

Use this form if you're receiving salary or wages as an employee.

Don't use this form if you're a contractor or use a WT tax code, you'll need to use the *Tax rate notification for contractors (IR330C)* form.

## Once completed:

**Employee** Give this form to your employer.

If you receive a payment such as a benefit or superannuation, return this form to Work and Income.

**Employer** Do not send this form to Inland Revenue. You must keep this completed IR330 with your business records for seven years following the last wage payment you make to the employee.  
When an employee hands you this form you must change their tax code, even if you have received different advice in the past.

## 1 Your details

First name/s (in full)

Family name

IRD number

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

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## 2 Your tax code

You must complete a separate *Tax code declaration (IR330)* for each source of income

Choose only ONE tax code Refer to the flowchart on page 2 and then enter a tax code here.

Tax code

If you're a casual agricultural worker, shearer, shearing shedhand, recognised seasonal worker, election day worker or have a special tax code refer to "Other tax code options" at the bottom of page 2, choose your tax code and enter it in the tax code circle.

## 3 Your entitlement to work

I am entitled under the Immigration Act 2009 to do the work that this tax code declaration relates to (tick the box that applies to you).

I am a New Zealand or Australian citizen or am entitled to work indefinitely in New Zealand.

I hold a valid visa with conditions allowing work in New Zealand.

Find out whether you are entitled to work in New Zealand by calling 0508 558 855 or 09 914 4100.

Your employer can check your work entitlement status through VisaView [www.immigration.govt.nz/visaview](http://www.immigration.govt.nz/visaview) if they are registered for this service, or by calling Immigration New Zealand on one of these numbers:

Auckland toll-free calling area 09 969 1458

Wellington 04 910 9916

Other parts of New Zealand 0508 WORK NZ

Your employer may also ask you for additional evidence about your entitlement to work status.

**Note to employers:** It is an offence to employ someone who is not entitled to work under the Immigration Act 2009. An employer has a defence if the employer did not know the person was not entitled to work, took reasonable precautions and exercised due diligence to ascertain whether the person was entitled to do the work. Relying solely on this IR330 form does not constitute reasonable precautions or due diligence. Instead, employers may check entitlements using the online VisaView service ([www.immigration.govt.nz/visaview](http://www.immigration.govt.nz/visaview)) or by contacting Immigration New Zealand or by seeking documentary evidence.

## 4 Declaration

Signature

		2	0
Day	Month	Year	Year

Please give this completed form to your employer. If you don't complete Questions 1, 2 and 4, your employer must deduct tax from your pay at the no-notification rate of 45 cents (plus earners' levy).

### Privacy

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

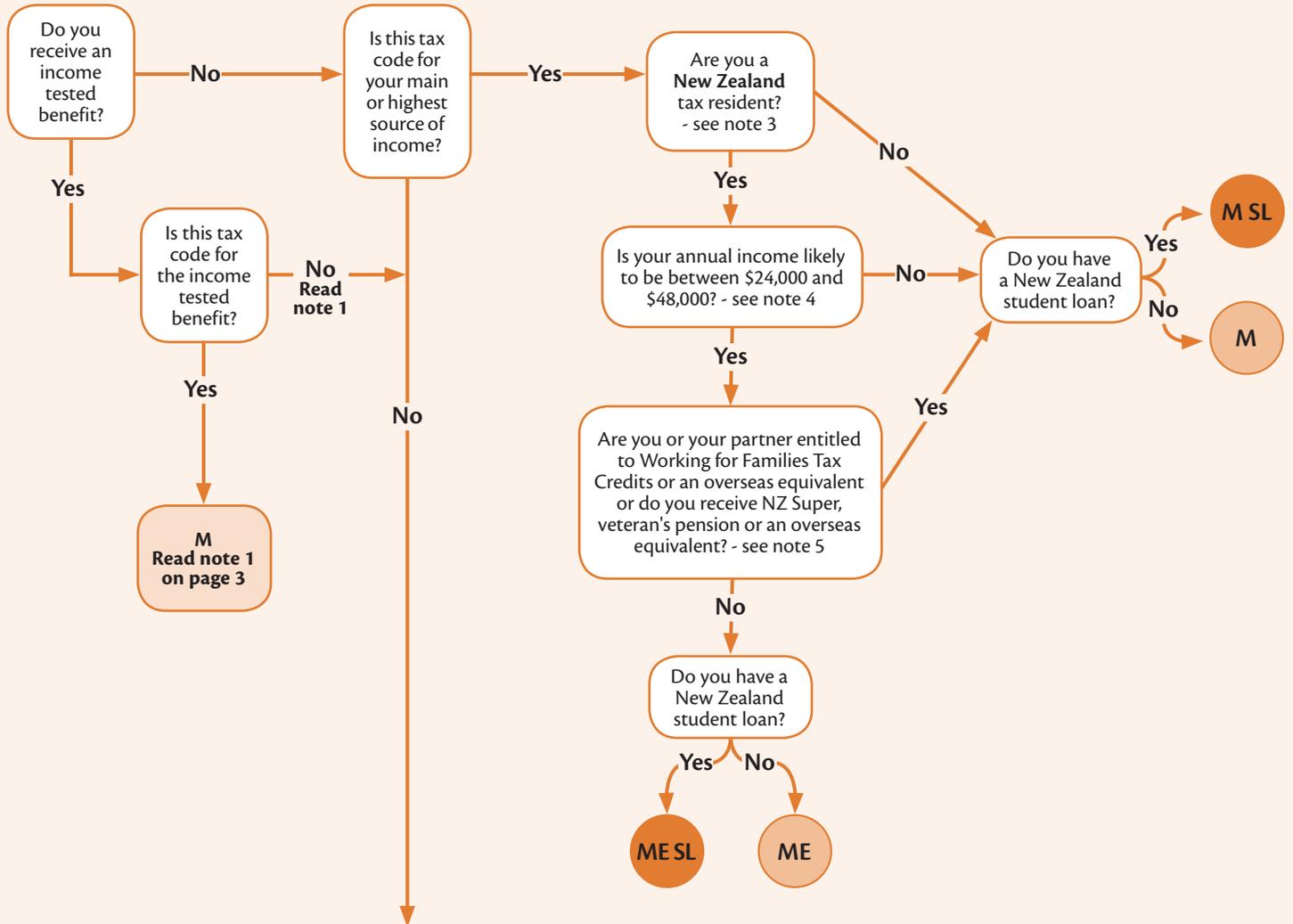
We may also exchange information about you with:

