

## Payday filing change:

From 1 April 2019, all New Zealand employers must commence payday filing.

Employers with \$50,000 or more of PAYE and employer superannuation contribution tax (ESCT) deductions a year will need to file payroll return online within two working days after the payday.

Employers whose combined PAYE and ESCT deductions are less than \$50,000 a year have the option to file online or file paper returns.

If you are choosing to file by paper, you can choose to either:

- file the Employment Information Schedule within ten working days of paying staff, or
- file two Employment Information Schedules — on the 15th of the month **and** the last day of the month.

	<b>Current PAYE Filing Process</b>	<b>Proposed PAYE Filing Process</b>
<b>Filing Method</b>	Paper or online	Paper or Online
<b>Online Filing Threshold</b>	\$100,000 annual PAYE & ESCT for online filing	\$50,000 annual PAYE & ESCT for online filing
<b>Filing Frequency</b>	Monthly	Differ for online and paper filing
<b>EMS Filing-IR348</b>	Monthly	Not required
<b>Filing Due Date</b>	20 <sup>th</sup> of the following month	Online filing-2 working days after every pay Paper filing-10 working days after every pay or 15 <sup>th</sup> and last day of the month
<b>Payment Due Date</b>	20 <sup>th</sup> of the following month	20 <sup>th</sup> of the following month
<b>Employment Information</b>	IR330 Tax Code Deduction KS2 Kiwisaver Deduction	Online employment information filing

Instead of filing an employer monthly schedule and deduction form (IR348 & IR345) every month, employers will file employment information every payday in line with their normal payroll cycle. From 1 April 2019 payday filing will become mandatory. Payment dates remain the same.

For more information, please refer to [IRD website-payday filing](#)