Inland Revenue
Te Tari Taake

Employer monthly schedule amendments

IR 344
July 2014
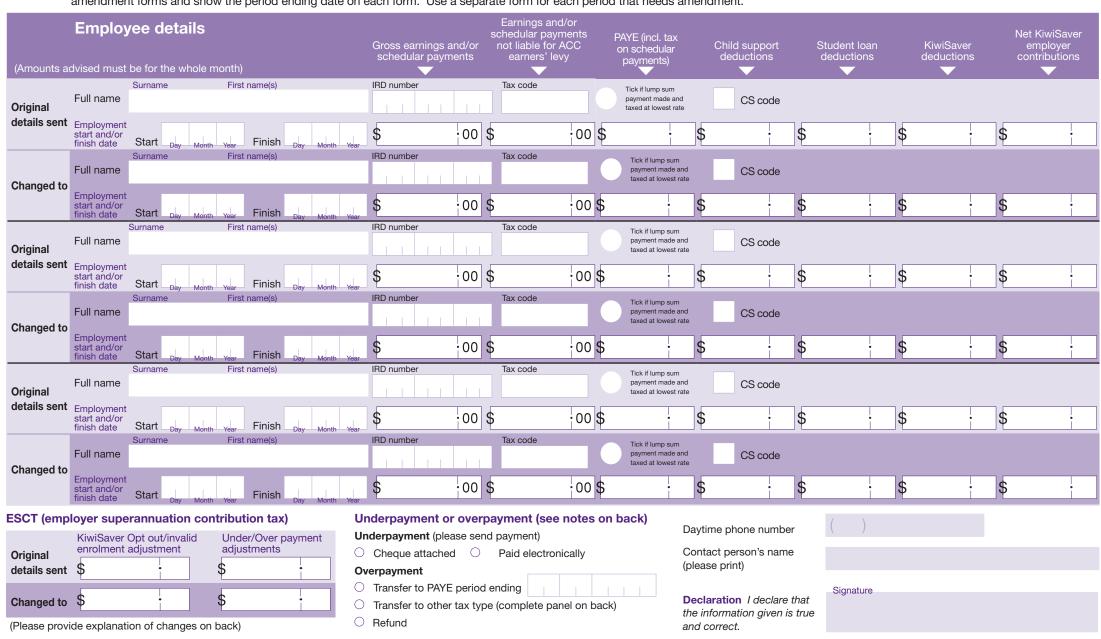
Staple cheque here

IRD number ☐☐☐ ☐☐☐ ☐☐☐

(8 digit numbers start in the second box. [1 2 3 4 5 6 7 8])

For the period ending ☐☐ ☐☐ ☐☐☐☐

Employer's name ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

Please read the notes on the back of this form. If details for more than three employees need amending for this period, attach additional amendment forms and show the period ending date on each form. Use a separate form for each period that needs amendment.

Employee details

(Amounts advised must be for the whole month)

		Gross earnings and/or schedular payments ▼	Earnings and/or schedular payments not liable for ACC earners' levy ▼	PAYE (incl. tax on schedular payments) ▼	Child support deductions ▼	Student loan deductions ▼	KiwiSaver deductions ▼	Net KiwiSaver employer contributions ▼

Original details sent

Full name — Surname / First name(s)
IRD number ☐☐☐ ☐☐☐ ☐☐☐ — Tax code — ○ Tick if lump sum payment made and taxed at lowest rate — ☐ CS code

Employment start and/or finish date — Start [Day Month Year] Finish [Day Month Year]
$ .00 | $ .00 | $. | $. | $. | $. | $.

Changed to

Full name — Surname / First name(s)
IRD number ☐☐☐ ☐☐☐ ☐☐☐ — Tax code — ○ Tick if lump sum payment made and taxed at lowest rate — ☐ CS code

Employment start and/or finish date — Start [Day Month Year] Finish [Day Month Year]
$ .00 | $ .00 | $. | $. | $. | $. | $.

Original details sent

Full name — Surname / First name(s)
IRD number ☐☐☐ ☐☐☐ ☐☐☐ — Tax code — ○ Tick if lump sum payment made and taxed at lowest rate — ☐ CS code

Employment start and/or finish date — Start [Day Month Year] Finish [Day Month Year]
$ .00 | $ .00 | $. | $. | $. | $. | $.

Changed to

Full name — Surname / First name(s)
IRD number ☐☐☐ ☐☐☐ ☐☐☐ — Tax code — ○ Tick if lump sum payment made and taxed at lowest rate — ☐ CS code

Employment start and/or finish date — Start [Day Month Year] Finish [Day Month Year]
$ .00 | $ .00 | $. | $. | $. | $. | $.

Original details sent

Full name — Surname / First name(s)
IRD number ☐☐☐ ☐☐☐ ☐☐☐ — Tax code — ○ Tick if lump sum payment made and taxed at lowest rate — ☐ CS code

Employment start and/or finish date — Start [Day Month Year] Finish [Day Month Year]
$ .00 | $ .00 | $. | $. | $. | $. | $.

