

EMPLOYER NEWS

Minimum wage increases to \$22.70 per hour

As of 1 April 2023, the new minimum wage rate had increased to \$22.70 per hour.

Ministry of Business, Innovation and Employment

Skills shortage survey confirms worst fears

Ninety percent of businesses are struggling to fill vacancies, and nearly a third have had roles in the market for more than six months, according to the latest EMA Skills Shortage Survey.

The EMA Skills Shortage Survey 2023, received 543 responses from across the country, representing 17 different sectors and a broad range of business sizes.

"We're aware of the skill shortage and have been pushing hard to increase the number of skilled migrants allowed into New Zealand, in combination with initiatives to get local people into permanent work," said Brett O'Riley, Chief Executive of the EMA. "The survey results confirm just how bad things really are for business trying to find staff."

Restrictions around the number of work visa have been compounded by an increase in the lack of literacy and numeracy skills in domestic job applicants. The 2022 survey showed this issue was at 19-22 percent. It has now doubled to 43-44 percent.

"When you can't fill roles through immigration, you look to the domestic market, or to upskill existing staff, but they need a level of proficiency. Poor literacy and numeracy skills will continue to hold people back and disrupt business growth."

Upskilling and training staff may be the easiest solution for the 71 percent of businesses unable to fill technical roles, with 54 percent already engaged in apprenticeships, and another 24 percent planning to take on an apprentice in the next twelve months.

"We know education is part of the solution and it is encouraging to see that 84 percent of businesses surveyed plan to maintain or increase their training budget, said Mr O'Riley.



"But that's a long-term solution and almost half the people we surveyed said the skill shortage situation was getting worse, so immigration has to step in to provide some assistance, and also bring in the skilled workers who can help upskill colleagues."

Forty-seven percent of businesses are looking to hire skilled migrants, and while the majority were open to any nationality, others are specifically targeting the Philippines, South Asia (India), Southern Africa, and the UK.

While most businesses found they could navigate the migrant visa process, many have found it difficult.

"When you're looking for staff and facing a complex visa process for overseas talent, education issues with local talent, and a tight labour market, what do you do? That's the question we've continued to put to the Government, and we are working with them to find an answer that balances the various factors."

Employers and Manufacturers Association [28 March 2023]

Tax credit boosts cash flow for Kiwi innovators

A world-leading payments system is expected to provide a significant cash flow boost for Kiwi innovators, Minister of Research, Science, and Innovation Ayesha Verrall says.

Announcing that applications for 'in-year' payments of the Research and Development Tax Incentive (RDTI) were open, Ayesha Verrall said it represented a win for businesses eager to invest in research and development.

"We're enabling businesses to receive 15% credit on eligible research and development expenditure as regular payments throughout the year, rather than having to wait for the money to be paid out after the end of the tax year.

"We've already made considerable progress with the RDTI currently supporting around \$1.7 billion of business investment to date, corresponding to over \$250 million in tax credits for innovative Kiwi businesses.

New Zealand Government [27 March 2023]

ACC - Changes to client payments from 1 April 2023

Following legislation changes in October 2022, ACC now review the minimum rate of weekly compensation payable from 1 April of each year.

This means full-time workers with low earnings, and clients entitled to loss of potential earnings will receive a change to their payments from 1 April. Changes to other client payment rates, grants, and allowances will occur on 1 July.

For clients receiving the minimum rate of weekly compensation, based on the 2023 minimum wage rate increasing we have changed the minimum rate payable.

The new gross minimum rate of weekly compensation payable to a full-time earner will be \$726.40 (equal to 80% of the adult minimum wage of \$908.00 for a forty-hour week).

Accident Compensation Corporation [27 March 2023]



600 more workers to support recovery

The new Recovery Visa to help bring in additional migrant workers to support cyclone and flooding recovery has attracted over 600 successful applicants within its first month.

"In the short term we are likely to need additional workers like builders, infrastructure and utilities engineers, and heavy machine operators to support the skilled workers we already have in country.

"A total of 602 Recovery Visa applications have been approved to date, another 287 are being processed and 75 have been declined or withdrawn. Immigration New Zealand is fast tracking applications and the average processing time is four days, which is a fantastic result.

Statistics New Zealand [29 March 2023]

Tatauranga umanga Māori - Statistics on Māori businesses: 2021 - update

This release includes data on Māori authorities and related businesses. It does not cover all Māori businesses in Aotearoa New Zealand.

