

EMPLOYER BULLETIN

6 June 2023

A Weekly News Digest for Employers

EMPLOYER NEWS

Government drives \$2 billion of business research and development

The Government's Research and Development Tax Incentive has supported more than \$2 billion of New Zealand business innovation – an increase of around \$1 billion in less than nine months.

"Research and innovation are essential in helping us meet the biggest challenges and seize opportunities facing New Zealand. It's fantastic to see the Research and Development Tax Incentive uptake growing steadily as our businesses invest in the research and development needed to fuel innovation and boost our economy," says Minister of Research, Science and Innovation Ayesha Verrall.

Introduced in the 2019/2020 tax year, the Research and Development Tax Incentive provides a 15 per cent tax credit for businesses performing eligible research and development activities in New Zealand.

"Business expenditure on research and development makes up about 60 per cent of national spend, so the Research and Development Tax Incentive is a flagship initiative to realise the Government's goal of raising national research and development expenditure to 2 per cent of gross domestic product.

"We are currently at 1.47 per cent, so there is some way to go. But the increasing uptake of the Research and Development Tax Incentive scheme is a positive sign for the wider research, science and innovation system, which is undergoing its largest reforms in 30 years through the Te Ara Paerangi – Future Pathways programme.

"To make the scheme more accessible and attractive, we began in-year payments to allow businesses to receive regular payments throughout the year, rather than having to wait for the money to be paid out after the end of the tax year.

"The addition of in-year payments is a world first and enables small businesses and start-ups to better manage their cashflow," said Ayesha Verrall.

New Zealand Government [31 May 2023]

Faster ACC payment top-ups and fairer system

The Government is making sure those on low incomes will no longer have to wait five weeks to get the minimum weekly rate of ACC, and improving the data collected to make the system fairer, Minister for ACC Peeni Henare said today.

The Accident Compensation (Access Reporting and Other Matters) Amendment Bill, which passed through its final stages in Parliament tonight, means people will now be able to access the minimum rate of compensation earlier – from the second week of injury instead of having to wait until the sixth week.

The Bill brings eligibility for the minimum rate forward, by removing the delay in the top-up ensuring people receive it as soon as they are eligible for the weekly compensation. This allows them to better focus on their rehabilitation.

People whose incomes mean they already receive compensation at or above the minimum rate will not be affected.

New Zealand Government [31 May 2023]

UK FTA delivers benefits

New Zealand businesses have begun reaping the rewards of our gold-standard free trade agreement with the United Kingdom (UK FTA).

“The New Zealand UK FTA enters into force, and is one of the seven new or upgraded Free Trade Agreements negotiated by Labour to date,” Prime Minister Chris Hipkins said.

“The benefits which begin flowing from the FTA, provide a further big boost to our economy and will bring an up to \$1 billion increase to our annual GDP.

“Our earlier than expected implementation means that New Zealand businesses will immediately save around \$37 million dollars, with the instant elimination of tariffs and new duty-free quotas covering 99.5% of current exports,” Chris Hipkins said.

“Our wine industry is New Zealand’s biggest export to the UK – and will see at least \$25 million in tariffs disappear overnight. Honey producers will no longer face a 16% duty and our dairy and red meat sectors will transition to duty and quota free access for the first time in 50 years.

“The proportion of our export goods covered by an FTA have expanded from 52.5% to 73.5% since 2017 and shows the importance of these agreements to growing exports.

New Zealand Government [31 May 2023]

Supporting a strong future for screen sector

The Government is making it easier for the screen sector to access support in order to attract more domestic and international productions to help grow the economy.

“We are making it easier for the sector to access government support. This includes simplifying the additional five per cent uplift rebate for international productions so it’s more accessible; and making changes to the post-production, digital and visual effects grant to improve its competitiveness and enable more smaller businesses to benefit from it.

“The screen sector contributes more than \$3.5 billion to the New Zealand economy each year and directly employs over 13,900 people. The sector also benefits other industries such as hospitality, construction and tourism.

These changes wrap up public consultation carried out in late 2022 and concludes the review into the government's investment in the screen sector.

New Zealand Government [30 May 2023]

Employment stocks and flows series

This experimental dataset uses tax data to produce a monthly labour market series that shows:

- the total number of people in paid employment in a given time period (excluding those self-employed)
- how many people in a given time period transitioned between primary income sources (eg changed from one job to another, shifted to/from a benefit or superannuation) as their main income source.

