

# NEW EMPLOYEE DETAILS

## INFORMATION FORM

Please complete this form and return with all other documents to your contact in the Ministry.

### Personal Details

Title: Surname:  
First name: Middle name(s):  
Preferred name:  
Date of birth: Gender:

### Bank Account Details

Bank account:  
Bank name:

### Employment Details

*Where have you come from before starting with the Ministry of Justice?*

Non-Labour Force / Casual / Unemployed (1) Public Service Department (4)  
Wider State Sector (5) Non-State Sector (6)

*Have you previously worked for the Ministry of Justice?*

No Yes When:

### Contact Details

Street: Home phone:  
Suburb: Mobile:  
Town / city: Email:  
Postcode:

### Emergency Details

Full name: Relationship:  
Street: Home phone:  
Suburb: Mobile:  
Town / city: Email:  
Postcode:

### Citizen or Visa Details

I am a New Zealand Citizen

I am a New Zealand Resident

I hold a valid visa allowing me to work in New Zealand. Please provide a copy of your visa and passport.

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## Ethnicity Details

We invite you to contribute information about your ethnicity.<sup>[1]</sup>

### Ethnic Group

Specify ethnicity if you wish

Maori - Iwi:  
New Zealand European  
European  
Pacific Peoples  
Asian  
Middle Eastern/Latin American/African  
Other (please specify):

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## Disability Details

We invite you to contribute information about any disabilities you may have.<sup>[1]</sup>

*Is your activity limited by a long term condition or health problem that has lasted six months or more (or is this expected to last six months or more)?*

No Yes

If yes, is it:

Sensory - hearing or seeing Intellectual  
Physical - mobility or agility Psychiatric/psychological  
Other (please specify)

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## Superannuation Details

Currently a member of KiwiSaver?

- Yes Please complete the KiwiSaver deduction form (KS2); OR  
Provide a copy of your contributions holiday
- No The Ministry is required by law to automatically enrol you for KiwiSaver and will make deductions starting from your first pay, if you qualify.  
If you wish to opt out, please read and complete the KiwiSaver Opt-out request form (KS10). NOTE: your opt-out form can only be processed between day 14 and day 56 of your employment.  
For further information please visit [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz)
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Currently a member of an other government superannuation scheme?

- Yes State Sector Retirement Savings Scheme (SSRSS)  
For information and scheme provider details please visit [www.ssc.govt.nz/ssrss](http://www.ssc.govt.nz/ssrss)
- Yes Government Superannuation Fund (GSF)  
For information please visit [www.gsfa.govt.nz](http://www.gsfa.govt.nz)

If yes, please contact your superannuation provider and obtain a new employer transfer form and action accordingly.

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<sup>[1]</sup> Your information is held confidentially, no individuals can be identified when the information is used for reporting purposes. We are required to report this data that we do hold to the State Services Commission.

Use this form if you're receiving salary or wages as an employee.

Don't use this form if you're a contractor or use a WT tax code, you'll need to use the *Tax rate notification for contractors (IR330C)* form.

## Once completed:

**Employee** Give this form to your employer.

If you receive a payment such as a benefit or superannuation, return this form to Work and Income.

**Employer** Do not send this form to Inland Revenue. You must keep this completed IR330 with your business records for seven years following the last wage payment you make to the employee.

When an employee hands you this form you must change their tax code, even if you have received different advice in the past.

## 1 Your details

First name/s (in full)

Family name

IRD number

(8 digit numbers start in the second box. 1 2 3 4 5 6 7 8 )

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## 2 Your tax code

You must complete a separate *Tax code declaration (IR330)* for each source of income

Choose only ONE tax code Refer to the flowchart on page 2 and then enter a tax code here.

Tax code

If you're a casual agricultural worker, shearer, shearing shedhand, recognised seasonal worker, election day worker or have a special tax code refer to "Other tax code options" at the bottom of page 2, choose your tax code and enter it in the tax code circle.

## 3 Your entitlement to work

I am entitled under the Immigration Act 2009 to do the work that this tax code declaration relates to (tick the box that applies to you).

