Inland Revenue

Payday Filing File Upload Specification
1 April 2024 to 31 March 2025

This document is for Payday filing through myIR and
is supported by the Payroll Calculations & Business Rules Specification 2025

Date: 08/12/2023

Contents

1   Introduction

The Taxation (Annual Rates 2017-18 Employment and Investment Income and Remedial Matters) Act 2018 requires employers to file employee income and deduction information on a payday basis to Inland Revenue (IR).

IR offers file upload services that give employers, tax agents, payroll bureaus and payroll intermediaries secure and convenient methods of filing employment information online.

This document provides the detailed specifications for payday filing through the file upload process through MyIR. This process has been available from mid-April 2018.

As of 1st April 2019, payday filing is compulsory, and employer monthly schedule filing is no longer available.

Note: Employers will still be able to upload their final EMS and make amendments to EMSs for prior to 1st April 2019 on or after the 1st April 2019.

1.1 Caveats

Whilst every reasonable attempt has been made to ensure legislation has been correctly interpreted, this document is intended as a technical interface specification only. If you have an enquiry in relation to tax technical matters, please contact us either by:

- sending us a secure e-mail through myIR
- writing us a letter
- calling us on 0800 377 772 (+64 9 952 5912 for overseas) between 8:00am and 6:00pm Monday to Friday

If you need to contact Corporate services, please phone 0800 443 773 between 8.00am – 4.00pm Monday to Friday only, or +64 4 831 2286 for overseas calls.

Any updates of this specification can be found at the following link: https://www.ird.govt.nz/digital-service-providers/services-catalogue/returns-andhttps://www.ird.govt.nz/digital-service-providers/services-catalogue/returns-and-information/payday-filing/payday-filing-through-file-upload-servicesinformation/payday-filing/payday-filing-through-file-upload-services

1.2 Intended audience
This document provides a mechanism for external parties to validate the record formats required by IR for payday filing.

1.3 Supporting information

This document is based upon information gathered from;

- Payroll Calculations & Business Rules Specification
- Payday filing business use cases
- IR335 Employers Guide
- Inland Revenue's online PAYE Calculator
- IR341 Four-weekly and monthly PAYE deduction tables
- IR340 Weekly and fortnightly PAYE deduction tables
- KS4 KiwiSaver Employer Guide

1.4 Change

A change log will be kept of all changes to this document (see Appendix 5.8)

1.5 Disclaimer

The example test files and myIR test screen examples shown were created specifically for this document, and are to illustrate what is expected and what will display to customers.

1.6   Summary of major document updates for <mark>2024/25</mark> Year

The following changes have been made to the relevant sections throughout the document and noted in the Change Log. A summary is provided here for increased visibility of the updates.

1.6.1 Removal of Payroll Services file specifications

The 'Payroll services filing' section has been removed from the

2023/24 version of the Payday Filing File Upload Specification as this information is no longer relevant. The information contained in this section was retained for those employers needing to file an IR348 EMS for periods prior to 1 April 2019, or an IR345 Employer Deductions or SCF Electronic Subsidy Claim Form for periods prior to 1 April 2020.

2   Electronic Filing Requirements

The myIR system enables employers, tax agents, payroll bureaus, payroll intermediaries and others to send electronic versions of the Employment Information (EI) return.

The information is sent across the internet to our server and then transferred into our tax system. The following are requirements for using myIR.

2.1 Network connectivity

Employers, agents, bureaus and intermediaries can connect to the internet through an ISP as per the current process.

It should be noted that employer returns filed through myIR will be able to be viewed and amended as required after the initial filing.

2.2 Operating systems

The myIR system is operating system independent. However, a supported browser is required.

2.3 Supported web browsers

At the date of publication of this document, the following web browsers are supported for use with myIR:

- Apple Safari
- Google Chrome
- Microsoft Edge
- Microsoft Internet Explorer 11 or Newer
- Mozilla Firefox

A recent version of these browsers should be used. If any issues are experienced using the service, an update and restart of the browser should be undertaken in the first instance.

If an unsupported browser is detected accessing the site, a message will display advising that some website functionality may not be available, and that IR recommends switching to a supported browser.

2.4 Messages and validations in myIR

Transferred files are validated by myIR and the customer informed of any errors. This validation is designed to provide instant turnaround, ensuring customers are provided with an immediate response of any errors.

File validation rules include

- file format
- mandatory (required) data fields
- data fields formats e.g. numeric, alpha numeric
- data fields maximum lengths

Note this is not the definitive list of all validations – these are in noted in each file specification and in Appendix 5.1

Error messages will be displayed using the current myIR format.

2.4.1 Error messages

There are a number of error messages that can be received when transferring files to us. The messages will display clear details of the error or issue that has been found.

Note: Some of the most common issues encountered when uploading a file are the 'line too long' and 'incorrect number of fields' errors. These errors are usually caused by creating, editing and/or saving a csv file using Excel. Excel will add extra comma(s) to the end of each line when it is saved as a csv file, as it tries to make all lines the same length. This, in effect, adds another column, resulting in the errors.

This is not specific to IR files; it's a feature of Excel in general. To avoid this issue, IR does not recommend opening the file with Excel prior to uploading.

If a file needs to be viewed or changed, IR recommends using a programme like Notepad or Notepad++ when opening or changing the file prior to uploading.

3 Payday Filing

Payday filing through myIR enables software providers to output compliant employment information files in payroll software and then file transfer on each pay cycle instead of monthly, and to file transfer new and departing employee details.

Employment information

Employment information includes employee's income for each pay cycle. If businesses are enrolled for payroll returns in myIR they must output the file through their software and upload and submit this to us in myIR within two working days of the payday.

Employee details

Employers will also need to submit through myIR the details for new and departing employees including Kiwisaver information. This information is expected to be supplied to IR no later than the next filing of Employment Information but can be supplied earlier as per the Tax Administration Act – Section 23L.

To support payroll services filing please refer to the payroll calculations & business rules in the **Payroll calculations and business rules specification (1 April 2024 to 31 March 2025)**

Note: As of 1 April 2020, all files submitted by intermediaries require a link to the client listed in the file for the file to be accepted and processed. This validation will require all intermediaries to manage their myIR workspace and link to the appropriate clients.

3.1 Employee Details Filing

Providing new and departing employee details is required for payday filing. This information is expected to be supplied to IR no later than the next filing of employment information but can be supplied earlier as per the Tax Administration Act – Section 23L.

Employee details

- includes information such as the employee's name, employment start and finish dates, tax codes, KiwiSaver eligibility and status, Employee exempt income, KiwiSaver opt-out information and contact details (email, phone or mailing address).
- can be added using a bulk file transfer services design for larger numbers of new and departing employees as required for payday filing, and updates for existing employees, using a file output from payroll software in csv format. This format allows
  o third parties such as payroll intermediaries and bureaus to file on behalf of the employer and provides the employers IRD number,
    o allows for multiple tax codes for one employee
- can be added using a specifically formatted excel template available for download, and then populated for upload into myIR or
- can be input in myIR for each individual employee

3.2 Employee Details CSV File specifications

The employee details (ED) csv file enables intermediaries and employers to
- File an employee details for new employees by providing o A single header record
    o One or more new employee detail records o One or more tax code detail records per employee

- File an employee details for existing employees by providing o
  A single header record
    - o   One or more employee detail records with
      updates
- File an employee details for departing employees by providing

    - o   A single header record o One or more departing
      employee detail records o One or more tax code
      detail records per employee

Refer to section 3.3.3 for examples of the Employee Details csv file.

The file can be uploaded in the csv format or multiple csv files (only of Employee Details csv) contained within a compressed zip file via Intermediary Centre for Payroll intermediaries.

3.2.1 HED2 – Employee Details Header Record

The Employee Details return is specified in the table below. This version must have the header record indicator of **HED2**.

Note: As this version of the Employee Details now includes fields for KiwiSaver eligibility, employee exempt income and the KiwiSaver opt-out fields, the separate KiwiSaver Employment Details (KED) form is no longer available for use.

The header record – HED- holds the summary details and precedes the employee details line records. It will contain data about the employer and number of records in the following format and layout (please also refer to Appendix 5.1):

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
1	Header record indicator	ALPHA	4	Required	This must have a value of **HED2** to indicate the employee details header record.
2	Employer IRD number	IRD	9	Required	A valid IRD number. This is a 9-digit number. It cannot be 000000000.
3	Payroll package and version no. identifier	ANAM	80	Required	This field will contain the payroll package and version no. identifier. e.g. Vendor_Package_v1.0. This value will be unique for each Payroll software developer/package/version combination. It will not contain any Employer information.
4	Total Employee Lines	NUM	14	Required	Total number of Employee DED Lines included in the file.

3.2.2 DED – Employee Details – Employee Lines Record

The employee lines record – DED- holds the employee details in the following format and layout (please also refer to Appendix 5.1):

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
1	Detail record indicator	ALPHA	3	Required	This must have a value of **DED** to indicate employee details record.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
2	Employee IRD #	IRD	9	Required	IRD number of employee, as per Employer pay records. This is a 9digit number, modulus 11 checked. If not supplied, then enter 000000000.
3	Employee Name/ID on EI return	ANAM	Max 255	Required	This is the name provided on the Employee Information Return. Preference is 'firstname lastname' with a space between names included in the 255-character total. Must not include embedded commas.
4	Employee Title	RANGE	Max 50	Optional	Must be one of the defined values as confirmed by the employee Refer to section 5.6 for list of valid titles
5	Employee First Name	ANAM	Max 50	Required	
6	Employee Middle Name	ANAM	Max 50	Optional	
7	Employee Last Name	ANAM	Max 50	Required	
8	Date of birth	DATE	8	Optional	Must be in format CCYYMMDD e.g. 19800815
9	Employment Start date	DATE	8	Required	Must be in format CCYYMMDD
10	Employment End date	DATE	8	Optional	Must be in format CCYYMMDD Must be a date that is after the employee start date.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes

11	KiwiSaver eligibility	RANGE	2	Optional	Valid values are:
					
					• NE – New Employee
					This must be provided for all new employees.
					 If NE provided then the KiwiSaver status must also be provided. NE will create a KiwiSaver enrolment for the selected KiwiSaver status values:
					  o AE Auto-enrol KiwiSaver status = auto enrolment
					  o OK Opt-in KiwiSaver status = voluntary enrolment)
					• EE – Existing Employee opt-in (This creates a voluntary enrolment for KiwiSaver)
					• EA – Existing Employee Autoenrol KiwiSaver
					
					This field can be blank.
					
					If existing employee is yet to be auto-enrolled in KiwiSaver, then EA must be selected.

