

- [Tools and Resources](#)

**!** Your leader will acknowledge your intention to take parental leave in a letter. This letter will contain lots of useful information so make sure you keep a copy in a safe place to refer back to.

If your leader can't approve your application, they'll discuss this with you. The most likely reason for this will be because they need more information from you before your application can be progressed, or you don't meet the eligibility criteria for the leave you've applied for. If you have any questions, please discuss these with your leader.

**People leaders: (in response to an application)**

*Have a discussion with your team member to help with any questions they might have so you understand their request and have all the information you require to proceed. Talk to them about their application to understand what they are seeking in relation to parental leave and how that sits with their individual entitlement.*

*In approving the written request from your team member you'll need to check their eligibility in relation to what leave they are requesting and how they are asking to take it. The key reference material at the start of this document can help with that. You will also need to confirm your team members length of service (or how long they have been back if recently returned from parental leave) and their hours*



of work over the previous six or 12 months.

Once you've determined their eligibility, you'll need to respond to the request in writing. Complete the appropriate template letter and contact HR Advice for review (or if the template is restricted) before providing the final documentation to your team member and going through the information together. Ensure you retain a copy and send to Personnel files.

If the eligibility criteria aren't met (for example there is no legislative or contractual entitlement) or if your team member is seeking additional leave beyond what is provided for etc., please contact HR Advice to discuss the reasons, the business's ability to accommodate the request and to explore what other options might be available.

[Template letters – for leaders](#)

[HRAdvice@ird.govt.nz](mailto:HRAdvice@ird.govt.nz)

## Applying for paid parental leave (PPL)

If you are applying for parental leave payments from Inland Revenue, in their role as the Tax Administrator not as your employer, you will need to log into your personal [myIR login](#) and complete this application. While it's helpful to complete this at the same time as your application for parental leave it can be done at a later time.

Once completed, Inland Revenue (as the Tax Administrator) will contact you advising your eligibility. If you are wanting to transfer your entitlement to paid parental leave to your partner, or your partner is transferring their entitlement to you, you can also complete this through your personal [myIR login](#).

Information on this process can be found on the external [Inland Revenue website](#).

## What happens if I have to start parental leave early?

If your baby arrives earlier than planned, or you run into complications please update your leader as soon as practical.

If your leader feels there could be grounds for you to commence parental leave earlier i.e., because they consider your work unsafe, or your performance is impacted due to your pregnancy; and we are unable to temporarily transfer you to another suitable job, this will be discussed with you.

Visit the Employment New Zealand website for further information.



If your situation changes and your parental leave period needs to change, please let your leader know as soon as possible so your parental leave dates can be confirmed.

**People Leaders:** Contact Payroll if your team member needs to start parental leave early or has forgotten to do the MIRI action, as payroll will need to load the changes manually to avoid over payment.

[payqueriesallsites@ird.govt.nz](mailto:payqueriesallsites@ird.govt.nz)

## Before commencing leave

### What should I do before commencing parental leave?

What you need to do will depend on what type of leave you are taking and how long you are going to be away for. Look at the team member checklist (link in the key resource section) and the expanded information below to understand what actions apply to you. Talk to your leader if you are unsure.

### Enter the approved leave into the system.

Once your request has been considered by your leader, they will provide you with a letter acknowledging your request and what has been approved.

#### What you'll need to enter in MIRI

- Your parental leave start and end dates.
- Any other leave approved to be taken immediately prior to your parental leave commencing e.g., annual, special and adjust any leave that you no longer wish to take needs to be deleted.
- If you are eligible for the Employer Parental Leave Payment and you want this to be paid on commencement of your parental leave, then apply for this using the MIRI application form (otherwise, this will be paid as soon as practicable on your return).
- NOTE – if you wish to take any annual leave during your parental leave, this can't be entered in advance. You will need to contact your leader close to the time you want the annual leave, and they will advise Payroll.

**People Leaders:** Contact Payroll at least 2 weeks prior to when your team member wants the annual leave. Payroll will update the individuals records and ensure the leave is paid. Remember only leave that was available at the time the parental leave commenced can be used during parental leave.

