



Student Allowance One Parent application form

Complete this form if you are the parent¹ of a student who needs to have only one parent's income tested for the Student Allowance. The student will also need to complete a Student Allowance application. The best way for them to do this is online at www.studylink.govt.nz

If a student is under 24 years old without children, we test their parents' combined income to calculate how much they get for Student Allowance. This applies regardless of the student's relationship status.

A student can have one parent's income assessed if they have only one living parent or if the student is considered independent of the other parent.

A one parent test may be approved if a student's parents are living apart and:

- there is a breakdown in the relationship between the student and one of their parents, and contact with that parent would have a detrimental psychological effect on either the student or that parent, or
- the student is or has been subjected to severe mental cruelty by one of their parents, or
- a parent (or their spouse) has physically or sexually abused the student, or
- the other parent is in prison or under an inpatient order under the Mental Health (Compulsory Assessment and Treatment) Act 1992, and is unable to be responsible for the student, or
- there are other special circumstances that demonstrate that the relationship has so broken down that the student should be considered independent from the other parent – for example: the other parent's whereabouts are unknown.

If the student has other special circumstances please talk to us about it – in some cases they may still qualify for the Student Allowance.

If the reasons above don't apply and there are no other reasons why only one parent's income should be tested, both parents need to complete a Parents' form and provide evidence of their income.

A one parent test may not be approved if:

- the other parent refuses to financially support the student
- the other parent lives overseas
- the supporting parent lives with a new partner²
- the supporting parent states that he or she is not the only person responsible for the student's well-being or financial support, such as a relative or other person acting in the place of a parent.

¹ Parent includes: a natural parent, a step-parent and any person acting in place of a parent of that student.

Step-parent includes: a person who is married to, or in a civil union or in a de facto relationship with, the mother or father of the student or a person who is married to, or in a civil union or de facto relationship with, a person acting in place of the parent of the student.

A person is considered to be 'acting in place of a parent' if they are responsible for the student's well-being and financial support. This could include grandparents, other relatives (including whāngai) and foster parents if they are acting in place of the student's parent(s).

Note: This may include a caregiver who receives an Orphan's Benefit or Unsupported Child's Benefit only if they are acting in place of a parent. A caregiver who receives home for life assistance from Child, Youth and Family will generally be a parent for Student Allowance purposes. A caregiver appointed by the Chief Executive of Child, Youth and Family or an agent recognised by the Children, Young Person's and Their Families Act 1989 is not regarded as a parent.

² A partner refers to someone you are in a marriage, civil union or de facto relationship with.

Before you start – Read this page

Here are some important things you need to know before you complete your application.

Applying for the first time

If you're applying for the one parent test for the first time, you need to get a witness to sign this form.

The witness must be 18 years old or over and have known your family situation for at least a year. They must also be living at a separate address from you and the student.

Use blue or black ink only

When completing your application you must only use blue or black ink. If your application is completed in any other colour we might get you to complete another one.

Answer all the questions

You need to answer every question in this application. If a question doesn't apply to you, use 'N/A' or 'nil'. Don't leave the space blank, unless indicated on the form as this could delay the process and the student may not get paid on time.

You may need to provide documents

Where the Income source table is completed by your accountant or tax agent and they have provided their details and signed the declaration page, evidence is not required.

If you have completed the table yourself we require evidence to support your declarations.

All documents sent to StudyLink must be a verified copy. A verified copy is a copy of the original document which has been signed and dated by someone like a Solicitor/Lawyer, Notary Public, Court Registrar, an approved person at an education provider, school principal, StudyLink or Work and Income staff member or Justice of the Peace (listed in the Yellow Pages) who can confirm that the copy is the same as the original. They must print their name and title on each page and write that it is a true copy and sign it.

The best way to send your documents to us is online using www.connect.co.nz. Please remember to include the student's name and client number with any documents that you send to us. For more information visit www.connect.co.nz.

You won't have to provide any document that StudyLink has already seen.

