



# Employer deductions

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

For more information:  
website [www.ird.govt.nz](http://www.ird.govt.nz)  
telephone 0800 377 772  
INFOexpress 0800 257 773

IRD number  **1** ▶

Period ended  **2** ▶

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  / /  
Date

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

Child support deductions **4** ▶ \$

Student loan deductions **5** ▶ \$

KiwiSaver deductions **6** ▶ \$

KiwiSaver employer contributions **7** ▶ \$

ESCT deductions **8** ▶ \$

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

**Inland Revenue copy**  
Please make a copy for your own records

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



## Payment slip

DED

IRD number

Period ended

Amount of payment **10** ▶ \$

**This return and any payment are due**

Copy your total from Box 9 and include any late payment penalties and interest, for this period only.

## Notes to help you complete the *Employer deductions (IR 345) form*

Use the IR 345 to record and pay the deductions made from your employee's pay, make your KiwiSaver employer contributions and record employer superannuation contribution tax (ESCT). For assistance in calculating these please see our *Employers Guide (IR 335)* or visit our website [www.ird.govt.nz](http://www.ird.govt.nz)

## Notes to help you complete the *Employer monthly schedule (IR 348 or IR 349)*

- The employer monthly schedule (EMS) is completed once a month, after the last payday for the month. If you haven't paid any wages during the month you still need to send a signed EMS to Inland Revenue.
- After you've entered an employee's name, IRD number and tax code on the schedule, we'll preprint this information on subsequent schedules. If any of the preprinted information is incorrect, cross it out and note the correct details.
- Please show each employee's total earnings and deduction details on one line. If the employee receives salary or wages and schedular payments\*, show the details on two separate lines. "Employee" includes contractors who receive schedular payments.

## Filling in the EMS

- **Employee name** – show the employee's full name, with surname first. If the employee's name is already printed on the schedule, only the first 20 characters of their name will be shown.
- **IRD number** – show the IRD number your employee has given you on their *Tax code declaration (IR 330)*. If your employee hasn't given you an IRD number please leave this box blank and deduct PAYE or schedular tax at the appropriate no-declaration rate.
- **KiwiSaver amounts** – if KiwiSaver amounts are included on your EMS it's important that the employee's IRD number is included. This will ensure that their amounts are credited to the correct KiwiSaver account.
- **Start date** – this is the date a new employee started working for you and needs to be entered on the schedule for the month that covers the employee's start date. You only need to enter the start date once.
- **Finish date** – this is the date the employee completely finished working for you. It's the earlier of the last day the employee worked for you or the date you made the last payment to them.
- **Totals** – please check the totals entered for each column are correct. If there's more than one page of the schedule, you can either total up each page, or do one total on the last page of the schedule.

If you need any help completing the IR 345 or the EMS please go to [www.ird.govt.nz](http://www.ird.govt.nz) or see our *Employer's guide (IR 335)*.

## Late filing penalty

If the schedule is filed late, a late filing penalty of \$250 may be charged. This is payable the day the following month's schedule is due.

## How to make payments

You can make payments electronically through your bank, by cheque or at most branches of Westpac.

Electronic payments are automatic payment, direct credit and online banking. Major banks offer an online service for making payments to us which ensures that sufficient payment reference details are included with your payment. If your bank does not offer this service you can pay using their standard online service but you need to ensure we have all the details for us to credit your payment to your account.

You can post us a cheque on the last day for payment and it will still be on time as long as it's postmarked with the due date.

Please make your cheque payable to "Inland Revenue", cross it "Not transferable" and post it with the payment slip in the envelope provided.

**Note: Do not send cash.**

You can also make your payment by cash or cheque at most branches of Westpac. Please take your preprinted payment slip with you so the teller has all the information to process your payment.

For more information about all payment methods, please see our booklet *Making payments (IR 584)*. You can get this from [www.ird.govt.nz](http://www.ird.govt.nz) or by calling INFOexpress on 0800 257 773.

## Late payment

We will charge you interest if you don't make your tax payment by the due date. We will also charge you a late payment penalty if you miss a payment, but if you have a good payment history with us we may contact you before we do this.

Otherwise, we will charge an initial 1% late payment penalty on the day after the due date. We will charge a further 4% penalty if there is still an amount of unpaid tax (including penalties) seven days after the due date. Every month the amount owing remains unpaid after the due date a further 1% incremental penalty will be charged. Interest and late payment penalties are not charged on outstanding amounts of \$100 or less. If you're unable to pay your tax by the due date, please call us to discuss your situation.

## Non-payment of *Employer monthly schedule* penalty

From 1 April 2008, if the amount owing from an *Employer monthly schedule (IR 348)* isn't paid by the due date we will send you a reminder letter. If the amount isn't paid or an instalment arrangement entered into by the date advised in the letter, we will charge you a 10% non-payment penalty (NPP).

Every month an amount remains outstanding we will charge a further 10% NPP. If, after we've imposed the penalty, you pay in full or enter into an instalment arrangement, we will reduce the last NPP charged to 5%. Late payment penalties and interest still apply.

For more information about penalties and interest please see our booklet *Taxpayer obligations, interest and penalties (IR 240)*. You can get this from [www.ird.govt.nz](http://www.ird.govt.nz) or by calling INFOexpress on 0800 257 773.

## Privacy Act 1993

We can use the information on this form to assess your liabilities and entitlements under legislation we administer. We may also supply limited information about you to other government agencies. Please see our *Employer's guide (IR 335)* for details.

\* formerly withholding payments