



Employment related tax

员工相关税收

中国服务部

Nov 2015

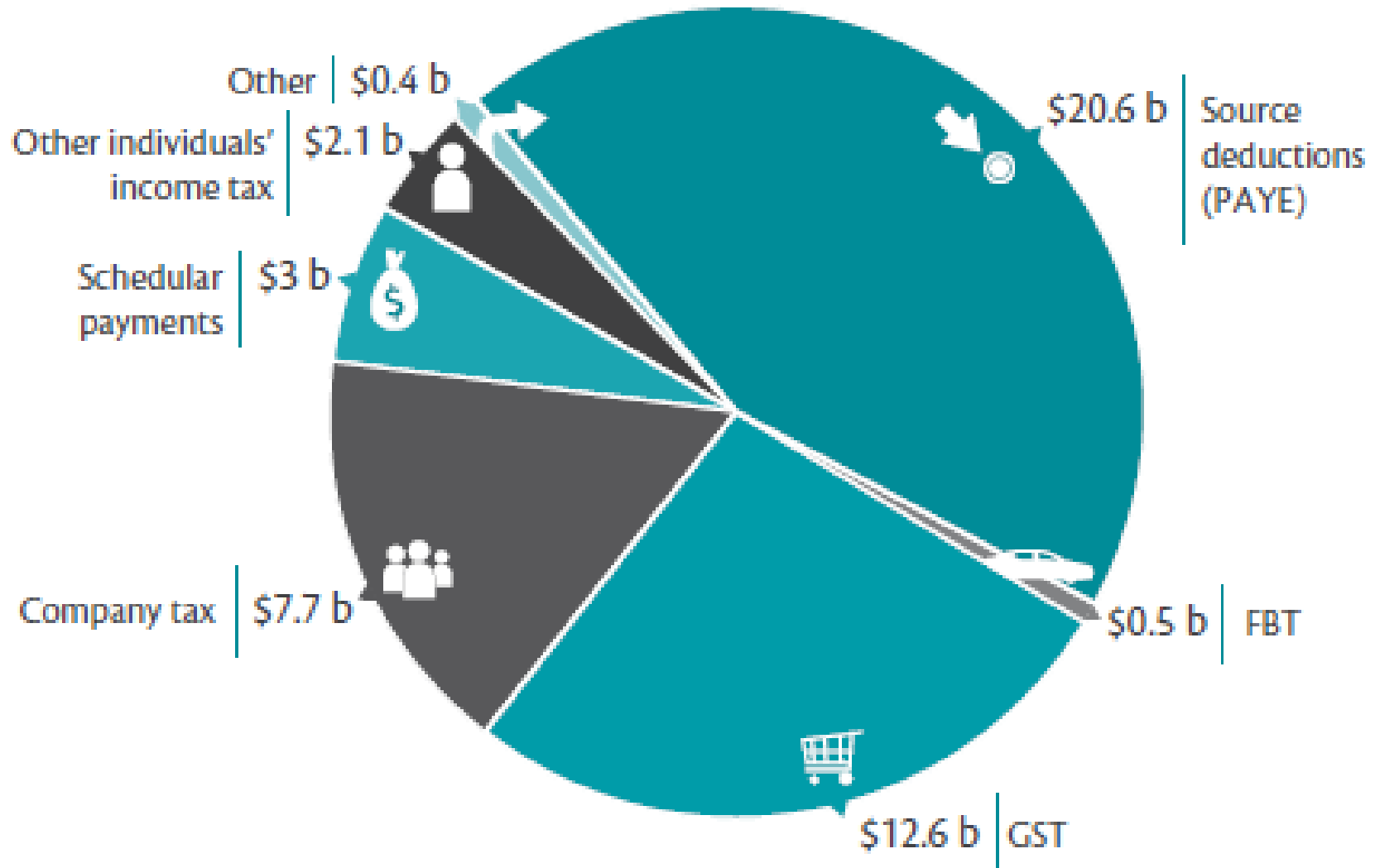
内容 Agenda

- PAYE 工资等现金收入税
- Taxation of employee related allowances 员工津贴
- Fringe benefit tax 福利税