I am a New Zealand or Australian citizen or am entitled to work indefinitely in New Zealand.

I hold a valid visa with conditions allowing work in New Zealand.

Find out whether you are entitled to work in New Zealand by calling 0508 558 855 or 09 914 4100.

Your employer can check your work entitlement status through VisaView [www.immigration.govt.nz/visaview](http://www.immigration.govt.nz/visaview) if they are registered for this service, or by calling Immigration New Zealand on one of these numbers:

Auckland toll-free calling area 09 969 1458

Wellington 04 910 9916

Other parts of New Zealand 0508 WORK NZ

Your employer may also ask you for additional evidence about your entitlement to work status.

**Note to employers:** It is an offence to employ someone who is not entitled to work under the Immigration Act 2009. An employer has a defence if the employer did not know the person was not entitled to work, took reasonable precautions and exercised due diligence to ascertain whether the person was entitled to do the work. Relying solely on this IR330 form does not constitute reasonable precautions or due diligence. Instead, employers may check entitlements using the online VisaView service ([www.immigration.govt.nz/visaview](http://www.immigration.govt.nz/visaview)) or by contacting Immigration New Zealand or by seeking documentary evidence.

## 4 Declaration

Signature

						2	0		
Day	Month	Year							

Please give this completed form to your employer. If you don't complete Questions 1, 2 and 4, your employer must deduct tax from your pay at the no-notification rate of 45 cents (plus earners' levy).

### Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

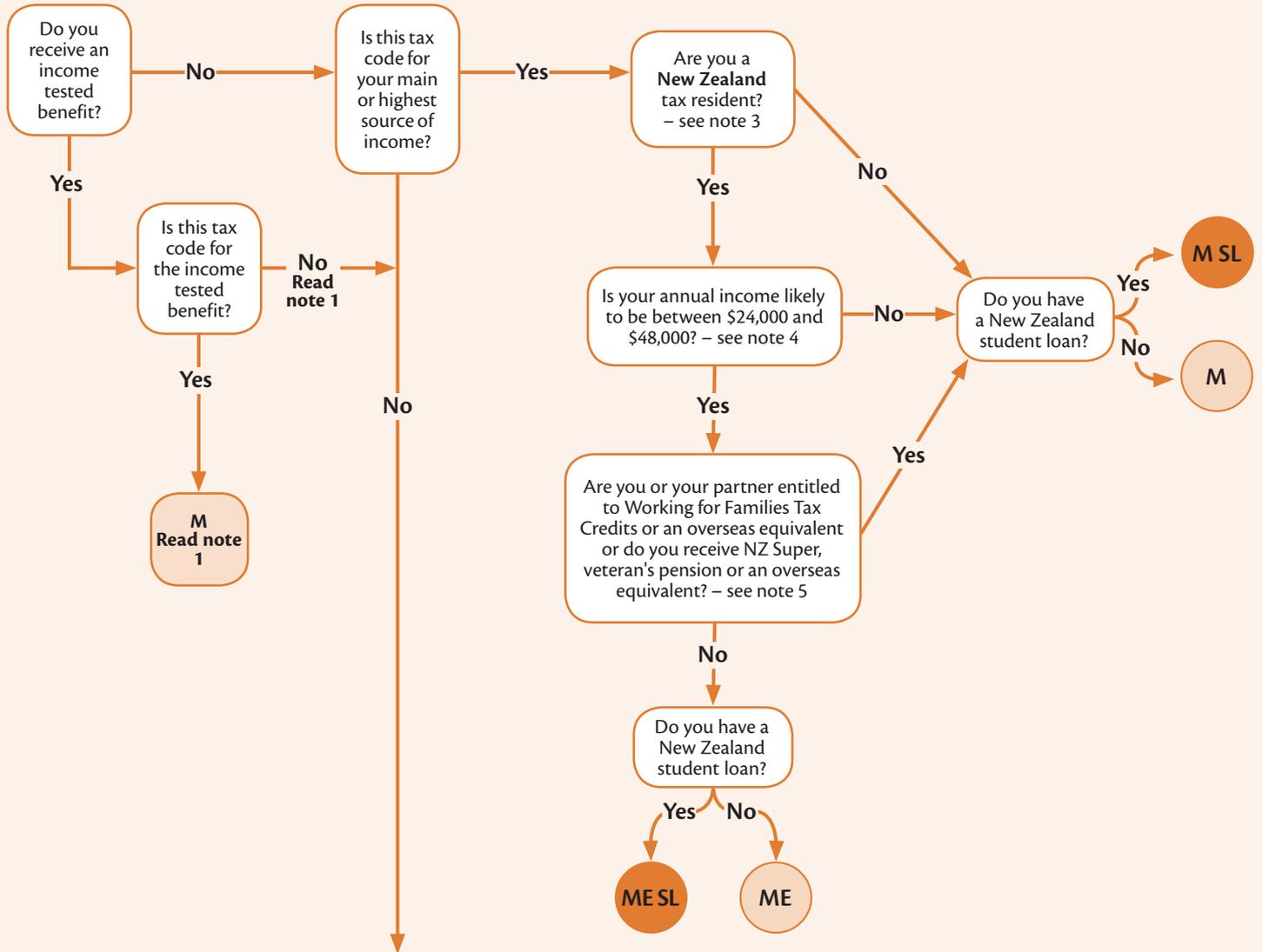
We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information. For full details of our privacy policy go to [www.ird.govt.nz](http://www.ird.govt.nz) (keyword: privacy).

