



Paid parental leave transfer to an employee

Department of Labour
TE TARI MAHI

Parental Leave and Employment Protection Act 1987

Office use

• Please read the notes on pages 3 and 4 before completing this form

Applicant (mother/primary carer) to complete (see note 1)

First name Surname

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

Phone number () ()
Home Work

Your entitlement is for up to 14 weeks and you can specify how you would like your payments shared. For example, you may want to receive the first nine weeks' payment and transfer the other five weeks to your spouse or partner if they're taking parental leave.

How many weeks do you want to receive payments for? How many weeks do you want your partner to receive payments for?

Is this form for an adoption? Yes No

Applicant's spouse or partner to complete

Spouse or partner's first name Spouse or partner's surname

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

Spouse or partner's address
Street address or PO Box number and suburb, box lobby or RD Town or city (see note 3)

Spouse or partner's phone number () ()
Home Work

We collect the following information for statistical purposes. This question is optional. Please tick the ethnic group(s) you belong to.

NZ European Cook Island Māori Chinese
 Māori Tongan Indian
 Samoan Niuean Other (please specify)

Bank account number (see note 4)
Bank Branch Account number Suffix

Do you make payments to Inland Revenue Child Support? Yes No (see note 5)

If you'd like to estimate your income for child support, enter your new income estimate for the current financial year (see note 5) \$

For the financial year ending
Day Month Year

Declaration

There are penalties for giving false or misleading information, or failing to provide information with the intention to mislead.

I declare the information in this form is true and correct to the best of my knowledge. I understand you may disclose my personal income information to my spouse or partner and their information to me.

Applicant Applicant's spouse or partner
Signature Date Signature Date

Note: If the applicant is unable to sign this declaration, please see note 1.

General information

You (the mother or primary carer in the case of adoption) may want to transfer your payments to your spouse or partner if you're returning to work after less than 14 weeks' leave and your spouse or partner will be home with the baby on parental leave. In this case, the remaining weeks of your entitlement can be paid to your spouse or partner. The amount paid will be based on their income details provided by their employer.

You can transfer your entitlement to your husband, de facto partner or civil union partner if they are eligible for PPL—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.

You can apply to transfer your PPL to your spouse or partner either at the time you apply for PPL or at any time while you are receiving your PPL payments.

Does your spouse or partner qualify for parental leave?

To transfer your PPL payments to your spouse or partner, they also need to qualify for parental leave from their employer.

They must have been in paid employment for 6 months or more with the same employer, and have been working for an average of 10 hours a week during the immediately preceding 6 or 12 months.

If your spouse or partner leaves their job or is made redundant before their parental leave starts, they will no longer be eligible to receive PPL payments.

Which PPL transfer form should you use?

If your spouse or partner is an employee, use the *Paid parental leave transfer to an employee (IR 881)* form to transfer your PPL payments to your spouse or partner.

If your spouse or partner is self-employed, use a *Paid parental leave transfer to a self-employed person (IR 889)* form.

You can get an IR 889 from www.dol.govt.nz/er/holidaysandleave/parentalleave or by calling the Department of Labour on **0800 209 020**.

If your spouse or partner is both self-employed and working as an employee and intends to take PPL from both types of employment, you and your spouse or partner need to fill in both transfer forms. Send them both in together.

If your spouse or partner qualifies for the maximum PPL payment solely from either their employment or self-employment, complete **this** transfer form.

Who fills in this form?

This form has three sections that must be filled in. The first section by the applicant (in most cases, the mother or primary carer in the case of adoption), the second section by the spouse or partner and the third section by the spouse or partner's employer. When all the sections of the form are filled in, send it to Inland Revenue (with the applicant's PPL application form, if this has not already been sent).

Can you contribute to KiwiSaver?

If you're a KiwiSaver member you can choose to continue your contributions while on PPL by completing a *KiwiSaver deduction (KS 2)* form and sending it to Inland Revenue.

You can get a KS 2 from www.kiwisaver.govt.nz or by calling **0800 549 472**.

Notes for the applicant

Fill in the first section of the application form yourself, then give this form to your spouse or partner and their employer to fill in.

Note 1: Mother unable to fill in the form

When a mother (or primary carer in the case of adoption) has applied for parental leave from her employer but has died or no longer has legal guardianship of the child, her entitlement may be transferred to her spouse or partner if they are eligible for PPL. If the spouse or partner will be caring for the child, please call Inland Revenue.

Note 2: When do you want to transfer the payments?

Enter the number of weeks you want to receive the payments for. Enter the number of weeks do you want your partner to receive payments for. You can transfer the payments at any time before the end of your 14 weeks' entitlement.

We'll send you a letter confirming your last payment date. A letter will also be sent to your spouse or partner confirming when their payments will start and how much they'll receive.