Māori authorities are defined as businesses that receive, manage, and/or administer assets held in common ownership by iwi and Māori. Māori authorities are largely identified through their tax codes as registered with IRD. Any business within a Māori authority ownership group is also included for the purposes of Tatauranga umanga Māori.

In 2021:

- there were 1,197 Māori authorities
- Māori authorities employed around 9,900 people
- one quarter of Māori authorities operated in primary industries
- Māori authorities exported \$871 million worth of goods
- more than 40 percent of Māori authorities innovated in some way.

Statistics New Zealand [29 March 2023]



EMPLOYMENT RELATIONS AUTHORITY: FIVE CASES

Authority modifies IRD's decision declining parental leave payments

Ms Chen sought a review of a decision by Inland Review Department (IRD) to decline her parental leave application under section 71ZB of the Parental Leave and Employment Protection Act 1987 (the Act). Upon review, the Employment Relations Authority (the Authority) may confirm, modify, or reverse the decision of IRD.

Ms Chen's application was declined by IRD on the basis that she did not stop working or had already returned to work. Ms Chen claimed that even though she returned to work for a short period after the birth of her child, she should have been eligible for parental leave payments and that declining the application was unfair. She also claimed that she qualified on the basis that she was a COVID-19 Response Worker; and that her partner met the relevant eligibility requirements, therefore the entitlement should be deemed to have transferred between them.

Prior to the birth of her child, Ms Chen worked as a supervisor in a takeaway restaurant. Her last day of work was 26 September 2021, and she took annual leave between 27 September 2021 and 24 October 2021. The estimated due date was 1 October 2021, and Ms Chen's child was born on 3 October 2021.

Between 25 October 2021 and 19 December 2021, Ms Chen returned to work, working approximately 50 hours per week. IRD declined her parental leave application by letter dated 22 December 2021. Ms Chen's partner worked at least 26 weeks at an average of at least 10 hours per week, in the 52 weeks immediately before their child's expected delivery date. However, between 25 October 2021 and 19 December 2021 he stopped working and was the primary caregiver for the child. Ms Chen then stopped working from 20 December 2021 and resumed primary care of the child.

Section 71I of the Act states that an application for parental leave payments must be made before the date on which the person returns to work, or the date on which the child reaches 12 months of age. Ms Chen's evidence was that she used an eligibility tool on IRD's website to check her entitlement. She asserted that when she answered the questions involved, it indicated she was eligible. Ms Chen considered the tool misleading as there was no mention of returning to work being a disqualifying condition.

The Authority was not satisfied that IRD's information was misleading. Despite accepting Ms Chen's views were genuinely held, it did not cause her to change her approach to ensure the application would be granted. While Ms Chen met the other requirements, her application was still not made before she returned to work.

She had not understood that returning to work would impact a later application for parental leave payments made within one year of her child's birth. The Authority stated it was unable to reverse or modify IRD's decision on that basis. Nor was Ms Chen deemed to be a COVID-19 Response Worker based on the role she performed.

On 7 December 2021, Ms Chen called IRD enquiring about the possibility of transferring any parental leave payments to her partner, Mr Zhencheng. She sought a review of IRD's decision on the basis that the entitlement should have transferred given that both her and her partner would otherwise have been eligible for parental leave payments.

When Ms Chen returned to work between 25 October and 19 December 2021, Mr Zhencheng, stopped working and took primary care of their child. Ms Chen then stopped working again to take primary care from 20 December 2021. The Authority was satisfied that both Ms Chen and Mr Zhencheng met the relevant threshold tests for parental leave payments, and had it not been for issues of the timing of application and transfer, Ms Chen's application would have been granted.



The Authority stated it would be extraordinarily unfair if Ms Chen were to be deprived of the entitlement to parental leave payments due to a matter of form over substance. It considered it appropriate to exercise its discretion to modify IRD's decision. Ms Chen's application was therefore granted from 25 October 2021, with the entitlement being immediately transferred to Mr Zhencheng, and then taken as having been transferred back to her from Mr Zhencheng from 20 December 2021.