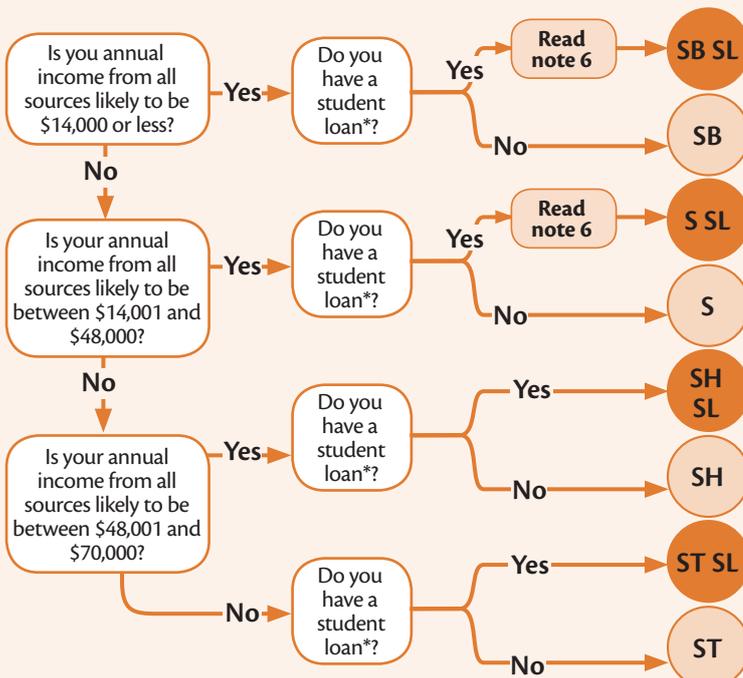
## Salary and wages – main or highest source of income

Choose your tax code here if you receive salary or wages. See secondary income and other tax code options below for secondary jobs or income from other sources



## Secondary income

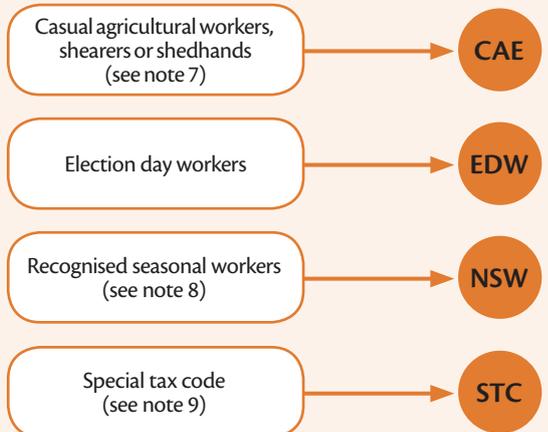
Use this flow chart for your secondary income source



\* Relates to New Zealand student loans only

## Other tax code options:

Use the tax code shown if you receive any of the following types of income or you have a special tax code



When you've worked out your tax code, enter it in the tax code circle at Question 2 on page 1.