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

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information. For full details of our privacy policy go to [www.ird.govt.nz](http://www.ird.govt.nz) (keyword: privacy).

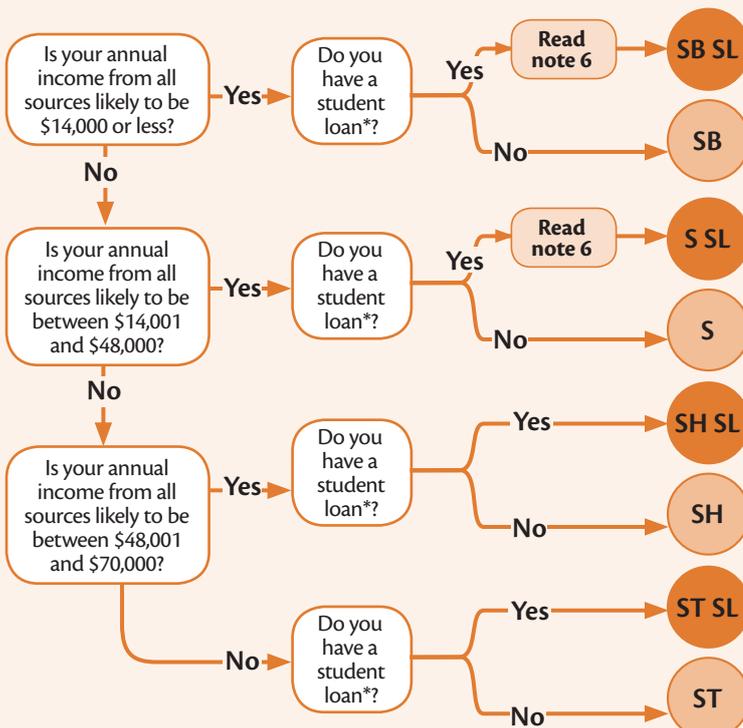
## Salary and wages – main or highest source of income

Choose your tax code here if you receive salary or wages. See secondary income and other tax code options below for secondary jobs or income from other sources



## Secondary income

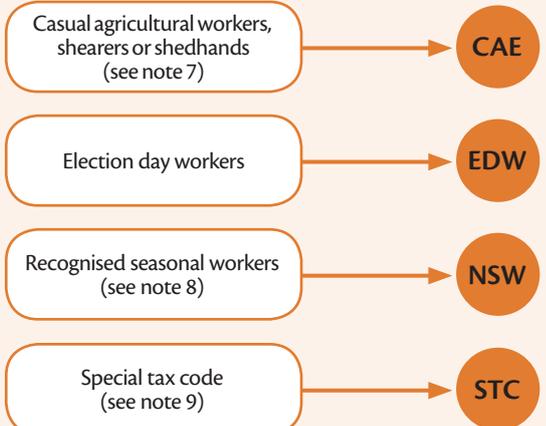
Use this flow chart for your secondary income source



\* Relates to New Zealand student loans only

## Other tax code options:

Use the tax code shown if you receive any of the following types of income or you have a special tax code



When you've worked out your tax code, enter it in the tax code circle at Question 2 on page 1.

