

# Employment information amendments

Employer name

Please read the notes on the back of this form. If details for more than two employees need amending for this pay date, attach additional amendment forms and show the pay date on each form. Use a separate form for each pay date that needs amendment.

Employer IRD number

(8 digit numbers start in the second box.        )

Pay date

## Employee details

(Amounts advised must be for the whole month)

**Original details sent**

Surname	First name(s)	IRD number	Tax code	Employment date	Start	Finish
Full name		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>	<input type="text"/>	Day Month Year	Day Month Year
		Child support code <input type="text"/>	Pay frequency <input type="text"/>	Pay period date	Start	Finish
				<input type="text"/>	<input type="text"/>	<input type="text"/>
				Day Month Year	Day Month Year	Day Month Year

Gross earnings and/or schedular payments	Employee share scheme income	Earnings and/or schedular payments not liable for ACC earners' levy	Lump sum payment made and taxed at lowest rate
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	<input type="text"/>
PAYE and/or schedular tax deductions	Child support deductions	Student loan deductions	KiwiSaver deductions
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
SLCIR	SLBOR	Prior period gross adjustments	Prior period PAYE adjustment
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
			Net income
			\$ <input type="text"/>
			Net KiwiSaver employer contributions
			\$ <input type="text"/>
			ESCT deductions
			\$ <input type="text"/>

**Change to**

Surname	First name(s)	IRD number	Tax code	Employment date	Start	Finish
Full name		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
		<input type="text"/>	<input type="text"/>	<input type="text"/>	Day Month Year	Day Month Year
		Child support code <input type="text"/>	Pay frequency <input type="text"/>	Pay period date	Start	Finish
				<input type="text"/>	<input type="text"/>	<input type="text"/>
				Day Month Year	Day Month Year	Day Month Year

Gross earnings and/or schedular payments	Employee share scheme income	Earnings and/or schedular payments not liable for ACC earners' levy	Lump sum payment made and taxed at lowest rate
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	<input type="text"/>
PAYE and/or schedular tax deductions	Child support deductions	Student loan deductions	KiwiSaver deductions
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
SLCIR	SLBOR	Prior period gross adjustments	Prior period PAYE adjustment
\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
			Net income
			\$ <input type="text"/>
			Net KiwiSaver employer contributions
			\$ <input type="text"/>
			ESCT deductions
			\$ <input type="text"/>

## Underpayment or overpayment (see notes on back)

**Underpayment** (please send payment)

Paid electronically

**Overpayment**

- Transfer to PAYE period ending
- Transfer to other tax type (complete panel on back)
- Refund

**Declaration** I declare that the information given is true and correct.

Signature

(Please provide explanation of changes on back)

# Notes

Use this form to tell us about changes that need to be made to an **Employment information - IR348** you've already sent in. The form can only be used for amendments to one pay period details. If changes cover more than one pay period, please use a separate form for each pay date.

Alternatively, to correct an **Employment information - IR348** you have already sent in, call us on 0800 377 772 and we will do it for you.

## ESCT Amendments

If you're required to amend your ESCT, please complete the ESCT (Employer Superannuation Contribution Tax) amendment field. Please add your amendment figures for 'Original details sent' and 'Changed to' under the category that describes the amendment.

If the amendment is due to:

- an employee opting out or closing their KiwiSaver account, we'll refund these amounts to you. They can't be used to offset arrears or transferred to future periods.
- an overpayment, this will be used firstly to offset any outstanding amounts you owe Inland Revenue otherwise we will refund this to you.

## Student loan deduction changes

If an employee had more than one type of student loan deduction made for the month, eg, M SL and SLCIR, and the deduction amount for one of these needs amending, please complete the field requiring adjustment. You need to complete extra deductions separately in either SLCIR or SLBOR.

## Amendments to employee's details

If an amendment is required to an employee's pay details or tax code, please give us their name and IRD number with the original figures or tax codes sent in and what these should be changed to.

Do not use this form to add a finish date for an employee. Please do this on your next **Employment information - IR348**.

If all an employee's details were missed off your schedule, complete the "changed to" lines only. If the missed details are for a new employee, please show their tax code and start date.

We only need to know the figures or tax codes that require changing and the changes that need to be made, so the details we hold match those in your wage records. Please keep details of any amendments as we may need to see them at a later date.

# Example

After checking their wage records, an employer notices that Tony Lee was paid an extra \$100 backpay from which \$22.20 PAYE was deducted.

This was paid separately from his normal pay and missed from the employer schedule sent in. An amendment is required to Tony's gross earnings and PAYE details for that month. As the backpay was taxed at the lowest rate, the lump sum payment circle also needs to be ticked.

## Underpayment or overpayment of deductions

Use these boxes to work out whether the changes made for this period result in an under or overpayment of deductions.

Original total deductions	(A)	\$		:	
New total deductions	(B)	\$		:	
Difference	(A-B)	\$		:	

**Note:** We may charge you use of money interest for under payments of \$100 or more.

Underpaid  Overpaid  (tick one)

If B is greater than A, the changes result in an underpayment-please make your payment electronically for the additional amount. If A is greater than B, you have overpaid - please show how you want the overpayment treated by ticking one of the circles on the front of this form. If you want the overpayment transferred to another tax type, please complete the panel below detailing the other tax type and period and the amount to be transferred.

Tax type	Period ending	Amount
		\$
		\$
		\$
		\$
		\$

Please provide a brief explanation to support the changes you have made.

### Employee details

(Amounts advised must be for the whole month)

<b>Original details sent</b>	Surname Full name <i>Lee</i>	First name(s) <i>Tony</i>	IRD number <i>1 2 3 4 5 6 7 8 9</i>	Tax code	Employment date Start: Day Month Year Finish: Day Month Year	Child support code	Pay frequency	Pay period date Start: Day Month Year Finish: Day Month Year
Gross earnings and/or schedular payments	Employee share scheme income	Earnings and/or schedular payments not liable for ACC earners' levy	Lump sum payment made and taxed at lowest rate <input type="checkbox"/>					
\$ <i>2 400</i> 00	\$	\$						
PAYE and/or schedular tax deductions	Child support deductions	Student loan deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deductions			
\$ <i>488</i> 92	\$	\$	\$	\$	\$			
SLCIR	SLBOR	Prior period gross adjustments	Prior period PAYE adjustment	Net income				
\$	\$	\$	\$	\$				

  

<b>Change to</b>	Surname	First name(s)	IRD number	Tax code	Employment date Start: Day Month Year Finish: Day Month Year	Child support code	Pay frequency	Pay period date Start: Day Month Year Finish: Day Month Year
Gross earnings and/or schedular payments	Employee share scheme income	Earnings and/or schedular payments not liable for ACC earners' levy	Lump sum payment made and taxed at lowest rate <input type="checkbox"/>					
\$	\$	\$ <i>2 500</i> 00						
PAYE and/or schedular tax deductions	Child support deductions	Student loan deductions	KiwiSaver deductions	Net KiwiSaver employer contributions	ESCT deductions			
\$ <i>527</i> 25	\$	\$	\$	\$	\$			
SLCIR	SLBOR	Prior period gross adjustments	Prior period PAYE adjustment	Net income				
\$	\$	\$	\$	\$				