**Important: You may need to change your tax code if your circumstances change during the year. For example:**

- you take out a student loan or pay it off
- start or stop being eligible to use ME or ME SL (see note 5 below)
- you have a second job and your income decreases or increases, changing the code you should be using.

## Notes to help you complete this form

1. If you receive a **benefit from Work and Income** (other than a student allowance, NZ super or veteran's pension) it is treated as your highest source of income and you must use the “M” tax code for this income. **You must use the secondary income section on page 2 to work out your tax code for any other taxable income.**  
If you choose a secondary tax code of “S” or “S SL” and you'll earn more from your secondary job than your benefit, you may pay more tax than you're required to for that job. You can apply for a **special tax code** so that the right amount of tax is deducted – read note 10 for more information about special tax codes.
2. **Source of income** means income such as salary, wages, weekly accident compensation payments, NZ Super, veteran's weekly compensation, veteran's pension or student allowance.
3. You are a New Zealand tax resident in any of these situations:
  - You've been in New Zealand for more than 183 days in any 12-month period and haven't become a non-resident.
  - You have a permanent place of abode in New Zealand.
  - You're away from New Zealand in the service of the New Zealand Government.
4. Your **annual income** is your total income (before tax is deducted) from all sources, from 1 April to 31 March, excluding losses carried forward from a previous year.
5. If you or your partner are entitled to receive WfFTC or an overseas equivalent, or if you receive NZ Super, veteran's pension or an overseas equivalent of any of these, your tax code is “M” (or “M SL” if you have a student loan). You're not eligible to use “ME” or “ME SL”.  
For more information about WfFTC go to [www.ird.govt.nz](http://www.ird.govt.nz)
6. You may be eligible for a repayment deduction exemption on your salary and wage income if you:
  - have a student loan
  - are studying full-time in New Zealand
  - expect to earn below the annual repayment threshold from all sources
  - earn above the pay-period repayment threshold.If you have a student loan and you choose “SB SL” or “S SL” for your tax code, you may pay more towards your student loan than you need to. If you earn under the pay period repayment threshold, eg, \$368 a week from your main job, you can apply for a special deduction rate to reduce your student loan repayment deductions on your secondary earnings.  
For more information about repayment deduction exceptions and special deduction rates go to [www.ird.govt.nz/studentloans](http://www.ird.govt.nz/studentloans)  
If you already have a repayment deduction exception or special deduction rate for your student loan but your circumstances have changed, you'll need to update your details so we can check you're still eligible. You can do this at [www.ird.govt.nz](http://www.ird.govt.nz) or by calling 0800 227 774.
7. **Casual agricultural workers** are people engaged in casual seasonal work on a day-to-day basis, for up to three months. This includes shearers and shearing shedhands.
8. If you are a recognised seasonal worker or hold a work visa as foreign crew of a vessel fishing New Zealand waters, you will use the “NSW” code. **Recognised seasonal workers** must be employed by a registered employer under the Recognised Seasonal Employers' Scheme and are employed in the horticulture or viticulture industries. You must have a Recognised Seasonal Employer Limited Visa/Permit. See [www.immigration.govt.nz](http://www.immigration.govt.nz) (search keyword: seasonal).
9. If you have a current **special tax code** certificate, enter “STC” as your tax code on page 1 and show your original special tax code certificate to your employer.  
A special tax code is a tax deduction rate worked out to suit your individual circumstances. You may want one if the regular tax codes will result in you not paying enough tax or paying too much. For example if you have a rental property, business losses, income that doesn't have tax deducted before you receive it, or if you're on a benefit and working.  
Go to [www.ird.govt.nz](http://www.ird.govt.nz) or call us on 0800 227 774 for more information. You can get a *Special tax code application (IR23BS)* from our website or by calling 0800 257 773. Please have your IRD number handy.
10. If you need help choosing your tax code please go to [www.ird.govt.nz](http://www.ird.govt.nz) or call us on 0800 227 774.