12	New employee KiwiSaver status	RANGE	2	Optional	This field is only required for New Employees (NE). Must be one of the defined KiwiSaver status code values as confirmed by the employee (E.g. AK for Existing KiwiSaver): Valid statuses are one of the following. Only the leading code value must be used in the file: • AE – Auto-enrol • AK - Existing KiwiSaver member • OK - Opting into KiwiSaver • NK - Not eligible for KiwiSaver • CT - Casual/temporary employee This field can be blank.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes

13	Employee exempt income	RANGE	3	Optional	Valid exempt income options are one of the following. The leading code value must be used in the file. • BLH - provide board-lodging-use of a house or part house or equivalent allowance • TAO - taxable allowances for accommodation and living costs overseas. • VBS - Some payments under a Voluntary Bonding Scheme • RTA - Retiring allowance (for a full definition of what is included under this code, please see section 4.3 of the Payroll Calculations and Business Rules specification) • OES - Overpayment of an amount of an employer's superannuation cash contribution • HPT - Some Honoraria payments This field can be blank.
14	Email address	EMAIL	Max 510	Optional	Required if known by the employer. This field will contain the email address of the employee. Acceptable characters are A-Z, a-z, 0-9 and @ - _ . Syntax must contain '@domain' string, and not contain double periods
15	Mobile phone country	RANGE	3	Optional	Required if known by the employer. Must be a valid ISO 3166 alpha-3 standard country code e.g. NZL for New Zealand Refer to section 5.4 for list of valid countries.
16	Mobile phone number	NUMERIC	Max 30	Optional	If a mobile phone is to be provided this is required e.g. 021123456
17	Mobile extension	NUMERIC	Max 20	Optional	Provide only if confirmed by employee else leave blank.
18	Daytime phone country	RANGE	3	Optional	Required if known by the employer. Must be a valid ISO 3166 alpha-3 standard country code e.g. NZL for New Zealand. Refer to section 5.4 for list of valid countries
19	Daytime phone number	NUMERIC	Max 30	Optional	If a daytime phone is to be provided this is required. This includes the area code. e.g. 041234567
20	Daytime phone extension	NUMERIC	Max 20	Optional	Provide only if confirmed by employee else leave blank.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes

21	Country*	RANGE	3	Optional	Must be a valid ISO 3166 alpha-3 standard country code e.g. NZL for New Zealand. Refer to section 5.4 for list of valid countries. Country code is required if any of the other address fields are provided. *Postal address must be supplied if *none of the following* are known by the employer: • Email address • Mobile phone number • Daytime phone number.
22	Unit type*	ANAM	Max 50	Optional	Must be a valid unit type if provided – Refer to section 5.5 for the unit types for NZL / CAN / USA
23	Unit number*	ANAM	Max 10	Optional	
24	Floor type*	ANAM	Max 30	Optional	
25	Floor number*	ANAM	Max 30	Optional	
26	Building*	ANAM	Max 50	Optional	
27	Street address*	ANAM	Max 510	Optional	
28	Suburb/rural*	ANAM	Max 60	Optional	
29	City*	ANAM	Max 100	Optional	
30	Post code*	ANAM	Max 30	Optional	
31	State*	ANAM	Max 12	Optional	Optional field - do not populate for NZ addresses – leave blank. For other countries, must be a valid ISO3A code for the provided country comprised of the [Country's ISO2a]-[State's ISO3A]. For example, Colorado's ISO code would be US-CO. If there is no state for this address this should be left blank.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes

32	Employee opted-out from KiwiSaver	ANAM	1	Optional	Valid options are: • Yes (Y) • No (N) This field can be blank. Indicates whether an employee who is subject to the automatic KiwiSaver enrolment rules wants to opt out of KiwiSaver. • Select Y if employee is choosing to opt out. • Must be N or blank if KiwiSaver eligibility code is EE • Must be N or blank if New employee KiwiSaver status is AK, NK, CT or OK.
33	Employee's bank account – bank	NUM	2	Optional	The bank account number for the employee if they are opting out of KiwiSaver. Required if 'Employee opted-out from KiwiSaver' field is Yes, otherwise blank.
34	Employee's bank account – branch	NUM	4	Optional	The bank account number for the employee if they are opting out of KiwiSaver. Required if 'Employee opted-out from KiwiSaver' field is Yes, otherwise blank.
35	Employee's bank account – account	NUM	8	Optional	The bank account number for the employee if they are opting out of KiwiSaver. Required if 'Employee opted-out from KiwiSaver' field is Yes, otherwise blank.
36	Employee's bank account – suffix	NUM	4	Optional	The bank account number for the employee if they are opting out of KiwiSaver. Required if 'Employee opted-out from KiwiSaver' field is Yes, otherwise blank.
37	Employee's bank account – reference number	NUM	12	Optional	New Zealand credit union or building society reference number.
38	Name of account holder	ANAM	31	Optional	The name of the account holder for the bank account number given above. Required if 'Employee opted-out from KiwiSaver' field is Yes, otherwise blank.
39	Date opt-out notice signed by the employee	DATE	8	Optional	The date on which the opt-out notice given to the employer. Format: CCYYMMDD Required if 'Employee opted-out from KiwiSaver' field is Yes, otherwise blank.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
40	Late opt-out reason	RANGE	10	Optional	Required if 'Employee opted-out from KiwiSaver' field is Yes and the date the opt-out notice was signed by the employee is over 56 days from the employment start date. Valid reasons are one the following (the leading code is what must be used in the file): • INFO- Employer did not provide a KiwiSaver information pack within seven days of starting employment. • IRIS- IR didn't send an investment statement upon allocation to a default scheme. • ERIS- Employer didn't provide an investment statement (for the employer chosen KiwiSaver scheme). • EVNT- Events outside of control meant the opt-out application was unable to be submitted within the eight-week time limit. • CRIT- Did not meet the criteria to join KiwiSaver (see Employee information pack (KS3) for criteria) • INER - Incorrectly enrolled under the age of 18. • OTHR - Other explanation This field can be blank.
41	Other late opt-out reason	ANAM	500	Optional	Free text field. Required if 'Late opt-out reason' is OTHR, otherwise leave blank. Must not include embedded commas.

3.2.3 TED - Employee Details – Tax code Lines Record

The tax code lines record – TED- holds the employee tax code details in the following format and layout (please also refer to Appendix 5.1):

All "TED" records will relate to the employee "DED" record which proceed it. There can be one or more tax code lines per employee line record.

Note: A TED record must be included with every Employee details line record (DED) filed, otherwise a validation error will be returned.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes

1	Record indicator	ALPHA	3	Required	This must have a value of **TED** to indicate tax codes associated to an employee record.
Position	**Item description**	**Attribute**	**Field size**	**Required/ Optional**	**Default values/notes**
2	Employee Tax code	RANGE	Max 10	Required	Refer to section 5.3 to see the valid tax codes. At least one active tax code record is required for an active employee record. If a new tax code is provided for existing employees it will have a start date on the day the file is uploaded Any tax code not provided for a given employee that already exists in the IR system for the employee account will be assumed to be no longer active and will be ceased as of the day which the file was uploaded If validation finds an error it will represent the first tax code issue found. The error will only display on one of the rows which is in error, not all tax codes that combine to create this error. **Note: SLCIR, SLBOR and ESS are no longer accepted as a valid tax code.**

3.3 Employee Details Excel File specification

The employee details (ED) excel file can only be used for providing details of

- new employees where an employment start date is provided
- departing employees where an employment start and cease date is provided.
- It cannot be used for providing amendments to existing employee details as a duplicate employee warning will be provided. Instead users should either use the online forms in myIR or the ED csv file upload service.

The ED excel file has one section in its data structure

- One or more employee detail records

The ED excel file is designed to be used either as a file output from payroll software or by using the employee details template published by IR.

3.3.1 ED – Excel Employee Lines Record

The specification rules for the excel file are

- File formats accepted are .xls or xlsx format only
- the data sheet needs to be named "sheet1"
- In Sheet 1 the data is expected to start from row 5, any rows above will be ignored.

Item description	Attribute	Field size	Required/ Optional	Default values/notes
Employee IRD #	IRD	9	Required	IRD number of employee, as per Employer pay records. This is a 9-digit number, modulus 11 checked. If not supplied then enter 000000000. PAYE should also be made at the ND rate.
Employee Name/ID on EI return	ANAM	255	Required	This is the name provided on the Employee Information Return. Preference is 'first name last name' with a space between names included in the 255 character total. Must not include embedded commas.
Employee Title	RANGE	50	Optional	Must be one of the defined values as confirmed by the employee Refer to section 5.6 for list of valid titles.
Employee First Name	ANAM	50	Required	
Employee Middle Name	ANAM	50	Optional	
Employee Last Name	ANAM	50	Required	
Date of birth	DATE	12	Optional	Must be a valid date and not in the future. Can accept all valid excel date formats eg yyyy-mm-dd, dd/mm/yyyy, dd/mm/yy, dd.mm.yy, dd MMM yyyy

Item description	Attribute	Field size	Required/ Optional	Default values/notes
Tax code	RANGE	10	Required	Refer to section 5.3 to see the valid tax codes. **Note: SLCIR, SLBOR and ESS are no longer accepted as a valid tax code.**
Additional Tax code 1	RANGE	10	Optional	Refer to section 5.3 to see the valid tax codes.
Additional Tax code 2	RANGE	10	Optional	Refer to section 5.3 to see the valid tax codes.
Start date	DATE	12	Required	Must be a valid date and not in the future. Can accept all valid excel date formats eg yyyy-mm-dd, dd/mm/yyyy, dd/mm/yy, dd.mm.yy, dd MMM yyyy

Item description	Attribute	Field size	Required/ Optional	Default values/notes
End date	DATE	12	Optional	If this employee is active this field should be left blank. Must be a valid date and cannot be before the Start date. Can accept all valid excel date formats eg yyyy-mm-dd, dd/mm/yyyy, dd/mm/yy, dd.mm.yy, dd MMM yyyy
New employee automatically enrolled into KiwiSaver	ALPHA	1	Required	Must be Y or N. Y = The employee is eligible for KiwiSaver and is subject to automatic enrolment. N = The employee is not subject to automatic enrolment.
KiwiSaver status	RANGE	2	Required	Must be one of the defined KiwiSaver status list values as confirmed by the employee: • Auto enrol • Existing KiwiSaver member • Not eligible for KiwiSaver • Casual/temporary employee • Opt-in to KiwiSaver If answered Y to 'New employee automatically enrolled into KiwiSaver' then the KiwiSaver status must be Auto-enrol (AE)
Email address	EMAIL	510	Optional	Required if known by the employer. This field will contain the email address of the employee. Acceptable characters are A-Z, a-z, 0-9 and @ - _ . Syntax must contain '@domain' string, and not contain double periods
Mobile phone country	RANGE	30	Optional	Required if known by the employer. Refer to section 5.4 for list of valid countries.
Mobile phone number	NUMERIC	30	Optional	If a mobile phone is to be provided this is required
Mobile extension	NUMERIC	20	Optional	Provide only if confirmed by employee else leave blank.
Daytime phone country	NUMERIC	30	Optional	Required if known by the employer. Refer to section 5.4 for list of valid countries.