 **Remember to sign and date this application on page 8. The witness will also need to sign this application on page 3 if you're applying for the first time.**

How to return this form

The easiest and fastest way to return your completed form to us is online using www.connect.co.nz. Please remember to include the student's name and client number.

For more ways to contact us, visit our website www.studylink.govt.nz

Part 1: Parent details

1. What is the student's client number?

This is a number issued to the student by the Ministry of Social Development. This is on their Community Services Card if they have one. If the student doesn't have one or you don't know it, leave this question blank.

Client number

<input type="text"/>							
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2. What is the student's legal name?

This is the student's legal name as it appears on their Passport or Birth Certificate.

First name	Middle name(s)	Surname or family name
<input type="text"/>	<input type="text"/>	<input type="text"/>

3. What is their date of birth?

<input type="text"/> <input type="text"/>	Day	<input type="text"/> <input type="text"/>	Month	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Year
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4. What is your legal name?

This is your legal name as it appears on your Passport or Birth Certificate.

First name	Middle name(s)	Surname or family name
<input type="text"/>	<input type="text"/>	<input type="text"/>

5. Will the student be living with you while they are studying?

Yes No

6. What is your street address?

By street address we mean a physical address. If you live overseas, please provide a contact address in New Zealand. If you don't live with the student and want to use their address, please include C/O in front of the address.

Flat/House number	Street address		
<input type="text"/>	<input type="text"/>		
Suburb	City	Post code	Country
<input type="text"/>	<input type="text"/>	<input type="text"/>	NEW ZEALAND

7. What New Zealand address do you want your mail sent to (if different from your street address)?

If you live overseas, please provide a contact address in New Zealand. If you want to use the student's address, please include C/O in front of the address.

Postal address			
<input type="text"/>			
Suburb	City	Post code	Country
<input type="text"/>	<input type="text"/>	<input type="text"/>	NEW ZEALAND

8. How can we contact you?

Phone	Mobile	Fax	Email
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

9. What is your relationship with the student?

10. Have you had a One Parent application approved for this student before?

Yes No (Go to Q 11)

If yes, have your (or the student's) circumstances changed since that application was approved?

For example, you have a new partner or the student now has contact with their other parent.

Yes No (Go to Q 13)

If yes, please call us on 0800 88 99 00 before you go further with this application.

11. Why are you applying for the one parent test?

Note: the parent with whom the student has had a breakdown in their relationship with must not live with the other parent.

- There is a breakdown in the relationship between the student and their other parent, and contact now would have a detrimental psychological effect on either the student or that parent (Go to Q11a)
- The student is or has been subjected to severe mental cruelty by their other parent (Go to Q11a)
- The other parent is in prison or under an inpatient order under the Mental Health (Compulsory Assessment and Treatment) Act 1992, and is unable to be responsible for the student (Go to Q12)
- I am the student's only living parent (Please provide the deceased parent's name in Question 12. Then go to Q13)
- There are other special circumstances that demonstrate that the relationship has so broken down that the student should be considered independent from the other parent – For example: the other parents whereabouts are unknown. (Go to Q11a)

11a. Please give us a full and detailed explanation about your answer in Question 11 (you can continue on a separate page if required):

12. What is the name of the student's other parent?

First name	Middle name(s)	Surname or family name

12a. What is their street address? (You don't need to provide an address if they are in prison or a psychiatric hospital). By street address we mean a physical address.

Flat/House number	Street address		
Suburb	City	Post code	Country
			NEW ZEALAND

12b. Does the student have contact with this other parent?

Yes No

If yes, please explain what contact they have:

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13. Are you the only person responsible for the student's well-being and financial support?

Yes No

If no, it is unlikely this One Parent application will be approved. Please call us if you need to discuss this.

14. Do you currently have a partner¹ (other than the student's other parent)?

Yes No

If yes, it is unlikely this One Parent application will be approved. Please call us if you need to discuss this.

15. While supporting the student, will you be supporting any other full-time dependent students aged 16–23 years old?

The other students must be aged at least 16 years old on 31 December in the year prior to the application and not older than 23 years old on 1 January in the year of the application.