Unlike traditional labour market measures which are typically on a net basis (eg the number of people employed), ESFS breaks these down into their previous and current labour market states. These can be further analysed from a region, age band, sex, and industry perspective.

- The ESFS counts people, rather than filled jobs, and links employers and employees to determine job transitions. It uses all income sources from Inland Revenue tax data encompassing:
- ACC earnings compensation (ACC)
- Taxable benefit income excluding New Zealand Superannuation (BEN)
- New Zealand Superannuation (PEN)
- Paid Parental Leave (PPL)
- Student Allowance (STU)
- Wage & Salary (WS)
- Withholding income (WT).

In addition to this, entrants (IN) and exits (OUT) are included as well as job transitions between employers (J2J). The J2J are indicated by a suffix appended to WS and WT. Please refer to the metadata file for descriptions.

The ESFS download files below are primarily presented from a stock and/or flow perspective. Stock represents a count of the income source at a point in time (end of month) while flow represents a movement into or out of an income source between months.

Statistics New Zealand [29 May 2023]

EMPLOYMENT COURT: TWO CASES

Employment Court held the Authority did not err in unjustified disadvantage decision

Mr Guerra was employed as front of house staff by The Grange from October 2019 to 31 August 2020 when he was dismissed. Mr Guerra pursued a claim in the Employment Relations Authority (the Authority) contending that he had been unjustifiably disadvantaged and unjustifiably dismissed. The Authority concluded that Mr Guerra had not been unjustifiably dismissed but was instead unjustifiably disadvantaged. The Authority ordered The Grange to pay Mr Guerra compensation of \$9,000. The Grange filed a challenge to the Employment Court (the Court).

On 17 March 2020, Mr Wilson, The Grange's managing director, held a meeting with staff where he asked for voluntary concessions to be made because of significant downturn due to the COVID-19 pandemic. He advised The Grange was still able to operate but staff would only be paid 80 per cent of their normal hourly rate. Mr Wilson said that the staff unanimously decided that they would all accept a 20 per cent reduction to their normal hourly rate as a variation to their employment terms.

The Grange closed on 23 March 2020 until 14 May 2020, when Auckland returned to Alert Level 2. From 25 March to 13 May 2020 Mr Guerra received a 20 per cent reduction in pay.

On 19 June 2020, Mr Guerra texted Mr Wilson to arrange a meeting to discuss the reduction in his hours since returning to work after the lockdown. The meeting took place on 22 June 2020. At the meeting the discussion moved beyond Mr Guerra's hours and into Mr Guerra's alleged performance and behavioural issues. Mr Guerra said he was not given warning about the allegations being raised nor an opportunity to respond to them.

On 25 August 2020, Mr Guerra raised a personal grievance claim in respect of an unlawful deduction from his wages, and an unjustified disadvantage in respect of the way in which concerns were raised with him at the meeting on 22 June 2020.

On 28 August 2020, Mr Wilson emailed Mr Guerra asking him to attend a disciplinary meeting, warning that his employment was in jeopardy and advising him that he was welcome to bring along a support person. The meeting went ahead on 31 August 2020 and later that day The Grange wrote to Mr Guerra summarily terminating his employment.

The Authority dealt with the shortfall in pay as a personal grievance, rather than a claim under the Wages Protection Act 1983 (the Act) or breach of contract. The Grange said that this amounted to an error of law. The Grange claimed that Mr Guerra referred to the Act and breach of contract in the letter raising the issue, and was therefore out of time to pursue a personal grievance in respect of his rostered hours of work.

The letter specifically stated that Mr Guerra was raising a personal grievance in relation to him being rostered on for less than his minimum contracted hours resulting in a shortfall in pay for him. It was apparent from the subsequent communications that The Grange was aware of the core nature of Mr Guerra's complaint. The Court was not satisfied that the Authority did make an error of law.

The Authority concluded that while The Grange had a good reason for wanting to decrease its wages bill because it was unable to trade during Alert Levels 3 and 4, it failed to establish that the pay cut was done in a procedurally fair way consistent with its good faith and contractual obligations. The Grange submitted that the Authority erred in its finding of procedural unfairness. It argued the parties entered into a voluntary agreement in respect of reduced hours of work and pay on 17 March 2020. The Court found that no agreement was reached with Mr Guerra at the 17 March 2020 meeting.

