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KiwiSaver

Default contribution increases to 3.5% from 1 April 2026 and 4% from 1 April 2028 – this is for employers and employees

Who pays for the increased employer contribution?

- Total remuneration approach



3

Mileage

8 reimbursements rates

Vehicle	Tier 1	Tier 2
Petrol	\$1.17	\$0.37
Diesel	\$1.26	\$0.35
Petrol hybrid	\$0.86	\$0.21
Electric	\$1.08	\$0.19



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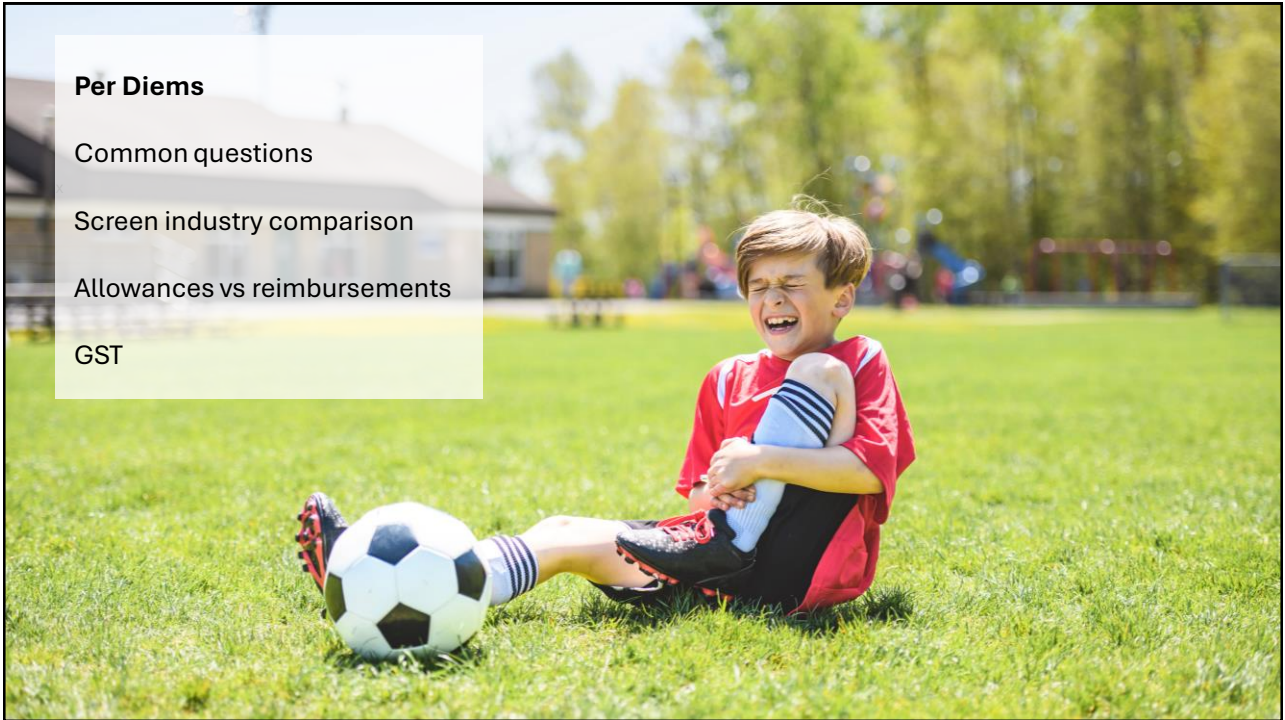
Per Diems