Yes No

If yes, please give us their details:

Child's full name	Date of birth	Which education provider are they studying with?
	/ /	
	/ /	
	/ /	
	/ /	

 We need to see verified copies of each student's birth certificate or passport (unless StudyLink has already seen them).

Witness details (if you're applying for the first time)

The witness must be 18 years old or over and have known you and the student for at least a year. They must also be living at a separate address from you and the student.

Student's first name	Middle name(s)	Surname or family name

Your first name	Middle name(s)	Surname or family name

Flat/House number	Street address

Suburb	City	Post code	Country
			NEW ZEALAND

Daytime phone number	Relationship to applicant

I confirm that I am 18 years old or over and have known the applicant and the student for at least a year. I believe it is reasonable for the student to depend solely on one parent for support. To the best of my knowledge and belief the information the parent has given on this form is true and correct.

 **Witness' signature**

Day Month 2 0 Year

¹ A partner refers to someone you are in a marriage, civil union or de facto relationship with.

Part 2: Tell us about your income

16. Are you currently receiving a Work and Income benefit, New Zealand Superannuation or Student Allowance?

We don't need to see evidence of these payments.

Yes No (Go to Q 18)

17. If Yes, what is your client number?

This is a number issued to you by the Ministry of Social Development. This is on your Community Services Card if you have one. If you don't have a client number or don't know it, leave this question blank.

Client number

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18. What is your current annual gross income?

Please complete the table below and provide us with your current annual gross income from all sources. If your income has not changed since the last complete tax year, we can accept those details as your current income.

Please state what tax year your income declaration is for:

From

Day Month Year

To

Day Month Year

All income amounts (including all foreign sourced income) must be in New Zealand Dollars (NZ\$).

Where the following table is completed by your accountant or tax agent and they have provided their details and signed the declaration page, evidence is not required.

If you are completing the table yourself we require evidence to support your declarations.

Note: Losses are generally treated as NIL income and cannot be offset against other income sources. Where a loss has been incurred please write "LOSS" in the appropriate field in the income source table below and complete the 'Income offsets' section in this form.

Please refer to the 'Parents' income fact sheet' at the back of this form for more information about the below income sources.

Income source table	Income
Salary and wages Any gross yearly salary/wages from an employer, including overtime and other taxable allowances.	\$
Ministry of Social Development payments This includes any main benefits (for example, Jobseeker Support, Sole Parent Support, Supported Living Payments), Student Allowance or New Zealand Superannuation.	\$
Shareholder salaries Any gross salary payments received from a company you have shareholdings in.	\$
Interest Gross interest earned from any source.	\$
Dividends Distributions received from a private or publicly listed company.	\$
Accident compensation The amount you receive from Accident Compensation Corporation (ACC), a private insurer or employer (this does not include compensation for a loss other than a loss of income or any lump sum compensation under the Accident Compensation Act 2001).	\$
Net rental income All gross profit made from all rental properties you own, less expenses incurred.	\$
Business net income (sole trader) All gross income received by the business, less all expenses incurred.	\$
Partnership net income Your proportion of gross income received by the partnership, less all expenses incurred by the partnership.	\$