The employment agreement included a "Force Majeure" clause, enabling the parties to suspend their contractual obligations in the event of a circumstance beyond their reasonable control. The clause made it clear that consultation was required prior to the clause being triggered. The Court found that the level of required consultation to trigger the force majeure clause was not met.

The Grange further claimed that the Authority erred in placing the burden on the company to establish that the disadvantage was justified and in substituting its own view of what was fair and reasonable. It is well established that the test for justification is objective. It is also well established that, where an employee has been dismissed or disadvantaged, the onus then shifts to the employer to justify their actions. The Authority adopted this approach, and it did not give rise to an error of law.

The Authority concluded its substantive determination by expressing the preliminary view that costs might appropriately lie where they fell but provided the parties with an opportunity to make submissions if agreement could not be reached. The parties could not reach agreement and the Authority was required to determine costs. The Grange claimed that the Authority erred in concluding that Mr Guerra had been the successful party overall and was entitled to a contribution to his costs as Mr Guerra did not succeed on his unjustified dismissal claim.

Mr Guerra succeeded in his unjustified disadvantage claim. It was apparent from the Authority's determination that the evidence in respect of that claim was relatively substantial. The Authority did not make an error in awarding a contribution to Mr Guerra's costs. The Grange's challenge was dismissed. Mr Guerra was entitled to costs.

Wilson-Grange Investments v Guerra [[2023] NZEmpC 39; 14/03/2023; Chief Judge Inglis]

Employment Court held employee to be unjustifiably dismissed and disadvantaged in de novo challenge

Ms Henry was employed by South Waikato Achievement Trust (the Trust) from 2000 until 2 August 2018 when she was dismissed for serious misconduct. The Employment Relations Authority (the Authority) dismissed her personal grievance for unjustified dismissal and disadvantage and ordered that she pay costs to the Trust. She challenged that determination in the Employment Court (the Court) on a de novo basis seeking reinstatement, lost wages, and compensation for hurt and humiliation.

The Trust is a community residential service for people with disabilities. By August 2017, Ms Henry had been promoted to '2IC Residential Co-ordinator', one of two managerial positions reporting directly to Mr Ensor, Chief Executive Officer. On 30 March 2018, Ms Henry reported a complaint of alleged abuse of a client by a support worker (worker A). While Ms Henry did not witness the incident, she relied on witness statements of another support worker (worker B) and stated in her report that the incident came to her attention six months earlier.

Mr Ensor investigated the complaint and found insufficient evidence to support it. However, he was concerned about Ms Henry's delay in raising the matter, and a potentially improper motive given she had complaint about worker A previously.

On 11 April 2018, he wrote to Ms Henry inviting her to an investigation meeting and proposed suspension due to the concerns raised. While Ms Henry was given an opportunity to respond, she was suspended on full pay and then promptly notified of a disciplinary meeting for serious misconduct. On 23 July 2018, the Trust issued its preliminary view that the allegations had been substantiated and proposed to terminate Ms Henry's employment. The outcome was confirmed on 2 August 2018 and Ms Henry was summarily dismissed.

Initially all Ms Henry knew of the reasons for her suspension were the concerns in the letter dated 11 April 2018 by Mr Ensor. He did not state that reasons why those concerns gave rise to the need to immediately remove Ms Henry from the workplace.

Yet Mr Ensor's evidence to the Court indicated another reason existed for Ms Henry's suspension which was not disclosed to her. He attributed it to her having a bad temper and potential health and safety concerns for other staff. However, he failed to adequately explain how that was relevant as he already had most of the necessary information linked to the concerns identified. His ability to investigate would therefore unlikely have been impeded, meaning there was little justification excluding Ms Henry from the workplace while the investigation concluded. Compounding that difficulty was the fact Ms Henry was deprived of an opportunity to address what appeared to have been the real basis for her suspension, being her alleged temper.

The Court held the Trust had not adequately disclosed to Ms Henry the reasons for the suspension and therefore there was not a proper basis for reaching that decision. It followed that the decision to suspend Ms Henry was not justified and she was held to be disadvantaged by it.