Chen v Ministry of Business, Innovation and Employment [[2022] NZERA 604; 22/11/2022; R Anderson]

Damages and penalty ordered for employee breaching restraint of trade

On 30 April 2018, the Employment Relations Authority (the Authority) determined Mr Irwin had breached the non-competition provisions of his employment agreement with Wright Tanks Limited (Wright Tanks) after he left his employment. The Authority also determined that Mr Irwin breached his obligation of good faith. After this determination, Wright Tanks and Mr Irwin were directed to further mediation to resolve the issues, but they were unable to reach an agreement related to damages. Wright Tanks applied for, and was granted, a non-publication order to cover its financial information on the grounds that it is commercially sensitive and tightly guarded in a competitive industry.

Wright Tanks claimed it lost work and revenue as a direct result of Mr Irwin's breaches. Wright Tanks identified six such instances, but in submissions acknowledged it was unable to provide evidence that Mr Irwin undertook the work on one of them. Accordingly, it sought damages in relation to five of those six jobs. All five of the properties on which the work took place were within the geographical area covered by the non-competition provision and within the one-year period of the modified restraint provision of Mr Irwin's employment agreement. In each of those jobs, Wright Tanks had quoted for the work to be carried out, its quotes had been accepted, and its expectation was that it would be carrying out the work.

Mr Irwin accepted he undertook the work in the five instances. He acknowledged some liability for damages, although he disputed the amounts sought by Wright Tanks. Mr Irwin undertook the work through the company he established, Waste Product Services Limited (WPSL).

The first of the homes Mr Irwin worked on, Wright Tanks had previously quoted, and had already undertaken some of the work on the property. The work had been paid for. After his employment with Wright Tanks ended, Mr Irwin undertook the drains work on the property, which Wright Tanks had already received a quote for.

The second property Mr Irwin quoted work for was done whilst still employed by Wright Tanks. Mr Irwin's bank and invoicing records showed he undertook both the stormwater work and the wastewater and concrete tank job through WPSL after he left Wright Tanks. He submitted three invoices for his work, all of which were recorded as being paid. There was an occurrence of two more incidents similar to the above.

The Authority took the total amount Mr Irwin received in payment for the work and applied Wright Tanks' gross margin to it. This resulted in a figure of \$38,854.28. Mr Irwin claimed to have made only \$3,251.90 profit on all five jobs combined. The Authority found Wright Tanks had proven it lost revenue from Mr Irwin's actions of undertaking work in five instances, which were in breach of the provisions of his employment agreement. A damages award of \$38,854.28 to compensate Wright Tanks for the losses was deemed appropriate.



Wright Tanks brought forward further claims that Mr Irwin breached the non-competition provisions of his employment agreement by doing work for companies that Wright Tanks had previously done work for. While these companies may have continued to give work to Wright Tanks, the Authority found there was insufficient evidence to suggest that, on the balance of probabilities, they would have continued to do so with all its work. The companies may have chosen another contractor after Mr Irwin's departure from Wright Tanks. Mr Irwin breached the non-competition provisions of his employment agreement in undertaking work for these companies while the restraint provisions of his employment agreement were operative. However, for the reasons above, the Authority did not find him liable for the loss of work that Wright Tanks claimed.

Wright Tanks also identified one group of five customers within a 50-kilometre radius of Wright Tanks for whom Mr Irwin undertook work in the period his restraint was operative. A second group of 22 customers for whom Mr Irwin undertook work during that period was also identified, but whose location was unknown. Wright Tanks claimed it lost the chance to obtain the work with these groups due to Mr Irwin's breaches. After investigation, however, these claims were declined.

Wright Tanks had included a further ten claims in respect of invoices it claimed would have been rendered by Mr Irwin but had not been provided by him. A figure of \$7,885.78 for each of the missing invoices was ascribed, which Wright Tanks submitted was the average amount Mr Irwin invoiced during the 12-month restraint period. The Authority similarly declined an award of damages for this claim.

The Authority ordered Mr Irwin to pay damages to Wright Tanks for the loss of work it sustained as a result of his breaches of the non-competition restraint provisions of his employment agreement in the total sum of \$43,351.07. A penalty of \$7,500 for obstructing the Authority's investigation by not providing requested documentation was also issued, of which \$5,000 was to be paid to Wright Tanks and \$2,500 was to be paid to the Crown. Costs were reserved.