Income source table	Income
Income of major shareholder held in a closely held company The greater of either zero or the amount calculated using the following formula: (persons (parent's) interest + attributed interest) x (income-dividends)	\$
Director fees Fees distributed from a company to a director for services performed.	\$
Trust beneficiary income All income distributed from a trust to a beneficiary.	\$
Attributable trustee income (settlers only) All income for the year of a trust that has not been distributed as beneficiary income.	\$
Trustee fees All fees distributed from a trust to a trustee for services performed.	\$
Personal drawings Any payments withdrawn from any entity for personal use in addition to the salary and profit. This excludes any payments that are from a parent's capital ownership of an investment activity or business that are: <ul style="list-style-type: none"> not payments by a trustee and are received on capital account and not a loan. 	\$
Other payments that exceed \$5,000.00 Payments received from any other source and used for your family's usual living expenses or to replace loss or diminished income.	\$
Income from boarders Taxable income from boarders as defined by Inland Revenue.	\$
Tax exempt income Salary and wages exempt from income under specific agreements in New Zealand.	\$
Pensions and annuities, distributions from superannuation/retirement savings schemes The full amount of any overseas pensions (taxable and non-taxable) and 50% of the amount of any New Zealand pension or annuity payments from life insurance or distributions from a private superannuation fund/retirement savings schemes (not including New Zealand Superannuation).	\$
Attributable fringe benefits Fringe benefits provided by a company you hold voting interest of 50% or more and/or market value interests of 50% or more (if market value circumstances exist).	\$
Salary exchanged for private use of an employer-provided motor vehicle The amount of the reduction in your salary when agreeing to a lower salary in exchange for use of a company motor vehicle.	\$
Employer provided short-term charge facilities The amount of short-term charge facilities where it is not already included in your taxable income.	\$
Portfolio Investment Entity income (PIE) Includes taxable and non-taxable income attributed by a Portfolio Investment Entity	\$
Income equalisation scheme deposits Includes any deposits made to Inland Revenue as a part of an income equalisation scheme and any interest earned on those deposits. Withdrawals from certain schemes are not considered income.	\$
Income equalisation scheme withdrawals Includes any withdrawals from adverse events income equalisation schemes and forest thinning operations income equalisation scheme. Deposits to these schemes are not considered income.	\$
Other sources of income If there are any further income sources not included above (i.e. non-NZ tax resident overseas taxable income) please state here. This includes where you might have directly or indirectly deprived yourselves of income (which would result in the student getting a Student Allowance or payment at a higher rate).	\$
TOTAL INCOME: The total of ALL income in this Income source table	\$

19. Income offsets

For Student Allowance parental income purposes, offset of losses between entities generally cannot occur. Where any offsets have occurred as part of calculations above, please explain why this is allowable under section MB 3(3) of the Income Tax Act 2007.

20. If you don't receive any income please explain why. Otherwise go to Part 3: Parent's Declaration.

Make sure you complete the Parent's Declaration on page 8.

Declaration for Accountant/Tax Agent

If you have completed/provided the income information on this worksheet and you are the accountant/tax agent of the parent/s, please provide your details and sign below.

First name	Surname or family name	Business name (if applicable)

Phone	Email



Accountant's/Tax Agent's signature

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Day

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Month

2	0		
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Year

Privacy statement

The Ministry of Social Development includes Work and Income, MSD Housing Assessment, Senior Services, StudyLink and other service lines. The legislation administered by the Ministry of Social Development allows us to check the information that you give us. This may happen when you apply for assistance and at any time after that. The Privacy Act 1993 requires us to tell you why we collect the information and what we will do with it.

Why we collect information

The information you give us or your Contracted Service Provider¹ is collected under the authority of the legislation administered by the Ministry of Social Development and will be held by the Ministry of Social Development and/or your Contracted Service Provider.

The information is collected for the purposes of the legislation administered by the Ministry of Social Development including:

- granting benefits and other assistance under the Social Security Act 1964
- granting student loans and student allowances under the Education Act 1989
- delivering superannuation services under the New Zealand Superannuation and Retirement Income Act 2001 and the Veterans' Support Act 2014
- assessing eligibility for social housing and calculating income-related rents under the Housing Restructuring and Tenancy Matters Act 1992
- care and protection needs of children under the Children, Young Persons and their Families Act 1989
- providing support and services for you and your family in relation to employment, education and housing
- assessing whether you and/or your partner (if you have one) may be entitled to an overseas pension, benefit or allowance.

MSD may also use the information for statistical and research purposes, and for providing advice to Government.

The Ministry of Social Development and your Contracted Service Provider will exchange information about you in order to provide you with your correct financial assistance and other services. Your Contracted Service Provider may collect information from other agencies where that information is relevant to the services that the Contracted Service Provider is providing you.

You are not required to give the Ministry of Social Development or your Contracted Service Provider information, but if you do not give them, or us, all the information we ask for, your application for benefits and other assistance may be declined.