## Did you know?

- If you don't have your IRD number you can find it in your myIR Secure Online Services account or on letters or statements from us.
- If you want to pay your child support through your employer, talk to us on 0800 221 221 and we can set that up for you.
- Are you a KiwiSaver member? New employee - complete the KS2. Existing KiwiSaver member - complete the KS2 to start deductions.



# Your introduction to KiwiSaver – employee information

**KiwiSaver is a work-based savings initiative designed to help set you up for your retirement. Most members will build up their savings through regular contributions from their pay, making saving simple and easy.**

To join KiwiSaver you must:

- be a New Zealand citizen or be entitled to stay in New Zealand indefinitely, and
- be under the age of eligibility for New Zealand Superannuation (NZ Super) which is currently age 65.

## Already in work

You can choose whether you join KiwiSaver. If you decide to, you can join with a scheme provider directly or through your employer.

## Starting a new job

If you're over 18 you'll be automatically enrolled in KiwiSaver if you're eligible. Your employer will give you some information about KiwiSaver, including a *KiwiSaver deduction form (KS2)*.

Temporary employees and casual agricultural workers aren't automatically enrolled in KiwiSaver. For other exemptions go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) (search keywords: automatic enrolment).

## Self-employed or not working

You can join KiwiSaver by contacting your chosen scheme provider directly. They'll send you a product disclosure statement and enrolment form. For more information on KiwiSaver scheme providers go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) (search keywords: scheme provider).

## Opting out

If you don't want to join KiwiSaver and have been automatically enrolled you'll need to opt out between the second and eighth week (ie, on or after day 14 and on or before day 56) of starting your new job. Complete an online opt-out form at [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) or a *New employee opt-out request (KS10)* form. We'll refund any contributions you've made.

If you've chosen to join KiwiSaver you can't opt out. However, after 12 months you could take a contributions holiday.

## KiwiSaver benefits

If you're over 18 you're entitled to:

- an annual member tax credit paid by the government of up to \$521.43
- employer contributions that match 3% of your gross earnings.

Three years after your first KiwiSaver contribution you may be able to use your savings to buy your first home. You may also be eligible for the KiwiSaver HomeStart grant from Housing New Zealand. For more information on first home withdrawals go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) (search keywords: first home).

## Choosing a scheme provider

You don't have to choose a scheme when you join KiwiSaver. You can be allocated to your employer's chosen scheme or, if they don't have a preferred scheme, we'll allocate you to a default scheme. We'll write to you confirming this and send you their product disclosure statement.

You can choose a scheme or change schemes whenever you like, but you can only belong to one KiwiSaver scheme at a time.

See the full list of KiwiSaver schemes and providers at [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) (search keyword: providers).

## Making contributions

Making contributions is easy, whether you're working, not working or self employed.

## If you're working

Your employer deducts contributions from your before-tax pay at your chosen rate of 3%, 4% or 8%. If you don't choose a rate the default rate of 3% will be applied. Your employer passes this money to us and we pass it on to your scheme provider.

Once you've chosen a contribution rate you must continue using this rate for three months before you're able to change it.

## Self-employed or not working

You and your KiwiSaver scheme provider agree how much you want to contribute and you make payments directly to them.

## How your contributions are processed

It takes about three months for any KiwiSaver contributions deducted from your pay to reach your account. We transfer your contributions to your scheme provider, including any interest earned, once we've made sure your employer's payroll information is correct.

For more information go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) (search keyword: processed).

## Employer contributions

If you're a KiwiSaver member making contributions from your pay, your employer also has to make a contribution. This will equal 3% of your pay before tax.

All employer contributions paid to a superannuation fund for the benefit of an employee are liable for ESCT (employer superannuation contribution tax). The exception to this is if the employee and employer have agreed to treat some or all of the employer contributions as salary or wages under the PAYE rules.

Your employer doesn't have to make compulsory employer contributions if:

- they're already paying sufficient contributions into another approved superannuation scheme for you
- you're under 18
- you're over 65 and have been contributing for at least five years
- you're not required to have deductions made from your pay (eg, if you're on a contributions holiday, or on leave without pay).

