

1 YOUR DETAILS

First names (in full)

Family name

IRD number

If you do not know your IRD number or you do not have an IRD number, phone Inland Revenue on **0800 227 774**.

2 YOUR TAX CODE

You must complete a separate IR 330 form for each source of income

Choose only ONE tax code on this form – Refer to the flowcharts on page 2 and then enter a tax code in this circle.

Tax code

If you are a **casual agricultural worker, shearer, shearing shedhand, election day worker**, have a **special tax code** or are receiving **withholding payments**, refer to the "other tax code options" at the top of page 3, choose your tax code and enter it in the tax code circle.

If your tax code is "WT" write your withholding payment category name from page 4 here.

3 YOUR ENTITLEMENT TO WORK

I am entitled under the Immigration Act 1987 to do the work to which this tax code declaration relates because: (Tick the box that applies to you)

I am a New Zealand citizen (or an Australian citizen)

I hold a work permit with conditions permitting this employment

I hold a New Zealand residence permit

I hold a visitor or student permit with conditions permitting this employment

Other entitlement – please specify

If either you or your employer need more information or have any questions about work entitlement, contact the New Zealand Immigration Service on **0508 558 855** or visit their website at www.immigration.govt.nz

4 DECLARATION

Signature

Day Month Year

Please give this completed form to your employer. If you don't complete Questions 1, 2 and 4, your employer must deduct tax from your pay at the no-declaration rate of 45 cents (plus earners' levy) in the dollar. For the no-declaration rate on withholding payments see the table on page 4.

Your answer to Question 3 may provide a defence for your employer if you are not entitled to undertake this employment and your employer is charged with an offence under the Immigration Act 1987.

Privacy Act 1993

The collection of information in this form is required by sections NC8 (1) and NC8A of the Income Tax Act 2004. Information from Boxes 1 and 2 may be provided to Inland Revenue by your employer on the monthly employment schedule (section 46 Tax Administration Act 1994). Under controlled circumstances we may exchange information about you with other government departments or their contracted agencies. You may ask to see the personal information we hold about you by phoning us on 0800 377 774. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

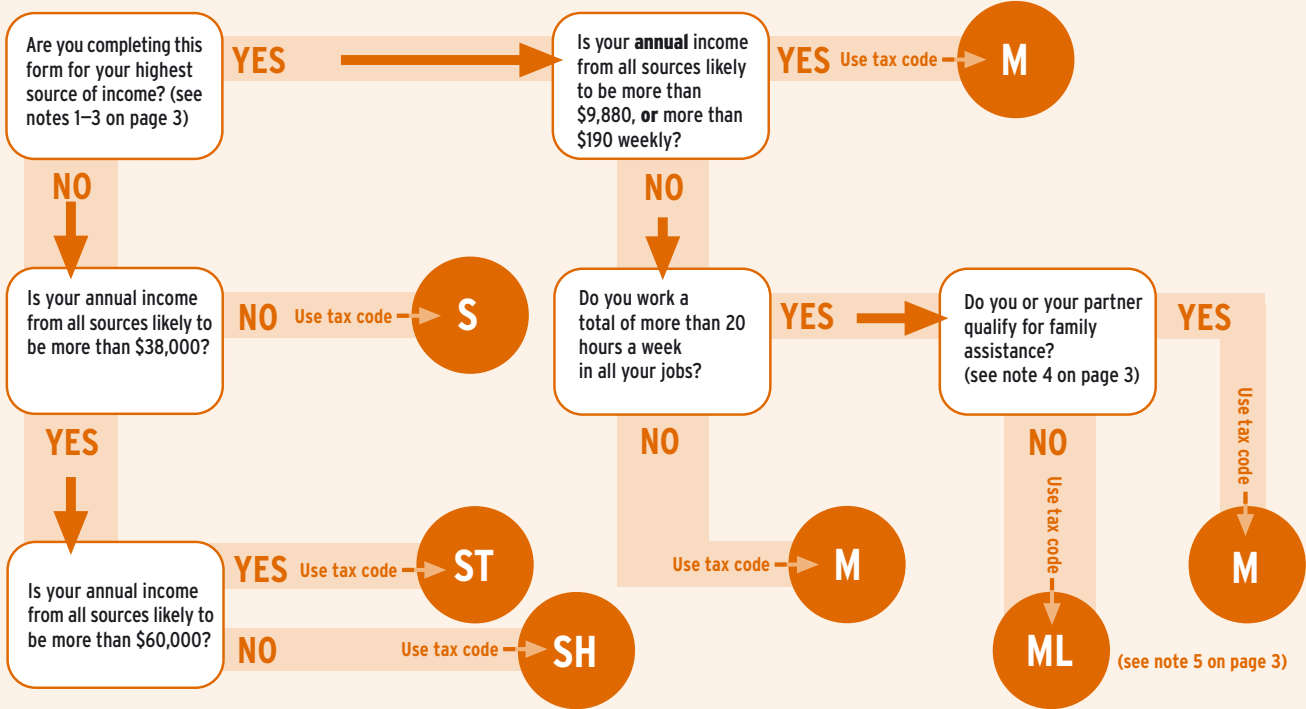
EMPLOYER

Do not send this form to Inland Revenue. You must keep this completed IR 330 with your business records for seven years following the last wage payment you make to the employee.

