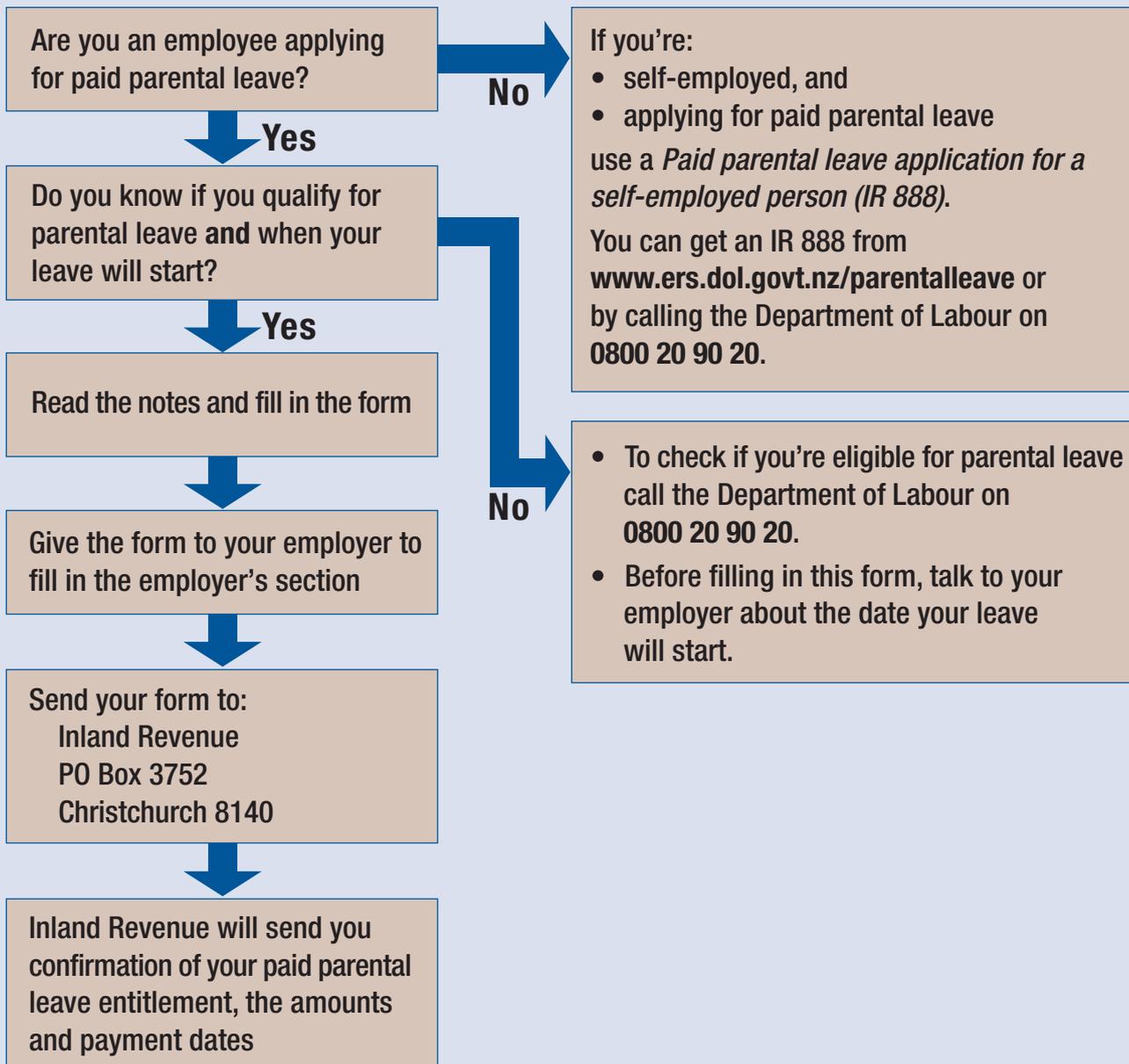


## Please read these notes before filling in this form

- You must qualify for parental leave and know when your leave will start before filling in this form. To check if you're eligible for parental leave, call the Department of Labour on **0800 20 90 20**.
  - Use this application form (IR 880) if you're an employee applying for paid parental leave.
  - If you're self-employed and are applying for paid parental leave, use a *Paid parental leave application for a self-employed person (IR 888)*.
- You can get an IR 888 from [www.ers.dol.govt.nz/parentalleave](http://www.ers.dol.govt.nz/parentalleave) or by calling the Department of Labour on **0800 20 90 20**.
- Your employer also needs to fill in this form.
  - You must apply for the paid parental leave payments before you return to work or resign.
  - The maximum payment is \$391.28 a week before tax.
  - The payments will be direct credited to your bank account every fortnight.

