

Helping you understand your employer forms

This factsheet explains how to fill in your *Employer monthly schedule (EMS/IR348)* and *Employer deductions (EDF/IR345)* form.

Inland Revenue **Employer monthly schedule**
Te Tari Taake *For help, refer to notes on employer deductions form.*

A&B Limited This schedule is due *20/08/2015* Employer's IRD number **1** *098 765 432*
Period ended **2** *31/07/2015*

Gross earnings and/or schedular payments	Earnings and/or schedular payments not liable for ACC earners' levy	3 PAYE and/or schedular tax deductions	4 Child support deductions	5 Student loan deductions	6 KiwiSaver deductions	7 Net KiwiSaver employer contributions
Employee name and IRD number						
Surname <i>Bloggs</i> First name(s) <i>Joe</i>		IRD number <i>012222222</i>	Tax code <i>MSL</i>		Employment start and/or finish date	
<input type="checkbox"/> Tick if lump sum payment made and taxed at lowest rate		CS code <i>B</i>	Start Day Month Year Finish Day Month Year			
\$ <i>3 200</i> 00 \$	\$ 00 00 \$	\$ <i>5 310</i> 00 \$	\$ <i>500</i> 00 \$	\$ <i>207</i> 84 \$	\$ 00 00 \$	\$ 00 00 \$
Employee name and IRD number						
Surname <i>Bloggs</i> First name(s) <i>Joe</i>		IRD number <i>012222222</i>	Tax code <i>SLBOR</i>		Employment start and/or finish date	
<input type="checkbox"/> Tick if lump sum payment made and taxed at lowest rate		CS code	Start Day Month Year Finish Day Month Year			
\$ 000 00 \$	\$ 00 00 \$	\$ 000 00 \$	\$ 100 00 \$	\$ 000 00 \$	\$ 000 00 \$	\$ 000 00 \$
Employee name and IRD number						
Surname <i>Davies</i> First name(s) <i>Ross</i>		IRD number <i>0123142</i>	Tax code <i>M</i>		Employment start and/or finish date	
<input type="checkbox"/> Tick if lump sum payment made and taxed at lowest rate		CS code <i>A</i>	Start Day Month Year Finish Day Month Year			
\$ <i>3 000</i> 00 \$	\$ 00 00 \$	\$ <i>4 930</i> 08 \$	\$ <i>750</i> 00 \$	\$ <i>000</i> 00 \$	\$ <i>900</i> 00 \$	\$ <i>742</i> 6 \$
Employee name and IRD number						
Surname <i>Rawlins</i> First name(s) <i>Stacey</i>		IRD number <i>121122222</i>	Tax code <i>WT</i>		Employment start and/or finish date	
<input type="checkbox"/> Tick if lump sum payment made and taxed at lowest rate		CS code	Start Day Month Year Finish Day Month Year			
\$ 192 00 \$	\$ 192 00 \$	\$ 38 40 \$	\$ 000 00 \$	\$ 000 00 \$	\$ 000 00 \$	\$ 000 00 \$
Total gross earnings and/or schedular payments	Total earnings not liable for ACC earners' levy	3 Total PAYE and/or schedular tax	4 Total child support	5 Total student loan	6 Total KiwiSaver deductions	7 Total Net KiwiSaver employer contributions
\$ <i>6 392</i> 00 \$	\$ <i>192</i> 00 \$	\$ <i>10 624</i> 8 \$	\$ <i>125</i> 00 \$	\$ <i>307</i> 84 \$	\$ <i>900</i> 00 \$	\$ <i>742</i> 6 \$

A Tax code

Enter your employee's tax code. Keep each completed and signed *Tax code declaration (IR330)* form for a minimum of seven years.

B Student loan deductions

Employees with a student loan must use the "SL" repayment code with their tax code. If this is their:

- main job - deduct 12 cents in each dollar they earn above the pay period repayment threshold, eg, \$367 weekly
- secondary job - deduct 12 cents in each dollar they earn.

