

**Employer** Do not send this form to Inland Revenue. You must keep this completed IR 330 with your business records for seven years following the last wage payment you make to the employee.

**Employee** When you have completed your IR 330, give it to your employer.

## 1 Your details

First name/s (in full)

Family name

IRD number (8 digit numbers start in the second box.         )

If you don't know your IRD number or you don't have an IRD number, call us on 0800 227 774.

Are you eligible for KiwiSaver? Check with your employer.

## 2 Your tax code

You must complete a separate **Tax code declaration (IR 330)** for each source of income

Choose only **ONE** tax code

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

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

Tax code

If your tax code is "WT" write your schedular payment activity from page 4 here.

## 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 IR 330 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

Day Month 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) in the dollar. For the no-notification rate on schedular payments see the table on page 4.

### 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.

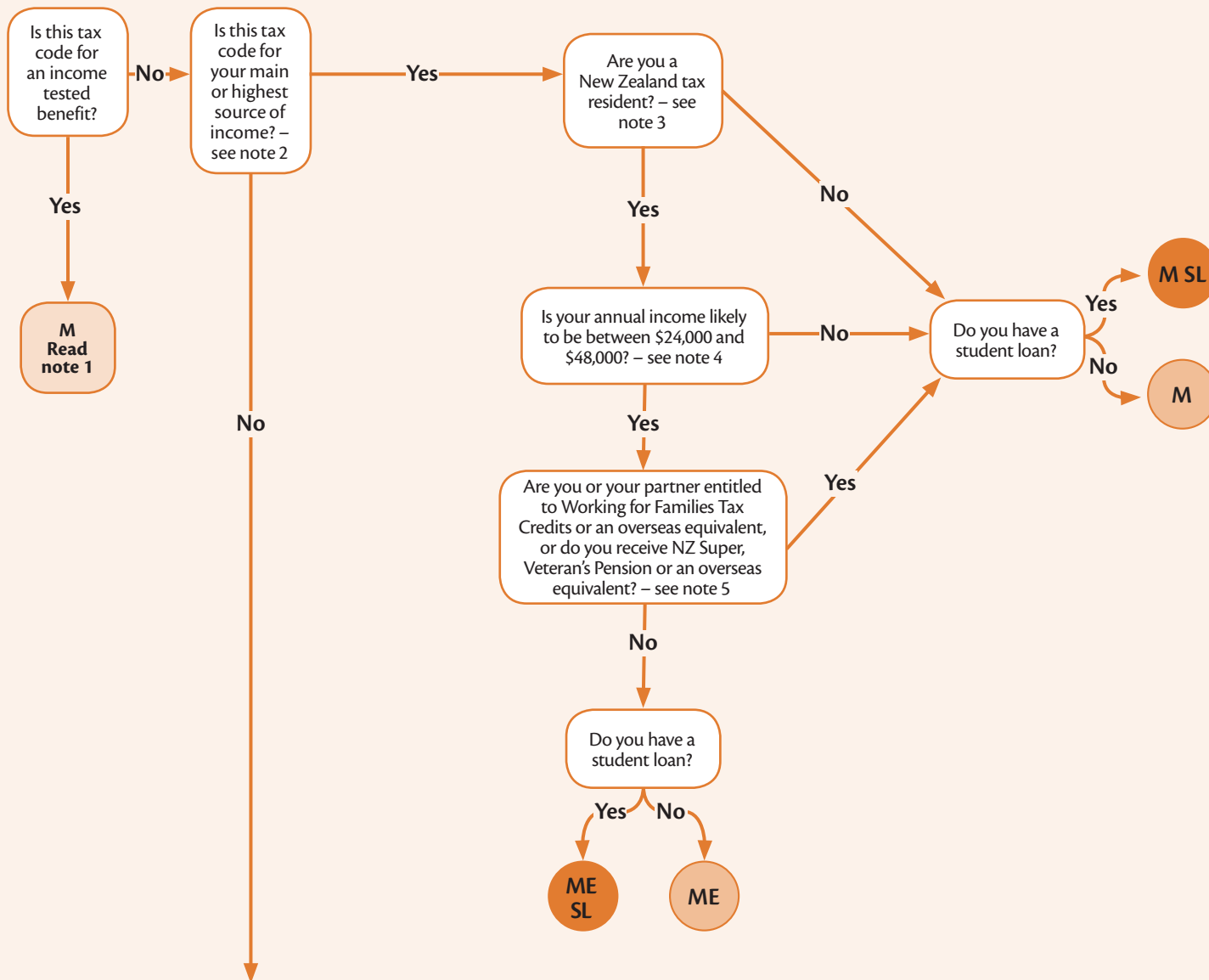
We may also exchange information about you with:

- 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).

