



NZ Payroll Calculations Plus Course Overview

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 in depth 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

- Configuring gross earnings correctly for Holiday Act calculations.
- Calculating annual holiday entitlements.
- Calculating annual holidays in hours, days and weeks.
- Relevant daily pay & Average Daily Pay calculations for sick leave, bereavement leave & alternative public holidays.
- Calculating time and half on public holidays.
- Paying staff over the Christmas period.
- Calculating how annual holiday entitlement is cashed up and is taxed.
- How to calculate holiday pay on termination.
- Identify typical problems and issues with Holiday Act calculations.

Parental Leave and Employment Protection Act 1987

- Correct system setup for calculating parental leave.
- Calculating an employee's parental leave entitlement.
- Taking and paying annual leave before and after parental leave is taken.

Injury Prevention, Rehabilitation and Compensation Act 2001

- Calculation of 80% first week earnings for workplace accidents.
- Calculating earner levy before and after the earner levy threshold and on bonuses.
- Abatement of compensation calculation.

Child Support Act 1991

- Calculating the 60% protected net earnings for child support payments.
- Calculating the 60% protected net earnings for variable employee hours.

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KiwiSaver Act 2006 & Superannuation

- Calculating employee contributions at 2%, 4% and 8%.
- Calculating employer contributions for KiwiSaver.
- Calculating ESCT on Superannuation & KiwiSaver.
- How to calculate and tax overseas superannuation schemes.

Calculating Payments Income Tax Act 2007, Tax Administration Act 1994

- Personal Grievance Payments.
- How to calculate bonuses:
 - Annual or special bonuses.
 - Redundancy Payments and Retirement Allowances:
 - Severance. Inducement Payments. Restraint of Trade Agreements.
 - Regular incentive or production bonuses.
- Calculating tax on holiday pay.
- Calculating tax on special employee benefits.
- Benefit Allowances (taxable).
- Reimbursing Allowances (non taxable).
- Calculating student loan repayments on employee wages/salary and bonus payments.
- Calculating employee tax credits on donations through Payroll Giving.
- Motor vehicle reimbursement rates.
- Calculating tax on the termination of employment.
- Identifying typical problems and issues with tax calculations.

Attachment orders from the Court

- Calculating 60% protected net earnings and fixed amounts.

Final Pay

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

If you have any enquiries, please contact us.

☎ 1300 711 240 | training@payroll.com.au

5/37 Pitt Street, Sydney NSW 2000

2/479 St Kilda Road, Melbourne VIC 3004

Suite 73, 11/231 North Quay, Brisbane QLD 4000