If your employee gives you a student loan special deduction rate certificate or repayment deduction exemption certificate, reduce or stop their student loan deductions for the period shown on the certificate.

When the current certificate expires make student loan deductions at the standard rate, unless they give you a new certificate.

C Extra student loan deductions

Show extra student loan deductions on a separate line using the following codes:

- SLBOR - identifies extra deductions requested by your employee.
- SLCIR - identifies extra deductions we ask you to make to recover significant under-deductions.

If an employee has both SLBOR and SLCIR deductions, show them on separate lines.

D CS code (Child support code)

Enter a CS code if the deducted amount differs from what we've asked for. They help us make decisions and take action if required. The codes are:

- A - Payment in advance
- C - Ceased employment
- D - Previously deducted
- P - Protected earnings
- S - Short-term absences
- O - Other

E KiwiSaver

The minimum employee contribution rate and compulsory employer contribution rate is 3%.

Deduct ESCT (employer superannuation contribution tax) before you enter your employer contributions in box 7.

F Employment start and/or finish date

Use these fields when a worker starts or stops working for you.

G Schedular payments

If you have a worker using the tax on schedular payments tax code "WT", also show their gross earnings in the "Earnings and/or schedular payments not liable for ACC earners' levy" column.



Employer deductions

IR 345

June 2014

Please see notes on the back to help you complete this form and the EMS schedule.

For more information:
website www.ird.govt.nz
telephone 0800 377 772
INFOexpress 0800 257 773

IRD number **1** 098 765 432

Period ended **2** 31/07/2015

If your postal address is different from that printed above, please enter your new address below.

Street or PO Box

Suburb

Town or city

OFFICE USE ONLY

Operator code Corresp. indicator
Payment attached Return cat.

Declaration I declare that the information given in this return is true and correct.

Signature

K Munn

20 / 08 / 2015

Date

PAYE (incl. tax on schedular payments) **3** \$ 1 062.48

Child support deductions **4** \$ 125.00 **A**

Student loan deductions **5** \$ 307.84 **B**

KiwiSaver deductions **6** \$ 90.00 **C**

Net KiwiSaver employer contributions **7** \$ 74.26 **D**

ESCT deductions **8** \$ 15.74 **E**

Add Boxes 3, 4, 5, 6, 7 and 8.
This is the amount you need to pay **9** \$ 1 675.32

Inland Revenue copy

Has payment been made electronically? (Tick one) Yes No

You must file an EDF every month with your EMS. You must file two EDFs monthly if your gross annual PAYE and ESCT (employer superannuation contributions tax) combined is \$500,000 or more in the previous year ended 31 March.

Employer's superannuation cash contributions

All employer superannuation cash contributions (employer contributions) paid to a superannuation fund, including KiwiSaver schemes and complying funds, for the benefit of an employee are liable for ESCT - unless the employee and employer have agreed to treat some, or all, of the employer contribution as salary or wages under the PAYE rules.

A Child support deductions

Enter the total figure of all child support deductions you've made for your employee(s).

B Student loan deductions

Enter the total figure of all student loan deductions you've made for your employee(s), including any SLCIR or SLBOR extra deductions.

C KiwiSaver deductions

Enter the total figure of all KiwiSaver deductions you've made for your employee(s).

D Net KiwiSaver employer contributions

Enter the total figure of all employer contributions you've made to your employee(s), minus ESCT.

E ESCT

This is the total amount of ESCT you've deducted from employer contributions you've made to your employee(s).

For more information about calculating ESCT go to www.ird.govt.nz/esct

No deductions

If there are no deductions to include in any box, leave it blank.

More information

Our PAYE/KiwiSaver deductions calculator makes completing your employer returns easy by working out your employees' deductions. You'll find the calculator at www.ird.govt.nz (search keyword: PAYE calculator).

For more information about calculating PAYE, child support deductions, student loan deductions and KiwiSaver go to www.ird.govt.nz/payroll-employers