Wright Tanks Limited v Irwin [[2022] NZERA 552; 27/10/2022; T MacKinnon]

Written warning found to be justified

AGW, the employee, a civil servant, was issued with a first written warning for a period of 12 months. He claimed the warning amounted to an unjustified disadvantage in his employment, as well as breaches of good faith and breaches of his employment agreement for which he sought compensation. OPY, the employer, said that the warning was both substantively and procedurally justified. The Employment Relations Authority (the Authority) granted non-publication orders of the parties' names and identifying details

The event leading to the warning happened in July 2020. AGW was scheduled to have a short feedback meeting with a graduate, who was working for OPY on a temporary basis to gain relevant work experience. After giving work-related feedback, AGW then made various comments about the graduate and her name, and initiated discussions about racism, transgender rights, the Black Lives Matter movement, and quoted from the movie Romper Stomper. This continued for approximately an hour. The graduate was offended by the comments, including feeling discomfort because she was alone in a meeting room with AGW well after the end of her working day. She spoke with her manager about her discomfort and emailed the details to OPY's human resources department.

The Deputy Chief Executive (the Deputy), then considered the complaint. The Deputy decided that the subject matter of the complaint was sufficiently serious to warrant a disciplinary process. She invited AGW to a disciplinary meeting and attached the graduate's email and set out various questions for AGW. The email also made clear she was not thinking of terminating employment from the incident but advised that some form of formal warning may be appropriate depending on the findings reached at the at the end of the process. AGW actively participated in the process, providing detailed written and verbal submissions to OPY and provided a total of 27 pages of formal written responses in addition to questions and queries by email. He was represented by a union advocate at all stages.



The Authority found that during the investigation meeting, it became clear that AGW viewed the issuing of the first written warning as unjustifiable for two reasons. Firstly, it was his view that the warning was motivated by the Deputy's supposed dislike for him and her supposed desire to bring his employment to an end. Second, that the substance of what had occurred was not sufficiently serious to warrant a written warning, including that he did not accept that the graduate had been upset, because she had not seemed upset to him, and that could only mean that she was concealing her emotions in a misleading way.

The Authority found the comments were not work-related. AGW and the graduate were not friends, and there was no prior reason for him to have assumed that she would be receptive to his comments. The Authority said comments that cause offence to other staff can be considered misconduct and justify a warning. Given the facts, AGW's conduct was not deemed appropriate in the workplace. The subjects that AGW raised and the things he himself admitted to saying were objectively likely to offend or cause hurt and distress to others. The graduate had even advised that she felt offended and distressed by the comments. Standing back and considering the circumstances of the conversation, what was said, and the respective positions of the AGW and the complainant, the Authority was satisfied that the comments were of such a nature that they substantively justified the issuing of a warning.

The Authority then considered the process followed by OPY, and overall, found it was procedurally fair. AGW was given multiple opportunities to engage with OPY, and he did so, on several separate occasions. There was remarkably little dispute over the facts of what occurred, as opposed to the seriousness and significance of it. Having engaged fairly and appropriately with AGW over some considerable time, it was open to OPY to issue him with a written warning. In doing so, OPY acted consistently with the various indications that it had given to AGW along the way that his employment was not at risk.

The Authority noted there was significant overlap between AGW's claims of procedural failures and breaches of good faith, breaches of policy, and / or breaches of his employment agreement. However, it found that no disadvantage resulted to AGW from issuing the warning, and his claim failed. Costs were reserved.

AGW v OPY [[2022] NZERA 570; 03/11/2023; C English]

Conversation about resignation did not amount to unjustifiable dismissal

JPK was employed as a machine operator and labourer for IDX which are excavators and earthmovers. JPK suffered a neck sprain and concussion while working on 8 July 2019, and was deemed fully unfit for work. From July 2019 to December 2019, JPK was off work receiving ACC payments and assistance, with the aim of returning him to a fit working state. Discussion about his fitness to work resulted in a phone conversation where JPK believed he was dismissed, and he raised a personal grievance for unjustified dismissal.

IDX was in communication with JPK, ACC and JPK's occupational therapist (OT) after the incident. Two ACC assessors provided assessments on a plan to return to work in September 2019. At the time, JPK was assessed as unable to do his work tasks. The plan recommended that when JPK was deemed fit to work, he should return by gradually increasing the complexity of tasks and hours to ensure a safe and sustainable return. Already cautious of causing regression, the plan was subject to medical practitioner clearance with a prospective return date of 14 October 2019.