## How to apply for paid parental leave



## General information

### ***What is paid parental leave?***

Paid parental leave is a government-funded entitlement paid to **working mothers** while they take parental leave from their job(s). These payments go towards the loss of income that working mothers experience when they take parental leave from work to care for a new baby.

If you're working and are expecting a baby you can apply for paid parental leave. The maximum payment is \$391.28 a week before tax or 100% of your normal pay before tax, whichever is the lower. Inland Revenue will pay parental leave payments directly into your bank account each fortnight.

Your parental leave payments will be treated as income, just like your normal salary and wages. This means it will have tax and student loan deductions taken out (at whatever rate applies to you). It will not have earners' levy deducted from it.

You may also be entitled to Working for Families Tax Credits. These are an entitlement for families who have dependent children 18 years or younger. There are four payment types, each subject to an income test. To find out if you qualify call Inland Revenue on **0800 377 777**.

### ***Who qualifies for paid parental leave?***

- Mothers who are expecting a baby and who have worked for at least an average of 10 hours a week for the same employer for either the 6 or 12 months before their due date.
- An adoptive parent who adopts a child aged under 6 years and who has worked for at least an average of 10 hours a week for the same employer for either the 6 or 12 months before the date of assuming the care of a child they intend to adopt.
- If you're self-employed, you're entitled to paid parental leave if you've worked for an average of 10 hours per week in the 6 or 12 months immediately before your baby's due date or the date you assume care of a child you intend to adopt.
- Where the mother would have qualified for parental leave payments but has died or no longer has legal guardianship of the child, the entitlement may be transferred to their spouse or partner. If you're a spouse or partner applying for one of these reasons please call Inland Revenue on **0800 377 777**.

**You must be taking parental leave from your employer to qualify for paid parental leave payments.**

**If you leave your job or are made redundant before your parental leave starts, you're no longer eligible to receive paid parental leave payments.**

### ***Transferring your paid parental leave entitlement***

Your parental leave entitlement can be transferred to your husband, de facto partner or civil union partner, as long as they also qualify for parental leave from their employer or paid parental leave from their self-employment. This person does not have to be the biological father of the child. Your entitlement can only be transferred to your spouse or partner. It cannot be transferred to other family members or caregivers, such as grandparents.

### ***Junior doctors and teachers***

If you're a:

- junior doctor working for a district health board (DHB) and are required to rotate between different DHBs as part of your compulsory training, or
- teacher and have been employed by multiple school boards of trustees in state or integrated schools

your employment with each DHB or each board of trustees will be added together to determine if you've been in paid employment for six months or more and have been working an average of 10 hours a week.

To find out if this applies to you, call the Department of Labour on **0800 20 90 20**.

### ***Who does not qualify for paid parental leave?***

- mothers who work less than 10 hours a week on average
- mothers who have worked with the same employer for less than 6 months
- mothers applying whose previous period of parental leave ended within the last 6 months
- mothers where the family is already receiving parental tax credit for the child.

### ***When to apply***

After you've confirmed with your employer that you qualify for parental leave from your job, fill in this form to apply for paid parental leave. You can apply for paid parental leave before your parental leave commences, or at any time while you're on leave. **You must, however, apply for the payments before you return to work or resign.**

If you're self-employed and are applying for paid parental leave, use a *Paid parental leave application for a self-employed person (IR 888)*. You can get an IR 888 from **[www.ers.dol.govt.nz/parentalleave](http://www.ers.dol.govt.nz/parentalleave)** or by calling the Department of Labour.

If you have any questions about your eligibility for parental leave, please call the Department of Labour on **0800 20 90 20**.

### **How much will you receive?**

Paid parental leave payments are paid fortnightly from the date we process your application or the date you start your leave. Inland Revenue will send you confirmation within 14 days that your application has been processed, the date of your first payment and how much you'll receive.

Your first payment will always be backdated to the date your parental leave started.