[payqueriesallsites@ird.govt.nz](mailto:payqueriesallsites@ird.govt.nz)

Make sure your leader has approved your request for leave in MIRI before your last day at work to ensure you are paid correctly.

**!** Taking leave (such as annual) during parental leave does not extend your period of parental leave. You can be on parental leave at the same time as you are on other leave, for example annual leave. Parental leave can end before, but no later than, your child's first birthday.

Leave type approved in your letter	What you should select in MIRI
Parental leave – over 35 days e.g. <b>Primary carer leave /Extended leave /Negotiated carer leave</b> (as per legislation) and <b>IR Parental leave</b> (leave granted under collective agreement where no legislative entitlement)	Working time > Request long term leave without pay > Parental leave Without Pay (PRWO)- greater than 35 days  Add the start date and the expected return date from the approval letter you will have supplied.
Parental leave -under 35 days (as per leave type examples above)	Contact payroll directly to update this leave
Partners leave	Standard leave > Partners leave
Special leave (unpaid leave)	Standard leave > Leave without pay

If you are going on any type of parental leave and you want to take your entitled annual leave, you will need to apply for annual leave in MIRI. It will need to be approved by your leader before your last day at work.



MIRI doesn't use all the specific named parental leave types please see the table above to support you on how to correctly record your parental leave in MIRI.

### Am I eligible for the Employer parental leave payment?

To be eligible for the Employer parental leave payment which Inland Revenue offers its employees, there are particular criteria that need to be met. It's important to be aware not all types of parental leave qualify to receive the payment.

To be eligible for the for the payment you must meet the 6 or 12 month criteria for primary carer or extended leave as set out in the PLEPA 1987 (these are summarised in the footnote on page 4)

Those in receipt of Primary carer leave and/or extended leave as per PLEPA (of any duration) are eligible for the payment. Those on other types of leave e.g., partners leave, special leave, negotiated carer leave, or the enhanced provision in IR Collectives, where IR provides parental leave for employees where PLEPA criteria are not met, are not eligible.

If your leader confirms in your letter that you qualify for the Employer parental leave payment and you wish to receive this on commencing parental leave you can apply for that using the available form in MIRI at the same time as you enter your leave.

Details of the payment amount and timing options of the payment are in IR's Leave Policy and most employment agreements. (See the Key reference material at the start of this document for links)

### How to apply for the Employer parental leave payment in the system

<b>Quick reference card:</b>	<a href="#">Apply for Benefits &amp; Allowances</a>
<b>Navigation:</b>	MIRI > Employee Self Service > Benefits, Payments, and Deductions > Benefits and Allowances

### Have you and your leader discussed a handover?

Your leader will talk to you about a handover or how your work will be completed in your absence. This will be dependent on how long you're away for and what your role is. You can arrange to have this conversation with your leader yourself. Make sure you let your customers know you won't be contactable and who to contact in your absence.

### Practical tidies before you go

If you're going to be away for a while, be prepared to:

- Hand back your business tools – for example laptop, company credit card, cell phone and any other equipment.
- Pack up your desk and put your things in a safe place for your return.
- Set up your out of office and email message.
- Find and save the contact details of your leader, special files, and IR's payroll team into any personal device you might wish to contact them from.

### Whanake

If you're going to be on leave for a while, you and your leader will have a Whanake conversation, to discuss your performance and development. You and your leader will capture the conversation in writing (e.g., My Plan) which will make it easy to pick up when you return from parental leave.

### Payroll deductions



Depending on what leave you're taking and how long you're going to be away for, you might need to make alternative arrangements for any payroll deductions you have occurring.

#### For example:

- If you have deductions from your salary, that you want to continue while you are on parental leave, you will need to make alternative arrangements while away from work. When you return, they will automatically be restarted.
- If you are a member of a union, you will need to advise your union of your parental leave and the suspension of your union fee deductions.

## Whilst on leave

### Who do I contact while on parental leave?

#### If your situation changes

If your situation has changed and your parental leave dates need to change as a result, you'll need to contact your leader as soon as possible.