¹The term Contracted Service Providers has the meaning given by section 125A(1), Social Security Act 1964, and references to Contracted Service Provider in this privacy statement only apply where one has been assigned to you.

We may use information for social housing

Information you give us when you apply for assistance, and at any time after that, may also be used for social housing purposes² under the Housing Restructuring and Tenancy Matters Act 1992, including reviewing your eligibility for social housing or your income-related rent.

²Social housing is subsidised housing available to people in the greatest need of housing for the duration of their need. It is provided by Housing New Zealand and approved community housing providers.

We may contact health providers

The Ministry of Social Development or your Contracted Service Provider may contact health providers to check any health related information you give us.

We may compare the information you give us with information held by other agencies

The information you give us, or your Contracted Service Provider, may be compared with information held by other agencies such as Inland Revenue, the Ministry of Education, the Ministry of Justice, New Zealand Defence Force, Department of Corrections, New Zealand Customs Service, Department of Internal Affairs, Accident Compensation Corporation, Housing New Zealand Corporation, Ministry of Health, New Zealand Qualifications Authority, Tertiary Education Commission, Student Job Search, education providers, and Immigration New Zealand. It may also be compared with social security information (for example, pension or benefit information) held by other governments (including Australia, the Netherlands and Malta).

We may share information with Inland Revenue

Under the Tax Administration Act 1994, if you have dependent children, the information you give us, or your Contracted Service Provider, may be shared with Inland Revenue for the purpose of administering Working for Families Tax Credits. Inland Revenue may also:

- use the information for the purposes of child support, student loans and taxation
- disclose it to the Ministry of Business, Innovation, and Employment, Statistics New Zealand, the Ministry of Justice, the Accident Compensation Corporation, and the Ministry of Education
- disclose your personal information to your partner.
- We may give information to employers, childcare providers, service providers and social housing providers

The Ministry of Social Development or your Contracted Service Provider may:

- give employers (and recruitment agencies, immigration advisors and immigration consultants acting on behalf of employers) information about you to find you employment and contact the employer to discuss the result of any job interview that you are referred to
- share information with childcare centres to administer your entitlement to childcare assistance
- give information about you to the Tertiary Education Commission, Workbridge, training providers, education providers, career services or other agencies that have a formal agreement to provide services on behalf of the Ministry of Social Development.
- share information about you with social housing providers (such as Housing New Zealand) to administer your housing-related assistance.

We may use your information to give you a better service

Other information that you give us or your Contracted Service Provider (for example, on your skills, aspirations, family circumstances) that is not required to assess your entitlement to a benefit may be used by us or your Contracted Service Provider to provide a better service to you.

You have the right to see your information and ask for it to be corrected

Under the Privacy Act 1993 you have the right to ask to see all information we, or your Contracted Service Provider, hold about you and to ask them, or us, to correct that information.

Part 3: Parent's declaration

The information I have provided is true and I have not left anything out. I understand I may be asked to provide further evidence to support the income details I have given and that I could be prosecuted if I make a false statement.



Parent's signature

Day

Month

0

Year

Please tick this box if you give permission for StudyLink to contact your accountant/tax agent if we have any further questions or require further evidence.

Please confirm your accountant/tax agent details below:

First name	Surname or family name	Business name (if applicable)

Phone	Email

If your child is approved a Student Allowance and you're receiving child support or Working for Families Tax Credits for them, you need to contact Inland Revenue straight away as your entitlement will be affected. You can contact Child Support on **0800 221 221** and Working for Families Tax Credits on **0800 227 773**.

If your child is approved a Student Allowance and you're receiving any assistance from Work and Income, you need to contact them straight away as your entitlement may be affected. You can contact Work and Income on **0800 559 009**.

Parent's checklist

If this is your first application, have the witness details on page 3 been completed? If not, your application may be returned to you. Your witness must be 18 years old or over and have known you and the student for at least a year. This cannot be someone who lives at the same address as you or the student.

Make sure the Total income has been included on the Income source table on page 5.

If your accountant or tax agent has completed the Income source table on your behalf, make sure they have also completed the declaration on page 6.