On the issue of the dismissal, the Court was equally unsatisfied that it could be justified. The first difficulty for the Trust was that Mr Ensor did not always comply with the relevant complaint procedure and his expectations about its compliance were potentially confusing. Ms Henry's view was that the complaint needed to be in writing for it to be investigated. Her evidence was that she asked worker B to provide information of the incident in writing, but it did not happen until March 2018 hence her delay in reporting it.

While Mr Ensor claimed that all complaints were investigated, he also said more weight was attached to written ones. That Mr Ensor did not always adhere to the complaint procedure opened the possibility that Ms Henry's comprehension of how complaints were to be dealt with was understandable. For example, he was previously criticised in an auditor's report for not complying with correct procedure, and when he investigated the alleged assault, he did not undertake the policy's required steps, such as acknowledging the complaint in writing or completing an investigation report.

The second difficulty was the disparity of treatment between Ms Henry and worker B. The events happened in October 2017, yet worker B failed to inform both Mr Ensor and Ms Henry at the relevant time. Worker B was excused of responsibility because Ms Henry was eventually informed. But the Court held that was an inadequate explanation for not following the complaint procedure. If the procedure was being applied, worker B should have also faced some consequences as she did not report the incident in October 2017. The Trust attempted to differentiate between worker B and Ms Henry based on their relative seniority. But even this argument gave rise to inconsistencies with the complaint procedure.

The claim that Ms Henry had an improper motive was based on alleged retaliatory conduct for worker A using offensive language towards Ms Henry. The Trust relied on coincidental timing with worker A being reprimanded and Ms Henry submitting her report shortly after. But as worker A was sanctioned, indicating the complaint had substance, the Court held this argument drew "a very long bow".

Other issues were apparent, such as the Trust interviewing only 19 staff out of 50 to 60 staff to gather information. Yet it did not explain how or why interviewees were selected. For example, it was unclear whether it was because they had knowledge of events. The resulting questions and answers were also too general being about Ms Henry's qualities as a manager and her working relationships rather than the specific events.

When looked at objectively, these procedural and substantive flaws meant Ms Henry's dismissal could not be justified in the circumstances. Such actions were not those of a fair and reasonable employer and she was held to be unjustifiably dismissed. In concluding, the Court held that reinstating Ms Henry to her role was not practicable or reasonable as it would create a significant and likely insurmountable difficulty to an ongoing employment relationship.

Ms Henry was awarded \$52,636 in lost remuneration, \$35,000 as compensation for hurt and humiliation and \$8,060 in special damages for Ms Henry's legal cost during the investigation period. In a subsequent judgment for costs, Ms Henry was also awarded \$32,104 for costs of the Court, \$1,916 as reimbursement for disbursements and \$14,000 for costs in the Authority.

Henry v South Waikato Achievement Trust [[2023] NZEmpC 20; 22/02/23; Judge KG Smith]

EMPLOYMENT RELATIONS AUTHORITY: TWO CASES

Insufficient investigation into bullying and lack of health and safety procedures results personal grievance

Mr Libeau started an apprenticeship electrician role with the Electrical Trading Company Limited (ETCO) in June 2018. Without completing his apprenticeship, he resigned from ETCO in March 2020. Mr Libeau complained about being bullied by the apprentice supervisor and alleged ETCO failed to respond to the complaints. Secondly, he complained about being treated unjustifiably by ETCO over his fitness for work at the Employment Relations Authority (the Authority).

On 24 September 2019, Mr Libeau and Mr Rhode, his supervisor, engaged in a conversation about religion and science where Mr Libeau took a religious stance and Mr Rhode the opposite. While laughing and shaking his head, Mr Rhode accused Mr Libeau of being anti-science and an idealist.

On 26 September 2019, Mr Libeau requested a better chair as he had scoliosis and was experiencing pain. On 7 October 2019, he left the office to see his doctor without advising Mr Rhode. In response, Mr Rhode requested a medical certificate, a receipt for reimbursement, and to have his doctor complete an Apprentice Electrician Job Task Sheet (JTS).

Shortly after, Mr Libeau informed Mr Rhode that he was seeking advice, was available for work at any time, was not getting a medical certificate or a JTS and did not want to progress an ACC claim. Mr Rhode insisted he get a medical certificate at ETCO's expense. He also informed the host company that there would be a delay in the start date without talking to Mr Libeau about it. Mr Libeau met with Mr Whittaker, the Senior Apprenticeship Co-ordinator for the Southern region, to discuss the situation. Mr Whittaker emphasised ETCO's obligation to keep Mr Libeau safe at work which required medical clearance for him to be back at work. Mr Libeau continued to insist that he was fit for work and just needed a better chair.

