



- You can register online in myIR. Go to *I want to... > more > Other actions > Register for new tax accounts* and select *Employer registration (EMP)*. To register for a myIR account go to www.ird.govt.nz/myIR
- 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.

If the person or the entity registering doesn't have an IRD number, complete and attach an *IRD number application form (IR595)* or *(IR596)* 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 business (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. You will need to complete *Employment information (IR348)* and *New employee information (IR346)* for paydays in 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 (IR409)*. 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 your employment information
- 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 employment information?

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)

I declare that I hold a signed/written authority to register for PAYE.

16. Declaration

Name of authorised person

Designation or title

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

Signature

/ /

Date

Postal address

Send this form to

Inland Revenue

PO Box 39010

Wellington Mail Centre

Lower Hutt 5045

Privacy

Meeting your tax obligations involves giving accurate information to Inland Revenue. We ask you for information so we can assess your liabilities and entitlements under the Acts we administer.

You must, by law, give us this information. Penalties may apply if you do not.

We may exchange information about you with the Ministry of Social Development, Ministry of Justice, Department of Labour, Ministry of Education, New Zealand Customs Service, Accident Compensation Corporation or their contracted agencies.

Information may be provided to overseas countries with which New Zealand has an information supply agreement. Inland Revenue also has an agreement to supply information to Statistics New Zealand for statistical purposes only.

You may ask to see the personal information we hold about you by calling 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.