The maximum amount paid is \$391.28 a week before tax. This is the amount that you will receive if you are earning \$391.28 or more a week before tax from the job that you are taking parental leave from. If you earn less than this, your payments will be the same as the income you earn from your job.

### **Length of time you will be paid**

You can receive paid parental leave for a maximum of 14 weeks.

If you return to work with the employer you've taken leave from, or resign while you're still receiving paid parental leave payments, your entitlement to payments will end. This applies even if you return to work for a short time to work on a casual basis, part-time (limited hours), a one-off basis (eg for one day), or work from home while on parental leave. You must call Inland Revenue on **0800 377 777** in any of these situations.

If you're employed on a fixed-term agreement that expires within 14 weeks of the date your parental leave started, your paid parental leave payments will stop at the end of your agreement.

### **Can you contribute to KiwiSaver?**

If you're a KiwiSaver member you can choose to continue your contributions while on paid parental leave by completing a *KiwiSaver deduction form (KS 2)* and sending it to Inland Revenue. You can get a KS 2 from **www.kiwisaver.govt.nz** or by calling **0800 549 472**.

### **Employee and self-employed**

It's possible that you are both an employee and a self-employed person. If you qualify for paid parental leave both as an employee and as a self-employed person and you intend to take parental leave from both types of employment, you have to fill in an application form for both. However, if you qualify for the maximum paid parental leave entitlement solely from either your employment or your self-employment, you don't need to fill in both types of application form. Fill in the form attached to these notes as an employee and a *Paid parental leave application for a self-employed person (IR 888)* for your self-employed work. Attach both applications and send them in together. You can get an IR 888 from **www.ers.dol.govt.nz/parentalleave** or by calling the Department of Labour on **0800 20 90 20**.

### **Who to contact**

If you have any queries about whether you're entitled to paid parental leave, call the Department of Labour on **0800 20 90 20**.

## **Notes for the applicant**

Fill in Form/page 1 of the application form yourself, then give it to your employer to fill in the employer's section. Your employer must confirm that you're eligible for parental leave before any payments can be made.

If you have more than one employer that you're taking parental leave from, you'll need to fill in an application form for each. Once your employer has filled in the employer's section, send your application to Inland Revenue in the enclosed reply envelope. The following notes will help you to fill in this application form.

### **Note 1: Postal address**

If your address is a PO Box number, please show your box lobby if you have one. If you are unsure of your box lobby please contact New Zealand Post.

### **Note 2: Child's date of birth or expected due date**

Enter either your child's or adopted child's date of birth, or their expected due date if your child is yet to be born.

### **Note 3: Bank account details**

All paid parental leave payments will be paid into a bank account. Please enter the bank account number you want the payments to be paid into.

### **Building society accounts**

**If you want your paid parental leave payments to be paid into a building society account, follow these steps:**

- Contact the building society and ask for their "holding account number". Write this on your application form. Tell the building society to transfer your paid parental leave payments from the holding account to your own account. You'll need to give them your IRD number so your paid parental leave payments can be matched to your account.
- Attach a note to the application form telling us the reference numbers your building society needs to transfer the paid parental leave payments into your account.

### **Note 4: Parental tax credit**

One type of Working for Families Tax Credits is parental tax credit. This is a maximum of \$150 a week for the first eight weeks after a baby is born. Parental tax credit cannot be paid for a child for whom paid parental leave is paid, so a choice must be made between the two types of payment. Once you've chosen which payment you'd like to receive, you cannot change your mind. For most people paid parental leave payments will be higher than parental tax credit.

To help you choose which payment is better for you, answer the questions in the form. These factors may make it more beneficial for you to receive the parental tax credit if:

- you earn less than \$20,346 a year before tax from your job (that you're taking leave from), or

- for this application, you're expecting three or more children (from multiple birth or adoptions), or
- you're taking less than 14 weeks' parental leave.

If you ticked "Yes" to any of these three questions or you've ticked that you want to be contacted, we'll contact you to discuss your circumstances to work out which payment would be better for you—paid parental leave or parental tax credit. If you've ticked "No" to all three questions, then paid parental leave is better for you. Tick the box to show you are choosing to receive paid parental leave payments instead of the parental tax credit.

### Note 5: Do you want to transfer any of your entitlement to your spouse or partner?

If your spouse or partner is also taking parental leave from their job and you want to share your entitlement to paid parental leave, you can transfer all or some of your entitlement to your spouse or partner. You can do this when you first apply for paid parental leave or at any time while you're receiving the paid parental leave payments.