Common questions

Screen industry comparison

Allowances vs reimbursements

GST

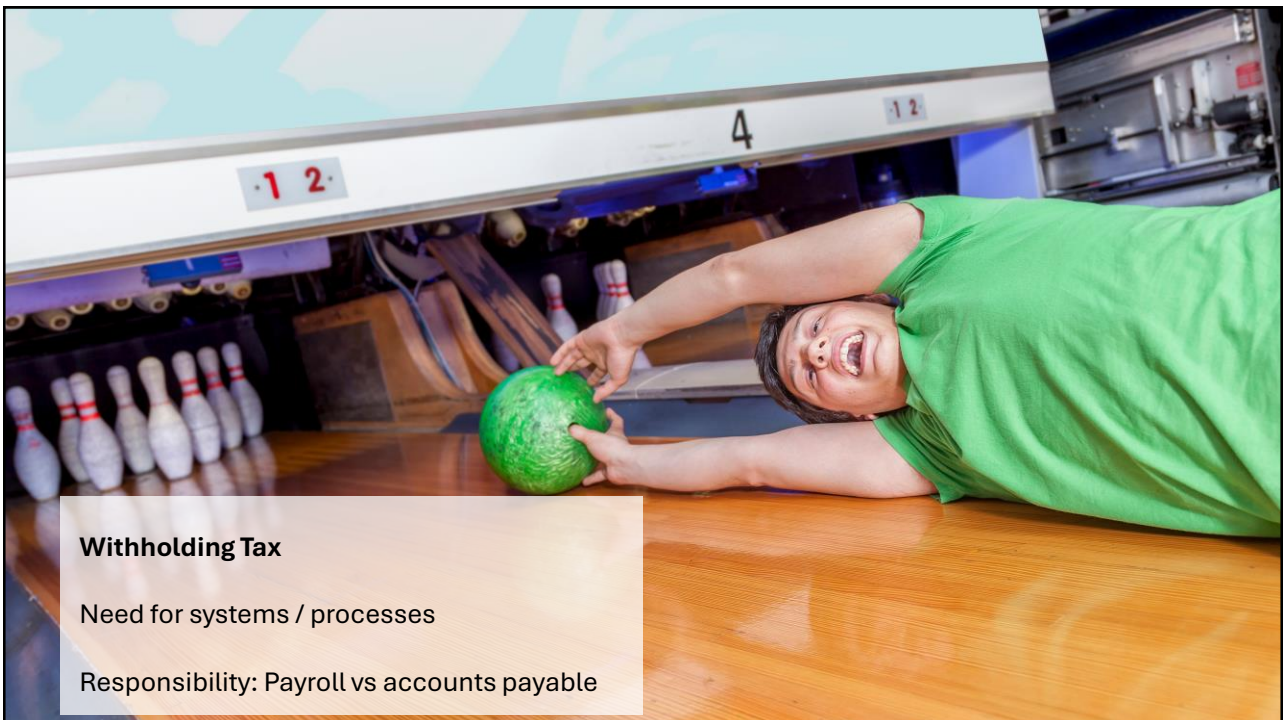


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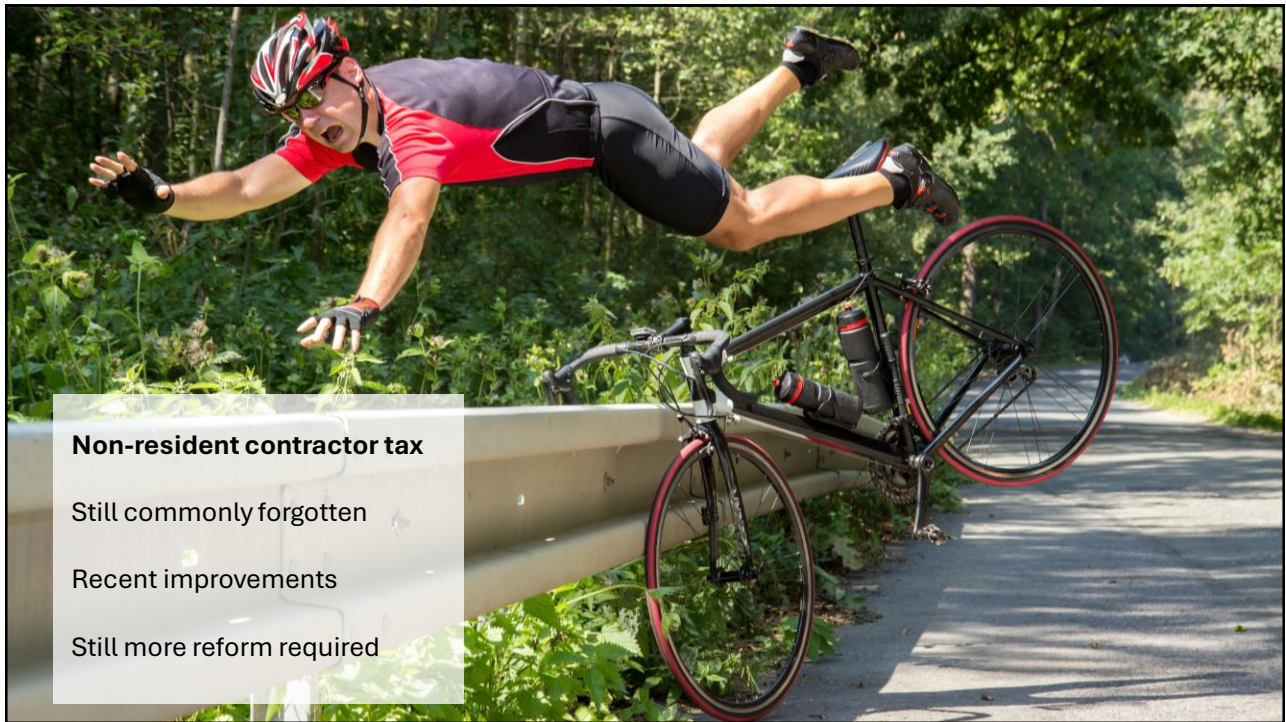
Withholding Tax

