

EMPLOYER BULLETIN

26 June 2023

A Weekly News Digest for Employers

EMPLOYER NEWS

Time to raise a personal grievance due to sexual harassment increases to 12 months

From 13 June 2023 employees will have 12 months to raise a personal grievance related to sexual harassment.

The Employment Relations (Extended Time for Personal Grievance for Sexual Harassment) Amendment Act allows employees more time to raise a personal grievance, rising from 90 days to 12 months. For all other personal grievances, the time to notify the employer is unchanged at 90 days.

The new time applies to sexual harassment events that happened, or came to the notice of the employee, on or after 13 June 2023. The new time applies even if the employee leaves the employment during the 12-month period.

Reporting sexual harassment can be difficult. It is common for victims of sexual harassment to wait a long time before coming forward, if at all. The change will improve the personal grievance process for victims of sexual harassment which has occurred in their employment by allowing them more time to consider what has happened before deciding to come forward.

By law, all employment agreements must include a plain explanation stating how to get help to resolve employment relationship problems. This must include the time to raise a personal grievance.

From 13 June 2023:

- Employers must include the modified time in new employment agreements.
- Employers don't need to update existing employment agreements. Employees and employers are covered by the modified time in the Act, regardless of the time noted in any employment agreement.
- However, under their good faith obligations, employers should discuss updating the agreements the next time they review them with their employees. Any changes must be agreed by both parties and should be recorded in writing.
- New employment agreement templates can be created by using the MBIE Employment Agreement Builder Tool.

Employment New Zealand [13 June 2023]

Parental leave payments to increase from 1 July 2023

The Associate Minister for Workplace Relations and Safety announced today that parental leave payments will increase by 7.7 per cent from 1 July 2023, to reflect the 7.7 per cent rise in the average weekly earnings.

The maximum weekly rate for eligible employees and self-employed parents will increase from \$661.12 to \$712.17 gross per week.

Under the Parental Leave and Employment Protection Act 1987, eligible parents are entitled to payments equal to their normal pay up to the current maximum rate. The maximum rate is adjusted annually to account for any increase in average weekly earnings.

The minimum parental leave payment rate for self-employed parents will increase this year from \$212 to \$227 gross per week, to reflect the minimum wage increase on 1 April this year.

The minimum rate for self-employed parents is equivalent to 10 hours worked per week at the adult minimum wage, which is now \$22.70 per hour.

Ministry of Business, Innovation, and Employment [19 June 2023]

Scrutiny of the grocery sector focuses on delivering lower costs for households

Big supermarkets are being stopped from locking competitors out of prime locations, with restrictions having been removed from more than 140 pieces of land following Government action, Minister of Commerce and Consumer Affairs Duncan Webb says.

The Commerce (Grocery Sector Covenants) Amendment Act came into force in June 2022, which stopped supermarkets from restricting competitors to set up shop on nearby land.

“By removing these covenants, we’ve made it possible for competitors to use prime sites that they couldn’t before,” Duncan Webb said.

“It’s good progress on one of the many parts of the Government’s ongoing plan to increase competition and bring down prices for consumers.

“Today the Government is taking another stride towards these goals, with the third reading of the Grocery Industry Bill in the House today.

“When the Bill passes, the Government will move quickly to implement the changes. This includes announcing the start date of the Grocery Commissioner, which is expected very soon.

New Zealand Government [21 June 2023]

Simplified path to residency for skilled workers

The Government is making changes to the Skilled Migrant Category (SMC) as part of the immigration rebalance, to help businesses attract workers to fill skill shortages, Minister of Immigration Michael Wood announced.

“We know many industries are calling for workers as the global labour shortage bites. The new skilled migrant settings will help attract and retain skilled migrants to fill medium-to-long-term skills needs that would take time to fill by workers already in New Zealand,” Michael Wood said.

“The changes announced today to ensure there is no cap on skilled migrants removes an artificial constraint in the old system that set an indicative number of residence places available each year and

prevented skilled migrants settling in New Zealand even when there was a demonstrable need.

“From early October, a simplified points system will be introduced to set a clear skills threshold based on New Zealand occupational registration, recognised qualifications, or income.

“Highly skilled people will have a faster route to residence, and others will have a clear route to residence if they work for a period in New Zealand. The clear requirements will provide temporary workers with clarity about their status, addressing a long-standing issue where some people with no pathway to residence were given false hope.

