

## Employing casual staff over the holiday period

With the holiday period approaching, we thought it timely to remind you about your obligations if you employ students or casual staff over this period.



Like any new employee, students or casual staff need to complete a *Tax code declaration (IR330)* form that includes their IRD number and tax code. If they don't give you a completed IR330, you'll need to deduct tax at the no-notification rate. For employees, this is 45 cents in the dollar plus the ACC earners' levy (1.45 cents in the dollar for the 2015 tax year). For workers receiving schedular payments, refer to page 4 of the IR330 to find the correct rate to deduct.

## Students with student loans

If you employ full-time students in your business they may be able to get a student loan repayment exemption. If they're granted the exemption, they'll have to give you a copy of the exemption certificate.

If they're working for salary or wages and think they'll earn under the annual repayment threshold (\$19,084 for the 2015 tax year), they may be eligible for a repayment deduction exemption. They can apply through their myIR Secure Online Services account.

### Note

Earnings include any NZ Super, Veteran's Pension payments or student allowances, as well as income from other sources.

Find out more about student loan repayment deduction exemptions

## KiwiSaver

If you hire employees on a temporary contract for less than 28 days, you don't have to enrol them for KiwiSaver. If they want to join KiwiSaver, or they're already a member and they want you to make KiwiSaver deductions, they must give you a *KiwiSaver deduction form (KS2)*.