Item description	Attribute	Field size	Required/ Optional	Default values/notes
Daytime phone number	NUMERIC	30	Optional	If a daytime phone is to be provided this is required
Daytime phone extension	NUMERIC	20	Optional	Provide only if confirmed by employee otherwise leave this field blank.
Unit type*	ANAM	10	Optional	Must be a valid unit type if provided – Refer to section 5.5 for the unit types for NZL / CAN / USA
Unit number*	ANAM	60	Optional	

Floor type*	ANAM	60	Optional	
Floor number*	ANAM	60	Optional	
Building*	ANAM	60	Optional	
Street address*	ANAM	510	Optional	
Suburb/rural*	ANAM	60	Optional	
City*	ANAM	200	Optional	
Post code*	ANAM	60	Optional	
State*	ANAM	12	Optional	For NZ addresses – Leave this field blank For other countries – add the state if applicable. If there is no state for the address this should be left blank.
Country*	RANGE	30	Optional	Refer to section 5.4 for list of valid countries. *Postal address must be supplied if none of the following are known by the employer: • Email address • Mobile phone number • Daytime phone number
Employee's Exempt income reason	RANGE	3	Optional	If the employee receives exempt income, this must be one of the defined KiwiSaver exempt income values: • provide board-lodging-use of a house or part house or equivalent allowance • taxable allowances for accommodation and living costs overseas. • Some payments under a Voluntary Bonding Scheme • Retiring allowance (for a full definition of what is included under this value, please see section 4.3 of the Payroll Calculations and Business Rules specification) • Overpayment of an amount of an employer's superannuation cash contribution • Some Honoraria payments

Item description	Attribute	Field size	Required/ Optional	Default values/notes

Employee opting out from KiwiSaver?	ALPHA	1	Optional	Required if 'New employee automatically enrolled into KiwiSaver' field is Y. If the employee who is subject to automatic enrolment wants to opt-out of KiwiSaver. Y = if employee wishes to opt out N = if employee is not opting out Must be N if 'New employee automatically enrolled into KiwiSaver' field is N.
Employee's bank account number – bank	NUM	2	Optional	The employee's bank account (bank) number. • Must be a valid bank account number. • Required if answered Y to 'Employee opting out from KiwiSaver?'.
Employee's bank account number – branch	NUM	4	Optional	The employee's bank account (branch) number. • Must be a valid bank account number. • Required if answered Y to to 'Employee opting out from KiwiSaver?'.
Employee's bank account number – account	NUM	8	Optional	The employee's bank account (account) number. • Must be a valid bank account number. • Required if answered Y to 'Employee opting out from KiwiSaver?'.
Employee's bank account number – suffix	NUM	4	Optional	The employee's bank account (suffix) number. • Must be a valid bank account number. • Required if answered Y to to 'Employee opting out from KiwiSaver?'.
Employee's bank account number – reference	NUM	12	Optional	New Zealand credit union or building society reference number. Required if answered Y to to 'Employee opting out from KiwiSaver?'.
Name of account holder	ANAM	31	Optional	Full name of the account holder if the bank account number is supplied. • Required if answered Y to 'Employee opting out from KiwiSaver?'.

Date opt-out notice signed by the employee	DATE	8	Optional	Required if 'Employee opting out from KiwiSaver?' field is Y.
				
				Date the opt-out notice was signed by the employee.
				• Must be a valid date and not in the future.
				• Can accept all valid excel date formats
				
				Example formats:
				    ○ yyyy-mm-dd ○ dd/mm/yyyy ○ dd/mm/yy
				    ○ dd.mm.yy
				    ○ dd MMM yyyy

Item description	Attribute	Field size	Required/ Optional	Default values/notes
Employee's reason for late opt-out	RANGE	10	Optional	Required if 'Employee opting out from KiwiSaver?' field is Y and the date the optout notice was signed by the employee is over 56 days from the employment start date. Must be one of the defined KiwiSaver exempt late opt-out values: • An Employee information pack - KS3 was not provided within the seven days of starting employment • An investment statement was not sent by us when allocated to a default scheme • An investment statement for the employer chosen KiwiSaver scheme was not provided • Events outside your control prevented the opt-out application to be submitted within 8-weeks • Did not meet the criteria to join KiwiSaver. See Employee information pack - KS3 • Enrolled under the age of 18 • Other reason – explain Cannot be more than one late-opt out reason provided.
Other late opt-out reason	ANAM	500	Optional	Required if 'Employee's reason for late opt out' field is Other reason – explain Free text field for other reason for late optout to be provided.

3.3.2 Business rules for specific Employee Details data fields (all input formats)

3.3.2.1 Tax codes

The Employee tax codes are subject to the following rules:
• An employee cannot have duplicate tax codes.
• An employee can only have one primary tax code (one of M, MSL, ME or MESL).
• The HED2 file will not accept SLCIR, SLBOR or ESS as a tax code.
• If the employee is using tax code NSW, they cannot have any other tax codes.

3.3.2.2 Employee IRD

The Employee tax code should be provided as ND (no notification) until an IRD number is supplied for the employee. When an employee IRD number is provided the employer will need to:

- File an employee details update with the employee name, unknown or incorrect employee IRD number (e.g 000000000) and an employee finish date.
- File an additional employee details update with the employee name, correct employee IRD number and the original employee start date.

3.3.2.3 KiwiSaver status

As per the [KiwiSaver Act 2006 – section 22](#) – the KiwiSaver status of the employee is the **notice given by the employee to the employer** whether or not he or she is already a member of a KiwiSaver scheme and, if that person is a member, must either:

- give to his or her employer a KiwiSaver deduction notice; or
- give or show to his or her employer a copy of a notice given by the Commissioner under section 105 that grants a savings suspension that has not yet ended; or
- give his or her employer a non-deduction notice.

3.3.3 Example Employee Details file

The following is an example of the ED file in the CSV format (as text for readability, please refer to the Sample files folder on the IR GitHub for more file examples).
NB: the example is intended to show the layout of the file – employee details are fictitious.

Version HED2:
HED2,123250265,SoftwarePlatform,2
DED,123018635,Smith
Mary,Mrs,Mary,,Smith,19850614,20191015,,NE,AK,,mary.smith@company.co.nz,NZL,021123456,,,,,NZL,,,,,,12 Small
Street,,Springfield,6881,,N,,,,,,,,,
TED,M
DED,000000000,Hall Brian,Mr,Brian,Jack,Hall,19550308,20191015,,NE,CT,,,,,NZL,041234567,,NZL,,,,,,23 Tall
Road,,Huttville,6547,,Y,08,0456,0123456,0025,,Brian J Hall,20191031,, TED,M
SL

3.4 Employer Information Filing

Employers can file their EI (employment information) through myIR file upload. The sections below detail the record structures for doing this.

Employee income and deduction information for payday filing is to be provided to IR on an *Employment Information (EI)* return. Amendments to the EI will also be done by payday.

Payday filing must start from the beginning of the month, and each payday in the month must be payday reported.

Payday filing involves terms such as "pay cycle", "pay period" and "paydate". [Appendix 5.2](#) of this document provides an example of how these terms apply.

The Employment Information (EI) return:
- Replaces the employer monthly schedule (IR 348/EMS),
- Holds employment income information from employers and PAYE intermediaries filing on a payday basis. i.e. it must incorporate all payments made to employees (and/or contractors), and ESCT deducted per employee line
- Includes new information, such as dates of employers payday

Amendments can also be made to previously filed EI returns.

Note: ESCT (Employer's Superannuation Contribution tax) must be supplied per each employee line.

The EI return and EI amendment return detail are shown in section 3.4.1 and 3.5. This data is required when filing though the myIR employer return file upload process.

The filing due dates for the EI will either be 2 working days after the paydate for electronic filers or 10 working days after the paydate for paper filers.

If the due date falls on a weekend or public holiday (excluding a provincial anniversary day), then the due date becomes the next working day

3.4.1 Employment Information (EI) file specification

The employment information (EI) csv file has two sections in its data structure

- A single header record
- One or more employee detail records

The file can be uploaded in the csv format or multiple csv files contained within a compressed zip file. Refer to Appendix 5.1 for file compression rules.

3.4.1.1 HEI2 – EI Filing Header Record

The Employment Information return is specified in the table below. This version must have the header record indicator of **HEI2**.

The EI header holds the "paydate" details.

Multiple EIs can be filed for the same paydate. Multiple EIs for a single paydate can also be consolidated into a single paydate EI.

Various pay cycles may be reported on one EI as long as the cycle paydates are the same.

The Header allows for new reporting such as advising IR that this is a "final" return as the employer has ceased employing.

The 'Total Student Loans' field will be an aggregate total of all SL deductions for all employees.

The header record precedes the detail records. It will contain data about the employer including summary totals in the following format and layout (please also refer to Appendix 5.1):

Note for Prior period adjustment fields:

If you already have a functioning amendment process there is no compulsion to utilise the prior period adjustment fields. You may continue to amend the erroneous returns. The Adjustment fields may only be used for adjustments that do not impact Kiwisaver, Student Loan, Child support or other social policy payments. Adjustments that match this criteria may still be made by amending the erroneous return OR using the prior period adjustment fields.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
1	Header record indicator	ALPHA	4	Required	This must have a value of **HEI2** to indicate the employer header record.
2	Employer IRD number/Account ID	IRD	9	Required	A valid IRD number. This is a 9-digit number. It cannot be 000000000.

3	Paydate	DATE	8	Required	Paydate - the day on which an employer makes a PAYE income payment to an employee. Must be a valid date. Paydate must be within the same month as the filing period. Format CCYYMMDD e.g. 20130831
4	Final return for employer	ALPHA	1	Required	Indicate either Y or N if this is the final employer return. The employer has now ceased employing.
5	Nil return indicator	ALPHA	1	Required	Indicate either Y or N if this is a nil return. If Y, no other details are required on the EI.
6	PAYE Intermediary IRD number	IRD	9	Optional	This is a valid 9-digit IRD number for the PAYE Intermediary linked to the employer. It cannot be 000000000. Should be left blank if there is no PI linked to the employer.
7	Name of payroll contact person	ANAM	20	Required	The name of the payroll contact person for IRD purposes. Preference is 'first name surname' with a space between names included in the 20 character total. Must not include embedded commas.
8	Payroll contact work phone number	ANUM	12	Required	The daytime work contact phone number for the payroll contact person. 12 alphanumeric characters and must not include commas

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
9	Email of payroll contact person	EMAIL	60	Required	This field will contain the email address of the payroll contact person. Acceptable characters are A-Z, a-z, 0-9 and @ - _ . Syntax must contain '@domain' string, and not contain double periods
10	Total Employee Lines	NUM	14	Required	Total number of Employee Lines included on the EI

11	Total gross earnings	PDEC	14	Required	The sum of the gross earnings for all employees for the paydate being reported as calculated from Employer pay records.
					Do not include Employee Share Scheme payments in this field. See field number 26.
12	Total prior period gross adjustments	DEC	14	Required	Total prior period gross adjustments.
13	Total earnings not liable for ACC Earners' Levy	PDEC	14	Required	The sum of the earnings not liable for ACC Earners' Levy for all employees for the paydate being reported as calculated from Employer pay records. (This does not include earnings over the maximum liable earnings threshold set for the year)
					If tax for schedular payments is being deducted then earnings not liable for ACC Earners' Levy should be equal to Gross schedular payment.
					Earnings not liable for ACC Earners' Levy should not be greater than the sum of gross earnings and Employee Share Scheme.
14	Total PAYE / tax	PDEC	14	Required	The sum of the PAYE and tax on schedular payments deducted for all employees for the paydate being filed.
					Must be converted to a positive figure if amounts deducted are treated as a negative.
					Cannot be greater than total gross earnings.
					Refer to the tax calculations in the [Payroll Calculations & Business Rules Specifications.](#)
15	Total prior period PAYE adjustment	DEC	14	Required	Total prior period PAYE adjustments.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
16	Total child support deductions	PDEC	14	Required	The sum of the child support deductions for all employees for the paydate being filed. Must be converted to a positive figure if amounts deducted are treated as a negative.