Need for systems / processes

Responsibility: Payroll vs accounts payable



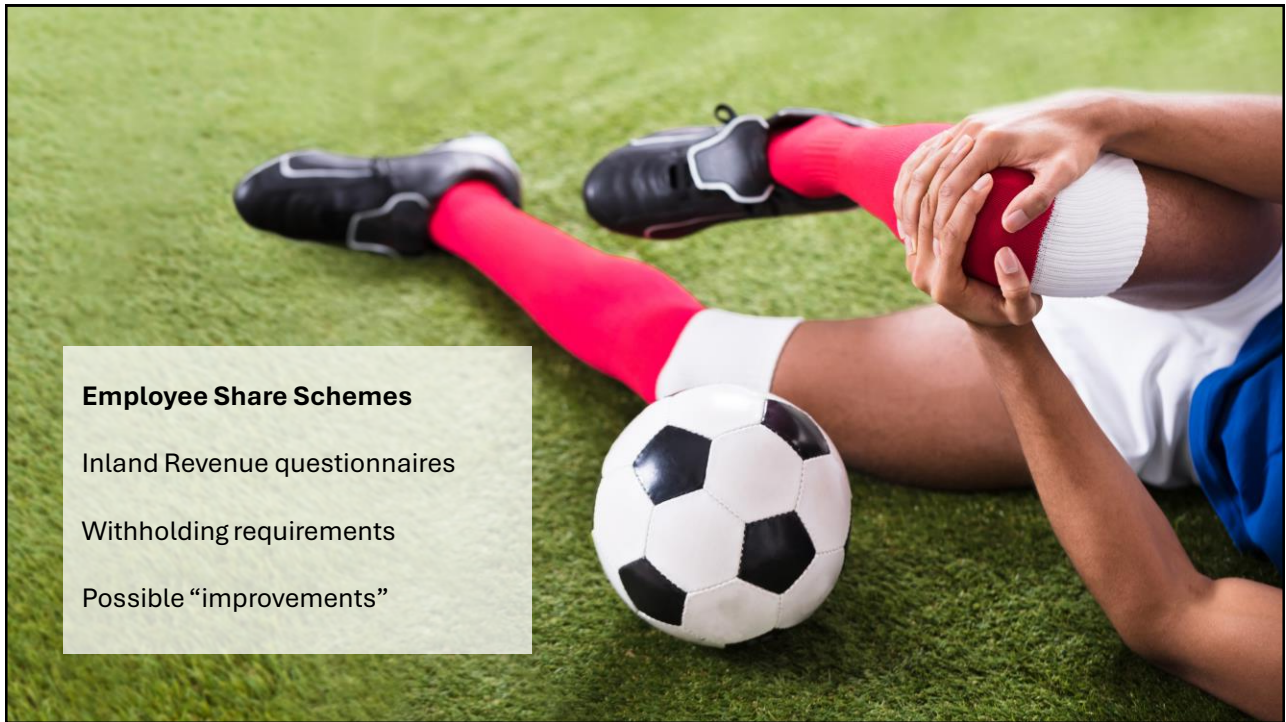
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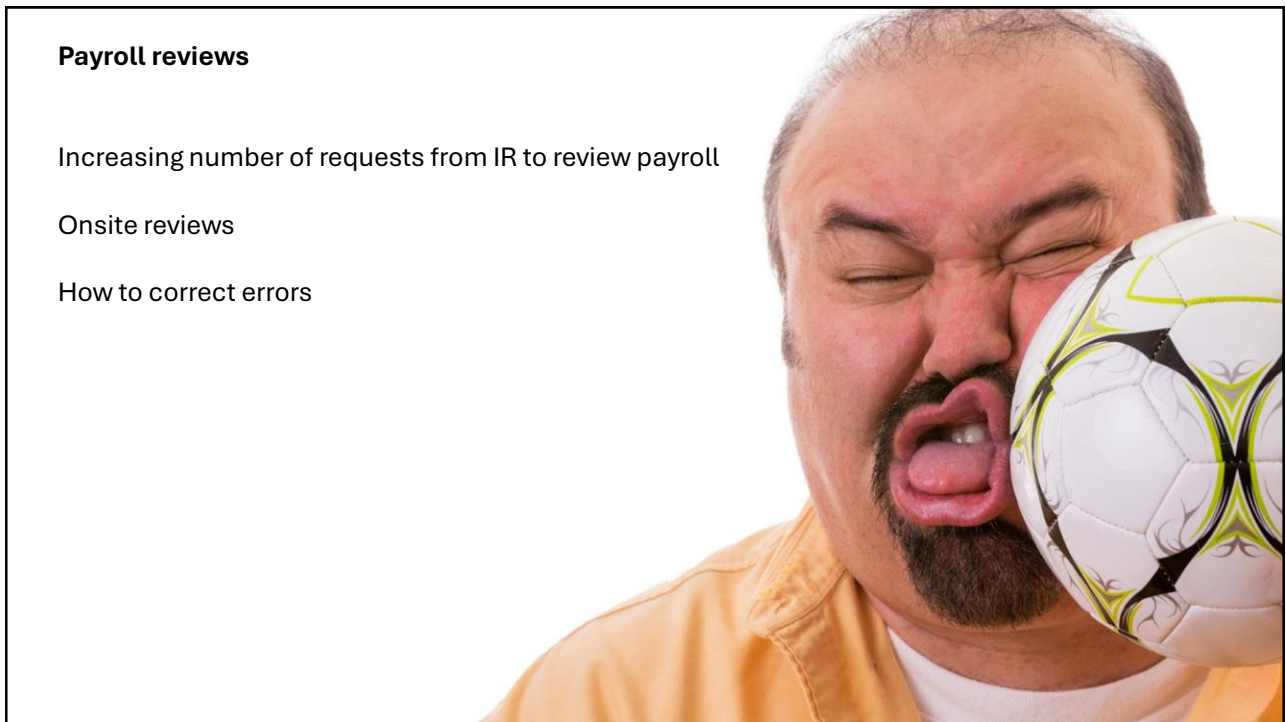
Employee Share Schemes