Changed to

Full name — Surname / First name(s)
IRD number ☐☐☐ ☐☐☐ ☐☐☐ — Tax code — ○ Tick if lump sum payment made and taxed at lowest rate — ☐ CS code

Employment start and/or finish date — Start [Day Month Year] Finish [Day Month Year]
$ .00 | $ .00 | $. | $. | $. | $. | $.

ESCT (employer superannuation contribution tax)

	KiwiSaver Opt out/invalid enrolment adjustment	Under/Over payment adjustments
Original details sent	$.	$.
Changed to	$.	$.

(Please provide explanation of changes on back)

Underpayment or overpayment (see notes on back)

Underpayment (please send payment)

○ Cheque attached   ○ Paid electronically

Overpayment

○ Transfer to PAYE period ending ☐☐ ☐☐ ☐☐☐☐

○ Transfer to other tax type (complete panel on back)

○ Refund

Daytime phone number ( )

Contact person's name (please print)

Declaration *I declare that the information given is true and correct.*

Signature

Notes

Use this form to tell us about changes that need to be made to an *Employer monthly schedule (IR 348)* you've already sent in. The form can only be used for amendments to one month's details. If changes cover more than one month, please use a separate form for each month.

Alternatively, to correct an *Employer monthly schedule (IR 348)* you have already sent in, call us on 0800 377 772 and we will do it for you.

ESCT Amendments

If you're required to amend your ESCT, please complete the ESCT (Employer Superannuation Contribution Tax) amendment field (which you can locate in the bottom left corner). Please add your amendment figures for 'Original details sent" and "Changed to" under the category that describes the amendment.

If the amendment is due to:

- an employee opting out or closing their KiwiSaver account, we'll refund these amounts to you. They can't be used to offset arrears or transferred to future periods.
- an overpayment, this will be used firstly to offset any outstanding amounts you owe Inland Revenue otherwise we will refund this to you.

Student loan deduction changes

If an employee had more than one type of student loan deduction made for the month, eg, M SL and SLCIR, and the deduction amount for one of these needs amending, show the tax code the adjustment is required for.

Amendments to employee's details

If an amendment is required to an employee's pay details or tax code, please give us their name and IRD number with the original figures or tax codes sent in and what these should be changed to.

Do not use this form to add a finish date for an employee. Please do this on your next *Employer monthly schedule (IR 348)*.

If all an employee's details were missed off your monthly schedule, complete the "changed to" lines only. If the missed details are for a new employee, please show their tax code and start date.

We only need to know the figures or tax codes that require changing and the changes that need to be made, so the details we hold match those in your wage records. Please keep details of any amendments as we may need to see them at a later date.

Example

After checking their wage records, an employer notices that Tony Lee was paid an extra $100 backpay from which $22.20 PAYE was deducted.

This was paid separately from his normal pay and missed from the employer monthly schedule sent in. An amendment is required to Tony's gross earnings and PAYE details for that month. As the backpay was taxed at the lowest rate, the lump sum payment circle also needs to be ticked.

Underpayment or overpayment of deductions

Use these boxes to work out whether the changes made for this period result in an under or overpayment of deductions.

Original total deductions (A) $ [.   ]

New total deductions (B) $ [.   ]

Difference (A–B) $ [.   ]

Note: We may charge you use of money interest for under payments of $100 or more.

Underpaid ◯   (tick one)
Overpaid ◯

If B is greater than A, the changes result in an underpayment—please attach your cheque for the additional amount to the front of this form or make payment electronically. If A is greater than B, you have overpaid—please show how you want the overpayment treated by ticking one of the circles on the front of this form. If you want the overpayment transferred to another tax type, please complete the panel below detailing the other tax type and period and the amount to be transferred.

Tax type	Period ending	Amount
		$.
		$.
		$.
		$.
		$.

Please provide a brief explanation to support the changes you have made.

Employee details		Gross earnings and/or scheduler payments ▼	Earnings and/or scheduler payments not liable for ACC earners' levy ▼	PAYE (incl. tax on schedular payments) ▼	Child support deductions	Student loan deductions	KiwiSaver deductions ▼	KiwiSaver employer contributions ▼
(Amounts advised must be for the whole month)								
Original details sent	Full name Surname: *Lee* First name(s): *Tony* IRD number: 1 2 3 4 5 6 7 8 9 Tax code: [ ] Employment start and/or finish date: Start [Day][Month][Year] Finish [Day][Month][Year]	$ 2,400 . 00	$. 00	◯ Tick if lump sum payment made and taxed at lowest rate $ 488 . 92	CS code [ ] $.	$.	$.	$.
Changed to	Full name Surname: [ ] First name(s): [ ] IRD number: [ ] Tax code: [ ] Employment start and/or finish date: Start [Day][Month][Year] Finish [Day][Month][Year]	$. 00	$ 2,500 . 00	✓ Tick if lump sum payment made and taxed at lowest rate $ 511 . 12	CS code [ ] $.	$.	$.	$.

EXAMPLE ONLY