CHOOSE YOUR TAX CODE

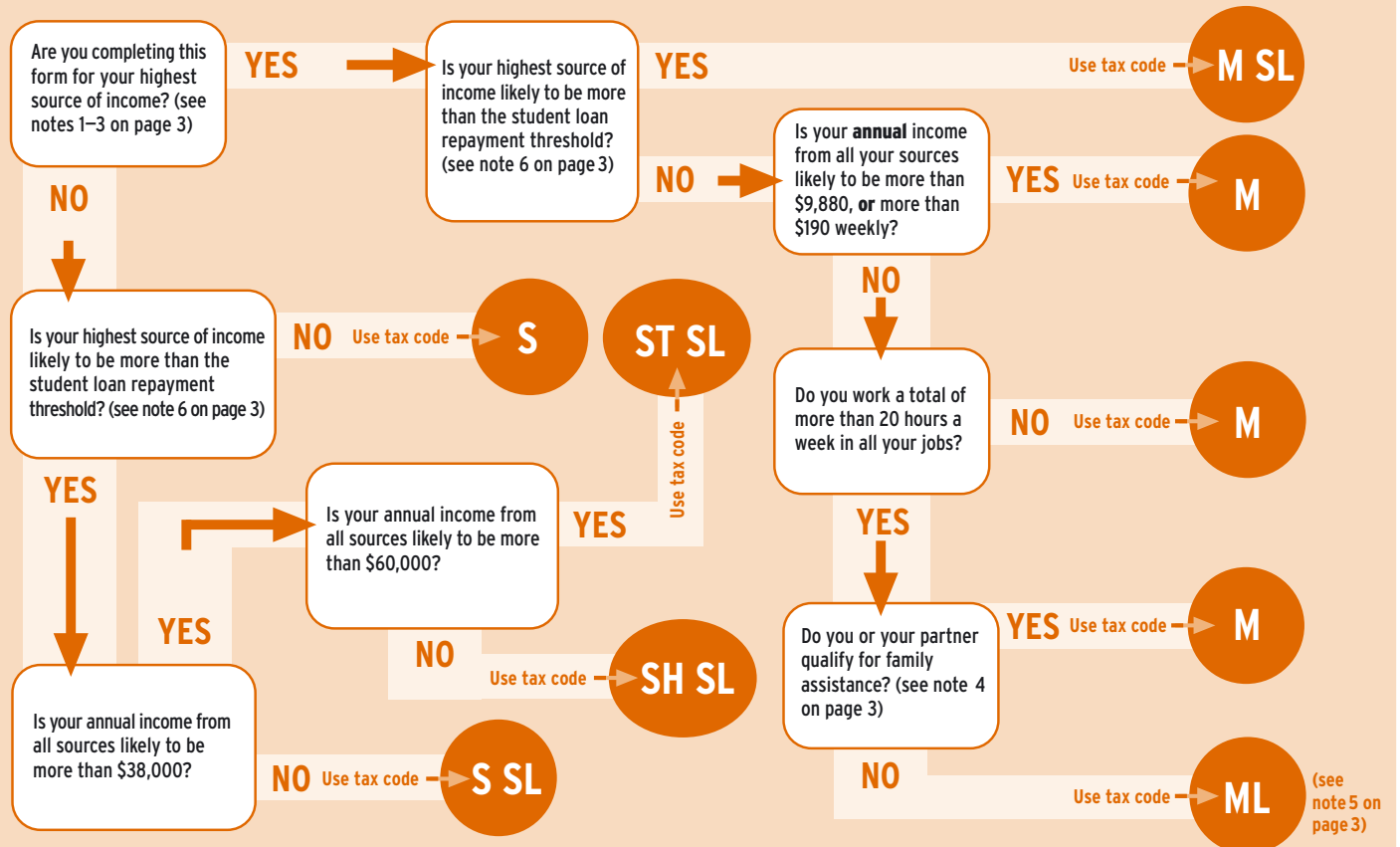
CHART 1 USE THIS CHART IF YOU DON'T HAVE A STUDENT LOAN

(If you do have a student loan, use chart 2 below)



Note When you have worked out your tax code, enter it in the tax code circle at Question 2 on page 1.

CHART 2 ONLY USE THIS CHART IF YOU HAVE A STUDENT LOAN



Note When you have worked out your tax code, enter it in the tax code circle at Question 2 on page 1.

OTHER TAX CODE OPTIONS

If you receive any of the following types of income you'll need to use one of the codes below.