## Contributions holiday

After you've been contributing to KiwiSaver for 12 months you can apply to take a break from contributing for three months to five years. There's no limit on how many times you can do this.

However, when you're on a contributions holiday, your employer doesn't have to make contributions either.

If you're experiencing financial hardship you may get approval to stop making contributions. For more information go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) (search keyword: hardship).

## Existing superannuation schemes

If you're in a complying superannuation scheme, you may be entitled to some of the KiwiSaver benefits through that scheme, including the member tax credit and having your employer pay compulsory employer contributions.

Your employer only has to pay a total 3% compulsory employer contribution regardless of whether you're a member of both KiwiSaver and a complying superannuation scheme.

You can still join KiwiSaver if you're a member of a complying superannuation scheme, but the benefits will only apply to one of your schemes.

## Withdrawing your savings

In most cases, your KiwiSaver savings will be locked in until:

- you're eligible for NZ Super (currently 65), or
- you've been in KiwiSaver for at least five years (if you joined over the age of 60).

The later of these two dates will apply.

KiwiSaver won't affect your eligibility for NZ Super or reduce the amount of NZ Super you're eligible for.

## Exceptions

You may be able to withdraw part (or all) of your savings if you're:

- buying your first home
- moving overseas permanently (to a country other than Australia)
- suffering significant financial hardship
- seriously ill.

If you die, your KiwiSaver savings will be paid to your estate.

If you move to Australia permanently, you can't withdraw your KiwiSaver savings. You can either:

- keep your savings in your current KiwiSaver scheme, or
- transfer your savings to an Australian complying superannuation scheme.

For more information read our *Tax Information Bulletin* Vol 22, No 10 (November 2010) at [www.ird.govt.nz](http://www.ird.govt.nz)

## Getting advice

Neither your employer nor Inland Revenue can give you financial advice about whether KiwiSaver is the right choice for you or which scheme you should join.

KiwiSaver isn't guaranteed by the government. This means you make your investment choices in a KiwiSaver scheme at your own risk. However, all KiwiSaver schemes are regulated by the Financial Markets Authority in a similar way to other registered superannuation schemes.

If you'd like help deciding whether or not to join KiwiSaver you can go to [www.sorted.org.nz](http://www.sorted.org.nz) This is the Commission for Financial Capability's website and it provides free, independent information about money matters, including KiwiSaver.

Alternatively, contact a financial advisor for advice on:

- your personal financial circumstances
- whether or not KiwiSaver is right for you
- how to choose a scheme or investment product
- the overall KiwiSaver scheme and its financial concepts.



## [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz)

Go to our website for information, services and tools.

- **My KiwiSaver** – log in to check your scheme provider, contributions and start date details.
- **Forms and guides** – download our guides and print forms to post to us.
- **Contact us** – for phone numbers, addresses and contact options.

For free, independent information about money matters go to [www.sorted.org.nz](http://www.sorted.org.nz)

[www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) **New Zealand Government**



## **This form is to provide your details to your employer if you are:**

- starting new employment
- an existing employee and want to opt into KiwiSaver
- a KiwiSaver member and want to change your contribution rate.

### **Starting new employment**

If you're not already a KiwiSaver member, you will be automatically enrolled and your employer will begin making KiwiSaver deductions from your first payment of salary or wages. However, you can opt out at any time on or after day 14 and on or before day 56 of starting new employment - see your KiwiSaver information pack for details.

### **Existing employees who want to become KiwiSaver members**

You can enrol in KiwiSaver by completing this form and giving it to your employer. Your employer will determine if you are eligible and then send your information to Inland Revenue and start making KiwiSaver deductions for you.

**Note:** If you opt in, you cannot opt out. We suggest you get financial advice before deciding to opt into KiwiSaver.

### **Existing KiwiSaver member**

If you are already a member, your employer should begin making KiwiSaver deductions for you unless you show them a savings suspension notice. To ensure deductions start it is recommended that you provide a KS2 form to your new employer and to request confirmation the form has been received. You'll find more information in your KiwiSaver information pack or go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz)

### **Contribution rate**

KiwiSaver contributions will be deducted from each payment of your salary or wages. You may choose a contribution rate of 3%, 4%, 6%, 8% or 10%. If you don't choose a rate, the default rate of 3% applies. If you want to contribute more you can make voluntary contributions directly to your scheme provider.

