

# Payroll Service

## Terms & Conditions

### CCA's Responsibilities

1. CCA will provide an accurate deduction schedule for each pay for each enrolled employee and for emailing payslips to staff as instructed by the Client Organisation. This includes a final pay schedule for staff whose employment has finished.
2. CCA will file Employer Monthly Schedules (IR348) and Employer Deductions forms (IR345) through the Client Organisation's ir File facility complete and on time, and advise the Client Organisation's nominated person of the total amount payable to IRD and, if applicable, other government departments no later than the 15<sup>th</sup> of each month.
3. CCA will keep accurate records about employee's leave entitlements and pay history.
4. CCA will make accumulated leave information available to an employee or the Client Organisation or a nominated third party on request.
5. CCA will nominate a staff member responsible for the Client Organisation's account, who can be approached directly by enrolled staff for queries.
6. CCA will advise the Client Organisation of any changes in taxation or other matters affecting employer responsibilities with regards to deductions to be made from employee's pay, in a timely manner.

### Client Organisation Responsibilities

7. The Client Organisation is responsible for making payments to their staff under the terms of an Employment Agreement, using the amounts provided by CCA.
8. The Client Organisation is responsible for payment of all deductions to Inland Revenue or other government department at the due date, using the amounts provided by CCA.
9. On commencement of employment of a new staff member, the Client Organisation should collect the information required to compile accurate employer deductions and returns. These are:
  - a. A Tax Code Declaration (IR 330)
  - b. Kiwisaver Employee Deduction Form (KS1)
10. The Client Organisation is responsible for the accuracy of information provided to CCA. The information CCA requires initially is:
  - a. The staff members gross earnings (an annual rate for salaries, or an hourly rate for waged staff)
  - b. The staff member's tax code
  - c. The staff member's Kiwisaver deduction rate
  - d. The Client Organisation's Kiwisaver Employer Contribution rate (by default: 3% from 1 April 2013)
  - e. Full name and IRD number of the staff member.
11. For each pay period, the Client Organisation will providing CCA with the following information:
  - a. Number of hours worked (for waged staff)
  - b. If applicable any changes to pay rates or tax code

- c. If applicable, any further deduction notices received from IRD, Work & Income or the Department of Courts.
  - d. If applicable, any number of hours worked on public holidays by waged or salaried staff.
  - e. If applicable, any leave taken by staff.
  - f. If applicable, any earnings by contractors liable for Withholding Tax and their IRD numbers.
12. For the filing of IRD pay-related documentation, the Client Organisation will provide a nominated CCA staff member with access to the Client Organisation's ir-File site. CCA will assist with creating logins if required.
13. The Client Organisation is responsible for accounting for salaries and wages in their cashbook, ledgers or software.

## **Pay Disputes**

14. A staff member's pay rate is a matter between the staff member, his intermediaries if any, and the Client Organisation. CCA does not provide a sizing service for positions, and will not take sides in any dispute relating to an employee's remuneration.
15. CCA does not take responsibility for the correctness of payments made to enrolled staff members or IRD, only for the accuracy of our own work. CCA will not be held responsible for fines or use-of-money interest charged by Inland Revenue as a result of late payments, provided CCA has met its responsibilities under these terms and conditions.
16. Where an enrolled staff member disagrees with the amount of deductions we have calculated, they should inform the nominated CCA staff member of the disagreement and the reasons directly. We will then double-check the accuracy of the deductions.
17. Where deductions were made erroneously because CCA was not made aware of changed circumstances (such as a change in tax code or other information required under bullet points 4 and 5), we will on request suggest a way to correct the situation. This may incur an additional fee.

## **Termination of Service**

18. The Client Organisation can withdraw from the service at any time in writing (email suffices).
19. If the Client Organisation retracts our login for their ir File facility, this will be interpreted as the Client Organisation wishing to withdraw.
20. CCA will give two weeks' notice if we intend to terminate our service for you for any reason.

## **Payments**

21. Payment for this service are to be made by the Client Organisation to CCA's nominated bank account on the 20<sup>th</sup> of the month following each month for which Employer Deduction documentation has been filed with IRD (for example, payment for filing of the March returns and pay periods will be due on 20 April).



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## Confirmation

I have read and understood these Terms and Conditions and wish to use CCA's Payroll service.

On behalf of \_\_\_\_\_

Name: \_\_\_\_\_ Position: \_\_\_\_\_

Date: \_\_\_\_\_ Signed: \_\_\_\_\_