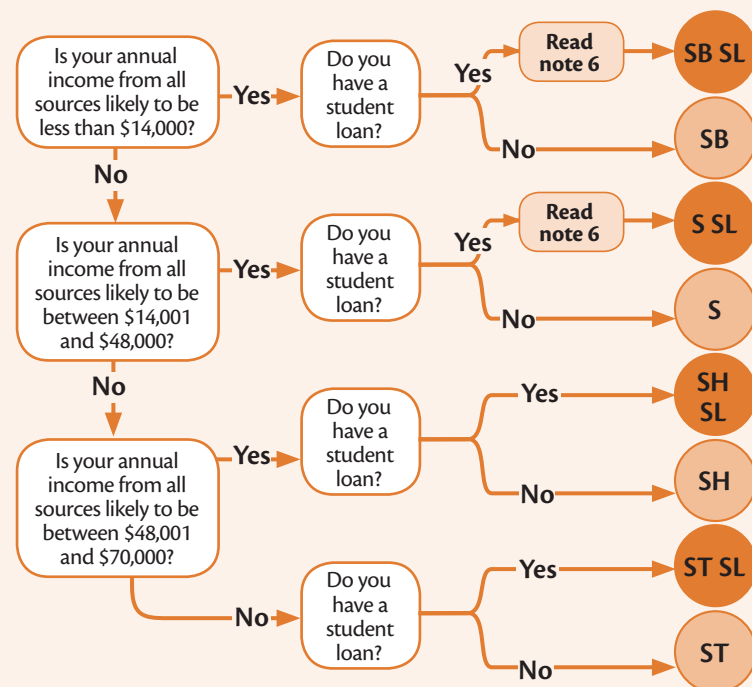
# Salary and wages – main or highest source of income

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



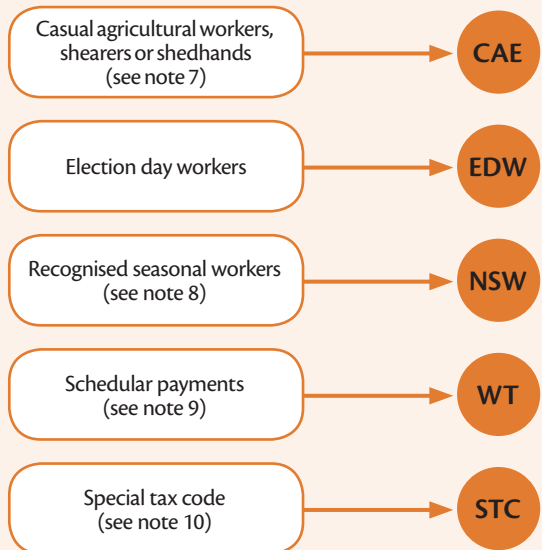
## Secondary income

Use this flow chart for your secondary income source



## 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 secondary 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 10 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 Pension or student allowance.
3. You are a New Zealand tax resident in any of these situations:
- You are in New Zealand for more than 183 days in any twelve-month period.
  - You have an enduring relationship with New Zealand.
  - You are 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, eg, \$367 a week 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 exceptions and special deduction rates go to [www.ird.govt.nz/studentloans](http://www.ird.govt.nz/studentloans)

If you already have a repayment deduction exception 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. **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 visa and or permit issued under the Recognised Employer Work Policy. See [www.dol.govt.nz](http://www.dol.govt.nz) (keyword RSE).
9. **Schedular payments** are for contract work, not salary or wages. ACC personal service rehabilitation payments paid by ACC or an accredited employer are schedular payments. You'll need to find your schedular payment activity on page 4 and write this in the space provided in Question 2 on page 1.

ACC personal service rehabilitation payments include attendant care, home help, childcare, attendant care services related to training for independence, attendant care services related to transport for independence, paid under the Injury Prevention and Rehabilitation Compensation Act 2001.

10. If you have a current **special tax code** certificate, show **"STC"** as your tax code on page 1 and attach a copy of your special tax code certificate to this declaration form.

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 paying not enough tax or too much. For example if you have a rental property, business losses, income that doesn't have tax deducted before you receive it, you receive payments from either ACC or an ACC client for providing ACC personal service rehabilitation care and you expect to earn over \$14,000 from all sources, 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 (IR 23BS)* from our website or by calling 0800 257 773. Please have your IRD number handy.