“The Government has heard from businesses that giving certainty that skilled migrants and their families will be able to gain residence in New Zealand will be a big draw card for attracting skilled workers.

“The new SMC complements other pathways to residence, such as the Green List, which is a narrower, occupation-specific pathway for those working in specified nationally significant and globally in-demand roles.

“This, along with simpler settings, means Immigration New Zealand will be able to process more applications faster.

New Zealand Government [21 June 2023]

Market study to investigate banking competition

Cabinet has agreed to a market study into competition in the banking sector for personal banking services to ensure the market is working well for New Zealanders.

Kiwis need to know they can trust their bank with their finances, Finance Minister Grant Robertson said.

“The cost-of-living is top of mind for many Kiwis and we need to ensure there’s a competitive market among banks providing personal loans, mortgages, credit cards and other banking services so that people have confidence they are getting the best deal possible when doing their banking.

“There have been long standing concerns that the market is not working well for New Zealanders. Banks have consistently made high profits over a number of years and their returns have outperformed their peers in other countries.

“New Zealand’s banking sector is dominated by a small number of big players. Four major banks make up around 85 percent of the mortgage and other lending market, and hold a 90 percent share of total bank deposits. Loans by smaller lenders are growing but remain small in comparison.

New Zealand Government [20 June 2023]

EMPLOYMENT RELATIONS AUTHORITY: FIVE CASES

Authority declines to modify IRD's decision to decline parental leave payments

Dr Nesami sought a review by the Employment Relations Authority (the Authority) as to whether she could combine hours worked being self-employed and as an employee to meet the parental leave payment threshold.

Dr Nesami was an artistic researcher, working mostly under short-term contracts as a teacher and researcher for universities in and outside of New Zealand. In some instances, it was as an employee, in others it was on a self-employed contractor basis. She made her parental leave application in March 2022, showing she worked 22 weeks the year prior to her expected due date in May 2022, and that she anticipated working a further eleven weeks before then. On that basis, Inland Revenue Department (IRD) initially approved her application as she needed to work an average of ten hours a week in 26 of the 52 weeks before her expected due date under the Parental Leave and Employee Protection Act 1987 (the Act).

Dr Nesami contacted IRD soon after her daughter's birth because she had not received her payments. IRD advised her the payments were cancelled as her income information indicated she only worked for an average of 7.4 hours a week for 22 weeks in the relevant period and was self-employed for 24 weeks. Neither met the test to be eligible for the payments. Dr Nesami claimed IRD miscalculated her hours because of the nature of her employment, including short-term contracts with universities, which meant it was not straightforward to work out her average hours over that period.

Dr Nesami also questioned why there was "an unfair binary result, either yes or no" that applied both to someone who did no work and someone who had worked, in one capacity or another, for 25 weeks. In challenging IRD's review, she asked the Authority for the hours for both types of work to be combined to meet the threshold of an average of ten hours a week over 26 weeks in one year.

The Authority stated that, in reviewing a decision about parental leave applications, it has a wider discretion than the statutory discretion provided to public servants administering the Act. However, it stated that its discretion must nevertheless be exercised on a principled basis having regard to the policy and purpose of the Act.

Here, Dr Nesami's eligibility for parental leave fell at two hurdles. The first was not meeting the required level of hours as an employee and the required number of weeks as a self-employed person, so she did not qualify in either category. The second was the statutory prohibition against combining the hours worked in either category of employment set in section 2AD of the Act. That is, employment and self-employment must be treated separately when determining their entitlement to parental leave.

While the Authority recognised there may be sound policy reasons for amending the Act to allow combining of both types of employment, like recognition of the precarious and fluid nature of working arrangements for many parents-to-be in the modern labour market, it is not what the Act currently provides. IRD must apply the plain terms of the current provisions of the Act when making decisions about whether the relevant threshold for eligibility.

The decision to decline her parental leave application had been reached by correctly applying the relevant provisions of the Act. There were no other factors which would have reasonably allowed the Authority to modify or reverse the department's decision, and thus IRD's decision was confirmed.