PAYE

工资等现金收入税

税收来源



PAYE 工资等现金收入税

- Employers are required to register with Inland Revenue 雇主注册要求
- Broadly an employer's responsibilities include: 雇主主要责任
 - Ensuring employees fill in the tax code declaration; 保证所有雇员填写扣税类型申报
 - Deduct PAYE from the various types of employment income at the correct rates; 扣缴正确的PAYE
 - Complete employer returns; 填报PAYE税表
 - Pay FBT if required; and 缴支福利税
 - Make any further deductions as required (in relation to KiwiSaver, student loans, child support, superannuation contributions). 扣缴其他应纳税 (Kiwisaver, 学生贷款, 抚养费等)
- ACC Earner's Levy also to be deducted. 扣缴意外保险费

PAYE

Income tax rates for tax year 2015-2016

税率

Taxable income	Income tax rates for every \$1 of taxable income (excl ACC earners' levy)	PAYE rates for every \$1 of taxable income (incl ACC earners' levy - see "Note 1" below)
up to \$14,000	10.5 cents	11.95 cents
from \$14,001 to \$48,000	17.5 cents	18.95 cents
from \$48,001 to \$70,000	30 cents	31.45 cents
\$70,001 and over	33 cents	34.45 cents
No-notification - see "Note 2 below"	45 cents	46.45 cents

Note 1

Earners' levy rate (GST-inclusive) for period 1 April 2015 to 31 March 2016 is 1.45% (\$1.45 per \$100).

PAYE

- Employers are “small” if gross annual PAYE and Employer Superannuation Contribution Tax (ESCT) deductions are less than \$500,000. 每年的PAYE和雇主养老金贡献税总金额低于\$500,000的雇主为“小型企业”
- **Small** employers are required to pay PAYE over to Inland Revenue on a monthly basis, that is by the 20th of the month following. 小型企业需在次月的20日上缴上一个月PAYE
- **Large** employers must pay the deduction from wages paid between 1st and 15th of the month by the 20th of the same month; and from wages paid between the 16th and the end of the month, by the 5th of the following month. 大型企业必须在每个月的20日上缴当月1日到15日之间扣缴的工资税，并在次月的5日上缴16日到月底之间扣缴的工资税。

KiwiSaver 新西兰养老金

- Employers' main responsibilities under KiwiSaver: 雇主主要责任
 - Check whether new employees are eligible to join KiwiSaver (check whether new employees should be automatically enrolled).
确保新员工是否可以加入KiwiSaver
 - Give the KiwiSaver employee information pack (KS3) to:
提供KiwiSaver相关资料
 - o New employees who qualify for automatic enrolment, and
新员工自动加入
 - o Existing employees who want to opt in. 现有员工选择加入
 - Provide information to the Inland Revenue 向税局提供相关信息
 - Act on opt-out and contributions holiday requests.
员工要求退出或暂停时按要求办
 - Stop or start deductions when Inland Revenue advise to.
按税局要求开始或停止扣款