17	Total student loan deductions	PDEC	14	Required	The sum of all SL repayment deductions for all employees for the paydate being filed. Must be converted to a positive figure if amounts deducted are treated as a negative.
18	Total SLCIR deductions	PDEC	14	Required	Total SLCIR deductions.
19	Total SLBOR deductions	PDEC	14	Required	Total SLBOR deductions.
20	Total Kiwisaver deductions	PDEC	14	Required	The total amount of KiwiSaver deducted from all the employees for the paydate being reported.
21	Total net KiwiSaver employer contributions	PDEC	14	Required	The total net (excluding ESCT) amount of KiwiSaver employer contributions on behalf of all employees for the paydate being reported.
22	Total ESCT deducted	PDEC	14	Required	Total ESCT (Employer's Superannuation Contribution tax) deducted from employees.
23	Total amounts deducted	PDEC	14	Required	The total of all amounts to be deducted: • Total PAYE & tax on schedular payments deducted. NB: For payroll giving, this amount will be PAYE minus tax credits for payroll donations • Total Child Support deductions • Total Student Loan deductions • Total KiwiSaver deductions • Total KiwiSaver Employer Contributions • Total ESCT deducted • Total SLCIR deductions • Total SLBOR deductions
24	Total Tax credits for payroll donations	PDEC	14	Required	The total of all employees' tax credits for payroll donations.
25	Total family tax credits	PDEC	14	Required	The sum of the family tax credit payments for all employees for the paydate being reported. This will be 0, except when the data is from Work and Income.

Position	Item description	Attribute	Field size	Required/ Optional	Default values/notes
26	Total Employee Share Scheme	PDEC	14	Required	The sum of the Employee Share Scheme payments for all employees for the paydate being reported.

| 27 | Payroll package and version identifier | ANAM | 80 | Required | This field will contain the payroll package and version no. identifier. e.g. Vendor_Package_v1.0. This value will be unique for each Payroll software developer/package/version combination. It will not contain any Employer information. |
| 28 | IR form version number | NUM | 4 | Required | Must be 0001 |

3.4.1.2 DEI – EI Employee Lines Record

The employee lines on the EI return (DEI) are similar to the employee lines on the

IR348/EMS.

However, the DEI employee lines also hold the "employee pay cycle" and the "pay period" start and end dates for the specific employee.

ESCT is also reported per employee line as required.

Reporting can be done for various "pay cycles" (e.g. weekly and fortnightly), as long as the paydate, as supplied in the header record, is the same for each cycle.

Note: Extra lines are no longer required for SLCIR and SLBOR deductions as this file now has separate fields for SLCIR and SLBOR deductions.

Position	Item description	Attribute	Field size	Required / Optional	Default values/notes
1	Detail record indicator	ALPHA	3	Required	This must have a value of **DEI** to indicate employee details record.
2	Employee IRD number	IRD	9	Required	IRD number of employee, as per Employer pay records. This is a 9digit number, modulus 11 checked. If not supplied then enter 000000000.
3	Employee name	ANAM	255	Required	Preference is 'firstname lastname' with a space between names included in the 255 character total. Must not include embedded commas.
4	Employee tax code	RANGE	5	Required	Refer to section 5.3 to see the valid tax codes.

Position	Item description	Attribute	Field size	Required / Optional	Default values/notes

5	Employment Start date	DATE	8	Optional	Employment start date if this is during the pay period reported (unless already previously reported via the New and Departing Employee Information), otherwise leave blank. Must be in format CCYYMMDD.
6	Employment Finish date	DATE	8	Optional	Employment finish date if this is during the pay period being reported (unless already previously reported via the New and Departing Employee Information), otherwise leave blank. Must be in format CCYYMMDD.
7	Employee Pay Period Start Date	DATE	8	Required	The first day of the pay period for which the Employee was paid. Must be a valid date in the format of CCYYMMDD.
8	Employee Pay Period End Date	DATE	8	Required	The last day of the pay period for which the Employee was paid Must be a valid date in format CCYYMMDD.
9	Employee Pay cycle	ANUM	2	Required	Indicate if employee is paid: - Weekly (WK), - Four-weekly (4W), - Fortnightly (FT), - Monthly (MT), - Daily (DA) or - Ad hoc/Irregularly (AH), - Half monthly (HM) (twice a month)
10	Hours paid	PDEC	8	Required	The number of hours the employee was paid for the paydate being reported. This should be entered to two decimal places. E.g. 37.5 hours would be 3750 Default 0 if not held.
11	Gross earnings and/or schedular payments	PDEC	14	Required	The taxable gross earnings for the employee for the paydate being reported. Non-taxable allowances not included. Do not include Employee Share Scheme payments in this field. See field number 27.

Position	Item description	Attribute	Field size	Required / Optional	Default values/notes
12	Prior period gross adjustments	DEC	14	Required	Adjustments to the Gross earnings and/or schedular payments field for prior periods. Do not include this amount in the Gross earnings and/or schedular payments field. Negative values are allowed, however negative amounts **cannot be more than** the amount in the Gross earnings and/or schedular payments field for the line item. I.e. The line can be reduced to zero, but not below.
13	Earnings and / or schedular payments not liable for ACC Earners' Levy	PDEC	14	Required	The employee's earnings for the paydate being reported, which are not liable for ACC Earners' Levy. (This does not include earnings over the maximum liable earnings threshold set for the year). This should not be greater than the sum of gross earnings and Employee Share Scheme. Earnings not liable should be equal to gross if schedular payment has been made.
14	Lump sum (extra pay) indicator	PDEC	1	Required	This indicates whether the employee has received a lump sum payment that has been taxed at the lowest rate during the paydate being reported. 1 for yes otherwise must be 0. Refer to the Payroll Calculations & Business Rules Specification for extra pay PAYE calculation details and extra pay student loans calculations.
15	PAYE / tax	PDEC	14	Required	PAYE or tax on schedular payments deducted from employee's earnings for paydate being reported. Does not include student loan or child support deductions. Cannot be greater than the sum of gross earnings and Employee Share Scheme.

Position	Item description	Attribute	Field size	Required / Optional	Default values/notes
16	Prior period PAYE adjustment	DEC	14	Required	Adjustments to the PAYE / tax field for prior periods. Do not include this amount in the PAYE / tax field. Negative values are allowed, however negative amounts **cannot be more than** the amount in the PAYE / tax field for the line item. I.e. The line can be reduced to zero, but not below.
17	Child support deductions	PDEC	14	Required	The amount of child support deducted from the employee's earnings for the paydate being reported. 0, except when the employee is a liable parent. Cannot be greater than gross earnings.
18	Child support code	RANGE	1	Optional	Must be blank or one of: *Priority* • C=ceased employment *1* • A=advanced payment *2* • P=protected earnings *3* • S=short term absence *4* • D=deducted previously *5* • O=other *6* If more than one variation code applies, the priority of the variation codes should be as above i.e. (1-6), the lowest number is the highest priority. If no variation applies or child support is not required to be deducted for the employee, then leave blank. If you deduct the exact child support amount requested for the employee on the Child Support Deduction (YL0010) notice, no code is required. Note: If you no longer employ the person who you were deducting child support for, use the "C" ceased employment code. As these codes are used to track and allocate payments it is preferred that they are provided.

Position	Item description	Attribute	Field size	Required / Optional	Default values/notes
19	Student loan deductions	PDEC	14	Required	The amount of student loan repayments deducted from the employee's earnings for the paydate being reported. 0, except when the employee has a student loan tax code. Cannot be greater than gross earnings.
20	SLCIR deductions	PDEC	14	Required	The amount of student loan Commissioner deductions deducted from the employee's earnings for the paydate being reported.
21	SLBOR deductions	PDEC	14	Required	The amount of student loan voluntary extra deductions deducted from the employee's earnings for the paydate being reported.
22	KiwiSaver deductions	PDEC	14	Required	The amount of KiwiSaver deducted from the employee's gross earnings for the paydate being reported. NOTE: Must be one of 0, 3%, 4%, 6%, 8% or 10% of the employee's taxable gross earnings for the paydate being reported.
23	Net KiwiSaver employer contributions	PDEC	14	Required	The amount of net KiwiSaver employer contributions paid on behalf of the employee for the paydate being reported. NOTE: this amount will be exclusive of any ESCT payable on the contribution.
24	ESCT deducted	PDEC	14	Required	ESCT (employer's superannuation contribution tax) deductions for the employee.
25	Tax credits for payroll donations	PDEC	14	Required	The amount of tax credits for payroll donations granted to the employee for the donation(s) made.
26	Family tax credits	PDEC	14	Required	The amount of family tax credits paid to the employee for the pay period. This must be '0' except when the employer is Work and Income.

27	Employee Share Scheme	PDEC	14	Required	The amount of ESS paid to the employee. This amount should also be included in the 'Earnings and/or scheduler payments not liable for ACC earners levy' field.

3.4.2 Business rules for specific EI data fields

3.4.2.1 Employee IRD Number

The Employee tax code should be provided as ND (no notification) and the PAYE should also be made at the ND rate until an IRD number is supplied for the employee (except in the case of non-resident entertainers or sportspeople who do not need to provide an IRD number – refer to the Payroll Calculations & Business Rules Specification for more information).

3.4.2.2 Tax on Schedular Payments

The gross amount of schedular payment and tax deducted must be identified separately from normal gross pay and PAYE deducted. If you have an employee who received both salary or wages and schedular payments you will need to be able to identify the amount of schedular payment and the normal salary and PAYE when you create the EI.

For example, if an employee gets a normal salary under the M tax code as well as schedular payments, you will need to have two lines for the employee on the EI. One line would contain the salary and PAYE with the tax code showing as M and the second line would have the gross schedular payment, Earnings not liable for ACC Earners' Levy (which should be equal to gross schedular payment), and tax with a tax code of WT.

For more information on Schedular Payments, refer to the Payroll Calculations & Business Rules Specification.

3.4.2.3 Employee Share Scheme (ESS)

Refer to the Payroll Calculations & Business Rules Specification for details.

Any ESS amounts should be recorded in the Employee Share Scheme field.

3.4.2.4 Tax codes on payday returns

If an employee's tax code changes during the "month", each EI should be completed with the tax code that was used to calculate the employees payday deductions. The employee may have different tax codes during the filing month (e.g. change from M to M SL).

3.4.2.5 Final Employer returns

The EI will allow employers to advise if they are no longer employing, and that this is their final EI return.

The "final return for employer" indicator on the header details (HEI2) of the EI can either be Y or N.

If "Y" - this means that this is the final return for that employer that IR expects to receive. The employer is longer employing.

3.4.2.6 Nil EI returns

If a "nil" EI return needs to be filed, there is an indicator on the header details (HEI2) of the EI.

In the "nil return indicator" field, employers can indicate either Y (yes – nil return) or N (not a nil return).

If Y, no other detail lines are required on the EI

3.4.2.7 Hours Paid Data

Inland Revenue will be requesting Employee's Hours paid data as part of Employer's Payday Filing submission. The collection of this information will support IR in better understanding employee's time spent in paid employment which in turn will assist in determining access to certain entitlements. Hours paid data will **not** be the only source of information used to make any such determination, it may be used in conjunction with other information as an indicator that further enquiries are required.

The provision of Hours paid information by employers is not compulsory, it is requested under the same terms as employee Date of birth, in that if the employer holds the information in their payroll system it is required to be sent to Inland Revenue. There is no compulsion for employers to begin to capture this data if they do not already hold it. However, it will be of benefit to Inland Revenue and potentially their own employees if they are able to capture and transmit the data.

For further clarity, in the event that some or all components of an employee's salary and wages are held in, or associated to, units other than hours (or have no time unit associated with them at all), there is no compulsion to translate the data held in to hours or to calculate or otherwise create an hour value in order to transmit data to Inland Revenue. In such a scenario Inland Revenue does not expect to receive Hours paid data pertaining to that employee, for that pay period.

3.4.3 Student Loans

For details regarding Student Loan rates and processes, please refer to the [Payroll Calculations & Business Rules Specification](#).

The business rules below refer to SLCIR and SLBOR processes for EI reporting.

3.4.3.1 Required data for SLCIR and SLBOR deductions

SLCIR and SLBOR student loan deductions should be entered into the SLCIR deductions and SLBOR deductions fields respectively.