Nesami v Chief Executive of the Ministry of Business, Innovation and Employment
[[NZERA 152; 27/03/2023; R Arthur]

Employee constructively dismissed due to sexual harassment

OJI moved to Kaikōura to work for Mr Boyd in his hotel, Donegal House, in late January 2021. OJI raised a personal grievance for constructive dismissal, claiming she left her job at the hotel due to sexual harassment by Mr Boyd. The Employment Relations Authority (the Authority) ordered OJI's name, medical information and identifying details be subject to a permanent non-publication order.

OJI and Mr Boyd had met in early January 2021 after she attended a music gig in Kaikōura. Mr Boyd offered OJI a role as a barperson/waitress with a good hourly rate and included accommodation and food. Although Ms Boyd and OJI got along amicably to begin with, the working relationship quickly deteriorated. OJI said she experienced inappropriate behaviour from Mr Boyd including him touching her on intimate areas of her body from her first day, causing her to feel unsafe. She soon resigned and left Kaikōura within weeks.

Mr Boyd said OJI fell out with other staff, so she left. His legal counsel described Donegal House as operating based on informality, humour, good relationships, some hugging in appropriate circumstances and touching to move past other staff in a relatively confined space behind the bar, a culture OJI knew about before accepting the role. In legal terms, OJI said Mr Boyd sexually harassed her and created an unsafe work environment that caused her unjustified constructive dismissal. Mr Boyd rejected that any sexual harassment occurred and claimed OJI voluntarily resigned.

The Authority first needed to determine whether the conduct complained of met the definition of sexual harassment. That materially requires the use of written or spoken language or physical behaviour of a sexual nature; directly or indirectly subjecting the employee to behaviour that is unwelcome or offensive (whether or not that is conveyed to the employer); and either by its nature or through repetition has a detrimental effect on that employee's employment, job performance, or job satisfaction.

The Authority referred to case law and noted that assessing whether conduct is of a sexual nature requires an objective analysis. The remaining elements are subjective and do not require proof a person intended their conduct to be unwelcome or offensive. Nor does it require that the complainant objected to the conduct at the time.

The Authority noted OJI and Mr Boyd differed in their recollections of what happened regarding the events subject to the allegations of sexual harassment including how necessary it was to touch someone when walking behind them in the bar. Mr Boyd denied all allegations of sexual harassment and said none of his actions and interactions with OJI were sexual in nature nor inappropriate in any way.

Mr Boyd admitted to some aspects including winking at OJI but denied it was suggestive. He recalled hugging OJI to indicate she had done a good job, but said it was not inappropriate nor sexual and he had his hands well up around her arms and not in any way near the more personal parts of her body. By contrast he said he would shake hands with guys or pat them on the back. Mr Boyd described as necessary touching OJI on the arm or shoulder, whilst moving past each other in the bar.

The Authority accepted a hug, wink or shoulder tap on its own could be considered friendly and not sexual in nature. However, Mr Boyd did not simply hug OJI once, wink occasionally or only touch her on the shoulder or arm as he walked past her behind the bar. The actions were repeated over the course of the employment relationship and accompanied by behaviour and language that the Authority considered clearly sexual in nature. Given the different accounts of what did or did not happen, in the absence of any other witnesses who saw what OJI said happened, the Authority found OJI's account more credible.

The Authority found that OJI experienced language and behaviour of a sexual nature that she found to be unwelcome and offensive. Although she did not need to convey that to Mr Boyd, on some occasions she did. OJI gave evidence about how she was impacted at work, which ultimately led her to resign.

The definition of sexual harassment was met, and OJI was unjustifiably constructively dismissed due to Mr Boyd's unfair and unreasonable sexual harassment of her. Mr Boyd was ordered to pay OJI \$35,000 in compensation and eight weeks wages totalling \$9,476 gross. The Authority also recommended Mr Boyd engage an independent person with expertise in policy development and dealing with complaints of sexual harassment to undertake a policy review together with training to prevent further instances.

OJI v Boyd [[2023] NZERA 144; 22/03/2023; L Vincent]

Violence in the workplace leads to termination of employee

Mr Brown worked as a scanner for Malbec Orchards Limited (Malbec) in its packhouse from 18 February 2022, until his employment was terminated on 29 March 2022. Mr Brown raised a personal grievance for unjustified dismissal and unjustified disadvantage. He argued he was not given an opportunity to explain his version of events in relation to an incident which resulted in the termination of his employment.