Documents to provide

Where the Income source table is completed by your accountant or tax agent and they have provided their details and signed the declaration page, evidence is not required.

If you have completed the table yourself we require evidence to support your declarations.

All documents sent to StudyLink must be a verified copy. A verified copy is a copy of the original document which has been signed and dated by someone like a Solicitor/Lawyer, Notary Public, Court Registrar, an approved person at an education provider, school principal, StudyLink or Work and Income staff member or Justice of the Peace (listed in the Yellow Pages) who can confirm that the copy is the same as the original. They must print their name and title on each page and write that it is a true copy and sign it.

The best way to send your documents to us is online using www.connect.co.nz. Please remember to include the student's name and client number with any documents that you send to us. For more information visit www.connect.co.nz

You need to provide any information we need before the end of the student's course or their Student Allowance application may be closed.

Evidence of any income you receive. For example, recent payslips (you need to provide at least four weeks of income and computer generated payslips must be signed by your employer), a letter or statement from your employer, a detailed statement from your accountant or Inland Revenue (this can be printed from your myIR but must show the web address), details of rental income and expenses, taxable boarder income, or a tax assessment notice of the country or countries you receive income from stating your income before tax, or a letter from your bank(s), social security or pension provider, or any other organisation you get income from. If your income hasn't changed since the last complete financial year you can provide evidence of this income.

Evidence of your nil taxable income – if you don't have any income. For example, a letter or statement from Inland Revenue or your accountant, as well as a statement detailing how you support yourself on nil income. If you receive financial help from someone else, they need to complete a written statement confirming that they have been financially supporting you, and the amount of financial assistance you have received from them - this statement must also state if the assistance received is a gift or a loan that needs to be repaid.

Birth certificates or passports for other full-time students. You won't need to provide these if StudyLink has already seen them.

Parents' income fact sheet

For more information on Parental income, please refer to 'Parents' income – Student Allowance definition' in the glossary section on the StudyLink website: www.studylink.govt.nz

Offsetting income losses – MB 3 of Income Tax Act 2007

For Student Allowance parental income purposes, where a loss has occurred, it is generally regarded as nil income: an exception does exist to this rule. Where a parent has multiple business or investment activities of a kind that are normally associated with each other, a loss from one activity may be able to be offset against the profit from the other activity.

Ministry of Social Development payments

This is the gross amount of any income from a main benefit that you receive from Work and Income, New Zealand Superannuation or from a Student Allowance.

Note: A main benefit includes, Jobseeker Support, Sole Parent Support, Supported Living Payment, Emergency Benefit, Unsupported Child's Benefit, Youth Payment and Young Parent Payment. Any supplementary assistance you receive (e.g. Accommodation Supplement) is not included as income.

Salary/Wages

This is the total amount of any salary or wages (taxable or non-taxable) you are paid by an employer. This includes paid parental leave and overseas salary and wages. This does not include non-taxable allowances or any wages you draw from a business, partnership or company you operate.

Shareholder salaries

This is the gross salary or remuneration distributed from a company to a shareholder for services performed. This is paid before the final net profit is determined. This is listed as an expense from the company.

Interest

Gross interest earned from any source. This includes any money earned from an interest bearing bank account.

Dividends

Dividends are part of a company's profit that is passed on to its shareholders. These are paid to shareholders according to the proportion of the company they own. Unit trusts are treated as companies for tax purposes and unit trust distributions are treated as dividends.

Accident compensation

Any ongoing gross payments paid to you as a result of an accident/injury. This does not include compensation for a loss other than for a loss of income or any lump sum compensation under the Accident Compensation Act 2001.

Net rental income

This is the net income (gross income less expenses) made from all rental properties that you own. Income from rental properties that are part of a business or trust must be included in any business or trust income declared.

Business net income (Sole Trader)

This is the gross amount of any income that is received as a result of business activity less all expenses.

Partnership net income

Your proportion of net income (gross income less expenses) received by the partnership.

Director fees

All fees distributed from a company to a director for services performed.