Employee related allowances

员工津贴

住宿津贴

为什么您现在需要加以关心？

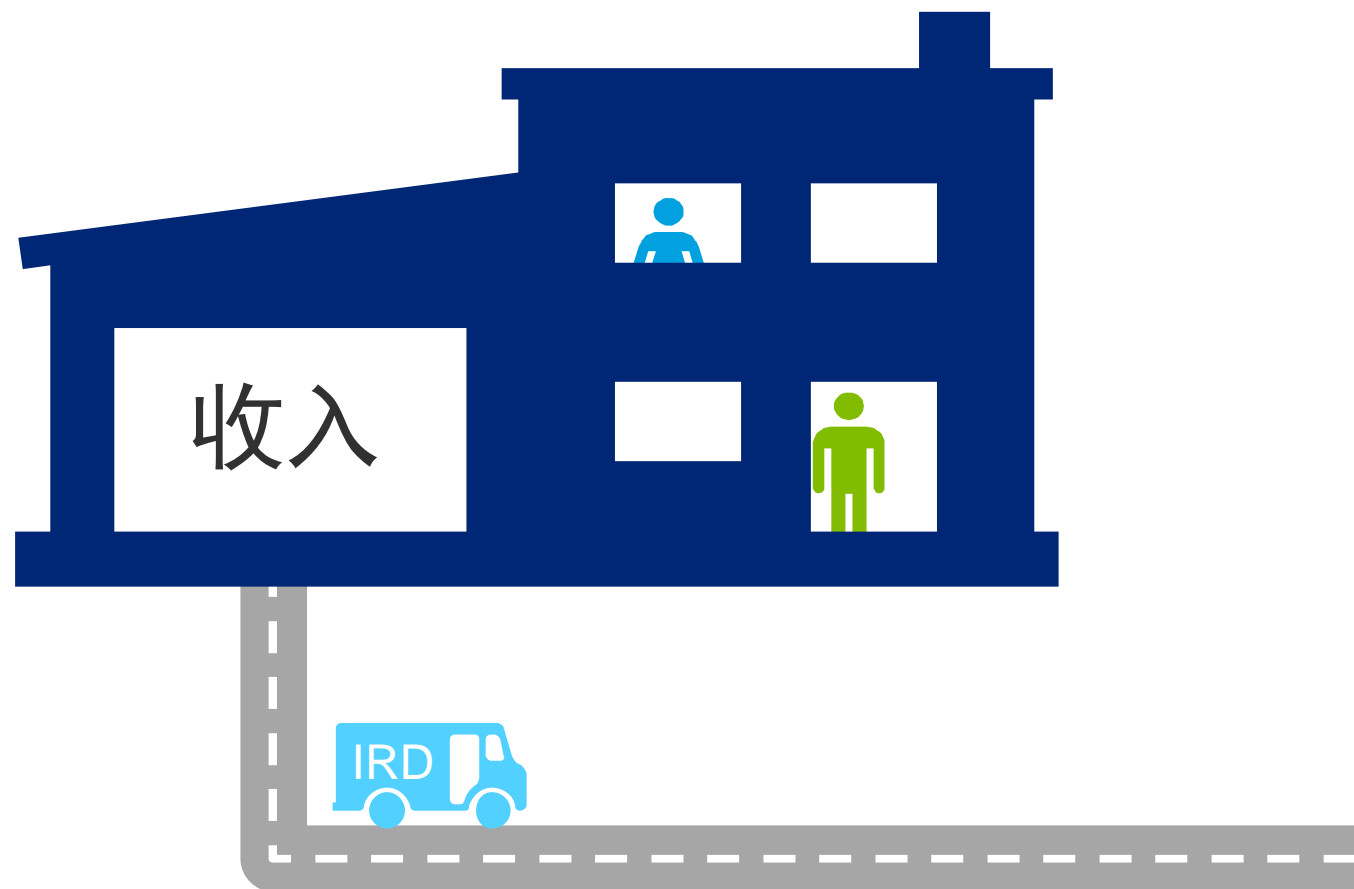
这些法规影响2015-16及以后的财年。

“...雇主可以对2011年1月1日到2015年3月31日所发生之费用应用这些条款。但只有在2012年12月6日之前他们没有将住宿费用确立为可征税的税务状态时适用。”

解读：现在您可以应用这些法规条款。



住宿津贴



住宿津贴



协议调整公司以适应
免税条例
Subsection (2) of
CW 16B, 16D, 16F



变更期望
CW 16B (4)