**Important:** You may need to change your tax code if your circumstances change during the year. For example:

- you take out a student loan or pay it off
- start or stop being eligible to use ME or ME SL (see note 5 below)
- you have a second job and your income decreases or increases, changing the code you should be using.

## Notes to help you complete this form

1. If you receive a **benefit from Work and Income** (other than a student allowance, NZ super or veteran's pension) it is treated as your highest source of income and you must use the "M" tax code for this income. **You must use the secondary income section on page 2 to work out your tax code for any other taxable income.**

If you choose a secondary tax code of "S" or "S SL" and you'll earn more from your secondary job than your benefit, you may pay more tax than you're required to for that job. You can apply for a **special tax code** so that the right amount of tax is deducted - read note 9 for more information about special tax codes.

2. **Source of income** means income such as salary, wages, weekly accident compensation payments, NZ Super, veteran's weekly compensation, veteran's pension or student allowance.
3. You are a New Zealand tax resident in any of these situations:
- You've been in New Zealand for more than 183 days in any 12-month period and haven't become a non-resident.
  - You have a permanent place of abode in New Zealand.
  - You're away from New Zealand in the service of the New Zealand Government.
4. Your **annual income** is your total income (before tax is deducted) from all sources, from 1 April to 31 March, excluding losses carried forward from a previous year.
5. If you or your partner are entitled to receive WFFTC or an overseas equivalent, or if you receive NZ Super, veteran's pension or an overseas equivalent of any of these, your tax code is "M" (or "M SL" if you have a student loan). You're not eligible to use "ME" or "ME SL".

For more information about WFFTC go to [www.ird.govt.nz](http://www.ird.govt.nz)

6. You may be eligible for a repayment deduction exemption on your salary and wage income if you:
- have a student loan
  - are studying full-time in New Zealand
  - expect to earn below the annual repayment threshold from all sources
  - earn above the pay-period repayment threshold.

If you have a student loan and you choose "SB SL" or "S SL" for your tax code, you may pay more towards your student loan than you need to. If you earn under the pay period repayment threshold from your main job, you can apply for a special deduction rate to reduce your student loan repayment deductions on your secondary earnings.

For more information about repayment deduction exemptions and special deduction rates go to [www.ird.govt.nz/studentloans](http://www.ird.govt.nz/studentloans)

If you already have a repayment deduction exemption or special deduction rate for your student loan but your circumstances have changed, you'll need to update your details so we can check you're still eligible. You can do this at [www.ird.govt.nz](http://www.ird.govt.nz) or by calling 0800 227 774.

7. **Casual agricultural workers** are people engaged in casual seasonal work on a day-to-day basis, for up to three months. This includes shearers and shearing shedhands.
8. If you are a recognised seasonal worker or hold a work visa as foreign crew of a vessel fishing New Zealand waters, you will use the "NSW" code. **Recognised seasonal workers** must be employed by a registered employer under the Recognised Seasonal Employers' Scheme and are employed in the horticulture or viticulture industries. You must have a Recognised Seasonal Employer Limited Visa/Permit. See [www.immigration.govt.nz](http://www.immigration.govt.nz) (search keyword: seasonal).
9. If you have a current **special tax code** certificate, enter "STC" as your tax code on page 1 and show your original special tax code certificate to your employer.

A special tax code is a tax deduction rate worked out to suit your individual circumstances. You may want one if the regular tax codes will result in you not paying enough tax or paying too much. For example if you have a rental property, business losses, income that doesn't have tax deducted before you receive it, or if you're on a benefit and working. Go to [www.ird.govt.nz](http://www.ird.govt.nz) or call us on **0800 227 774 for more information. You can get a Special tax code application (IR23BS)** from our website or by calling **0800 257 773. Please have your IRD number handy.**

10. If you need help choosing your tax code please go to [www.ird.govt.nz](http://www.ird.govt.nz) or call us on **0800 227 774.**

## Did you know?

- If you don't have your IRD number you can find it in your myIR Secure Online Services account or on letters or statements from us.
- If you want to pay your child support through your employer, talk to us on 0800 221 221 and we can set that up for you.
- Are you a KiwiSaver member? New employee - complete the KS2. Existing KiwiSaver member - complete the KS2 to start deductions.