Select one tax code and put it in the tax code circle on page 1

- Enter this code if you are a **casual agricultural worker, shearer, or shearing shedhand** (see note 7 below). → CAE
- Enter this code if you are an **election day worker**. → EDW
- Enter this code if you have a **Special tax code certificate (IR 23)** from Inland Revenue. Please attach the certificate to this declaration form (see note 3 below). → STC
- Enter this code if you are receiving **withholding payments**. (This is for contract work, not for salary or wages). You will also need to find your withholding payment category name—see page 4. → WT

NOTES TO HELP YOU COMPLETE THIS FORM

1. **"Source of income"** means income such as salary, wages, a benefit, accident compensation payments, New Zealand Superannuation or a student allowance.
2. If you receive a **benefit** (other than New Zealand Superannuation) it will be considered your highest source of income and will automatically have a tax code of **"M"**. **Therefore, you must use an "S" tax code on any other income.**
3. A **special tax code** is a tax deduction rate worked out to suit your individual circumstances.
You may want to get a special tax code if the regular tax codes will result in you paying either not enough or too much tax.
This may happen if you have a rental property, business losses, or income that doesn't have tax deducted before you receive it.
If you are not sure, call us on **0800 227 774** to see if a special tax code is suitable.
You can get a **Special tax code/student loan special repayment deduction rate application (IR 23BS)** form from our website or by phoning our automated phone service, INFOexpress on **0800 257 773**. Please have your IRD number handy.
4. **Family assistance** is financial help for families who have children aged 18 years or under who are not financially independent. How much you can get depends on:
 - how many children aged 18 years or younger you have
 - how much you and your partner earn (your total family income)
 - where you get your income from.For more information about family assistance call us on **0800 227 773**.
5. If you are **under 19 and still at school**, you must use the "M" tax code for your income.
6. If you need to know the **student loan repayment threshold**, visit our website at **www.ird.govt.nz/studentloans** or call us on **0800 377 778**.
7. **Casual agricultural workers** are persons engaged in casual seasonal work on a day-to-day basis, for up to three months.
8. You will need to **change your tax code** if your circumstances change during the year. For example:
 - you decrease your hours at a second job, or
 - your annual income changes, or
 - you repay your student loan.If this happens ask your employer for another **Tax code declaration (IR 330)** form, fill it out and hand the completed form back to your employer.
9. If you are required to pay **child support** and you would like it deducted directly from your salary or wages, please call us on **0800 221 221** and we will arrange with your employer to have these deductions made for you.

WITHHOLDING PAYMENTS

Withholding payments are made to people who are employed under a contract for service. These payments are taxed at flat rates. If you are doing any of the types of work listed below on contract, enter the category name in the box at Question 2 on page 1. **(Your tax code will be WT.)**

If you select a "WT" tax code, you will be required to file an **IR 3** tax return at the end of the financial year.

Category	Normal rate	Rate if no tax code declared
Agricultural (maintenance, development, or other work on farming or agricultural land)	15c	30c
Board of trustees/community board	33c	48c
Caretaking/watchman duties	15c	30c
Cleaning premises (except residential) or plant, vehicles, furniture, etc	20c	35c
Commissions or other remuneration to insurance agents, sub-agents and salespeople	20c	35c
Company directors' fees	33c	48c
Demonstrating goods or appliances	25c	40c
Droving	15c	30c
Examiners' fees	33c	48c
Forestry, bush work of all kinds, flax planting or cutting	15c	30c
Freelance contributions to newspapers, journals, etc (articles, photographs, cartoons, etc) or for radio, television or stage productions	25c	40c
Gardening, grass or hedge cutting, or weed or vermin destruction (other than residential or agricultural premises)	20c	35c
Honoraria	33c	48c
Jockeys or drivers (New Zealand residents only)	20c	35c
Jockeys or drivers' apprentices	15c	30c
Labour-only contracts in the building industry	20c	35c
Mail/milk delivery, transport of school children, or rubbish removal	15c	30c
Modelling	20c	35c
Non-resident contractors*: construction, installation, assembly and similar projects, professional or technical services, hire of equipment or personnel (other than as employees)	15c	30c
Non-resident contractor companies*	15c	20c
Non-resident entertainers** visiting New Zealand	20c	N/A
Non-resident professional sportspeople**	20c	N/A
Planting, sowing, or gathering vegetables	15c	30c
Sales (not retail) of eels, greenstone, whitebait, wild deer, pigs, goats or parts of these animals	25c	40c
Sharefishers (labour-only)	20c	35c
Shearing	15c	30c
Sphagnum moss (not retail sales)	25c	40c
Sporting event or competition (other than horseracing or trotting) – only prize money over \$500 is taxed	20c	35c
Street or road cleaning	15c	30c
Television, video or film: on-set and off-set production processes (New Zealand residents only)	20c	35c
Theatrical, musical, stage, concert, radio, or television performances by entertainers resident in New Zealand	20c	35c

* Applications for exemption certificates or enquiries about non-resident contractors (individuals or non-individuals) should be sent to:
Team Leader, Non-resident Contractors Sector, Corporates, Inland Revenue, PO Box 2198, Wellington

** You may be entitled to exemption from tax if you are:

- a non-resident entertainer taking part in a cultural programme sponsored by a government or promoted by an overseas non-profit cultural organisation
- a non-resident sports person officially representing an overseas national sports body. Send applications for exemption to:
Team Leader, Manufacturing Sector, Corporates, Inland Revenue, PO Box 5542, Wellesley Street, Auckland, Fax 09 377 1159.

Note If you need help choosing your tax code please visit our website at www.ird.govt.nz or call us on 0800 227 774.