You can transfer your entitlement to your husband, de facto partner or civil union partner—they don't have to be the biological father of the child. Your entitlement cannot be transferred to other family members or caregivers, such as grandparents.

To transfer your entitlement you need to fill in a transfer form showing your spouse or partner's details. If your spouse or partner is:

- an employee, fill in a *Paid parental leave transfer to an employee (IR 881)* form
- self-employed, fill in a *Paid parental leave transfer to a self-employed person (IR 889)* form.

You can get an IR 881 or IR 889 from [www.ers.dol.govt.nz/parentalleave](http://www.ers.dol.govt.nz/parentalleave) or by calling the Department of Labour on **0800 20 90 20**.

### Note 6: Do you pay child support?

If you make payments to Inland Revenue Child Support, you can't choose to have child support deductions taken out of your paid parental leave payments. You'll need to make voluntary child support payments. Child Support will contact you to start a new arrangement if you have outstanding child support.

If your income has reduced by 15% or more, you may want to estimate your income for child support purposes. If this applies to you, enter your new estimated annual income and the current financial year on this form. Child Support will calculate your assessment and send you a new notice of assessment.

For further child support information, please call **0800 221 221**.

## Your employer's role

Your employer will confirm on this form that you qualify for parental leave. They'll also confirm the tax code that you use, your income, your length of employment and the hours that you work. They may ask to see a certificate of pregnancy from your lead maternity carer showing your baby's expected due date, or adoption papers in the case of adoption.

Your employer is required under the Parental Leave and Employment Protection Act 1987 to fill in the employer's section of this form. Please call the Department of Labour on **0800 20 90 20** if your employer won't fill in the form.

Where you and your employer do not agree on whether you're eligible for parental leave, the amount of your ordinary pay or your average weekly earnings, you may ask a Department of Labour Inspector for a determination. If you'd like a determination to be made, you need to contact a Department of Labour Inspector on **0800 20 90 20** before sending in your application form.

If you or your employer are not satisfied with the Inspector's determination, either of you may lodge an objection with the Employment Relations Authority—see Notes/page 6.

When your employer has filled in the employer's section, they will return the form to you to send to Inland Revenue.

### What rate of tax will be deducted?

The paid parental leave payments that you receive will have tax deducted from them. Tax will be deducted using the same tax code you use for the job that you are taking parental leave from. This means that if you're repaying a student loan through your wages the repayments will continue.

If you're taking parental leave from more than one job, your main tax code will be used.

If you're receiving any other income while you're receiving paid parental leave payments, please contact Inland Revenue to discuss which tax code to use. Other income includes income from salary, wages, a benefit, accident compensation payments, New Zealand Superannuation or a student allowance.

If you continue to receive your employment income, tax will generally be deducted from paid parental leave payments using a secondary tax code.

If you use a special tax code, you'll need to renew your code before it can be used for your paid parental leave payments, as your income (on which the special tax code is calculated) will have changed. To renew your special tax code or to use a different tax code from the one used for your job, please call Inland Revenue on **0800 377 777**.



# Employer to complete

**Employer's name**

**Employer's IRD number** (8 digit numbers start in the second box.  1 2 3 4 5 6 7 8 )

**Postal address**

Please put street address or PO Box number and suburb, box lobby or RD and town or city above **(see note 1)**

**Contact person**

**Job title**

**Phone number** (  )   
Work Extension

The following information is collected for statistical purposes. This question is optional. Please tick the industry group you belong to.

- |  |   |  |   |
|--|---|--|---|
| <input type="radio"/> Agriculture, forestry, fishing       | <input type="radio"/> Health and community services | <input type="radio"/> Government           | <input type="radio"/> Transport and storage       |
| <input type="radio"/> Electricity, gas, water supplier     | <input type="radio"/> Mining                        | <input type="radio"/> Education            | <input type="radio"/> Cultural and recreational   |
| <input type="radio"/> Accommodation, restaurant            | <input type="radio"/> Construction                  | <input type="radio"/> Manufacturing        | <input type="radio"/> Personal and other services |
| <input type="radio"/> Finance, property, business services | <input type="radio"/> Communication                 | <input type="radio"/> Wholesale and retail |   |