3.4.3.2 SLCIR and SLBOR deductions with no standard deductions

If a borrower has no standard student loan deduction for the pay period because gross income is below the pay period threshold (when using a main tax code with "SL") or a special deduction rate of 0% applies for the pay period then:
- A SLBOR deduction is still able to be made. The thresholds and zero special deduction rates will not affect the calculation of SLBOR deductions.
- A SLCIR deduction is not required to be made.

3.4.4 Example Employment Information file

The following is an example of the EI file in the CSV format (as text for readability, please refer to the Sample files folder on the IR GitHub for more file examples).

NB: the example is intended to show the layout of the file – calculated figures may not be accurate.

Version HEI2

HEI2,123123123,20190522,N,N,,Bill
Smith,041234567,payroll@email.com,4,143257,5000,2000,47024,40,0,16671,0,5750,85500,83660,2560,147100,2
500,0,22500,vendor_package_v1.0,0001
DEI,111111111,Brown John,M,,,20190407,20190414,WK,3050,56875,0,0,0,34687,0,0,,0,0,0,4550,3565,756,0,0,0
DEI,074444444,Cork Chelsea,M,,,20190407,20190414,WK,3750,65725,0,0,0,45695,0,0,,0,0,0,0,0,0,100,0,0
DEI,075555555,French Carol,M
SL,,,20190407,20190414,WK,2500,45678,2567,0,0,32785,1456,0,,2687,0,0,0,0,0,0,0,0
DEI,123123123,Jones
Mark,M,,,20190407,20190414,WK,3750,165879,0,22500,0,78562,0,0,,0,0,0,4587,2569,1545,0,0,22500

3.5 EI Amendments File Specifications

This section specifies the file format and layout for the EIA file – EI amendments file - that will be sent through the myIR system. The file layout should conform to the layout specified in Appendix 5.1.

All employers and PAYE intermediaries can use this amendment process.

There is no restriction to the number of EIA that can be sent for the same paydate.

A PAYE intermediary or employer will not be allowed to submit an EIA if there is no Employment Information (EI) previously filed for that paydate.

An EIA enables intermediaries and employers to:
- Add new detail lines to an EI previously filed ○ to add new lines, the intermediary or employer will provide nil 'DTI' lines and 'DAI' lines with new values.
- Delete detail lines from an EI previously filed ○ to delete lines, the intermediary or employer will provide 'DTI' lines with existing values and nil 'DAI' lines.
- Update detail lines to EI previously filed ○ to update lines, the 'DTI' lines will show the existing values and 'DAI' lines will contain modified values.

Format examples are shown below:
Add
DTI,,,,,,,,,0,0,0,0,0,,0,0,0,0,0,0
DAI,111111111,Cook Cameron,M,,,0170607,20170608,4W,10000,200,1,300,500,A,600,700,800,999,900,0

Delete
DTI,123123123,Steve Smith,M,,,20170608,20170608,4W,200000,200,1,300,500,A,600,700,800,999,900,0
DAI,,,,,,,,,0,0,0,0,0,,0,0,0,0,0,0

Update
DTI,111111111,Ella Vince,CAE,20170407,20170408,20170407,20170408,MT,1000000,20000,1,30000,50000,A,60000,70000,80000,0,90000,0
DAI,111111111,Ella Vince,SB,20170607,20170608,20170607,20170608,4W,10000,200,1,300,500,A,600,700,800,999,900,0

3.5.1 EIA2 – EI Amendments Header record

The new EI Amendments file is specified in the table below. This version must have the header record indicator of **EIA2**.

Important Note: If an HEI2 was filed, it must be amended with an EIA2. However, if an HEI was filed, it can only be amended with an EIA.

The EIA2 is the header record for amended EI information and is similar to the HEI2 header file format.

The header record precedes the detail records.

The EIA2 Header record IR form version number will be 0001.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
1	Header record indicator	ALPHA	4	Required	This must have a value of **EIA2** to indicate header record.

2	Employer IRD number/Account ID	IRD	9	Required	A valid IRD number. This is a 9digit number. It cannot be 000000000
3	Paydate	DATE	8	Required	Paydate that is being amended - date of the original payment to the employee. Must be a valid date. Format CCYYMMDD e.g. 20130831
4	PAYE Intermediary IRD number	IRD	9	Optional	This is a valid 9-digit IRD number for the PAYE Intermediary linked to the employer. It cannot be 000000000. This can be left blank if no PI is linked to the employer.
5	Name of payroll contact person	ANAM	20	Required	The name of the payroll contact person for IRD purposes. The preference is 'first name surname' with a space between names included in the 20 character total. Must not include embedded commas.
6	Payroll contact work phone number	ANUM	12	Required	The daytime work contact phone number for the payroll contact person. 12 alphanumeric characters and must not include commas
7	IR form version number	NUM	4	Required	Must be 0001

3.5.2 Detail record overview – DTI and DAI

The detail records are shown as 'DTI' and 'DAI'. Both the detail records contain employee details.

DTI shows the original line item and will be used when existing details supplied previously are amended.

DAI shows amendments to the previous EI lines or brand new data that did not appear in previous EI.

3.5.2.1 EI Original Line Item Record

The detail record contains employee information in the following format and layout.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
1	Detail record indicator	ALPHA	3	Required	This must have a value of **DTI** to indicate detail record

2	Employee IRD number	IRD	9	Required	IRD number of employee, as per Employer pay records. This is a 9digit number, modulus 11 checked. If not supplied then enter 000000000 and ensure Employee tax code equals ND (no notification) until an IRD number is supplied by the employee. PAYE should also be made at the ND rate.
3	Employee name	ANAM	255	Required	Preference is 'firstname lastname' with a space between names included in the 255 character total. Must not include embedded commas.
4	Employee tax code	RANGE	5	Required	Refer to section 5.3 to see the valid tax codes.
5	Employment start date	DATE	8	Optional	Employment start date if this is during the pay period reported, otherwise leave blank. Must be in format CCYYMMDD.
6	Employment finish date	DATE	8	Optional	Employment finish date if this is during the pay period being reported, otherwise leave blank. Must be in format CCYYMMDD.
7	Employee Pay Period Start Date	DATE	8	Required	The start date for the paydate being reported. Must be a valid date in the format of CCYYMMDD.
8	Employee Pay Period End Date	DATE	8	Required	The end date for the paydate being reported. Must be a valid date in format CCYYMMDD.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
9	Employee Pay cycle	ANUM	2	Required	Indicate if employee is paid: • Weekly (WK), • Four-weekly (4W), • Fortnightly (FT), • Monthly (MT), • Daily (DA) or • Ad hoc/Irregularly (AH), • Half monthly (HM) (twice a month)

10	Hours paid	PDEC	8	Required	The number of hours the employee was paid for the paydate being reported. This should be entered to two decimal places. E.g. 37.5 hours would be 3750 Default 0 if not held.
11	Gross earnings and / or schedular payments	PDEC	14	Required	The taxable gross earnings for the employee for the period. Non taxable allowances not included.
12	Prior period gross adjustments	DEC	14	Required	The prior period adjustment value.
13	Earning and / or schedular payments not liable for ACC Earner's Levy	PDEC	14	Required	The employee's earnings for the period which are not liable for ACC Earners' Levy. This should not be greater than the sum of gross earnings and Employee Share Scheme. Should be equal to gross if scheduler payment made.
14	Lump sum (extra pay) indicator	PDEC	1	Required	This indicates whether the employee has received a lump sum payment that has been taxed at the lowest rate during the period being reported. 1 for yes otherwise must be 0
15	PAYE / tax	PDEC	14	Required	PAYE or tax on schedular payments deducted from employee's earnings for period. Does not include student loan or child support deductions. Cannot be greater than the sum of gross earnings and Employee Share Scheme.
16	Prior period PAYE adjustments	DEC	14	Required	The prior period adjustment value.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
17	Child support deductions	PDEC	14	Required	The amount of child support deducted from the employee's earnings for the period. Should be 0 except when the employee is a liable parent. Cannot be greater than gross earnings.

18	Child support code	RANGE	1	Optional	Must be blank or one of : *Priority* • C=ceased employment *1* • A=advanced payment *2* • P=protected earnings *3* • S=short term absence *4* • D=deducted previously *5* • O=other *6* If more than one variation code applies, the priority of the variation codes should be as above i.e. (1-6), the lowest number is the highest priority. If no variation applies or child support is not required to be deducted for the employee, then leave blank. If you deduct the exact child support amount requested for the employee on the Child Support Deduction (YL0010) notice, no code is required. Note: If you no longer employ the person who you were deducting child support for, use the "C" ceased employment code. As these codes are used to track and allocate payments it is preferred that they are provided.
19	Student Loan deductions	PDEC	14	Required	The amount of student loan repayments deducted from the employee's earnings for the period. Should be 0 except if employee has a student loan tax code. Cannot be greater than gross earnings.
20	SLCIR deductions	PDEC	14	Required	The amount of student loan Commissioner deductions deducted from the employee's earnings for the paydate being reported.
21	SLBOR deductions	PDEC	14	Required	The amount of student loan voluntary extra deductions deducted from the employee's earnings for the paydate being reported.
Position	**Item Description**	**Attribute**	**Field size**	**Required/ Optional**	**Default values/notes**

22	KiwiSaver Deductions	PDEC	14	Required	The amount of KiwiSaver deducted from the employee's earnings for the period. Must be 0, 3, 4, 6, 8 or 10 percent of employee's taxable earnings for the paydate.
23	Net KiwiSaver Employer Contributions	PDEC	14	Required	The net amount of employer contributions being paid on behalf of the employee for the period. Exclusive of ESCT payable on contribution.
24	ESCT deducted	PDEC	14	Required	ESCT (employer's superannuation contribution tax) deductions for the employee.
25	Tax credits for payroll donations	PDEC	14	Required	The amount of tax credits for payroll donations granted to the employee for the donation(s) made.
26	Family tax credits	PDEC	14	Required	The amount of family tax credits paid to the employee for the period. This must be '0' except when the employer is Work and Income.
27	Employee Share Scheme	PDEC	14	Required	The amount of ESS paid to the employee. This amount should also be included in the 'Earnings and/or scheduler payments not liable for ACC earners levy' field.