#### Keeping in contact with your leader

You and your leader are responsible for keeping in contact; please let your leader know what type/ level of contact you would like while you are on parental leave and let them know the best method to contact you. You can expect your leader to keep you up to date with applicable work news and liaise with you around keeping in touch days/hours if applicable.



You will need to let your leader know when your baby is born, or you assume care of your child so they can confirm any changes to your parental leave start or end dates as this may be different than what was originally agreed. Your leader will make any changes required in MIRI and confirm any changes to you in writing.

**People Leaders:** If your team member's situation has changed as set out in the example above, you will need to ensure payroll are informed and complete the confirmation of change to parental leave template letter confirming the new dates of parental leave and send it to your team member at the email they have provided before going on parental leave. If you need help completing the appropriate template letter, please contact HR Advice.

[Confirmation of parental leave template letter](#) – Leaders templates and resources  
[HRAdvice@ird.govt.nz](mailto:HRAdvice@ird.govt.nz)

#### How to contact Special Files

You can contact Special Files while on parental leave by using your myIR login on IR's external website.

- [myIR login](#) to submit a tax query; or Phone: 0800 227 772

### IR employee benefits you can access while on parental leave

While you are on parental leave you can still access some benefits such as flu vaccinations and EAP services.

You will need to contact your leader if you wish to take advantage of IR's employee benefits while on parental leave. Your leader will support you with the process and any forms required.

- [Flu vaccination](#) – dependent on the time of year
- [EAP services](#) – wellbeing benefits page

If you are on parental leave on the applicable [Hauora payment](#) entitlement date, you will receive the payment(s) as soon as practicable on your return to work.

## Organising keeping in touch (KIT) days

Whilst on parental leave there is a legislative provision that allows you to attend work by mutual agreement within certain parameters, whilst you are receiving Paid Parental Leave (PPL) payments. This work is categorised as keeping in touch days (KIT days).

We are not allowed to invite you to or approve a request for keeping in touch days until your baby is 28 days old, and there is a maximum of 64 hours during the time you are receiving PPL payments. Attending work for keeping in touch days won't affect your parental leave payments or your continued leave however they may impact on how they are taxed.

If you return to work for greater than the permitted 64 hours while receiving PPL payments these may be ceased as you are deemed as having returned to work.

### What to expect:

- Your leader will check if you are eligible to attend keeping in touch days.
- Your leader will prepare a keeping in touch letter detailing the mutual agreement.
- Keep an eye of the number of KIT days you have used and talk with your leader to discuss options and ensure you are both aware if your usage is nearing the maximum permitted KIT hours.
- You will need to promptly enter keeping in touch time and date worked into MIRI and submit this to your leader for approval. This will ensure they are paid in the fortnight they are worked as per legislation. They can't be added together and entered collectively etc.
- Payments will be processed into the bank account and against the tax code held in our payroll system before you went on parental leave unless payroll is instructed otherwise.
- Tell your leader how you want to receive your payslip (post/email) and confirm your contact details in Atea are correct.

**People Leaders:** You can access a keeping in touch invitation letter on the leader's templates and resources page and should provide a copy to Personnel Files

[Template letters - for leaders](#)

### How keeping in touch days are recorded and paid:

To be paid for any time you work attributed to your keeping in touch agreement you will need to submit the time worked in MIRI for your leader's approval. One hour is the minimum time you can submit on any given day and 64 hours is the maximum you can work for each period of paid parental leave (except in the case of a preterm child - refer to external resource links provided in this guide). Hours should be claimed and submitted as they are worked as the hours need to be shown accurately on the day they were worked and not accumulated.

Payroll will make the payment in the next available pay day after your leader has approved your keeping in touch time in MIRI.

### How to enter keeping in touch days in MIRI

Quick reference card:

[Entering overtime/keeping in touch days in MIRI QRC \(.pdf\)](#)

## Agreeing to a temporary return to work during parental leave?

A temporary return to work during parental leave applies where you and your leader have agreed to a temporary return to work during the broader parental leave eligibility period (e.g., you may be sharing extended leave with your partner) before continuing to take parental leave.