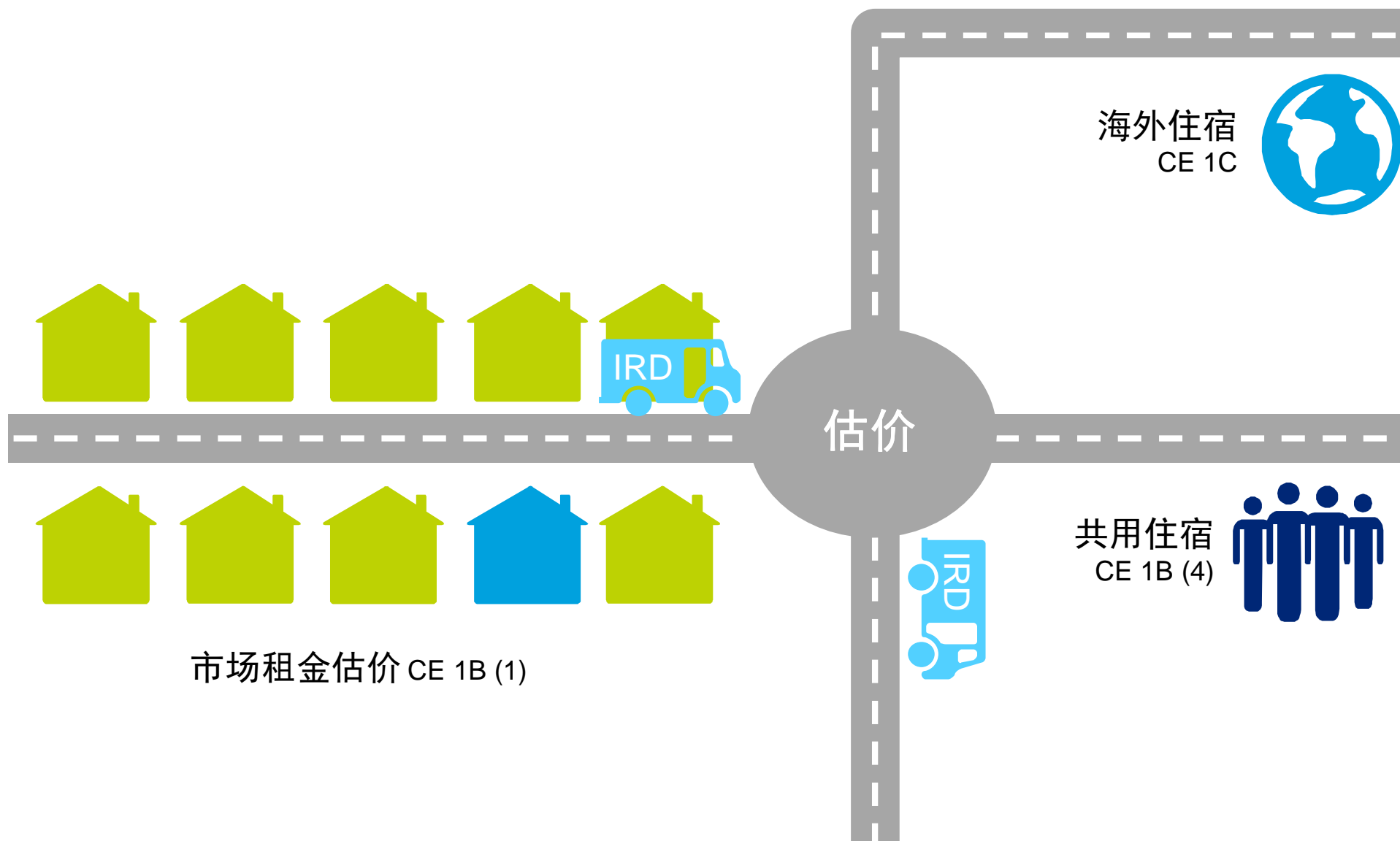
业务要求
CW 16B (1)



安置费支付
CW 16C (1), (2)



住宿津贴



Accommodation allowances

Case studies



Julia works in Auckland for a New Zealand subsidiary of a multinational company. An opportunity arises for Julia to be seconded to head office in New York for a period of 30 months. She remains employed by the New Zealand company and the New Zealand company pays for her accommodation in New York. The cost of accommodation works out to be NZ\$1,000 per week.

Julia is not changing employment, so the restrictions for “new” employees won’t apply

However, as the secondment is for over 24 months, the exemption will not apply and Julia will be taxable on any accommodation provided

As the accommodation is overseas, it may be valued with reference to the market value of accommodation in Auckland rather than New York (assuming Auckland is actually cheaper)



Accommodation allowances

Case studies



Frank works for ABC Oil Company based in Russia and is sent to work on the development of an oil exploration project for ABC Oil NZ Limited so they can benefit from his specialist knowledge. It is anticipated that Frank will be in New Zealand for a period of 30 months. ABC Oil NZ Ltd provides Frank with accommodation while he is in New Zealand.