Income of major shareholders held in a closely held company

A closely held company is a company where at any time there are five or fewer people whose voting interests in the company is more than 50% or, if market value circumstances exist for the company, there are five or fewer people whose market value interest in the company is more than 50%.

If a parent is a major shareholder in a closely held company, the income is the greater of either zero or the amount calculated using the following formula:

(parents' interest + attributed interest) x (income – dividends)

Attributable trustee income

(MB 7 of the Income Tax Act 2007)

All income for the year of a trust that has not been distributed as beneficiary income is income attributed to the settlors of the trust. Generally a settlor is a person who transfers value in cash or kind to the trust for the benefit of the beneficiaries. You are also a settlor if you provide financial assistance to a trust (or for the benefit of the trust) with an obligation to pay you back on demand, and you don't ask the trust to pay you back or you defer making the request for repayment.

Trust beneficiary income

All income distributed from a trust to a beneficiary.

Trustee fees

This is any income paid to you from a trust as trustee for services performed.

Personal Drawings

Any payments withdrawn from any entity for personal use in addition to the salary and profit paid to you.

Other payments exceeding \$5,000.00 a year

(MB 13 of the Income Tax Act 2007)

Payments received from any other person used for your family's usual living expenses or to replace diminished income can be considered income. These are payments that were used for something you and your family would otherwise have paid for yourselves.

Note: There are exclusions that are outlined under MB 13 (2) of the Income Tax Act 2007.

Income from boarders

The Inland Revenue website outlines what amount of any declared boarding payments are deemed to be taxable. This amount will depend on the costs incurred and payments received. Please see Inland Revenue's website for more information www.ird.govt.nz.

Tax exempt income

(MB 1(2) of the Income Tax Act 2007)

This includes salary and wages exempt from income under specific international agreements in New Zealand. It includes employees of international organisations such as the United Nations or the Organisation for Economic Cooperation and Development (OECD) or under the Diplomatic Privileges and Immunities Act 1968.

Pensions and Annuities

(MB 5, 6 and 10 of the Income Tax Act 2007)

This includes overseas pensions (state NZ\$). Also, 50% of the amount of income, pensions or annuities from a life insurance policy or private superannuation fund. This may also include certain distributions from retirement saving schemes or private superannuation schemes before the retirement age (65 years old). Please see Inland Revenue's website for more information www.ird.govt.nz.

Attributable fringe benefits

(MB 8 of the Income Tax Act 2007)

The value of any attributable fringe benefits received and the fringe benefit tax paid by the company is required to be declared by all shareholder-employees if you hold voting interest of 50% or more in a company.

Salary exchanged for private use of an employer-provided motor vehicle

(MB 7B of the Income Tax Act 2007)

From 1 April 2014, if you agreed to a lower salary in exchange for private use of a company motor vehicle, the amount of your salary reduction is treated as part of your income. If the use of the vehicle just comes with the job then do not include the value.

Employer-provided short term charge facilities

(MB 7B of the Income Tax Act 2007)

As of 1 April 2014, if your employer is providing you with a short-term charge facility that allows you to buy, hire, or charge goods or services at a discounted rate this can be treated as income. It would be considered income if the benefits are either more than 5% of your salary and wages, or \$1,200 if your salary and wages are more than \$24,000 per annum.

Portfolio Investment Entity Income (PIE)

(MB 1(5) of the Income Tax Act 2007)

This includes an amount of taxable or non-taxable income attributed by a PIE fund to you, except if the PIE fund is a 'locked-in' superannuation fund or retirement savings scheme (e.g. KiwiSaver).

Income equalisation scheme deposits

(MB 9 of the Income Tax Act 2007)

The income equalisation scheme allows you to deposit income from farming, fishing or forestry to Inland Revenue. The amount deposited into the income equalisation scheme is considered income and any interest earned on those deposits.

Withdrawals from the scheme are not considered income.

Adverse events and forest thinning operations income equalisation schemes.

Withdrawals from adverse events income equalisation schemes and forest thinning operations income equalisation schemes are parental income as they are taxable.

Deposits are not parental income.

Note: Generally refunds (excluding interest) are not considered income.

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