On 29 March 2022, Mr Brown went into an unauthorised area where heavy machinery was kept. When the machine operator, Mr Koster, saw Mr Brown in that area, he attempted to speak with Mr Brown, but he exited the area and attempted to avoid the operator. Mr Koster followed Mr Brown, who then pushed, punched, and kicked him when he fell to the floor. Mr Brown was then asked to wait outside by the packhouse with Ms Bushett, the quality controller, while the operator was given first aid. Mr Brown threatened and used foul language against her. He then engaged with Ms Salisbury, the office manager. The CCTV footage, while not determinative of the matter, did show that Mr Brown repeatedly attempted to approach Mr Koster and that Ms Salisbury placed herself between Mr Brown and Mr Koster.

Mr Brown left the premises. Later that day, with Mr Ryan's support, Ms Salisbury emailed Mr Brown via Ms Brown's (Mr Brown's mother) email address terminating his employment for threatening management. There was no dispute that the email was promptly conveyed to Mr Brown. Mr Brown raised a claim of unjustified dismissal and sought lost wages and compensation for hurt and humiliation. He advised that he was depressed and had suicidal thoughts since his dismissal.

At the beginning of February 2022, a new automated strapping machine had been specially imported and installed at Malbec. Mr Brown had not been trained in the use of the strapping machine. He acknowledged that he was not authorised to go into the strapping area. Seeing that Mr Koster, who was trained to use the machine, was absent, Mr Brown went into the strapping area and began scanning boxes sitting on a pallet ready for strapping. He explained that he'd deliberately done this in Mr Koster's absence as Mr Koster "didn't like" him being in the strapping area. When Mr Koster returned, Mr Brown claimed that Mr Koster swore at him, and this was "provocation". Mr Brown admitted that he then shoved Mr Koster and punched him in the face. Mr Koster fell to the ground, and, again by his own account, Mr Brown repeatedly kicked Mr Koster in the stomach and head.

Mr Brown was dismissed for threatening management staff, namely Ms Salisbury and Ms Bushett. The Authority, on the balance of probabilities found that Mr Brown did threaten Ms Salisbury and Ms Bushett with violence. Their evidence was clear and consistent. The law is clear that threats of violence in the workplace are not acceptable, and threats made by an employee can justify dismissal.

During the investigation, Mr Brown demonstrated that he had no insight into the seriousness of his own poor behaviour or the on-going physical and mental trauma that he inflicted on Ms Salisbury, Ms Bushett and Mr Koster. Mr Brown said that no attempt was made to obtain his side of the story, or to consider his explanation before arriving at the decision to dismiss. Mr Brown's actions placed Ms Salisbury in a difficult position as he had actively refused to speak to her, and then threatened her with violence if she continued talking to him. Ms Salisbury should have instead invited Mr Brown back later for a formal disciplinary meeting.

Not providing a further opportunity for Mr Brown to comment before the final decision to dismiss was made, was not part of a fair process. The Authority found that Mr Brown's actions and behaviour strongly contributed to the situation that gave rise to his personal grievance of unjustified disadvantage. Mr Brown's actions fell into the category of extreme or particularly egregious employee misconduct. There were three aggravating factors leading to this conclusion, being his severe level of violence against Mr Koster, entering an area he was not allowed to enter and threatening his colleagues.

The Authority found Mr Brown's unjustified dismissal claim was unsuccessful, but his unjustified disadvantage grievance claim was. However, due to his own extreme misconduct, which was causative of the situation that led to the grievance, no orders in favour of Mr Brown were made. Costs were reserved.

Brown v Malbec Orchards Limited [[2023] NZERA 130; 15/03/2023; C English]

Lack of consultation and genuine reason results in unjustified dismissal

Mr Laursen was employed by Coldrite Refrigeration & Air Conditioning Limited (Coldrite) as an air conditioning installer in October 2016. Coldrite does the majority of air conditioning work for the Ministry of Education in Hawke's Bay and the bulk of this work is performed during the December and January school holidays.

During the COVID-19 pandemic, an order was made, under the COVID-19 Public Health Response Act 2020, that from 1 January 2022 only workers who were fully vaccinated would be permitted in schools. This policy was implemented by many of Coldrite's clients at the time who advised them that only vaccinated workers could perform the subcontracting work they required. This created issues with the allocation of work, given the increased inability to send unvaccinated workers to various jobs.

