



NZ Payroll Calculations & Legislation Update

Course Overview

Many New Zealand payrolls are processed in Australia. The NZ payroll environment can be very complex with a wide range of legislative requirements. This course will introduce you to NZ payroll and teach you how to meet your legal obligations.

New Zealand employment legislation is complex and wide ranging in what payroll practitioners have to calculate to comply with the law. This practical course will allow participants to practise the essential calculations to cover a range of employee payment situations. Fully worked examples covering a range of different situations will be provided that can then be used back in the workplace. The course will be run in a workshop format.

Holidays Act 2003

- Calculating annual leave entitlements in days and in hours.
- Relevant daily pay calculations for sick, bereavement, alternative, public holidays.
- What payments are included in holiday pay and when.
- Update on changes to the Act

Parental Leave and Employment Protection Act 1987

- Taking and paying annual leave before an after parental leave is taken.

KiwiSaver 2006 Act & Superannuation

- Employer responsibilities
- IRD Requirements

NZ Payroll Giving

- What giving is?
- Rules and process
- payroll giving calculation
- Timeframes for payments to be made

Fringe Benefits

- Overview NZ fringe benefits
- What fringe benefits can be provided to your employees
- Calculating fringe benefit tax

Calculating Payments Income Tax Act 2004, Tax Administration Act

- Personal Grievance Payments
- Redundancy Payments and Retirement Allowances
- Inducement Payments.
- Restraint of Trade Agreements.
- Student loan repayments
- Accounting for allowances and benefits for staff
 - Holiday pay
 - Bonuses (special and regular)
 - Allowances
 - Special benefits
 - Job Support Scheme Allowance

Wages Protection Act 1983

- Payment of wages
- Deduction from wages
- Overpayments

Final Pay

- Final pay calculations (Holiday, when to pay, documentation to provide).

Update on upcoming changes to NZ Legislation

If you have any enquiries, please contact us.

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