Your leader will need to return you from parental leave in MIRI. You can then update MIRI yourself while you are at work, for example if you take annual leave, sick leave, etc and your leader can process as usual in MIRI. You will need to enter your next period of parental leave yourself in MIRI and ask your leader to approve it before you go onto your next period of parental leave.

Once your return to parental leave date is confirmed, you will need to load this parental leave (extended leave) into MIRI while you are at work.

## I want to take annual leave while on parental leave, what do I need to do?

If you have requested to take annual leave (or another leave type) at some point during your leave period, we recommend you confirm with your leader you still want to take the leave as planned.

While on parental leave your annual leave will continue to accrue. However, you should only use annual leave that was entitled or accrued prior to commencing parental leave, up until you return to work permanently. The reason for this is if you resign and do not return to work your last day of employment with IR is recorded as the day before your period of absence on parental leave commenced. In this situation any leave accrued while on parental leave is effectively reversed.

If you resign during parental leave any annual leave taken in advance it will be deducted from your final pay. If your final pay is insufficient, we will contact you to recover any outstanding amount.

**Remember:** taking a period of leave (such as annual) during parental leave does not extend your period of parental leave.

## What happens if I resign while on parental leave?

You should give the notice period required of you in your employment agreement in writing to your leader.

If you don't go back to work at the end of your parental leave, your service with IR ends on your last day of work before commencing parental leave. Not the day you resigned or at the end of any notice period.

**People Leaders:** You can access a response letter on the leader's templates and resources page You should provide a copy to Personnel Files and complete the exit process in MIRI for your team member.

[Templates Letters - for leaders](#)

[Transfer & exit your team members](#)

## What this means for your leave

This means any leave you get in your final pay will be based on your last day of work prior to commencing parental leave.

Any annual leave you accrued while on parental leave will no longer be available, meaning it won't be paid out in your final pay. This is why your leader will only approve you taking the annual leave you had available when you commenced parental leave. Any remaining annual leave you are due will be paid in your final pay.



Overpayments are recoverable should you resign. Make sure you understand what this means for you if you're in an anticipated annual or sick leave situation upon resigning.

## Returning to work

### What do I need to do before returning to work from parental leave?

In the month before you plan to come back to work pull out the parental leave checklist and the parental leave acknowledgement letter you were given before you went on leave. Use these documents to re-cap on what you need to do before you return and what's important to know once you have returned.

Have a conversation with your leader about your circumstances and what you believe your needs will be in terms of returning to work, including if you wish to change apply for a variation to your hours of work. Following this conversation, you'll need to notify IR in writing of your intention to return to work a minimum of 21 days before you are due to start back at work. Please be specific about your return date and if applicable capture the details of your conversation in terms of any changes to hours of work, etc.

This conversation and notification help your leader plan for your return. The earlier they have this information the easier this will be in terms of allocation of work, planning for your return and preparing things like a desk. You can do this by writing or emailing your leader directly.

Your leader will prepare a letter confirming your return and any temporary variation to hours arrangement.

**People Leaders:** Refer back to the leader checklist for the various discussions/ paperwork and practical arrangements required following notification of your team members intention to return.

[Template letters – for leaders](#)

[Manager self-service – in MIRI](#)

[HRAdvice@ird.govt.nz](mailto:HRAdvice@ird.govt.nz)

### What happens when I return to work?

Talk to your leader about how you are finding your return to work and what support you require, if any. If you've been away for a while there might be an adjustment period.

- Check and update your bank account and contact details if needed in Atea.
- Consider if you need to change any of our deductions that you had prior to commencing parental leave (these will automatically restart)
- If you have had a change of working hours check your first few payslips to make sure everything is being processed correctly. [View your payslip](#) – in MIRI (available to view after 1.30pm on the Friday before payday)

If you are eligible and did not elect to receive the Employer parental leave payment at the start of your parental leave, please note it will be paid as soon as practicable on your return.

### KiwiSaver contribution payment

Following your return from parental leave, if you took parental leave as the primary caregiver, and met the eligibility criteria for 6 or 12 months leave under the PLEPA (these are in footnote on page 4); and you were receiving employer contribution to your KiwiSaver scheme and weren't on a contributions holiday, you will be eligible for a lump sum payment to make an additional contribution to your

KiwiSaver.

