Inland Revenue
Te Tari Taake

Employer registration

- You can register online through our website www.ird.govt.nz and go to "Get it done Online" then "Employers" then "register as an employer"
- Please answer all questions, sign the declaration and submit the registration after you have begun employing.

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

If the person or the entity registering doesn't have an IRD number, complete and attach an *IRD number application form (IR 595)* or *(IR 596)* with this registration.

2. Print the full name of the person or entity, eg, partnership, trust or society, or the registered name of the company (don't show a trade name).

3. If the trade name is different from the name shown above, print it here.

4. Employer's place of buisness (don't show a box number).

Street address

Suburb or RD   Town or city

5. Print the employer's usual postal address if it is different from the street address.

Street address or PO Box number

Suburb, box lobby or RD   Town or city

If you use a tax agent to prepare your employer returns, don't show their address here. Please ask your agent to link you as a client and give us the address for your employer mail.

6. Print contact telephone number(s).

(   )   (   )   (   )

Business   Mobile phone or after hours   Fax

7. Your email address

We'll use this to automatically register you for our online updates and newsletter. You can opt out at any time.

◯ Please tick here to authorise us to update your records if the details you have supplied are different to what we currently have recorded.

8. When will you start employing?

Day   Month   Year

This is the date when you will be registered as an employer and will need to complete an *Employer Deduction Form (IR345)* and *Employer Monthly Schedule (IR348)* for that month.

If this is a future date, please submit this after you have begun employing.

You can view a copy of the PAYE deduction tables at **www.ird.govt.nz** or use the online PAYE calculators.

9. BIC (business industry classification) code

Please supply a business description and number

If you do not have your number you can get it from the Business Industry Description and Code website.

10. Print the number of your employees, including contractors who receive schedular payments.

11. Will any of your employees have a student loan?   ◯ Yes   ◯ No

12. Will you be providing fringe benefits to your employees? See the note below for more information on fringe benefits.   ◯ Yes—go to Question 13.   ◯ No—go to Question 14.

Note: Most benefits given to employees in addition to their salary or wages are fringe benefits. These include motor vehicles, low-interest loans, free, subsidised or discounted goods and services, and employer contributions to sick or death benefit funds, superannuation schemes (other than employer's superannuation contributions), specified insurance policies and some accident insurance schemes. If a benefit you give an employee is a fringe benefit, you will generally be liable for FBT (fringe benefit tax). If you ticked "Yes" at Question 12 read our *Fringe benefit tax guide (IR 409)*. You can view this at **www.ird.govt.nz**

13. **If you:**
- ticked the "Yes" box at Question 12, or
- did not tick either box at Question 12

we will automatically send you quarterly FBT returns (unless you indicate otherwise below).

Complete this section only if:
- you would prefer to file annual or income year returns instead, and
- keep wage records
- your annual gross tax and ESCT (employer's superannuation contribution tax) deductions are $500,000 or less
- you are a close company and you only provide motor vehicles for private use to shareholder-employees and that benefit is limited to two vehicles (option B).

Please tick the option you prefer:

○ **Option A** Annual returns for ordinary employees only (no quarterly returns).

Companies only

○ **Option B** Income year returns for shareholder-employees only (no quarterly returns).

○ **Option C** Annual returns for ordinary employees and quarterly returns for shareholder-employees.

○ **Option D** Income year returns for shareholder-employees and quarterly returns for ordinary employees.

○ **Option E** Annual returns for ordinary employees and income year returns for shareholder-employees (no quarterly returns).

14. **As an employer you will need to:**
- keep wage records
- automatically enrol and make KiwiSaver deductions and contributions for all eligible new employees
- make deductions from employees' wages
- complete and file employer monthly schedules
- pay the deductions to Inland Revenue.

We want to help you understand your employer responsibilities. To help us work out what information and services you might find useful please answer the questions below. This may involve one of our tax advisors contacting you to discuss how we might be of assistance to you.

a. Will you use an accountant or tax agent to prepare or help you with your employer monthly schedules?

○ Yes   ○ No

b. Have you worked with PAYE-related tasks in New Zealand before?

○ Yes   ○ No

c. Initially, how difficult or easy do you think you'll find it to carry out all of the above tasks?

○ Very difficult   ○ Quite difficult   ○ Quite easy   ○ Very easy

15. Print the full name of the person we can contact about this registration in case we need to ask any questions.

First name(s)   Surname

Contact telephone number(s)

( )   ( )

16. **Declaration**

I declare that the information given in this form is true and correct.

Signature

/   /

Date