Coldrite disseminated notices from its clients to staff via an internal email system to inform them of this growing issue, which Mr Laursen claimed he did not receive. Additionally numerous discussions occurred between management and staff over the growing issue with job allocation and this included advice to non-vaccinated workers that it was becoming increasingly difficult to assign work to them. This ultimately encouraged all but two workers to get vaccinated, including Mr Laursen.

Mr Laursen claimed he was not aware of any attempts to advise him of the situation. The Employment Relations Authority (the Authority), however, preferred Coldrite's evidence on this as there was documentary evidence of the issue being raised with employees. This included advice from various clients that they required vaccinated workers, which was distributed to email addresses, including Mr Laursen's private email, and evidence that the issue was raised at staff meetings which Mr Laursen attended.

On 10 January 2022, Mr Bullock, Coldrite's managing director, sent an email to Mr Laursen inviting him to a meeting to discuss his intentions going forward and the possibility of redundancy. He was also informed that he would have an opportunity to raise any questions or points of consideration and his right to a support person at the meeting. The email was sent to Mr Laursen's Coldrite email address, though he was adamant he never received it.

The parties agreed that at the meeting, Mr Bullock opened by questioning why Mr Laursen did not have a support person to which he replied he did not need one. It was also agreed that Mr Bullock referred to the email inviting Mr Laursen to the meeting when he asked what the meeting was about. The parties' recount of the meeting differed from that point. Mr Laursen claimed Mr Bullock commented that he had been "reading too much bulls**t on the internet" and blamed him for the other employee's choice to not get vaccinated. Mr Laursen claimed Mr Bullock then gave him two weeks' notice of his termination stating he was not mandating vaccines but was terminating his employment due to having no work available for him.

Mr Bullock claimed he raised the issue of Mr Laursen telling other employees he was against vaccinations and that they were causing too many deaths. He stated his only reference to the internet was telling Mr Laursen not to "read too much into what he sees on the internet". Mr Bullock also claimed he did not give notice of termination at the meeting but accepted that Mr Laursen was under the impression that he had been terminated and left the meeting despite being told that he was not dismissed, and they should sit and continue the conversation. Mr Laursen then sent a text staff-wide alleging Mr Bullock had given him an ultimatum to get vaccinated or leave with two weeks' pay. This led to Mr Bullock's decision to give Mr Laursen notice of his redundancy.

The Authority stated redundancy requires two essential elements. First, the employer must have a position potentially surplus to its requirements, and secondly the surplus must result in the termination of a specific individuals' employment. This definition was also consistent with Mr Laursen's employment agreement. Mr Bullock accepted that Coldrite had work available and there was no need to shed staff or otherwise downsize. Mr Laursen was targeted due to his inability to perform work as opposed to his position being surplus and hence the Authority concluded the redundancy was substantively unjustified.

Additionally, the Authority noted that a redundancy requires prior consultation which involves advising the employee of the reasons for the potential removal of their position and allowing them the chance to respond and provide input as to how the issue may be addressed. These responses must then be considered by the employer before reaching a decision. The Authority found that as there was only one

meeting which ended in a standoff, Coldrite did not comply with these requirements. The Authority explained that Coldrite should have allowed for a cooling period and for Mr Laursen to complete the consultation process. Therefore, Mr Laursen's dismissal was found to be procedurally unjustified.

Mr Laursen was awarded \$14,774.40 in lost wages and holiday pay, and \$10,000 as compensation for humiliation, loss of dignity and injury to feelings. The Authority found Mr Laursen did not contribute to the loss by way of refusing to be vaccinated as this was a choice open to him and contribution cannot result from the exercise of a valid choice. Costs were reserved.

Laursen v Coldrite Refrigeration & Air Conditioning Limited [[2023] NZERA 56; 07/02/23; M Loftus]

Employee harassed at work wins personal grievance for unjustified disadvantage and unjustified dismissal

Ms Gang worked for KNCC, an Auckland-based construction company, from 2 October 2020 working as an assistant to Mr Huh, the sole director, and Mr Jang, the technical director. During the employment, she endured several occasions of harassment by Mr Jang and raised those issues to Mr Kim, another director, and the finance manager. They all responded that she should be more careful around Mr Jang and took no steps to investigate or remedy the complaints. The lack of KNCC's steps to investigate and the continued harassment by Mr Jang forced Ms Gang to hand in her resignation and then proceed to claim a personal grievance for unjustified disadvantage and unjustified dismissal at the Employment Relations Authority (the Authority).