Instead, various medical certificates on ACC's file provided to IDX deemed JPK as fully unfit for work. An ACC report in December 2019 recommended changing the plan due to JPK's state, switching to training for independence before returning. ACC concluded that JPK could not do so, as he was unable to concentrate and was still experiencing concussion symptoms. At this point, JPK was deemed fully unfit for work until 12 January 2020, likely to be extended.



From September to December 2019, IDX maintained to ACC and the OT that it did not have part-time light duties for JPK. It did not believe he could return to heavy machinery and driving work due to his lack of medical clearance. In October 2019, IDX hired an employee as cover. In November 2019, IDX and the OT held several conversations about JPK's unfitness and potential resignation. In a 26 November 2019 call, IDX continued to be unwilling to have JPK back until fully fit. It also indicated they would like to terminate his employment but cared about him.

On 18 December 2019, JPK called YHB, an owner-operator of IDX. During this call, JPK said he did not wish to resign from the company. YHB said they had hired another employee. JPK felt that based on the OT saying JPK was resigning, YHB said IPX had hired someone else. YHB said they merely explained they hired cover for the workload.

JPK's legal submission addressed an "unjustified action causing disadvantage" personal grievance, in IDX's conduct toward JPK on returning to work. While it did not finish this process, the Authority used its power to investigate whether this occurred anyway.

First, was whether an unjustified disadvantage personal grievance was raised in time. A personal grievance needs to be raised within 90 days of the event. Whether it was referred to by the term is irrelevant; conversely, it is not sufficiently raised by simply mentioning the term. The employer must know what it is responding to and be given sufficient information to address the grievance's merits, with a view to resolving it soon and informally. The letter raising JPK's personal grievance claimed the return-to-work plan was not implemented because IDX "did not want to facilitate part time hours and advised ACC that [IDX] did not want JPK to return. JPK endeavoured to contact [IDX] directly to discuss his return to work, but [IDX] did not respond in any way." This was sufficient for IDX to know of the complaint and respond, thereby sufficiently raising this type of personal grievance.

The Authority found that IDX not allowing JPK's return, even on a gradual or part-time basis, did cause a disadvantage to his employment. However, the question was whether this disadvantage was unjustified. Because a medical practitioner never approved the plan, and the return to work was even revoked, the Authority found IDX was justified in its actions. IDX sufficiently discussed the options available for JPK and explained its position. IDX, therefore, had no fault in its communication on the proposed return to work, and the unjustified disadvantage grievance was dismissed.

The Authority then considered whether JPK was dismissed by IDX. Dismissal requires an 'unequivocal act', either something actual, or constructive which amounts to dismissal. JPK did not finalise any resignation with ACC or the OT. Meanwhile, IDX told the OT that JPK's job would stay open. JPK claimed that during the December 2021 phone conversation, he updated his status and was told he did not have a job. YHB claimed JPK initiated the discussions of resignation.

Because solely ACC and the OT had handled JPK's communications up to this point, the Authority found the most likely scenario was JPK called to correct the possibility of resignation himself. It also found since the employee covering him was hired before the OT mentioned resignation, JPK's impression was unlikely. It found IDX's notes supported that it did not plan to dismiss JPK. IDX also never confirmed the end of JPK's employment in writing or process his final pay. Therefore, IDX was not found to have dismissed JPK, and his claim for unjustified dismissal was dismissed. Costs were reserved.

JPX v IDX [[2022] NZERA 571; 3/11/2022; P van Keulen]

Overlooking rest and meal breaks and having no documented disciplinary process against an Employee.

Ms Hong worked for S&C Centreplace Limited (S&C) as a part-time bar staff worker from 23 July 2020. She raised a personal grievance for unjustified dismissal and unjustified disadvantage and claimed compensation for hurt and humiliation. Ms Hong also claimed wage arrears stating she was not provided with rest or meal breaks during her employment and sought penalties for S&C's failure to provide them.



Ms Hong said her shifts were usually five hours, but she was never allowed any breaks, nor was she permitted to use the bathroom if customers were in the restaurant. Ms Proske, the owner and operator of S&C, claimed Ms Hong was not banned from using the bathroom, but Ms Hong's manager suggested she go before 12pm and after 1.30pm. In early March 2021, Ms Hong said Ms Proske changed her weekly hours without consultation. In response, Ms Proske claimed Ms Hong's behaviour towards Ms Rana, a former employee of S&C, and her attitude at work became an issue.