Notes for the applicant's spouse or partner

Fill in the spouse or partner section, then give the form to your employer to fill in. Your employer must confirm that you qualify for parental leave before PPL payments can be transferred to you. Your employer is required to fill in the employer's section of this form. If they won't or if you have any questions about your eligibility for parental leave, call the Department of Labour.

Your payments will be made fortnightly, from the date you commence your parental leave. We'll send you a letter confirming that PPL has been transferred to you, the date of your payment(s) and how much you'll receive. If you have more than one employer you're taking parental leave from, you'll need to fill in a transfer form for each employer.

Note 3: Postal address

If your address is a PO Box number, please show your box lobby. If you're unsure of your box lobby, please contact New Zealand Post.

Note 4: Bank account details

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

Note 5: Do you pay child support?

If you make payments to Inland Revenue Child Support, you can't have child support deductions taken out of your PPL 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 is required to fill in the employer's section of this form. Your employer will confirm 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 you work. They may ask to see a certificate of pregnancy from your lead maternity carer or adoption papers showing the due date.

When your employer has filled in the employer's section, they'll give the form to you to send to Inland Revenue. Please call the Department of Labour on **0800 209 020** if your employer won't fill in the form.

You can also call the Department of Labour if you and your employer don't agree on your eligibility for parental leave, the amount of your ordinary pay or your average weekly earnings.

What rate of tax will be deducted?

PPL payments will be taxed using the tax code you use for the job that you are taking parental leave from. This means that if you are 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 use a special tax code, you'll need to renew it before it can be used for your PPL 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.

Notes for the employer

Your employee has given you this form to confirm that they qualify for parental leave. You are required to fill in the employer's section of this form and return it to your employee.

Note 6: 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 (PPL) payment period. If your employee is taking annual leave before they begin their parental leave, enter the commencement date of their parental leave, not the date they start their annual leave.

Note 7: Is your employee on a fixed-term agreement?

Please enter the expiry date of the employee's fixed-term agreement, because PPL payments can't continue beyond that date.

Note 8: Junior doctors and teachers

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

Please note this only applies to doctors undergoing certain types of training. Call the Department of Labour to find out if your employee qualifies. They will still need to meet the "hours of work" test and give you proof of their previous employment history with other DHBs, including the hours worked 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, these jobs are counted together to work out whether they meet the 6 or 12-month criteria for leave and payments. They will need to give you proof of their previous employment history with other boards of trustees, including the hours they worked and their earnings during the qualifying tenure period.

Note 9: What is your employee's income?

The PPL payments your employee will receive will be based on their current wage or salary from you.

Enter your employee's gross 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 \$458.82 a week gross, just enter their ordinary weekly pay because they'll 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 1/52th of their gross earnings for the year ending with the baby's expected due date or, if adopting, 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 1/26th of their gross earnings for the 6 months ending with the baby's expected due date or, adopting, the date the employee assumes care of the child.

If your employee was absent from work on leave without pay (other than parental leave) or on ACC, calculate the average weekly earnings based on the number of weeks the employee was present in the 6 or 12 months immediately preceding the expected due date of delivery or adoption.

Example:

The employee qualifies based on 12 months service and was absent for 4 complete weeks. The average weekly earnings is 1/48th of their gross earnings. If your employee hasn't started parental leave you'll need to predict the hours up to the expected due date of birth or adoption, based on current work patterns.

Note 10: Employee's tax code

Tax is deducted from PPL payments using the same tax code 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 PPL payments using a secondary tax code.

Note 11: Employer's declaration

As the applicant's employer you must confirm the applicant qualifies for parental leave. Please read the following points carefully before you sign the declaration.

- The applicant must have worked for you for an average of 10 hours or more a week at the expected date of birth or adoption, for either 12 months, or 6 months.
- Your employee must not have taken parental leave within the 6 months before the expected date of birth or adoption of this baby.

Your employee must provide you with a certified copy of a court order, a letter from a social worker, or a statutory declaration from the employee showing the date they have adopted or intend to adopt a child.

For more information

Penalties

It's an offence to give false or misleading information, or failing to provide information with the intention to mislead, to enable you or another person to be entitled to PPL. There is a fine of up to \$5,000 for anyone convicted of this offence.

Privacy

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information. For full details of our privacy policy go to www.ird.govt.nz

If you disagree

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.era.govt.nz/contact.html or call the Department of Labour on 0800 209 020.

You can download PPL forms or get more information from www.dol.govt.nz or www.ird.govt.nz/forms-guides or by calling the Department of Labour on 0800 209 020 or Inland Revenue on 0800 377 777. You can get KiwiSaver forms from www.kiwisaver.govt.nz or by calling 0800 549 472. For child support information please call 0800 221 221.