The meeting concluded on the decision that he would not be allowed back to work until he produced a medical certificate certifying fitness to work. Without seeing any other option, Mr Libeau did so. Mr Whittaker then emailed Mr Libeau's doctor directly asking him to fill out the JTS without Mr Libeau's knowledge. On 18 October 2019, Mr Libeau texted Mr Whittaker expressing that he felt dismissed and will organise his own chair since ETCO did not bother to do so. The next day he brought his own chair to work and continued to work until 22 October 2019 when his doctor called him and told him about Mr Whittaker's request. On 28 October 2019, Mr Libeau sent a personal grievance letter to Mr Sole, CEO of ETCO, raising concerns of bullying and harassment in connection with religious beliefs and the replacement of his chair.

Mr Sole responded that the medical certificate was conditional and did not contain a definitive statement that he was fit to work and that a JTS was required and not providing it impeded his placement with a host company. Mr Libeau disputed that his agreement did not state that he was required to provide the JTS to which Mr Sole claimed that having his doctor complete the JTS was a lawful instruction from ETCO and the obligation to follow lawful instructions was contained in the agreement. He was given seven days to provide the JTS. For a period of four weeks there was no communication between Mr Libeau and ETCO but payments were made to Mr Libeau until 25 November 2019. ETCO warned that it would stop payments if he could not produce a JTS and dismissed his personal grievance.

An investigation to the bullying allegation was initiated and Mr Libeau was suspended without pay. As New Years and Christmas was approaching, Mr Libeau had no choice but to complete the JTS for the sake of income. Assuming that he would be back paid, this was produced to ETCO on 20 December 2019. Mr Libeau was not back paid despite multiple letters sent by Mr Libeau and his lawyer. On 11 March 2020, Mr Libeau resigned noting that he experienced heavy discrimination, been through nine weeks without pay crippling him financially and forced to resign as he could see no end to the situation.

The Authority found there was no bullying due to lack of evidence to show that the conversation about religion, which Mr Libeau alleged was bullying, was ever repeated. Repeatedly requesting proof of fitness of work was reasonable and did not amount to bullying. However, ETCO did not effectively address the complaint of bullying. They dismissed the complaint and did not see if Mr Libeau wanted to progress it further.

While ETCO had good intentions for requesting a JTS, it did not have a policy or contractual provision dealing with the right to require testing in certain circumstances. Instead of requiring a medical assessment, it should have investigated, discussed the limitations of his ability to perform his work and then decide on the appropriate cause of action. But in this case, ETCO resorted to forcing Mr Libeau to produce a JTS and unreasonably concluded that the medical certificate was conditional which the Authority decided was a decision which a fair and reasonable employer could not come to. Since there was no basis for requiring a medical certificate or the JTS, suspension was a breach of duty by ETCO.

Mr Libeau's personal grievance for unjustified dismissal was upheld. The breaches from ETCO caused a disadvantage to Mr Libeau's employment, and its actions were not justified and did warrant resignation. Mr Libeau was awarded \$25,000 for hurt and humiliation, \$4,410 for lost remuneration for the time he was suspended without pay and three months of lost wages. Costs reserved.

Libeau v The Electrical Trading Company Limited [[2023] NZERA 21; 18/01/23; P Keulen]

Employee constructively dismissed after employer failed to offer alternative work

Mr Seaton was employed by Tisdall Contracting Limited (Tisdall) as a machine operator, from April 2019 until 29 January 2021. Mr Seaton claimed that Tisdall constructively dismissed him and sought two weeks' lost wages being his notice period, unpaid wages for work being cancelled due to poor weather, and compensation for hurt and humiliation.

Tisdall's directors were Mr and Mrs Tisdall. Mr Seaton generally operated Tisdall's larger excavator on its clients' farms carrying out various jobs that required such machinery. During breaks in between clients, Mr Seaton either undertook maintenance work in the workshop, or operated the digger usually used by Mr Tisdall.