3.5.2.2 DAI – EI amendments or New Data Record

The detail record contains amended information about employees and is similar to the DTI file format.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
1	Detail record indicator	ALPHA	3	Required	This must have a value of **DAI** to indicate detail record
2	Employee IRD number	IRD	9	Required	IRD number of employee, as per Employer pay records. This is a 9digit number, modulus 11 checked. If not supplied then enter 000000000 and ensure Employee tax code equals ND (no notification) until an IRD number is supplied by the employee. PAYE should also be made at the ND rate.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
3	Employee name	ANAM	255	Required	Preference is 'firstname lastname' with a space between names included in the 255 character total. Must not include embedded commas.
4	Employee tax code	RANGE	5	Required	Refer to section 5.3 to see the valid tax codes.
5	Employment start date	DATE	8	Optional	Employment start date if this is during the pay period being reported, otherwise leave blank. Must be in format CCYYMMDD.
6	Employment finish date	DATE	8	Optional	Employment finish date if this is during the pay period being reported, otherwise leave blank. Must be in format CCYYMMDD.
7	Employee Pay Period Start Date	DATE	8	Required	The start date for the paydate being reported. Must be a valid date in the format of CCYYMMDD.
8	Employee Pay Period End Date	DATE	8	Required	The end date for the paydate being reported. Must be a valid date in format CCYYMMDD.
9	Employee Pay cycle	ANUM	2	Required	Indicate if employee is paid: • Weekly (WK), • Four-weekly (4W), • Fortnightly (FT), • Monthly (MT), • Daily (DA) or • Ad hoc/Irregularly (AH), • Half monthly (HM) (twice a month)
10	Hours paid	PDEC	8	Required	The number of hours the employee was paid for the paydate being reported. This should be entered to two decimal places. E.g. 37.5 hours would be 3750 Default 0 if not held.
11	Gross earnings and / or schedular payments	PDEC	14	Required	The taxable gross earnings for the employee for the period. Non taxable allowances not included. Do not include Employee Share Scheme payments in this field.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
12	Prior period gross adjustments	DEC	14	Required	The prior period adjustment value. Negative values are allowed, however negative amounts **cannot be more than** the amount in the Gross earnings and/or schedular payments field for the line item. I.e. The line can be reduced to zero, but not below.
13	Earning and / or schedular payments not liable for ACC Earners' Levy	PDEC	14	Required	The employee's earnings for the period which are not liable for ACC Earners' Levy. This should not be greater than the sum of gross earnings and Employee Share Scheme. Should be equal to gross if schedular payment made.
14	Lump sum (extra pay) indicator	PDEC	1	Required	This indicates whether the employee has received a lump sum payment that has been taxed at the lowest rate during the period. 1 for yes otherwise must be 0
15	PAYE / tax	PDEC	14	Required	PAYE or tax on schedular payments deducted from employee's earnings for period. Does not include student loan or child support deductions. Cannot be greater than the sum of gross earnings and Employee Share Scheme.
16	Prior period PAYE adjustment	DEC	14	Required	The prior period adjustment value. Negative values are allowed, however negative amounts **cannot be more than** the amount in the PAYE / tax field for the line item. I.e. The line can be reduced to zero, but not below.
17	Child support deductions	PDEC	14	Required	The amount of child support deducted from the employee's earnings for the period. Should be 0 except when the employee is a liable parent. Cannot be greater than gross earnings.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
18	Child support code	RANGE	1	Optional	Must be blank or one of: _Priority_ • C=ceased employment _1_ • A=advanced payment _2_ • P=protected earnings _3_ • S=short term absence _4_ • D=deducted previously _5_ • O=other _6_ If more than one variation code applies, the priority of the variation codes should be as above i.e. (16), the lowest number is the highest priority. If no variation applies or child support is not required to be deducted for the employee, then leave blank. If you deduct the exact child support amount requested for the employee on the Child Support Deduction (YL0010) notice, no code is required. Note: If you no longer employ the person who you were deducting child support for, use the "C" ceased employment code. As these codes are used to track and allocate payments it is preferred that they are provided.
19	Student Loan deductions	PDEC	14	Required	The amount of student loan repayments deducted from the employee's earnings for the period. Should be 0 except if employee has a student loan tax code. Cannot be greater than gross earnings.
20	SLCIR deductions	PDEC	14	Required	The amount of student loan Commissioner deductions deducted from the employee's earnings for the paydate being reported.
21	SLBOR deductions	PDEC	14	Required	The amount of student loan voluntary extra deductions deducted from the employee's earnings for the paydate being reported.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
22	KiwiSaver Deductions	PDEC	14	Required	The amount of KiwiSaver deducted from the employee's earnings for the period. Must be 0, 3, 4, 6, 8 or 10 percent of employee's taxable earnings for the paydate.
Position	**Item Description**	**Attribute**	**Field size**	**Required/ Optional**	**Default values/notes**
23	Net KiwiSaver Employer Contributions	PDEC	14	Required	The net amount of employer contributions being paid on behalf of the employee for the period. Exclusive of ESCT payable on contribution.
24	ESCT deducted	PDEC	14	Required	ESCT (employer's superannuation contribution tax) deductions for the employee
25	Tax credits for payroll donations	PDEC	14	Required	The amount of tax credits for payroll donations granted to the employee for the donation(s) made.
26	Family tax credits	PDEC	14	Required	The amount of family tax credits paid to the employee for the period. This must be '0' except when the employer is Work and Income.
27	Employee Share Scheme	PDEC	14	Required	The amount of ESS paid to the employee. This amount should also be included in the 'Earnings and/or scheduler payments not liable for ACC earners levy' field.

3.5.3 EIA – EI Amendments Header record

Important Note: If an HEI was filed, it must be amended with an EIA. However, if an HEI2 was filed, it can only be amended with an EIA2.

The EIA is the header record for amended EI information and is similar to the HEI header file format.

The header record precedes the detail records.

The EIA Header record IR form version number will be 0001.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
1	Header record indicator	ALPHA	3	Required	This must have a value of **EIA** to indicate header record.

2	Employer IRD number/Account ID	IRD	9	Required	A valid IRD number. This is a 9digit number. It cannot be 000000000
3	Paydate	DATE	8	Required	Paydate that is being amended - date of the original payment to the employee. Must be a valid date. Format CCYYMMDD e.g. 20130831
4	PAYE Intermediary IRD number	IRD	9	Optional	This is a valid 9-digit IRD number for the PAYE Intermediary linked to the employer. It cannot be 000000000. This can be left blank if no PI is linked to the employer.
5	Name of payroll contact person	ANAM	20	Required	The name of the payroll contact person for IRD purposes. The preference is 'first name surname' with a space between names included in the 20 character total. Must not include embedded commas.
6	Payroll contact work phone number	ANUM	12	Required	The daytime work contact phone number for the payroll contact person. 12 alphanumeric characters and must not include commas
7	IR form version number	NUM	4	Required	0001

3.5.4 Detail record overview – DTI and DAI

The detail records are shown as 'DTI' and 'DAI'. Both the detail records contain employee details.

DTI shows the original line item and will be used when existing details supplied previously are amended.

DAI shows amendments to the previous EI lines or brand new data that did not appear in previous EI.

3.5.4.1 EI Original Line Item Record

The detail record contains employee information in the following format and layout.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
1	Detail record indicator	ALPHA	3	Required	This must have a value of **DTI** to indicate detail record

2	Employee IRD number	IRD	9	Required	IRD number of employee, as per Employer pay records. This is a 9digit number, modulus 11 checked. If not supplied then enter 000000000 and ensure Employee tax code equals ND (no notification) until an IRD number is supplied by the employee. PAYE should also be made at the ND rate.
3	Employee name	ANAM	255	Required	Preference is 'surname first name' with a space between names included in the 255 character total. Must not include embedded commas.
4	Employee tax code	RANGE	5	Required	Refer to section 5.3 to see the valid tax codes.
5	Employment start date	DATE	8	Optional	Employment start date if this is during the pay period reported, otherwise leave blank. Must be in format CCYYMMDD.
6	Employment finish date	DATE	8	Optional	Employment finish date if this is during the pay period being reported, otherwise leave blank. Must be in format CCYYMMDD.
7	Employee Pay Period Start Date	DATE	8	Required	The start date for the paydate being reported. Must be a valid date in the format of CCYYMMDD.
8	Employee Pay Period End Date	DATE	8	Required	The end date for the paydate being reported. Must be a valid date in format CCYYMMDD.
9	Employee Pay cycle	ANUM	2	Required	Indicate if employee is paid: • Weekly (WK), • Four-weekly (4W), • Fortnightly (FT), • Monthly (MT), • Daily (DA) or • Ad hoc/Irregularly (AH), • Half monthly (HM) (twice a month)
10	Gross earnings and / or schedular payments	PDEC	14	Required	The taxable gross earnings for the employee for the period.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes

11	Earning and / or schedular payments not liable for ACC Earner's Levy	PDEC	14	Required	The employee's earnings for the period which are not liable for ACC Earners' Levy.
12	Lump sum (extra pay) indicator	NUM	1	Required	This indicates whether the employee has received a lump sum payment that has been taxed at the lowest rate during the period being reported. 1 for yes otherwise must be 0
13	PAYE / tax	PDEC	14	Required	PAYE or tax on schedular payments deducted from employee's earnings for period.
14	Child support deductions	PDEC	14	Required	The amount of child support deducted from the employee's earnings for the period.
15	Child support code	RANGE	1	Optional	Must be blank or one of: *Priority* • C=ceased employment *1* • A=advanced payment *2* • P=protected earnings *3* • S=short term absence *4* • D=deducted previously *5* • O=other *6* If more than one variation code applies, the priority of the variation codes should be as above i.e. (1-6), the lowest number is the highest priority. If no variation applies or child support is not required to be deducted for the employee, then leave blank. If you deduct the exact child support amount requested for the employee on the Child Support Deduction (YL0010) notice, no code is required. Note: If you no longer employ the person who you were deducting child support for, use the "C" ceased employment code. As these codes are used to track and allocate payments it is preferred that they are provided.
16	Student Loan deductions	PDEC	14	Required	The amount of student loan repayments deducted from the employee's earnings for the period.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
17	KiwiSaver Deductions	PDEC	14	Required	The amount of KiwiSaver deducted from the employee's earnings for the period.
18	Net KiwiSaver Employer Contributions	PDEC	14	Required	The net amount of employer contributions being paid on behalf of the employee for the period. This field is the total of voluntary contributions and the compulsory contribution.
19	ESCT deducted	PDEC	14	Required	ESCT (employer's superannuation contribution tax) deductions for the employee.
20	Tax credits for payroll donations	PDEC	14	Required	The amount of tax credits for payroll donations granted to the employee for the donation(s) made.
21	Family tax credits	PDEC	14	Required	The amount of family tax credits paid to the employee for the period. This must be '0' except when the employer is Work and Income.

3.5.4.2 DAI – EI amendments or New Data Record

The detail record contains amended information about employees and is similar to the DTI file format.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
1	Detail record indicator	ALPHA	3	Required	This must have a value of **DAI** to indicate detail record
2	Employee IRD number	IRD	9	Required	IRD number of employee, as per Employer pay records. This is a 9digit number, modulus 11 checked. If not supplied then enter 000000000 and ensure Employee tax code equals ND (no notification) until an IRD number is supplied by the employee. PAYE should also be made at the ND rate.
3	Employee name	ANAM	255	Required	Preference is 'surname first name' with a space between names included in the 255 character total. Must not include embedded commas.
4	Employee tax code	RANGE	5	Required	Refer to section 5.3 to see the valid tax codes.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes
5	Employment start date	DATE	8	Optional	Employment start date if this is during the pay period being reported, otherwise leave blank. Must be in format CCYYMMDD.
6	Employment finish date	DATE	8	Optional	Employment finish date if this is during the pay period being reported, otherwise leave blank. Must be in format CCYYMMDD.
7	Employee Pay Period Start Date	DATE	8	Required	The start date for the paydate being reported. Must be a valid date in the format of CCYYMMDD.
8	Employee Pay Period End Date	DATE	8	Required	The end date for the paydate being reported. Must be a valid date in format CCYYMMDD.
9	Employee Pay cycle	ANUM	2	Required	Indicate if employee is paid: - Weekly (WK), - Four-weekly (4W), - Fortnightly (FT), - Monthly (MT), - Daily (DA) or - Ad hoc/Irregularly (AH), - Half monthly (HM) (twice a month)
10	Gross earnings and / or schedular payments	PDEC	14	Required	The taxable gross earnings for the employee for the period.
11	Earning and / or schedular payments not liable for ACC Earners' Levy	PDEC	14	Required	The employee's earnings for the period which are not liable for ACC Earners' Levy.
12	Lump sum (extra pay) indicator	NUM	1	Required	This indicates whether the employee has received a lump sum payment that has been taxed at the lowest rate during the period. 1 for yes otherwise must be 0
13	PAYE / tax	PDEC	14	Required	PAYE or tax on schedular payments deducted from employee's earnings for period.
14	Child support deductions	PDEC	14	Required	The amount of child support deducted from the employee's earnings for the period.