**Applicant's parental leave commencement date** **(see note 7)**  2 0   
Day Month Year

**If the applicant is on a fixed-term agreement, enter the completion date of the agreement (if known)** **(see note 8)**  2 0   
Day Month Year

**Is the applicant taking less than 14 weeks' parental leave?** **(see note 10)**  Yes  No

**If yes, what date is the applicant expected to return to work?**  2 0   
Day Month Year

**Enter the greater of the applicant's "ordinary weekly pay" or "average weekly earnings"** **(see note 11)** \$  :

**Applicant's current tax code** **(see note 12)**

**Employer declaration** **(see note 13 before completing this declaration)**

**Note: Please complete and/or tick the option that applies for each section in the declaration. Please ensure you have fully completed and signed the declaration, so payments can commence promptly for your employee.**

I declare that \_\_\_\_\_ (applicant's name) qualifies for parental leave in accordance with the Parental Leave and Employment Protection Act 1987, as they:

- will have been employed by me for \_\_\_\_\_ year(s) \_\_\_\_\_ month(s) at the baby's expected due date or date of adoption, and
- will have worked for an average of \_\_\_\_\_ hours per week over the previous 6 or 12 months (please circle one) before the baby's expected due date or date of adoption and includes at least one hour a week or 40 hours a month over this period, or
  - are a teacher employed by multiple boards of trustees, or an eligible junior doctor who has worked for more than one district health board and will have worked for an average of \_\_\_\_\_ hours a week over the previous 6 or 12 months (please circle one) and they have provided me with evidence of their previous jobs, earnings and hours **(see note 9)**
- will not have taken parental leave in the 6 months prior to the expected date of birth or adoption of this child
- have provided me with a certificate of pregnancy from the lead maternity carer that states the applicant's expected due date, or
  - are not required to provide me with a certificate of pregnancy from the lead maternity carer under the parental leave provisions in their employment agreement, or
  - have provided me with documentation that they are adopting a child **(see note 13)**, or
  - are not required to provide documentation that they are adopting a child under the parental leave provisions in their employment agreement.

*There are penalties if you give false or misleading information, or fail to provide information with the intention to mislead.*

**I declare that the information in this application is true and correct to the best of my knowledge.**

Signature  / /  
Date

## Notes for the employer

Your employee has given you this form to confirm that they qualify for parental leave from their job with you. You are required under the Parental Leave and Employment Protection Act 1987 to fill in the employer's section of this form. Please fill it in and return it to your employee quickly so their payments can begin.

If you're unsure whether an employee qualifies for parental leave, call the Department of Labour on **0800 20 90 20**.

### Note 7: Parental leave commencement date

Enter the commencement date of the employee's parental leave. This will be the start date of their paid parental leave payment period. If your employee is taking annual leave before they commence parental leave, enter the commencement date of their parental leave, not the date they start their annual leave.

### Note 8: Is your employee on a fixed-term agreement?

Please enter the expiry date of the employee's fixed-term agreement, if known, as paid parental leave payments cannot be made beyond that date.

### Note 9: Junior doctors and teachers

If your employee is a junior doctor who is **required** to rotate between different district health boards (DHBs) as part of their compulsory training, their length of service with each employing DHB may be added together when determining whether they meet the 6 or 12-month criteria for leave and payments.

This only applies to doctors undergoing certain types of training. Please call the Department of Labour on **0800 20 90 20** to find out if this applies to your employee. They will still need to meet the "hours of work" test and provide you with sufficient evidence of their previous employment history (if employed by other DHBs), including the hours worked in previous jobs and their earnings.

If your employee is a teacher who is (or has been) employed by multiple boards of trustees in a state school or integrated school, those jobs are counted together when determining whether they meet the 6 or 12-month criteria for leave and payments. They will need to provide you with sufficient evidence of their previous employment history (if employed by other boards of trustees), including the hours they worked in previous jobs and their earnings during the qualifying tenure period.

### Note 10: Is your employee taking less than 14 weeks?

Please tick whether your employee will be taking less than 14 weeks' parental leave.

If they're taking less than the maximum paid parental leave period they're entitled to, please enter the date you expect them back at work.

### Note 11: What is your employee's income?

The paid parental leave payments your employee will receive will be based on their current wage from you.

Enter the greater of your employee's "ordinary weekly pay" or "average weekly earnings". To calculate your employee's "ordinary weekly pay" enter the amount of their gross wage for a normal week, calculated on their normal number of hours of work and their ordinary pay rate. If your employee's ordinary weekly pay is more than \$391.28 a week gross, just enter their ordinary weekly pay as they will receive the maximum payment.