The payment is based on your FTE salary at the time you commenced parental leave (prorated for part time hours), your contribution rate (up to 3%) and the duration of your leave. The payment is taxable.

If you are eligible, payroll will automatically make the payment to you on your return. It is your responsibility to make arrangements with your KiwiSaver provider to make the payment into your KiwiSaver account.

### Am I eligible for a childcare subsidy?

Have a look at our People, policies & guidelines 'Topic 7 Pay and Benefits' and/or your employment agreement to find out if you're eligible for a childcare subsidy. If you are, apply for this subsidy as soon as possible when you return to work as this payment is not back dated. You might also be eligible for a Best Start tax credit.

- [Topic 7 Pay and Benefits](#) – People, policies & guidelines.

### How to apply for a childcare subsidy in MIRI

**Navigation:** [MIRI](#) > Employee Self Service > Benefits, Payments and Deductions > Benefits and Allowances

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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 agreements 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](#).



**MBIE [template letters](#)** are available to support your application for parental leave (as applications must be in writing).

**Inland Revenue people leader [templates are available](#)** to support various parental leave scenarios. For support with the templates or more generally contact [HRAdvice@ird.govt.nz](mailto:HRAdvice@ird.govt.nz)

## 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's deemed to be a key position or a genuine redundancy takes place. A key position is where a temporary replacement isn't 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 don't qualify for 'primary carer leave' (e.g. you're 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 [Employment New Zealand site](#).

**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 800 863 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 extended 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 don't 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:

([HRAdvice@ird.govt.nz](mailto:HRAdvice@ird.govt.nz)) if you need any support with templates or general advice on this topic.

Also, if you:

- Can't contact your team member before their expected return, or if the date they were due to return has passed and they haven't returned; *or*
- Consider their job can't be kept open or your team is being restructured (employees on parental leave have the same restructuring provisions as any other employee.)

Document control	<b>V4 June 2023</b> ( v3 Sept 2018; v2 April 2016; v1 March 2016)
Review dates	Date reviewed: June 2023
Policy owner	Domain Lead – People Operations & Policy; People & Workplace Services
Policy contact	<a href="mailto:EmploymentRelationsPolicy&amp;Remuneration@ird.govt.nz">EmploymentRelationsPolicy&amp;Remuneration@ird.govt.nz</a>

This is the *Parental Leave* section from Inland Revenue's wider *Leave Policy*, which covers a range of leave types (e.g. annual, sick, bereavement, family violence and parental leave).

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## 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** (effective 1 July 2023)<sup>1</sup>

If an employee meets the 6 or 12 month employment eligibility criteria under the PLEPA<sup>2</sup> 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** (effective 1 July 2023)<sup>3</sup>

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.

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<sup>1</sup>This provision does not apply to the small number of employees who have elected to remain on a version of an Individual Employment Agreement predating 2023. In this case any 'exgratia/incentive payment' clause in their employment agreement will apply.

<sup>2</sup> 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.

<sup>3</sup> This provision does not apply to the small number of employees who have elected to remain on a version of an Individual Employment Agreement predating 2023.



Where an employee meets these criteria and applies for the payment on their return to work, IR will provide a lump sum payment directly to the employee to enable them to make an additional contribution to their designated 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 at the rate applying when the payment is made.

### 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.

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**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)).

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**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).

*The Childcare Subsidy section referenced above is below.*

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## 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. 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).

## Team member's parental leave checklist

Use this checklist when you are applying, or are thinking about applying, for parental leave. Please review this checklist in full to check-off the actions applicable to your parental leave request.

