



**New Zealand
Payroll Practitioners
Association**

Developing and Supporting
Payroll Professionals

www.nzppa.co.nz

IRD330 Tax Code Declaration





Important points to know with a ir330:

- Payroll must not advise an employee on what tax code they should use as payroll practitioners are not financial advisors. If you did and your advice was wrong you make the employer liable.
- Always check the IRD website for the latest version of the ir330 as it can get changed from time to time.
- It is important to get the employee to fill the ir330 and return it to payroll before their first pay (best practice would be before they start work, when they sign the employment agreement). If no ir330 has been provided then the no notification rate applies as you cannot hold their pay.
- Ensure the employee completes all of the required sections on the first page of the ir330.
- The ir330 is not sent through to IRD but you **MUST** keep the copy on file along with any future changes (made by the employee or IRD).
- Employee can provide a new ir330 at anytime and IRD can instruct you to change an employee tax code – you act on the last instruction (employee or IRD)