Calculate your employee's "average weekly earnings" as follows:

- If the employee qualifies for parental leave on the basis of the previous 12 months' service, enter 1/52 of their gross earnings for the year ending with the baby's expected due date or, in the case of adoption, the date the employee assumes care of the child.
- If the employee qualifies for parental leave on the basis of their previous 6 months' service, enter 1/26 of their gross earnings for the 6 months ending with the baby's expected due date or, in the case of adoption, the date the employee assumes care of the child.

If your employee was absent from work on leave without pay or on ACC, calculate their "average weekly earnings" based on the number of weeks that they were present or on paid leave during the relevant period. If your employee has not yet started leave, you'll need to predict their income up to the expected date of birth or adoption, based on their current work pattern.

If you need assistance to calculate your employee's income, call the Department of Labour on **0800 20 90 20**.

### Note 12: Employee's tax code

Tax is deducted from paid parental leave payments using the same tax code that you've been applying to regular wage or salary payments. Please enter your employee's current tax code.

If your employee continues to receive employment income under a special agreement, tax is deducted from paid parental leave payments using a secondary tax code.

### Note 13: Employer's declaration

As the applicant's employer you must confirm that they qualify for parental leave in accordance with the Parental Leave and Employment Protection Act 1987. Please read the following carefully before you sign the declaration.

- The applicant must have worked for you for an average of 10 hours or more a week (including at least 1 hour a week or 40 hours a month) at the expected date of birth or adoption for either:
  - 12 months, **or**
  - 6 months.
- Enter the length of time the applicant has been employed by you.
- Enter the average hours a week that they've worked over the relevant period (6 or 12 months) to the expected date of birth or adoption. When calculating your employee's average hours of work, the employee is to be treated as being employed by you despite being absent from their job while on paid leave, leave without pay or ACC.
- Your employee must not have taken parental leave within the 6 months prior to the expected date of birth or adoption of this baby.
- The Parental Leave and Employment Protection Act 1987 requires that a certificate of pregnancy from your employee's lead maternity carer showing the baby's expected due date is sighted by the employer. Some employment agreements don't require the provision of a certificate of pregnancy. Please show that either you have seen a certificate of pregnancy or that the employee's employment agreement does not require that you see one.
- Your employee must provide you with documentation showing the date they have adopted or intend to adopt a child. This means either a certified copy of a court order, a letter from a social worker, or a statutory declaration from the employee. Some employment agreements don't require the provision of this document. Please show that either you have seen the adoption documentation or that the employee's employment agreement does not require that you see it.

If you're unsure whether the applicant qualifies for parental leave, please call the Department of Labour on **0800 20 90 20**.

### Penalties

There are penalties if you give false or misleading information, or fail to provide information with the intention to mislead, to enable you or another person to be entitled to paid parental leave. A person convicted of this offence can be fined up to \$5,000.

### Privacy Act 1993

We'll use the information given on this form to calculate and provide you with your entitlement to paid parental leave payments. This information may be shared between Inland Revenue and the Department of Labour or their contracted agencies.

Some of the information on this form is collected for statistical purposes for the Department of Labour and will be used for considering future policy changes. The statistical questions are optional. All other information is required under the Parental Leave and Employment Protection Act 1987. If this information is not provided, there may be a delay in processing your application.

You may ask to see the personal information we hold about you by calling Inland Revenue on **0800 377 777**. Unless we have a lawful reason for withholding the information, we will show it to you and correct any errors.

### Inland Revenue Call recording

As part of our commitment to providing the best possible service to our customers, Inland Revenue records all phone calls answered in, and made by, our permanent call centres. For further information about our call recording policy and how you can access your recorded information, please go to **[www.ird.govt.nz](http://www.ird.govt.nz)** or call us on **0800 227 774** or **0800 377 774** (if you or your partner are in business).

### Complaints

If you don't agree with any decisions made about your eligibility for paid parental leave payments, you may apply to the Employment Relations Authority for a review of that decision.

To find the Employment Relations Authority office nearest to you, go to **[www.ers.dol.govt.nz/help/authority.html](http://www.ers.dol.govt.nz/help/authority.html)** or call the Department of Labour on **0800 20 90 20**.