Position	Item Description	Attribute	Field size	Required/ Optional	Default values/notes

15	Child support code	RANGE	1	Optional	Must be blank or one of : *Priority* • C=ceased employment *1* • A=advanced payment *2* • P=protected earnings *3* • S=short term absence *4* • D=deducted previously *5* • O=other *6* If more than one variation code applies, the priority of the variation codes should be as above i.e. (16), the lowest number is the highest priority. If no variation applies or child support is not required to be deducted for the employee, then leave blank. If you deduct the exact child support amount requested for the employee on the Child Support Deduction (YL0010) notice, no code is required. Note: If you no longer employ the person who you were deducting child support for, use the "C" ceased employment code. As these codes are used to track and allocate payments it is preferred that they are provided.
16	Student Loan deductions	PDEC	14	Required	The amount of student loan repayments deducted from the employee's earnings for the period.
17	KiwiSaver Deductions	PDEC	14	Required	The amount of KiwiSaver deducted from the employee's earnings for the period. Add a tolerance rule allowing the KSE employee deductions field to accept an amount greater than 10% if the excess is less than $1.
18	Net KiwiSaver Employer Contributions	PDEC	14	Required	The net amount of employer contributions being paid on behalf of the employee for the period. This field will be the total of voluntary contributions and the compulsory contribution.
19	ESCT deducted	PDEC	14	Required	ESCT (employer's superannuation contribution tax) deductions for the employee
Position	**Item Description**	**Attribute**	**Field size**	**Required/ Optional**	**Default values/notes**

20	Tax credits for payroll donations	PDEC	14	Required	The amount of tax credits for payroll donations granted to the employee for the donation(s) made.
21	Family tax credits	PDEC	14	Required	The amount of family tax credits paid to the employee for the period. This must be '0' except when the employer is Work and Income.

3.5.5 Example EI amendment file

The following are examples of the EI Amendment file in csv format (as text for readability, please refer to the Sample files folder on the IR GitHub for more file examples).

NB: the example is intended to show the layout of the file – calculated figures may not be accurate

Version EIA2

EIA2,123123123,20190508,,Penelope Peach,091234567,0001
DTI,111111111,Ella Vince,CAE,,,20190501,20190528,4W,2500,56478,0,0,0,11365,0,0,,0,0,0,3565,1526,756,0,0,0
DAI,111111111,Ella Vince,CAE,,,20190501,20190528,4W,2800,58746,0,0,0,12569,0,0,,0,0,0,3784,1647,787,0,0,0
DTI,,,,,,,,,0,0,0,0,0,0,0,0,,0,0,0,0,0,0,0,0,0
DAI,074444444,Cook Cameron,M,,,20190501,20190528,4W,3000,67855,0,0,0,13565,0,0,,0,0,0,0,0,0,0,0,0
DTI,123123123,Steve
Smith,M,,,20190501,20190528,4W,3500,65846,0,0,0,14563,0,0,,0,0,0,03265,1465,745,0,0,0
DAI,,,,,,,,,0,0,0,0,0,0,0,0,,0,0,0,0,0,0,0,0,0

Version EIA

EIA,123123123,20180508,075555555,Penelope Peach,09 1234567,0001
DTI,111111111,Ella
Vince,CAE,20170407,20170408,20170407,20170408,MT,1000000,20000,1,30000,50000,A,70000,80000,0,90000,0
,0
DAI,111111111,Ella
Vince,SB,20170607,20170608,20170607,20170608,4W,10000,200,1,300,500,A,600,700,800,999,900,0
DTI,,,,,,,,0,0,0,0,0,,0,0,0,0,0,0
DAI,074444444,Cook Cameron,M,,,20170607,20170608,4W,200000,200,1,300,500,A,600,700,800,999,900,0
DTI,123123123,Steve Smith,M,,,20170607,20170608,4W,200000,200,1,300,500,A,600,700,800,999,900,0
DAI,,,,,,,,0,0,0,0,0,,0,0,0,0,0,0

4 Kiwisaver Online Forms

4.1 KiwiSaver Employment Details Form (KS1)

From 1 April 2021 the KiwiSaver Employment Details form will no longer be accepted. The Employee Details file (header record indicator HED2) should instead be used for providing KiwiSaver details.

5 Appendix

5.1 myIR format and layout

This section specifies the file format and layout that will be sent through the myIR system.

5.1.1 File format

The file format for all myIR file transfer services must be in ASCII comma delimited format with the exception of the Employee Details excel file upload service which must be in the excel file format.

5.1.2 Location

The output file must be placed in a directory that is easily accessible from the desktop. Depending on the file size, it can either be placed in a local or a LAN drive.

5.1.3 File naming suggestions

There is no standard file naming required. However, for easier identification we suggest the following:

- A unique, period-based name.
- Inclusion of the type of return to differentiate it from other returns, which may be required to be filed electronically in the future.
- A CSV extension for Employment Information
- An CSV extension for Employee Details or alternatively an xls or xlsx extension for Employee Details that accepts new and departing employee details.

5.1.4 Compression

File compression using the zip compression algorithm is acceptable, provided that the following rules are adhered to:

Filing as an intermediary through then Intermediary Centre:

- Must be a PAYE Intermediary, Payroll bureau, tax agent, Bookkeeper or Other representative who has the Intermediary Centre link.
- The content of any zip file must consist only of uncompressed files, i.e. a compressed file cannot be included within any other zip file. A 'nested' zip file cannot be processed and will cause the whole file to be rejected.
- Only zip files of the same type. All files within that zip must represent the same file service type. E.g. Zip file cannot contain both Employee details csv file and Employment information csv file.
- A zip file must be a single file only. In other words, a multi-part zip file (usually created to span removable media) will be rejected, as the decompression application will fail when trying to process a part file as a whole file.

Filing through the employer's Payroll account > File transfer service (I want to)

- A zip file can contain different file types as long as the files are for that same Payroll account. E.g. A zip file can contain both an Employee details csv file and an Employment information csv file where the employer is the same as the Payroll account the file is submitted from.
- All zipped files must be complete files. I.e. a zip file must not contain any files where the contents are split across two separate files.
- A zip file must be a single file only. In other words, a multi-part zip file (usually created to span removable media) will be rejected, as the decompression application will fail when trying to process a part file as a whole file.

5.1.5 Trailer record
There is no trailer record required.

5.1.6 Data attributes
The following is a list of valid attributes accepted by the myIR system:

Data type	Description
ANUM	Alphabetic and numeric characters only. **Alphabetic**: Any letter or space ("a" to "z", "A" to "Z" and space). **Numeric**: Any numeric character (0 to 9 and "-"). Leading and trailing spaces must be trimmed; field values must not be enclosed in quotes; nil must be represented by a zero, i.e. 0; blank values must have a format of comma comma, i.e. ,,
ALPHA	Alphabetic characters only. **Alphabetic**: Any letter or space ("a" to "z", "A" to "Z" and space). Leading and trailing spaces must be trimmed; field values must not be enclosed in quotes; blank values must have a format of comma comma i.e.,,
NUM	A positive integer of a given length. No '+' sign.
ANAM	Alphabetic and numeric characters from a standard 101/102 keyboard except commas, square brackets, backslashes and quotation marks ("). Leading and trailing spaces must be trimmed; embedded spaces left as is; all spaces are invalid.
PDEC	Money in cents. The number should be a non-negative decimal integer. For example, if the amount is $547.98, the output format should be '54798'. No padding is required. Nil values should be represented by zero, i.e. 0.
DEC	Money in cents. As per PDEC, but the number can be positive or negative. For example, if the amount is -$547.98, the output format should be '-54798'. No padding is required. Nil values should be represented by zero, i.e. 0.
DATE	Any valid date in the format CCYYMMDD.
IRD	A valid 9 digit IRD number. It must be modulus 11 checked (see **Payroll Calculations & Business Rules Specification**– IRD number validation). Note that IRD numbers can contain eight or nine digits. From June 2008, IR introduced an extended number range for IRD numbers to include a new 9 digit range.
RANGE	This field may only contain the values within the given range. Blank values must have a format of comma comma, i.e. ,,
EMAIL	This field will contain the email address. Acceptable characters are A-Z, a-z, 0-9 and @ - _. Syntax must contain '@domain' string, and not contain double periods

![Inland Revenue Te Tari Taake logo]

5.2 Pay Cycle, Paydate, Pay Period

The following example demonstrates what is meant by Pay Cycle, Paydate and Pay Period.

An employer has a Pay Cycle of weekly, with each Paydate being the Friday of each week. The employer has two employees:

- Employee A is paid weekly for a Pay Period that spans each Thursday to the Wednesday of the following week.
- Employee B is paid fortnightly for a Pay Period that spans a Thursday to the second subsequent Wednesday.

The start and end of each Pay Period for each employee is noted in the calendar below. Also shown is the Paydate of each Friday.

April/May 2019						
Sun	**Mon**	**Tues**	**Weds**	**Thurs**	**Fri**	**Sat**
	1	**2**	**3**	**4**	**5**	**6**
			Employee A: Pay Period End Date	Employee A: Pay Period Start Date (1)	Employer Paydate	
			Employee B: Pay Period End Date	Employee B: Pay Period Start Date (1)		
7	**8**	**9**	**10**	**11**	**12**	**13**
			Employee A: Pay Period End Date (1)	Employee A: Pay Period Start Date (2)	Employer Paydate	
14	**15**	**16**	**17**	**18**	**19**	**20**
			Employee A: Pay Period End Date (2)	Employee A: Pay Period Start Date (3)	Employer Paydate	
			Employee B: Pay Period End Date (1)	Employee B: Pay Period Start Date (2)		
21	**22**	**23**	**24**	**25**	**26**	**27**
			Employee A: Pay Period End Date (3)	Employee A: Pay Period Start Date (4)	Employer Paydate	
28	**29**	**30**	**1**	**2**	**3**	**4**
			Employee A: Pay Period End Date (4)	Employee A: Pay Period Start Date	Employer Paydate	
			Employee B: Pay Period End Date (2)	Employee B: Pay Period Start Date		

Paydates shaded blue include both employees in the pay run for that Paydate. For example, Employment Information for the Paydate:

- 19th April will include earnings and deduction information for:
    - Employee A; for the Pay Period 11th April to 17th April;
    - Employee B; for the Pay Period 4th April to 17th April.
- 3rd May will include earnings and deduction information for:
    - Employee A; for the Pay Period 25th April to 1st May; ○

    Employee B; for the Pay Period 18th April to 1st May.

Paydates shaded red only include Employee A in the pay run for that Paydate. For example, Employment Information for the Paydate:

12th April will include earnings and deduction information for Employee A for the Pay Period 4th April to 10th April.

26th April will include earnings and deduction information for Employee A for the Pay Period 18th April to 24th April.