Frank is receiving accommodation

He won't be considered a "new" employee because he is being transferred between group companies

It is unclear whether the project exemption can apply as this requires a contract with a non-associated party

The period of Frank's stay exceeds 2 years and therefore Frank should be taxable



餐食津贴



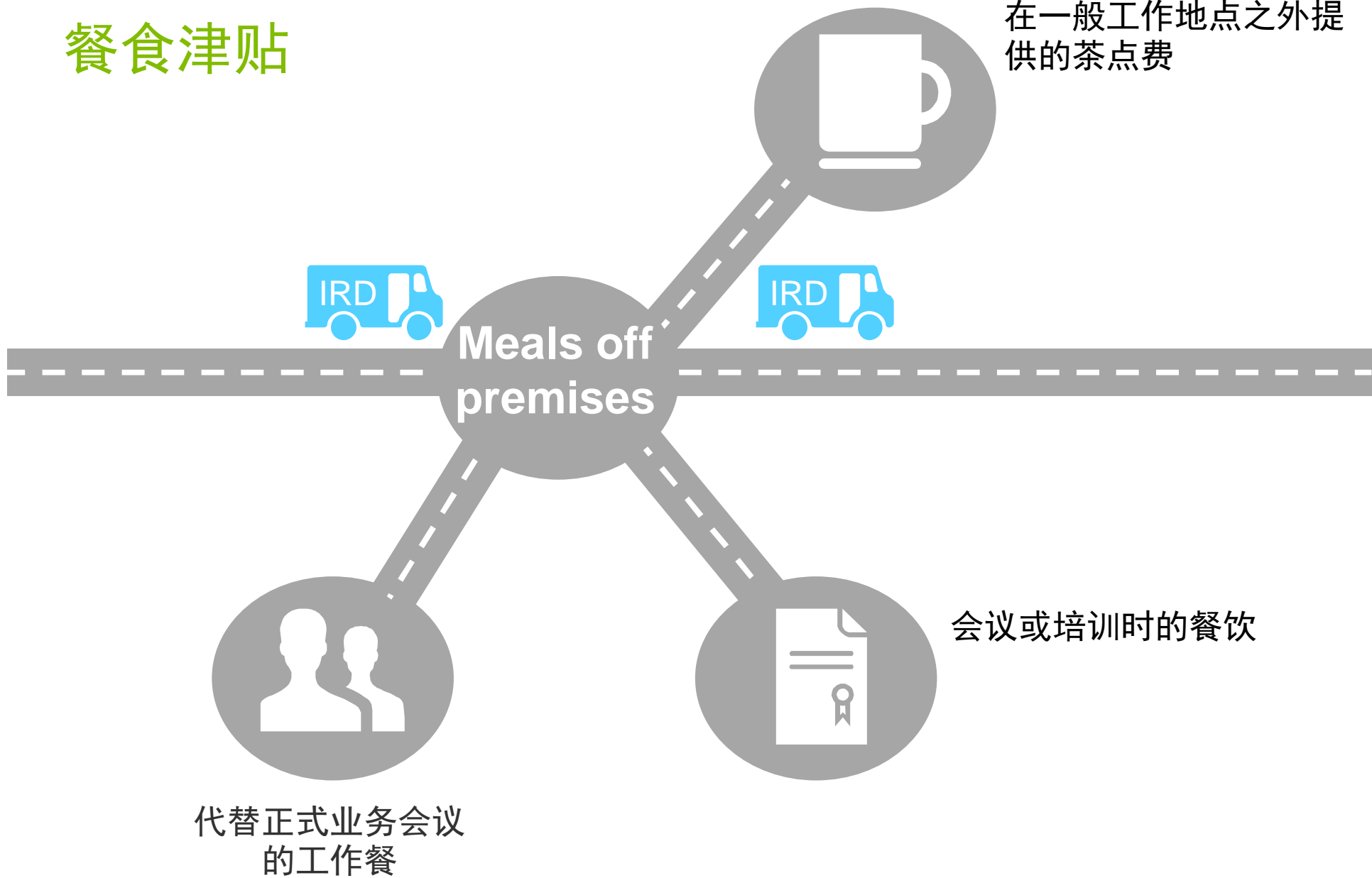
餐食津贴

在单位提供的餐食

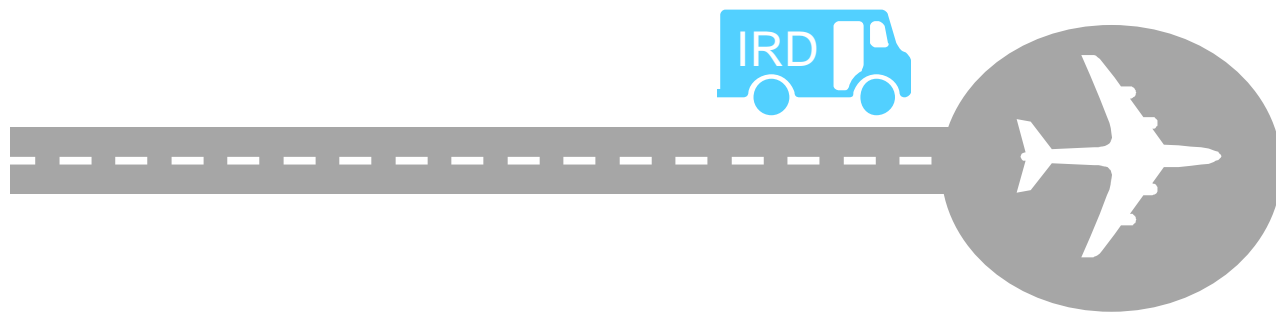


餐食津贴

在一般工作地点之外提供的茶点费



餐食津贴



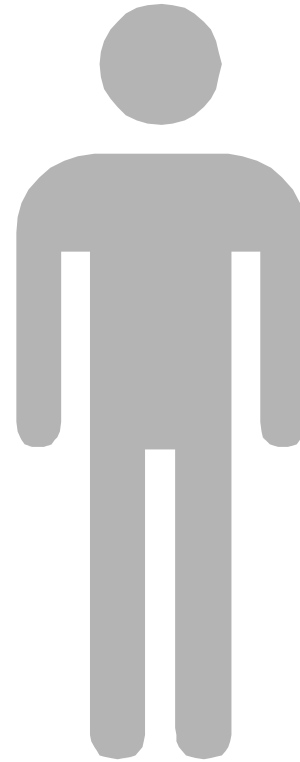
出差餐旅费
CW 17CB (3)