Initial Steps
Read the 'Parental Leave at IR' guide and the key reference material which is referenced and linked to within it.
Talk to your leader if you are unsure what parental leave you may be eligible for and discuss what to expect when you apply.
Give your parental leave request to your leader, at least 3 months before you intend to commence leave, as follows: <ul style="list-style-type: none"> <li>Request is complete and in writing.</li> <li>Supporting documentation provided.</li> </ul>
You will receive the following from your leader after they've received your request: <ul style="list-style-type: none"> <li>Letter approving your request, or</li> <li>Letter declining your request and the reason/s why.</li> </ul>
Read the letter; discuss any questions or concerns with your leader.
If you are applying for parental leave payments from Inland Revenue, log onto your personal <a href="#">myIR login</a> and complete the application.
Before commencing leave
Enter the following in MIRI once your leave is approved in writing: <ul style="list-style-type: none"> <li>Your request for long term leave without pay.</li> <li>any leave to be taken immediately prior to your parental leave commencing, and</li> <li>request your Employer parental leave payment (if your letter states you are eligible), and if you would like to receive payment <u>at the commencement</u> of parental leave.</li> </ul>
Note that any deductions from your pay will cease at the start of your parental leave and automatically restart on your return
At least a week prior to your last day at work: <ul style="list-style-type: none"> <li>Check your parental leave related MIRI requests have been entered and <u>approved</u>.</li> <li>Discuss handover with your leader and let your customers/colleagues know you are heading away on leave and who their new contact will be (<i>if applicable</i>).</li> <li>Find and save the contact details of your leader, special files and IR's payroll team.</li> </ul>
Last day: <ul style="list-style-type: none"> <li>Hand back any business tools to your leader unless other arrangements have been agreed e.g., laptop, credit card, cell phone, USB.</li> <li>Set up your out of office, voicemail and email message.</li> </ul>
Whilst on leave
Contact your leader to let them know when your baby is born, or you assume care of your child so they can confirm any changes to your parental leave start or end dates. .
Discuss any temporary return to work arrangements, Keeping in touch (KIT) days, and annual leave with your leader ( <i>if applicable</i> ).
If you decide not to return to work
Advise your leader of your intention to resign and not to return to IR. You should give your notice in writing and provide the relevant notice period required by your employment agreement. Note: your service with IR ends on the last day you worked prior to parental leave.
Preparing to return to work
Review the letter you received when you went on parental leave. If you have misplaced it request a copy from your leader.
Advise your leader in writing, at least 21 days prior, of your intention to return to work, confirming the return date and hours of work you would like to return on. In response to your letter, you will receive a letter from your leader which will confirm details.
On return to work
Talk with your leader about how you are finding your return to work and any support you may require.

Apply for the childcare subsidy in MIRI if you are eligible and paying for childcare (note: this is applicable from the date you apply so please apply as soon as practical as it is not backdated).

Update your bank account and contact details if needed in Ātea

Consider if you need to change any of your deductions that you had prior to commencing parental leave (these will automatically restart on your return)

If you have had a change in working hours check your first few payslips to make sure everything is being processed correctly.

If you are eligible and did not elect to receive the Employer parental leave payment at the start of your parental leave, please note it will be paid as soon as practicable on your return.

If you are eligible for the KiwiSaver employer contribution payment it will be paid as soon as practicable on your return.

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# Leader's parental leave checklist

Use this checklist when your team member applies for, or indicates they are looking to apply for parental leave. This checklist should be used in conjunction with the information available on the Haukainga.