Following a disciplinary meeting, Mr Seaton claimed he was not offered further work on the excavator. He claimed when he asked where his next work would be, Mr Tisdall said he'd get back to him, that a job wasn't ready and then said the job would not be offered because the client did not want Mr Seaton to work on his property. Tisdall sent Mr Seaton to another business run by Mr Cleaver for what Mr Seaton thought was a Tisdall job. Upon arrival, Mr Cleaver interviewed him for a full-time job and offered it to him which surprised Mr Seaton. He worked at least two days for Mr Cleaver's business and sought further confirmation from Mr Tisdall about ongoing work with Tisdall. When it was reiterated that there was no work because clients did not want him, Mr Seaton made a decision to work for Mr Cleaver and leave Tisdall's employment.

Tisdall claimed that Mr Seaton was not dismissed and that he resigned of his own accord in a phone call on 3 February 2021, before issues relating to his performance had been concluded. Tisdall claimed that during the call, Mr Seaton said he was going to accept Mr Cleaver's job offer because he would be paid more and would get a company vehicle without restrictive use. Mr Seaton did not give notice in writing and there was no evidence of written acknowledgement of his resignation from Tisdall.

However, Mr Seaton claimed that during the disciplinary meeting, and in subsequent communications, he was simply told there was no job for him without specifying the reason why he was not wanted on a client's property. From there he was told he would have to find work elsewhere. Mr and Mrs Tisdall claimed they did not give details of the client complaint to Mr Seaton because they did not want to be involved. He was also told the large excavator he regularly worked on was being sold but no further details were shared.

Mr Seaton denied he resigned in this call and said the purpose of it was to find out what further work he had. He submitted that Tisdall's course of conduct left him with no choice but to leave his employment with Tisdall and take up the offer with Mr Cleaver. While Mr Seaton says he did not accept the job with Mr Cleaver until after the 8 February 2021, he started full-time work with Mr Cleaver's business on the 9 February 2021.

On 24 January 2021, Tisdall sent Mr Seaton a letter inviting him to a disciplinary meeting. The meeting was held the following day at Mr and Mrs Tisdall's home. The Employment Relations Authority (the Authority) found Mr Tisdall told Mr Seaton at the meeting that Tisdall's clients did not want him working on their farms and effectively, there was no work available. It did not offer him any further work on the excavator after the 25 January 2021 meeting. Mr Tisdall was likely unclear about the purpose of sending Mr Seaton to Mr Cleaver.

Based on the evidence, the Authority concluded Tisdall had clearly indicated to Mr Seaton that it had no work for him due to client complaints and that he would have to find work elsewhere. This message was subsequently reinforced during their phone call without the possibility of offering other alternatives which affected Mr Seaton's financial security. While the reason for Tisdall sending Mr Seaton to Mr Cleaver's business was unclear, the inference was Mr Tisdall knew Mr Cleaver wanted a worker to employ based on previous dealings. Mr and Mrs Tisdall also confirmed they provided no details of the complaints to Mr Seaton which meant he had no ability to consider and respond to any allegations about his performance on those properties, and then to have that genuinely considered by them. This course of conduct ultimately led to Mr Seaton resigning, and was not how a fair and reasonable employer could have acted in the circumstances. Mr Seaton's dismissal was determined to be unjustified.

The Authority concluded that Mr Seaton be paid \$1,422.78 for his two weeks' notice period plus \$113.82 as holiday pay. A further \$6,000 in compensation for hurt and humiliation was also awarded caused by the process. Mr Seaton was ordered to pay \$150 to Tisdall for its water blaster that he has retained in his possession. Costs were reserved.

Seaton v Tisdall Contracting Limited [[2023] NZERA 25; 20/01/2023; A Baker]

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.

There are currently five Bills open for public submissions to select committee.

[Land Transport \(Road Safety\) Amendment Bill \(04 June 2023\)](#)

[Social Workers Registration Legislation Amendment Bill \(07 June 2023\)](#)

[Taxation Principles Reporting Bill \(09 June 2023\)](#)

[Inquiry into seabed mining in New Zealand \(23 June 2023\)](#)

[Taxation \(Annual Rates for 2023-24, Multinational Tax, and Remedial Matters\) Bill \(30 June 2023\)](#)

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,
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Employment Relations can be a difficult area to navigate. When you need close guidance on employment matters, you can rely upon our seasoned ER Consultants to be there to help.



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When employees test the waters with a personal grievance, Business Central Legal are here to help. We offer representation in all employment law matters.

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Having someone equipped to help you do the work can take the stress out of a tricky situation.

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