衣物津贴



特殊需要的工作
服装



便服

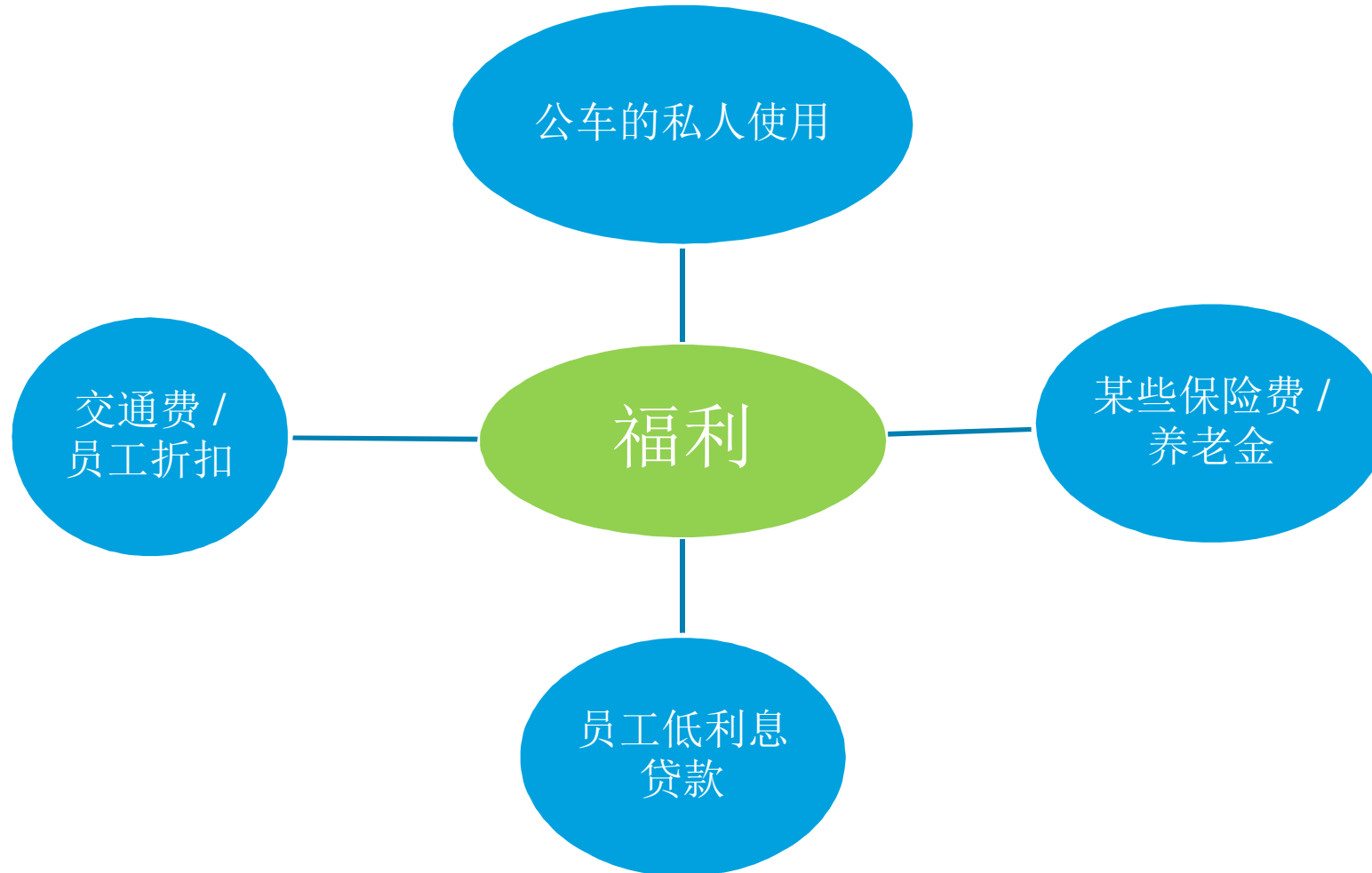
其他津贴



Fringe Benefit Tax (FBT)

福利税

FBT 福利税



FBT 福利税

- 个别豁免：
 - 公司车辆
 - 工具
 - 在公司内提供的福利
 - 停车场
- 未分类的福利 — 最低豁免
 - 每员工每季度\$300, 或
 - 每雇主前四个季度提供给所有员工总额\$22,500

FBT 福利税

Single rate option

- 49.25%
- 在第四季度可以选择使用attribution calculation做以调整

Alternate rate option

- 前三个季度43%
- 第四季度必须使用attribution calculation

Close company option

- 股东不超过5个自然人
- 49.25% 或是attribution calculation

Small business option

- PAYE不超过\$500,000或是没有雇用员工
- 49.25% 或是attribution calculation

FBT 福利税

Attribution calculation

All inclusive pay (including fringe benefits)	FBT rate%
0-12,530	11.73
12,531 – 40, 850	21.21
40, 851 – 55, 980	42.86
55,981 upwards	49.25

FBT税表上繳日期:

Quarter	Return period	Due date
Quarter 1	1 April to 30 June	20 July
Quarter 2	1 July to 30 September	20 October
Quarter 3	1 October to 31 December	20 January
Quarter 4 (final square up quarter if multi-rate system is used)	1 January to 31 March	31 May

FBT 福利税

- FBT is deductible FBT可做税前抵扣
- GST is payable on fringe benefits provided 需做GST调整
 - This GST adjustment is made in the **FBT return** not the GST return.

Questions

提问



Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see www.deloitte.com/about for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

Deloitte New Zealand brings together more than 1000 specialist professionals providing audit, tax, technology and systems, strategy and performance improvement, risk management, corporate finance, business recovery, forensic and accounting services. Our people are based in Auckland, Hamilton, Rotorua, Wellington, Christchurch and Dunedin, serving clients that range from New Zealand's largest companies and public sector organisations to smaller businesses with ambition to grow. For more information about Deloitte in New Zealand, look to our website www.deloitte.co.nz

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2015. For information, contact Deloitte Touche Tohmatsu Limited.