If you want to change your contribution rate, complete sections B and C of this form and give it to your employer.

For information on total remuneration packages and good faith bargaining refer to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) and [www.employment.govt.nz](http://www.employment.govt.nz) (keyword: good faith).

### **Privacy**

For full details of our privacy policy go to [www.ird.govt.nz](http://www.ird.govt.nz) (keyword: privacy).

### **What an employer should do with this completed form**

**Employer** - don't send this form to Inland Revenue. If the new employee is subject to automatic enrolment or an existing employee opts in, use this information to assist you to complete the KSI. Keep this form with your business records for seven years following the last salary or wage payment you make to the employee.

For more information about KiwiSaver go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz)



### Use this form if:

- if you are a new employee who wants to opt out of KiwiSaver
- if you were incorrectly enrolled in KiwiSaver under 18 years of age

You can opt out on or after day 14 and on or before day 56 of starting new employment.

You can't opt out in the first 13 days.

Every time you start new employment, you'll need to opt out again.

### Complete the form then, either:

- give this form to your employer so they can stop deductions immediately (for prompt return of your contributions, your employer can direct refund any KiwiSaver deductions they haven't sent to us), or
- send this form to Inland Revenue—see address below.

If you were under 18 and enrolled in KiwiSaver without the consent of a parent or legal guardian, you may be able to opt out:

- with the consent of a legal guardian if you're under 16
- without the consent of a legal guardian if you're between 16 and 18.

Send your completed form confirming the reason you're opting out (Section C), and your parent or legal guardian's written consent (if required) to Inland Revenue at the address below.

### Late opt-out request

We may accept late opt-out applications if:

- your employer didn't give you a KiwiSaver information pack within seven days of starting employment
- we didn't send you an investment statement when we've allocated you to a default scheme
- your employer didn't give you an investment statement (for their chosen KiwiSaver scheme)
- events outside your control meant you couldn't give us your opt-out application within the eight-week time limit
- you chose to opt in or were opted in to KiwiSaver but you did not meet the criteria to (see *Employee information pack (KS3)* for criteria)
- you were incorrectly enrolled under the age of 18.

**Note:** Give this form to your employer, or send it directly to Inland Revenue, if you are making a late opt-out application. Your request can only be considered if it's received by Inland Revenue or your employer within three months from the day Inland Revenue receives your first contribution. We will advise you if your opt-out request has been accepted or declined.

### Minors incorrectly enrolled

- enrolled before your 18th birthday without the necessary guardians/parents consent
- Have not reached your 19th birthday

- under 16 years old will need the consent from a parent or legal guardian to opt out
- complete the panel at the bottom of the form with reasons why you can opt out and attach consent from parent or legal guardian if you are under 16.

We will send confirmation as to whether your opt out have been approved or not.

We will also advise your employer. If approved your employer will stop deductions.

Either Inland Revenue or your employer will refund any deductions that have been made.

### Bank account details

We need your bank account details so we can direct credit any KiwiSaver funds we are holding for you to your bank account. If you don't have these details, send the form to us anyway.

You'll find more information in your *Employee information pack (KS3)* or by going to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz)

### Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 549 472 for more information. For full details of our privacy policy go to [www.ird.govt.nz](http://www.ird.govt.nz) (keyword: privacy).

### What an employer should do with this completed form

Send this form to Inland Revenue no later than the next time you're required to send an *Employer monthly schedule (IR348)* to Inland Revenue at the address below, or you can send the information through ir-File (see [www.ird.govt.nz](http://www.ird.govt.nz) for details about ir-File).

### Please send this completed form to:

**Inland Revenue**  
**PO Box 39090**  
**Wellington Mail Centre**  
**Lower Hutt 5045**

For more information about KiwiSaver go to [www.kiwisaver.govt.nz](http://www.kiwisaver.govt.nz) or call us on 0800 549 472.