



## Notes to help you with the *Employer monthly schedule (IR 348 or IR 349)*

- The Employer monthly schedule (EMS) is completed once a month, after the last payday for the month. If you have not paid any wages during the month you still need to send a signed EMS to Inland Revenue.
- After you have entered an employee's name, IRD number and tax code on the schedule we will preprint this information on subsequent schedules. If any of the preprinted information is incorrect, cross it out and note the correct details.
- Please show each employee's total earnings and deduction details on one line. If the employee receives salary/wages and withholding payments show the details on two separate lines.

**Note:** For the purposes of these notes, the term "employee" includes contractors who receive withholding payments.

## Filling in the EMS

- **Employee name** – show the employee's full name, with surname first. If the employee's name is already printed on the schedule, only the first 20 characters will be shown.
- **IRD number** – show the IRD number your employee has given you on their *Tax code declaration (IR 330)*. If your employee hasn't given you an IRD number, please leave this box blank and deduct PAYE or withholding tax at the no-declaration rate. For more information and the current no-declaration rates, see the *PAYE deduction tables (IR 340)* or *(IR 341)*.
- **KiwiSaver amounts** – If KiwiSaver amounts are included on your EMS it is important that the employee's IRD number is included. This will ensure that their amounts are credited to the correct KiwiSaver account.
- **Start date** – this is the date a new employee started working for you and needs to be entered on the schedule for the month that covers the employee's start date. You only need to enter the start date once.
- **Finish date** – this is the date the employee completely finished working for you. It is the earlier of the last day the employee worked for you or the date you made the last payment to them.
- **Totals** – Please check that the totals entered for each column are correct. If there is more than one page of the schedule, you can either total each page, or do one total on the last page of the schedule.

If you need any assistance completing any other part of the EMS please refer to the *Employer's guide (IR 335)*.

## Late filing penalty

If the schedule is filed late, a late filing penalty of \$250 may be charged. This is payable the day the following month's schedule is due.

## Notes to help you complete the *Employer deductions form (IR 345 or IR 346)*

Use the form to record and pay the deductions made from your employee's pay.

- If any of your personal details preprinted on the form are wrong, please print the correct details on the Inland Revenue copy before sending it back.

Fill in the deductions details on the Inland Revenue copy first then copy the details onto the top part of the form and keep this part for your records.

If you need any help completing any of the fields on the front of the IR 345 or IR 346 please refer to the *Employer's guide (IR 335)* for more information.

## Payment

There are several ways to make your payment. You can post a cheque to us with the Inland Revenue part of the form. Use the envelope provided (please do not fold the cheque). Please make payments payable to "Inland Revenue" and cross them "not transferable". Do not send cash. We will accept a payment as being received in time if it is posted on the last day for payment as long as it is postmarked on or before the due date for payment.

You can pay electronically. Read our pamphlet *Making payments (IR 584)* for more information about electronic payments. Some banks have a tax payment service on their website—check with your bank. If you are making an electronic payment on the due date, check with your bank what the last time is for making a payment to ensure it is processed on the same date.

Pay at any branch of Westpac, by cash or cheque only. If you would like a receipt, take the whole form with you.

## Late payment

The due date is the 20<sup>th</sup> of the month (and the 5<sup>th</sup> of the month for large employers).

If tax is not paid by the due date, late payment penalties will apply. For every month the amount remains unpaid, a further incremental penalty will also apply. We will also charge interest on any outstanding amounts.

An initial 1% late payment penalty will be charged on the day after the due date. A further 4% penalty will be charged if there is an amount of unpaid tax (including penalties) at the end of the 7<sup>th</sup> day from the due date. Every month the amount owing remains unpaid a further 1% incremental penalty will be added.

## Amounts of \$100 or less

Interest and late payment penalties are not charged on outstanding amounts of \$100 or less.

## Privacy Act 1993

The information on this form can be used to assess your liabilities and entitlements under legislation administered by Inland Revenue. We may also supply limited information about you to other specified agencies. Refer to the *Employer's guide (IR 335)* for details.