The Authority first assessed whether she was constructively dismissed. On the evidence, Ms Gang was forced to give two resignation letters. The first resignation letter was given on 15 April 2021 where she gave four weeks' notice and noted it was due to personal reasons. After giving the letter, she was invited to a meeting with Mr Kim on the same day to discuss her resignation where she again expressed her concerns about Mr Jang's behaviour being the sole reason for resigning. Mr Kim said he would report the issues to the president, Mr Huh. The next day, Ms Gang met Mr Huh who said that she should forgive Mr Jang and then sue him personally. Disappointed with the response, she texted Mr Kim telling him of this response. Mr Kim agreed that Ms Gang should sue Mr Jang and he would help her do this by providing supporting documents as they were not planning to dismiss him.

Mr Kim sent her copies of a complaint email and letters from a former female employee of the KNCC who had resigned in 2020 who was also targeted by Mr Jang. Ms Gang was frustrated with the lack of effort by KNCC to remedy the complaint after realising that similar issues were raised by a previous employee. As a result, she compiled a Resignation Report addressed to the Board of Directors of KNCC itemising the interactions she had with Mr Jang. This formally raised the behaviour and lack of effort or process by KNCC to improve the situation. The report was submitted to Mr Huh who then met with Ms Gang. Mr Huh said that if it happened again, Ms Gang should report it to him, and that Mr Jang acted the way he did because he liked her.

After that, KNCC did not take any further steps or update Ms Gang on the situation but directed her to continue to work under Mr Jang's supervision until her last day of work. She intended 13 May 2021 to be her last day of work but was told by Mr McLaren that he did not receive confirmation of her resignation from Mr Huh. She was told that the resignation was not valid until she followed the proper process. Thus, a second resignation was submitted on 24 May 2021 and accepted immediately without any discussion from the management team. Ms Gang's last day of work was 21 June 2021 and she left without a formal exit interview. Ms Gang claimed that senior management only mentioned her complaints after she left KNCC.

The evidence showed that the senior management team were well aware of Ms Gang's concerns and that no investigation was undertaken and no opportunity for Ms Gang to provide an explanation was given. No practical steps were taken to ensure that Ms Gang had a healthy and safe working environment. Mr Huh was the only person who could initiate an internal process to deal with harassment complaints, but he did not take any initiative to do so. The Authority found that in those circumstances, resignation was a foreseeable consequence of KNCC's total failure to act and provide a healthy and safe working environment which it was contractually required to do. Failure to act resulted in the terms

and conditions of employment being affected to Ms Gang's disadvantage and therefore, she was unjustifiably disadvantaged and dismissed in her employment.

After leaving KNCC, Ms Gang worked part-time and could only find full-time employment in November 2021. An order of \$15,153 for lost wages was made for the period between leaving her employment at KNCC and commencing her new full-time employment minus the amount she earned from her part-time employment. For suffering hurt and humiliation \$28,000 was also ordered to be paid. The potential maximum penalty for breaching an employment agreement is \$20,000.

The Authority found that due to the nature, extent of the breach being severe, ongoing, causing distress and being intentional in that KNCC was fully aware and allowed the breach to continue, a penalty of \$14,000 was determined appropriate for breaching the employment agreement. The Authority also found that since Mr Huh instructed her to continue to work alongside Mr Jang despite knowing of the issues, he aided and abetted the breach of duty to provide a safe working environment. \$4,000 was ordered to be paid by Mr Huh for personally aiding and abetting. While Mr Jang's behaviour were the main reasons for Ms Gang's resignation, KNCC failed to raise the concerns with him or investigate him, so he did not have an opportunity to deny or offer an apology. Thus, he did not aid or abet the breach. The Authority also ordered a penalty of \$2,000 to be paid by KNCC for failing to provide compliant wages and time records. Costs were reserved.

Gang v KNCC Limited [[2023] NZERA 182; 14/04/2023; E Robinson]

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 two Bills open for public submissions to select committee.

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

[Water Services Entities Amendment Bill \(05 July\)](#)

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.

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