Inland Revenue Te Tari Taake

Employment information amendments

Employer IRD number

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

Pay date

Day　Month　Year

Employer name

Please read the notes on the back of this form. If details for more than two employees need amending for this pay date, attach additional amendment forms and show the pay date on each form. Use a separate form for each pay date that needs amendment.

Employee details
(Amounts advised must be for the whole month)

Original details sent

Full name

Surname	First name(s)	IRD number	Tax code		Start			Finish		
				Employment date	Day	Month	Year	Day	Month	Year

Child support code

Pay frequency

Pay period date

Start			Finish		
Day	Month	Year	Day	Month	Year

Gross earnings and/or schedular payments
$ 　　　　 00

Employee share scheme income
$

Earnings and/or schedular payments not liable for ACC earners' levy
$ 　　　　 00

Lump sum payment made and taxed at lowest rate

PAYE and/or schedular tax deductions
$

Child support deductions
$

Student loan deductions
$

KiwiSaver deductions
$

Net KiwiSaver employer contributions
$

ESCT deductions
$

SLCIR
$

SLBOR
$

Prior period gross adjustments
$

Prior period PAYE adjustment
$

Net income
$

Change to

Full name

Surname	First name(s)	IRD number	Tax code		Start			Finish		
				Employment date	Day	Month	Year	Day	Month	Year

Child support code

Pay frequency

Pay period date

Start			Finish		
Day	Month	Year	Day	Month	Year

Gross earnings and/or schedular payments
$ 　　　　 00

Employee share scheme income
$

Earnings and/or schedular payments not liable for ACC earners' levy
$ 　　　　 00

Lump sum payment made and taxed at lowest rate

PAYE and/or schedular tax deductions
$

Child support deductions
$

Student loan deductions
$

KiwiSaver deductions
$

Net KiwiSaver employer contributions
$

ESCT deductions
$

SLCIR
$

SLBOR
$

Prior period gross adjustments
$

Prior period PAYE adjustment
$

Net income
$

Underpayment or overpayment (see notes on back)

Underpayment (please send payment)
◯ Paid electronically

Overpayment
◯ Transfer to PAYE period ending
◯ Transfer to other tax type (complete panel on back)
◯ Refund

Day	Month	Year

(Please provide explanation of changes on back)

Declaration *I declare that the information given is true and correct.*

Signature

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.

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) $ _____ .

New total deductions (B) $ _____ .

Note: We may charge you use of money interest for under payments of $100 or more.

Difference (A-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
		$.
		$.
		$.
		$.
		$.

Please provide a brief explanation to support the changes you have made.