Initial Steps
Familiarise yourself with and direct your team member to the 'Parental Leave at IR' guide and the key reference material which is reference and linked to within it.
Receive your team member's request for parental leave and check: <ul style="list-style-type: none"> <li>• Their request is complete and in writing</li> <li>• Supporting documentation has been provided</li> </ul>
Have a discussion with your team member to ensure you understand their request and make sure you have all the information you require to proceed.
Check your team member's eligibility for the leave they have applied for. Refer to the guide booklet above, People policy and guidelines, their employment agreement and the legislation (PLEPA 1987). If unsure contact <a href="#">HR Advice</a>
Complete the appropriate letter to approve or decline the request: <ul style="list-style-type: none"> <li>• Select the appropriate letter from the People &amp; Workplace Services Sharepoint site</li> <li>• If the letter template contains a section titled "Form 2" fill this out based on the individual's circumstances (delete sections which do not apply)</li> <li>• If you have any questions while completing the letter, contact <a href="#">HR Advice</a></li> </ul>
Email the letter and all accompanying documentation to <a href="#">HR Advice</a> for review
Give the letter to your team member and discuss the details with them.
Advise your team member they apply for government paid parental leave payments with Inland Revenue (as tax administrator) through their personal myIR login.
Send a copy of <u>all</u> documentation to Personnel Files and ensure the team member receives a copy of every document.
Before commencing leave
At least four weeks before your team member's last day at work, remind them to enter into MIRI if they haven't already: <ul style="list-style-type: none"> <li>• Apply for Parental Leave as approved in their letter.</li> <li>• Apply for the Employer parental leave payment (if eligibility confirmed in their letter) and they elect to have the payment on commencement of parental leave rather than on return.</li> <li>• Apply for any annual leave to be taken prior to the parental leave start date</li> </ul>
Check and approve your team members leave requests in MIRI.
At least a week prior to your team members last day at work, check: <ul style="list-style-type: none"> <li>• Any annual leave to be taken ahead of parental leave commencing is in MIRI and is from their current available balance.</li> <li>• Take note of any periods of annual leave they wish to take during parental leave, these will need to be advised to Payroll at least 2 weeks prior to the period they want the annual leave for, so Payroll can update the system and arrange payment.</li> </ul>
Arrange a handover with the person picking up their work ( <i>if applicable</i> ).
Ensure your team member has updated their contact details and next of kin contact details in Atea and that they have your contact details/ know how to contact you from home.
Put a reminder in your diary of your team members dates of leave including all the types of leave, timeframe for their compulsory notification of return, and agreed return date etc.
Remind your team member they need to contact you to advise the actual date of birth or when they assume care of the child.
Last day: team member has handed back business tools.
Whilst on leave
Team member advises baby was born prior to parental leave commencing- Contact <a href="#">payroll</a> if entered

leave needs to change then provide an updated letter confirming any change to their leave type and dates.
Keep your team member up to date with work news.
Discuss /consider any requests or proposed changes which arise while your team member is away. For example, any request for KIT days/ temporary return/ annual leave while away etc. See the 'Parental Leave at IR' guide and People policies and guidelines for more information.
If a change process occurs in your business unit while you have a team member who is on parental leave, you will need to ensure you include them in the consultation.
<b>If your team member resigns while on parental leave and won't be returning to IR</b>
As with any resignation you will need to receive notice in writing and respond in writing.
Refer to the <a href="#">Manage the Exit process</a> for a team member guide
<b>Preparing for their return to work</b>
Check you have received written confirmation from your team member of their return date.
Contact <a href="#">HR Advice</a> if more leave is requested or if you'd like an advisor to review the documentation.
Complete the 'return to work from parental leave' template letter.
Complete the 'variation of hours of work' template letter ( <i>only if applicable</i> ).
Send <u>all</u> documentation relating to return to work to Personnel Files and ensure the team member receives a copy of the documentation.
Update MIRI to record their return to work and any change in hours and request a device etc. if required. This needs to occur at least 1 week prior to their return.
If you have someone backfilling the role: <ul style="list-style-type: none"> <li>• Provide the person with written notice in line with their agreement</li> <li>• Complete any required MIRI actions, and</li> <li>• Send documentation to Personnel Files</li> </ul>
Let your team know their colleague is returning to work.
Check there is a desk and laptop ready for your team member's return.
<b>On return to work</b>
Set up/continue the Whanake discussions/documentation
Remind your team member to apply for the childcare subsidy (if eligible) then approve the request in MIRI. (A reminder: the childcare subsidy is applicable from the date they apply and is not backdated)
ONLY if eligible and not paid on commencement of parental leave: Payroll will action the Employer parental leave payment as soon as practicable on return. They do not need to apply.
ONLY if eligible: Remind your team member that payroll will action the employer contribution to KiwiSaver payment as soon as practicable on return. They do not need to apply. Encourage them to talk to their KiwiSaver provider about how to make the payment to them.
Remind your team member that any deductions they had prior to starting parental leave will automatically restart.
Continue to check in with your team member to see how they are settling back in.