

# NZ Foundations of Payroll Practice Course Overview

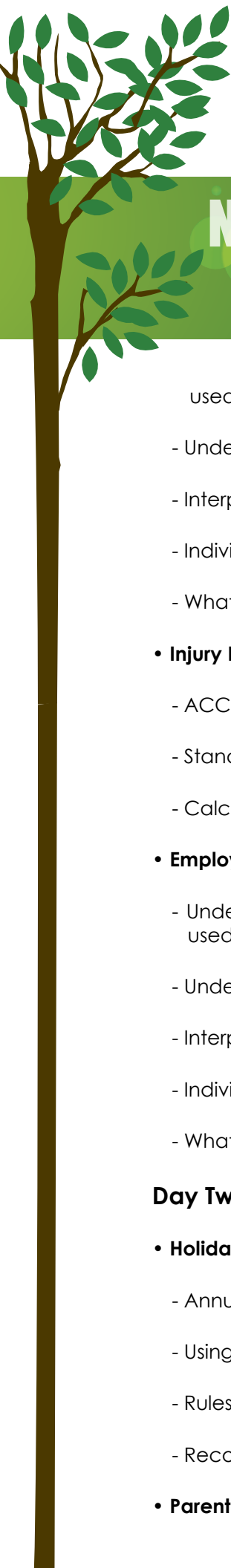
Payroll practitioners are multi-skilled with skills in employment relations, accountancy and information technology. This course is for purpose of giving new or existing payroll practitioners a solid foundation of skills to manage legislative requirements, process and procedural aspects of payroll.

Participants will use the latest case law and studies to apply practice to payroll. The course manual provided is packed with templates, examples and fully worked examples so it becomes an excellent resource back in the workplace.

**Note: This course suitable for payroll practitioners who have not previously attended any TAPS NZ workshop.**

## Day One

- **The roles and responsibilities of a payroll practitioner**
- **Manual and automated payroll processes**
- **IRD payroll responsibilities**
  - IRD forms, record keeping and reporting
  - Tax codes and tax scales
  - IRD legislation (Income Tax Act, Student Loan Scheme Act, Tax Administration Act)
  - Basic tax calculations
  - Payroll Giving
  - Handling IRD requests and dealing with issues
- **KiwiSaver Act & Amendments**
- **Child Support Act**
  - Calculating child support deductions, record requirements
- **Overview of Fringe Benefit Tax and payroll requirements**
- **Employment agreement clauses**
  - Clauses important to payroll activities
- **Employment Relations Act**
  - Understanding the difference between employees and contractors and the tests that can be



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used (including the tests the IRD applies)

- Understanding good faith behaviour and how that can impact on payroll decisions
  - Interpreting and following the rules around collective agreements
  - Individual employment agreements
  - What must be included in a wage and time record
- **Injury Prevention, Rehabilitation, and Compensation Act**
    - ACC definitions
    - Standard and partnership ACC programmes
    - Calculating the payment for the first week
  - **Employment Relations Act**
    - Understanding the difference between employees and contractors and the tests that can be used (including the tests the IRD applies)
    - Understanding good faith behaviour and how that can impact on payroll decisions
    - Interpreting and following the rules around collective agreements
    - Individual employment agreements
    - What must be included in a wage and time record

## Day Two

- **Holidays Act & amendments**
  - Annual leave, Public holidays, Alternative holidays, Sick and Bereavement Leave
  - Using "Pay as you go"
  - Rules around closedown periods
  - Record keeping and enforcement
- **Parental Leave and Employment Protection Act**

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- Criteria for applying for parental leave
- Four different types of parental leave
- **Other types of leave:**
  - Jury and witness leave
  - Education Leave under the ERA
  - Domestic leave & Special leave
  - Long service Leave
  - Volunteers Employment Protection Act
  - Civil Defence Emergency Management Act
  - Discretionary leave, Time off in lieu, Stress leave
- **Minimum Wage Act**
- **Privacy Act**
  - the 12 principles in relation to payroll activities
- **Wages Protection Act**
  - Payment of wages
  - Employee deductions
  - Overpayments to employees
- **Actioning attachment orders**
  - District Courts Act & amendments
- **Calculating an employee's final pay on termination**

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