On 28 April 2021, Ms Hong's partner, Mr Hangyeom, was injured at work and taken to hospital. Mr Hangyeom remained on ACC for ten weeks. On 30 April 2021, at 3.06pm, Ms Proske text messaged Ms Hong's rostered hours for the next week. Ms Hong responded saying she forgot to explain she was only available the next Wednesday because Mr Hangyeom was on ACC. Ms Proske said both herself and the chef called Ms Hong numerous times to check her availability for work, but to no avail. On 4 May 2021, Ms Proske and Ms Hong exchanged texts in which Ms Proske told Ms Hong that she was going to replace her. On 11 May 2021, Ms Hong received a letter from Ms Proske stating that as of 10 May 2021 she was terminating her employment "on four weeks' notice".

Ms Hong's employment agreement did not contain any provision relating to rest or meal breaks. The Authority was not persuaded that Ms Hong was forbidden to take bathroom breaks during the busy lunch period, although it accepted that she was requested to take them prior to, or afterwards. The Authority found that S&C regularly breached an employee's entitlement to rest breaks and meal breaks by not providing 30-minute unpaid meal breaks. S&C's actions in failing to provide a meal break were deemed unfair and Ms Hong had been unjustifiably disadvantaged by this.

Ms Hong's employment agreement did not specify guaranteed hours of work, days of the week on which work was to be performed, start and finish times of work, or any flexibility on those matters that would comply with minimum employment standards. The Authority found that S&C failed to give Ms Hong notice of her rostered hours in accordance with her employment agreement and caused her disadvantage by limiting her capacity to plan work around her personal life. This affected her financially when the number of hours available to her were unilaterally reduced.

S&C provided no written record of their interactions with Ms Hong regarding Ms Rana and did not detail to Ms Hong the possible disciplinary consequences of not adjusting her behaviour. Ms Hong was asked to attend a disciplinary meeting without any explanation as to what it was about and not was alerted to the need to have a support person or representative present. S&C did not sufficiently investigate its concerns before it dismissed Ms Hong nor was she given a reasonable opportunity to respond to the decision to dismiss.

Ms Hong established that she was unjustifiably dismissed and disadvantaged and was entitled to remedies. Ms Hong had identified unpaid wages for shifts cancelled without reasonable notice and unpaid sick leave totalling \$349.66. The Authority considered that an award of \$6,000 in relation to Ms Hong's unjustified disadvantage grievances was appropriate. In relation to her unjustified dismissal, the Authority found an award of \$8,000 was appropriate. While the Authority considered Ms Hong had failed to be active and communicative with S&C during her final shift, it did not find her behaviour was sufficiently contributing to the circumstances to reduce compensation. Costs were reserved.

Hong v S&C Centreplace Limited [[2022] NZERA 565; 01/11/2022; S Blick]



LEGISLATION

Note: Bills go through several stages before becoming an Act of Parliament: Introduction; First Reading; Referral to Select Committee; Select Committee Report, Consideration of Report; Committee Stage; Second Reading; Third Reading; and Royal Assent.

Nine Bills are currently open for public submissions to select committee.

- Climate Change Response (Late Payment Penalties and Industrial Allocation) Amendment Bill (6 April 2023)
- Child Support (Pass On) Acts Amendment Bill (12 April 2023)
- Māori Fisheries Amendment Bill (13 April 2023)
- New Zealand Superannuation and Retirement Income (Controlling Interests) Amendment Bill (24 April 2023)
- St Peter's Parish Endowment Fund Trust Bill (26 April 2023)
- Immigration (Mass Arrivals) Amendment Bill (27 April 2023)
- Regulatory Systems (Education) Amendment Bill (1 May 2023)
- Education and Training Amendment Bill (No 3) (1 May 2023)
- Resale Right for Visual Artists Bill (31 July 2023)

Overviews of bills-and advice on how to make a select committee submission-are available at: https://www.parliament.nz/en/pb/sc/make-a-submission/



The purpose of the Employer Bulletin is to provide and to promote best practice in employment relations.

If you would like to provide feedback about the Employer Bulletin, contact: comms@businesscentral.org.nz or for further information, call the AdviceLine on 0800 800 362



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