## Rate of tax deductions from schedular payments

Schedular payments are not for employees, they are for people who are independent contractors. All ACC personal service rehabilitation payments which are paid by ACC are classified as schedular payments. These payments are taxed at flat rates. If you are receiving payment for any of the types of work listed below on contract, enter the activity name in the box at Question 2 on page 1.

**Your tax code will be "WT"**, which means you'll be required to file an **IR 3** tax return at the end of the financial year. ACC clients or carers receiving ACC personal service rehabilitation payments may not be required to file an IR 3.

| Activity  | Normal tax rate | Rate if no tax code declared |
|---|-----------------|------------------------------|
| ACC personal service rehabilitation payments (attendant care, home help, childcare, attendant care services related to training for independence and attendant care services related to transport for independence) paid under the Injury Prevention and Rehabilitation Compensation Act 2001.  | 10.5c           | 25.5c                        |
| Agricultural contracts for maintenance, development, or other work on farming or agricultural land (not to be used where CAE code applies)  | 15c             | 30c                          |
| Agricultural, horticultural or viticultural contracts by any type of contractor (individual, partnership, trust or company) for work or services rendered under contract or arrangement for the supply of labour, or substantially for the supply of labour on land in connection with fruit crops, orchards, vegetables or vineyards | 15c             | 30c                          |
| Apprentice jockeys or drivers   | 15c             | 30c                          |
| Cleaning office, business, institution, or other premises (except residential) or cleaning or laundering plant, vehicles, furniture etc   | 20c             | 35c                          |
| Commissions to insurance agents and sub-agents and salespeople  | 20c             | 35c                          |
| Company directors' (fees)   | 33c             | 48c                          |
| Contracts wholly or substantially for labour only in the building industry  | 20c             | 35c                          |
| Demonstrating goods or appliances   | 25c             | 40c                          |
| Entertainers (New Zealand resident only) such as lecturers, presenters, participants in sporting events, and radio, television, stage and film performers   | 20c             | 35c                          |
| Examiners (fees payable)  | 33c             | 48c                          |
| Forestry or bush work of all kinds, or flax planting or cutting   | 15c             | 30c                          |
| Freelance contributions to newspapers, journals (eg, articles, photographs, cartoons) or for radio, television or stage productions   | 25c             | 40c                          |
| Gardening, grass or hedge cutting, or weed or vermin destruction (for an office, business or institution)   | 20c             | 35c                          |
| Honoraria   | 33c             | 48c                          |
| Modelling   | 20c             | 35c                          |
| Non-resident entertainers and professional sportspeople visiting New Zealand <sup>1</sup>   | 20c             | N/A                          |
| Payments for:   |                 |                              |
| – caretaking or acting as a watchman  | 15c             | 30c                          |
| – mail contracting  | 15c             | 30c                          |
| – milk delivery   | 15c             | 30c                          |
| – refuse removal, street or road cleaning   | 15c             | 30c                          |
| – transport of school children  | 15c             | 30c                          |
| Proceeds from sales of:   |                 |                              |
| – eels (not retail sales)   | 25c             | 40c                          |
| – greenstone (not retail sales)   | 25c             | 40c                          |
| – sphagnum moss (not retail sales)  | 25c             | 40c                          |
| – whitebait (not retail sales)  | 25c             | 40c                          |
| – wild deer, pigs or goats or parts of these animals  | 25c             | 40c                          |
| Public office holders (fees)  | 33c             | 48c                          |
| Sharefishing (on contract for the supply of labour only)  | 20c             | 35c                          |
| Shearing or droving (not to be used where CAE code applies)   | 15c             | 30c                          |
| Television, video or film: on-set and off-set production processes (New Zealand residents only)   | 20c             | 35c                          |
| If you are a non-resident contractor receiving a contract payment for a contract activity or service and none of the above activities are applicable, then: <sup>2</sup>  |                 |                              |
| Non-resident contractor (and not a company)   | 15c             | 30c                          |
| Non-resident contractor (and a company)   | 15c             | 20c                          |

<sup>1</sup> The following may be entitled to exemption from tax:

- non-resident entertainers taking part in a cultural programme sponsored by a government or promoted by an overseas non-profit cultural organisation
- non-resident sportspeople officially representing an overseas national sports body.

Send applications for exemption to:

**Team Leader, Non-resident Entertainment Unit, Large Enterprises Assistance, PO Box 5542, Wellesley Street, Auckland 1141, New Zealand. Fax 09 984 3082**

<sup>2</sup> Applications for exemption certificates or enquiries about non-resident contractors should be sent to:

**Team Leader, Non-resident Contractors Team, Large Enterprises Assistance, PO Box 2198, Wellington 6140 New Zealand. Phone 64 4 890 3056 Fax 64 4 890 4502**