Employer IRD number



(Please provide explanation of changes on back)

# Employment information amendments

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## Notes

Use this form to tell us about changes that need to be made to an Employment information - IR348 you've already sent in. The form can only be used for amendments to one pay period details. If changes cover more than one pay period, please use a separate form for each pay date.

Alternatively, to correct an Employment information - IR348 you have already sent in, call us on 0800 377 772 and we will do it for you.

You have 4 years from the date you originally send an Employment information – IR348 form to make any changes. After 4 years, your assessment becomes final and changes can only be made to student loan or child support deductions.

#### ESCT Amendments

If you're required to amend your ESCT, please complete the ESCT (Employer Superannuation Contribution Tax) amendment field. Please add your amendment figures for 'Original details sent" and "Changed to" under the category that describes the amendment.

If the amendment is due to:

- an employee opting out or closing their KiwiSaver account, we'll refund these amounts to you if you have no amounts owing.
- an overpayment, this will be used firstly to offset any outstanding amounts you owe Inland Revenue otherwise
  we will refund this to you.

#### Student loan deduction changes

If an employee had more than one type of student loan deduction made for the month, eg, M SL and SLCIR, and the deduction amount for one of these needs amending, please complete the field requiring adjustment. You need to complete extra deductions separately in either SLCIR or SLBOR.

#### Amendments to employee's details

If an amendment is required to an employee's pay details or tax code, please give us their name and IRD number with the original figures or tax codes sent in and what these should be changed to.

Do not use this form to add a finish date for an employee. Please do this on your next **Employment information** - IR348.

If all an employee's details were missed off your schedule, complete the "changed to" lines only. If the missed details are for a new employee, please show their tax code and start date.

We only need to know the figures or tax codes that require changing and the changes that need to be made, so the details we hold match those in your wage records. Please keep details of any amendments as we may need to see them at a later date.

(Am	ounts ac	e details dvised must hole month)																	
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deta		Full name	Lee		Tony	,			123	456	789		Employment	date	Month	Year	Day Mo	onth Year	
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### Example

After checking their wage records, an employer notices that Tony Lee was paid an extra \$100 backpay from which \$22.20 PAYE was deducted.

This was paid separately from his normal pay and missed from the employer schedule sent in. An amendment is required to Tony's gross earnings and PAYE details for that month. As the backpay was taxed at the lowest rate, the lump sum payment circle also needs to be ticked.

### Underpayment or overpayment of deductions

Use these boxes to work out whether the changes made for this period result in an under or overpayment of deductions.

Original total deductions	(A) <b>\$</b>	•	Note: We may charge you use of money
New total deductions	(B) <b>\$</b>	•	interest for under payments of \$100 or more
Difference	(A-B) <b>\$</b>	•	Underpaid Overpaid (tick one)

If B is greater than A, the changes result in an underpayment-please make your payment electronically for the additional amount. If A is greater than B, you have overpaid - please show how you want the overpayment treated by ticking one of the circles on the front of this form. If you want the overpayment transferred to another tax type, please complete the panel below detailing the other tax type and period and the amount to be transferred.

Tax type	Period	ending		Amount	
			1 1	\$	•
				\$	•
				\$	•
				\$	•
				\$	•
Please provide a brief explanation to support the c	hanges	ou hav	ve made		'