Inland Revenue questionnaires

Withholding requirements

Possible “improvements”

9



Payroll reviews

Increasing number of requests from IR to review payroll

Onsite reviews

How to correct errors

10

Participating Advisor Programme

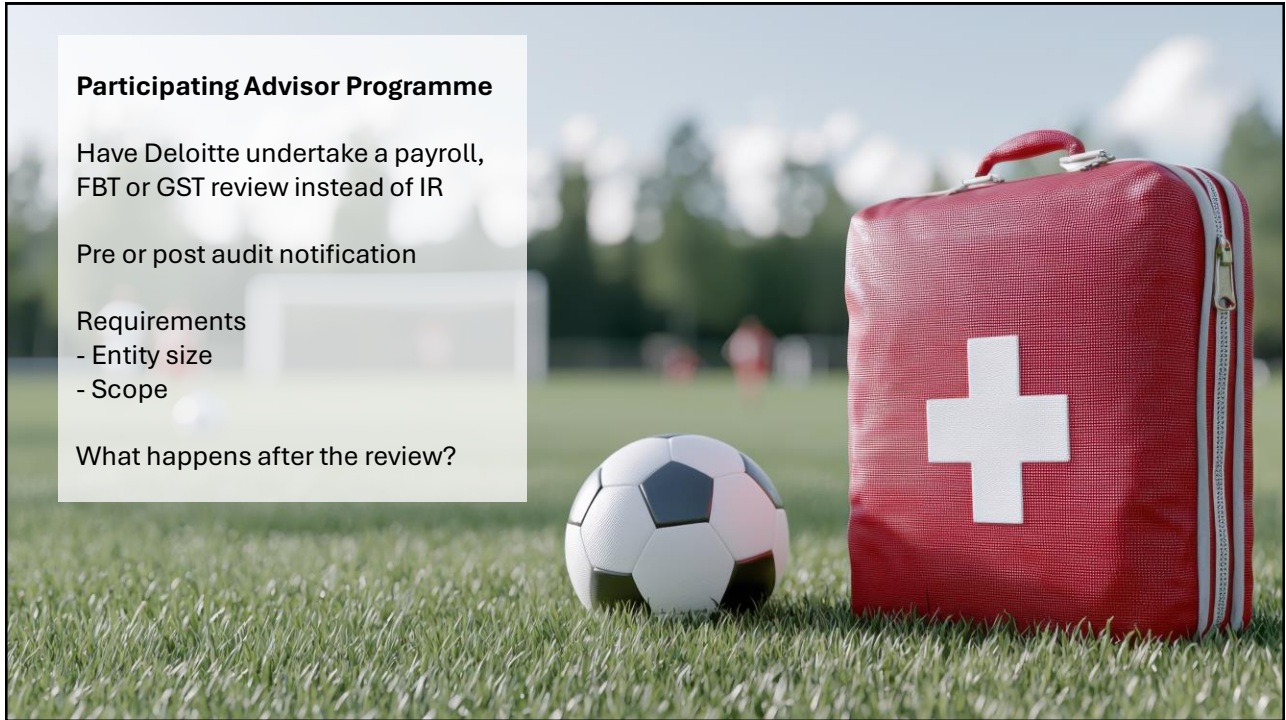
Have Deloitte undertake a payroll, FBT or GST review instead of IR

Pre or post audit notification

Requirements

- Entity size
- Scope

What happens after the review?



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Future Direction



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FBT review

What is happening?

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An introduction to Extraordinary

Keeping compliance costs down

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