5.3 Table of Tax Codes as at <mark>1 April 2024</mark>

Tax code	Description
M	Main income
ME	Main income – Independent Earner Tax Credit (IETC)
M SL	Main income with Student Loan
ME SL	Main Income with Student Loan & IETC
NSW	Non-resident seasonal workers income. Flat tax. There are no thresholds
SB	Secondary income * ⬚ $14,000
S	Secondary income * $14,001 to $48,000
SH	Secondary income * $48,001 to $70,000
ST	Secondary income * $70,001 to $180,000
SA	Secondary income * > $180,000
SB SL	Secondary income * ⬚ $14,000 with Student Loan
S SL	Secondary income * $14,001 to $48,000 with a Student Loan
SH SL	Secondary income * $48,001 to $70,000 with Student Loan
ST SL	Secondary income * $70,001 to $180,000 with Student Loan
SA SL	Secondary income * > $180,000 with Student Loan
CAE	Casual agricultural employees
EDW	Election day workers
ND	No notification rate
STC	Tailored tax code from IR 23
WT	Schedular Payments

5.4 Table of Countries

Country List	ISO 3166 alpha-3 country code
NEW ZEALAND	NZL
AUSTRALIA	AUS
AFGHANISTAN	AFG
ÅLAND ISLANDS	ALA
ALBANIA	ALB
ALGERIA	DZA
AMERICAN SAMOA	ASM
ANDORRA	AND

ANGOLA	AGO
ANGUILLA	AIA
ANTARCTICA	ATA
ANTIGUA-BARBUDA	ATG
ARGENTINA	ARG
ARMENIA	ARM
ARUBA	ABW
AUSTRIA	AUT
AZERBAIJAN	AZE
BAHAMAS	BHS
BAHRAIN	BHR
BANGLADESH	BGD
BARBADOS	BRB
BELARUS	BLR
BELGIUM	BEL
BELIZE	BLZ
BENIN	BEN
BERMUDA	BMU
BHUTAN	BTN
BOLIVIA	BOL
BONAIRE, SINT EUSTATIUS & SABA	BES
BOSNIA AND HERZEGOVINA	BIH
BOTSWANA	BWA
BOUVET ISLAND	BVT
BRAZIL	BRA
BRITISH INDIAN OCEAN TERRITORY	IOT
BRUNEI DARUSSALAM	BRN
BULGARIA	BGR
BURKINA FASO	BFA
BURUNDI	BDI
CAMBODIA	KHM
CAMEROON	CMR
CANADA	CAN
CAPE VERDE	CPV
CAYMAN ISLANDS	CYM
CENTRAL AFRICAN REPUBLIC	CAF
CHAD	TCD
CHILE	CHL
CHINA	CHN
CHRISTMAS ISLAND	CXR

COCOS (KEELING) ISLANDS	CCK

COLOMBIA	COL
COMOROS	COM
CONGO	COG
CONGO,THE DEMOCRATIC REPUBLIC	COD
COOK ISLANDS	COK
COSTA RICA	CRI
CÔTE D'IVOIRE	CIV
CROATIA	HRV
CUBA	CUB
CURAÇAO	CUW
CYPRUS	CYP
CZECH REPUBLIC	CZE
DENMARK	DNK
DJIBOUTI	DJI
DOMINICA	DMA
DOMINICAN REPUBLIC	DOM
ECUADOR	ECU
EGYPT	EGY
EL SALVADOR	SLV
ENGLAND	GBR
EQUATORIAL GUINEA	GNQ
ERITREA	ERI
ESTONIA	EST
ETHIOPIA	ETH
FALKLAND ISLANDS (MALVINAS)	FLK
FAROE ISLANDS	FRO
FEDERATED STATES OF MICRONESIA	FSM
FIJI	FJI
FINLAND	FIN
FRANCE	FRA
FRENCH GUIANA	GUF
FRENCH POLYNESIA	PYF
FRENCH SOUTHERN TERRITORIES	ATF
GABON	GAB
GAMBIA	GMB
GEORGIA	GEO
GERMANY	DEU
GHANA	GHA
GIBRALTAR	GIB
GREECE	GRC
GREENLAND	GRL

GRENADA	GRD
GUADELOUPE	GLP
GUAM	GUM
GUATEMALA	GTM
GUERNSEY	GGY
GUINEA	GIN
GUINEA-BISSAU	GNB
GUYANA	GUY
HAITI	HTI

HEARD ISLAND-MCDONALD ISLANDS	HMD
HOLY SEE (VATICAN CITY STATE)	VAT
HONDURAS	HND
HONG KONG	HKG
HUNGARY	HUN
ICELAND	ISL
INDIA	IND
INDONESIA	IDN
IRAN	IRN
IRAQ	IRQ
IRELAND	IRL
ISLE OF MAN	IMN
ISRAEL	ISR
ITALY	ITA
JAMAICA	JAM
JAPAN	JPN
JERSEY	JEY
JORDAN	JOR
KAZAKHSTAN	KAZ
KENYA	KEN
KIRIBATI	KIR
KOSOVO	XKX
KUWAIT	KWT
KYRGYZSTAN	KGZ
LAOS	LAO
LATVIA	LVA
LEBANON	LBN
LESOTHO	LSO
LIBERIA	LBR
LIBYA	LBY
LIECHTENSTEIN	LIE
LITHUANIA	LTU

LUXEMBOURG	LUX
MACAU	MAC
MACEDONIA	MKD
MADAGASCAR	MDG
MALAWI	MWI
MALAYSIA	MYS
MALDIVES	MDV
MALI	MLI
MALTA	MLT
MARSHALL ISLANDS	MHL
MARTINIQUE	MTQ
MAURITANIA	MRT
MAURITIUS	MUS
MAYOTTE ISLAND	MYT
MEXICO	MEX
MONACO	MCO
MONGOLIA	MNG
MONTENEGRO	MNE
MONTSERRAT	MSR

MOROCCO	MAR
MOZAMBIQUE	MOZ
MYANMAR	MMR
NAMIBIA	NAM
NAURU	NRU
NEPAL	NPL
NETHERLANDS	NLD
NEW CALEDONIA	NCL
NICARAGUA	NIC
NIGER	NER
NIGERIA	NGA
NIUE	NIU
NORFOLK ISLAND	NFK
NORTH KOREA	PRK
NORTHERN IRELAND	GBR
NORTHERN MARIANA ISLANDS	MNP
NORWAY	NOR
OCCUPIED PALESTINIAN TERRITORY	PSE
OMAN	OMN
OVERSEAS	
PAKISTAN	PAK
PALAU	PLW

PANAMA	PAN
PAPUA NEW GUINEA	PNG
PARAGUAY	PRY
PERU	PER
PHILIPPINES	PHL
PITCAIRN	PCN
POLAND	POL
PORTUGAL	PRT
PUERTO RICO	PRI
QATAR	QAT
REPUBLIC OF MOLDOVA	MDA
RÉUNION ISLAND	REU
ROMANIA	ROU
RUSSIA	RUS
RWANDA	RWA
SAMOA	WSM
SAN MARINO	SMR
SAO TOME AND PRINCIPE	STP
SAUDI ARABIA	SAU
SCOTLAND	GBR
SENEGAL	SEN
SERBIA	SRB
SEYCHELLES	SYC
SIERRA LEONE	SLE
SINGAPORE	SGP
SINT MAARTEN	SXM
SLOVAKIA	SVK
SLOVENIA	SVN
SOLOMON ISLANDS	SLB

SOMALIA	SOM
SOUTH AFRICA	ZAF
SOUTH GEORGIA-SANDWICH ISLANDS	SGS
SOUTH KOREA	KOR
SOUTH SUDAN	SSD
SPAIN	ESP
SRI LANKA	LKA
ST. BARTHELEMY	BLM
ST. HELENA	SHN
ST. KITTS NEVIS	KNA
ST. LUCIA	LCA
ST. MARTIN	MAF

ST. PIERRE AND MIQUELON	SPM
ST. VINCENT AND THE GRENADINES	VCT
State of Palestine	PSE
SUDAN	SDN
SURINAME	SUR
SVALBARD AND JAN MAYEN	SJM
SWAZILAND	SWZ
SWEDEN	SWE
SWITZERLAND	CHE
SYRIAN ARAB REPUBLIC	SYR
TAIWAN	TWN
TAJIKISTAN	TJK
TANZANIA	TZA
THAILAND	THA
TIMOR-LESTE	TLS
TOGO	TGO
TOKELAU	TKL
TONGA	TON
TRINIDAD AND TOBAGO	TTO
TUNISIA	TUN
TURKEY	TUR
TURKMENISTAN	TKM
TURKS AND CAICOS ISLANDS	TCA
TUVALU	TUV
UGANDA	UGA
UKRAINE	UKR
UNITED ARAB EMIRATES	ARE
UNITED KINGDOM	GBR
URUGUAY	URY
US MINOR OUTLYING ISLANDS	UMI
USA	USA
UZBEKISTAN	UZB
VANUATU	VUT
VENEZUELA	VEN
VIET NAM	VNM
VIRGIN ISLANDS, BRITISH	VGB
VIRGIN ISLANDS, U.S.	VIR
WALES	GBR
WALLIS-FUTUNA	WLF
WESTERN SAHARA	ESH
YEMEN	YEM

ZAMBIA	ZMB
ZIMBABWE	ZWE

5.5 Table of Unit Types

Country List	ISO alpha-3 country code	Unit Type
NEW ZEALAND	NZL	APARTMENT
NEW ZEALAND	NZL	FLAT
NEW ZEALAND	NZL	KIOSK
NEW ZEALAND	NZL	NUMBER
NEW ZEALAND	NZL	ROOM
NEW ZEALAND	NZL	SHOP
NEW ZEALAND	NZL	SUITE
NEW ZEALAND	NZL	UNIT
NEW ZEALAND	NZL	VILLA
CANADA	CAN	#
CANADA	CAN	APARTMENT
CANADA	CAN	BUILDING
CANADA	CAN	BASEMENT
CANADA	CAN	DEPARTMENT
CANADA	CAN	FLOOR
CANADA	CAN	FRONT
CANADA	CAN	HANGAR
CANADA	CAN	LOBBY
CANADA	CAN	LOT
CANADA	CAN	LOWER
CANADA	CAN	NUMBER
CANADA	CAN	OFFICE
CANADA	CAN	PENTHOUSE
CANADA	CAN	PIER
CANADA	CAN	REAR
CANADA	CAN	ROOM
CANADA	CAN	SIDE
CANADA	CAN	SLIP
CANADA	CAN	SPACE
CANADA	CAN	SUITE
CANADA	CAN	STOP
CANADA	CAN	TRAILER
CANADA	CAN	UNIT
CANADA	CAN	UPPER
USA	USA	#
USA	USA	APARTMENT
USA	USA	BUILDING
USA	USA	BASEMENT
USA	USA	DEPARTMENT

USA	USA	FLOOR
USA	USA	FRONT
USA	USA	HANGAR
USA	USA	LOBBY
USA	USA	LOT
USA	USA	LOWER
USA	USA	NUMBER
USA	USA	OFFICE
USA	USA	PENTHOUSE
USA	USA	PIER
USA	USA	REAR
USA	USA	ROOM
USA	USA	SIDE
USA	USA	SLIP
USA	USA	SPACE
USA	USA	SUITE
USA	USA	STOP
USA	USA	TRAILER
USA	USA	UNIT
USA	USA	UPPER

5.6 Table of Employee Titles

Title List
Brigadier
Captain
Colonel
Dame
Doctor
Honourable
Honourable Doctor
Judge
Lady
Lord
Major
Master
Miss
Mr
Mrs
Ms
Mx

Professor
Reverend
Reverend Father
Reverend Mother
Right Honourable
Right Reverend
Sir
Sister
Wing Commander

5.7 KiwiSaver Status Codes

Please now refer to the Employee Details file specification table at for details of the KiwiSaver status codes.

5.8 Change Log

Version number	Sections changed	Change description	Date
V0.01		Updated the year	11/01/2024