

### **EMPLOYER NEWS**

### Tourism planning to receive \$5 million boost

The Government is ensuring our regions are prepared to maximise the opportunities and manage any negative impacts as tourists flock back to Aotearoa New Zealand, by setting up a national destination management team, Tourism Minister Peeni Henare said today.

Over the next two years, \$5 million from the International Visitor Conservation and Tourism Levy will fund the new team which will work with regions across the country as they implement their own destination management plans – taking into account each region's unique attractions, while ensuring they collaborate at a national level.

- "We want people visiting our regions, having a great experience and spending money, which helps local economies and creates jobs. But we also want to look after our natural environment and minimise the impact visitors have.
- "Through destination planning, regions aim to develop a well-managed, sustainable visitor destination that can adapt and change, depending on the region's needs or opportunities from a social, economic, cultural and environmental point of view," Peeni Henare said.

Regions are already in the process of developing the plans across Aotearoa, thanks to \$11.5 million in funding from the Government's COVID-19 \$47 million relief package for Regional Tourism Organisations.

"The additional funding from the international visitor levy will put a team in place that is responsible for progressing destination management activity nationally, working closely with tourism organisations and business, government, and communities across Aotearoa to improve the visitor experience."

New Zealand Government [5 July 2023]



### Workers at heart of changes to ACC's Accredited Employers Programme

Changes to ACC's Accredited Employers Programme (AEP) aim to improve the experience for workers whose injury claims are handled by their employers.

Under AEP, accredited employers take on ACC's role in assessing and managing claims for work injuries in return for a large reduction in their ACC levy. The 459 employers in the programme cover 21 per cent of New Zealand's workforce.

When AEP works well, employees are efficiently and appropriately supported by their employers to recover fully from their injuries and return to work. But standards are not consistently high across the programme.

Stronger measures are being put in place to tighten programme standards and ensure injured workers are better supported. Introducing a robust, clear and consistent system to regularly monitor performance means everyone will know where they stand.

ACC will be better able to support poor performers to improve and to act faster if they do not. Workers can have confidence that accredited employers are being held to account and that their experience during the claims process is feeding into how employers are assessed.

Ministry of Business, Innovation & Employment [7 July 2023]

### Government backing cyclone recovery for farmers and growers

- \$500,000 to repair fences and growing structures
- Support for farmers and growers on top of \$74 million in recovery grants
- Extra funds for the Bay of Plenty Rural Support Trust

The Government is contributing a further \$500,000 to the Post Your Support initiative, a community fundraising campaign supporting farmers and growers to fix cyclone damaged fences and growing structures, Agriculture Minister Damien O'Connor announced.

- "It's been an extremely challenging start to the year for farmers and growers affected by the adverse weather events in the North Island and this funding is about getting in behind our rural communities as they rebuild," Damien O'Connor said.
- "The Government previously contributed \$100,000 to help kick-start this work and is now adding a further \$500,000 to ensure that essential infrastructure like fences and growing structures can be repaired and replaced, with funds going towards materials like posts and wires.
- "This sits alongside our ongoing support for cyclone-affected primary producers, including \$74 million in recovery grants, and the North Island Weather Events Loan Guarantee Scheme and Primary Producer Finance Scheme," Damien O'Connor said.

The Government has also made an additional adverse event classification following ongoing wet conditions in the Bay of Plenty, releasing \$50,000 to boost support in the region, said Rural Communities Minister Kieran McAnulty.

New Zealand Government [6 July 2023]



### NZ still well placed as economic conditions impact Govt accounts

The resilience of the New Zealand economy, including through strong employment data and low levels of government debt, is supporting Kiwis as the moderation in economic activity is being reflected in the Government's books.

"This year is a difficult one for the global economy, marked by slowing growth and prolonged high inflation. New Zealand is not immune to those forces while the North Island weather events have also taken their toll on affected communities, which will flow through to the Government's books," Grant Robertson said.

"New Zealand is well placed as we face these challenges, with people in work in record numbers, wages are growing, inflation pressures are easing, tourists and international students are returning and overseas workers are helping business fill vacancies.

For the eleven months to the end of May, the Operating Balance before Gains and Losses (OBEGAL) recorded a deficit of \$6.5 billion. That was \$2.1 billion higher than forecast at Budget 2023 and \$1 billion lower than for the same period a year ago.

Core Crown tax revenue was \$2.2 billion below forecast, mainly due to lower corporate profits and investment returns. Core Crown expenses were \$249 million below forecast. Net debt was slightly above forecast at 18.9 percent of GDP.

"The cooling economy has resulted in lower-than-forecast tax revenue. In these accounts the lower corporate tax revenue particularly relates to terminal tax and is reflective of corporate profits for the 2022 year being less than forecast," Grant Robertson said.

New Zealand Government [5 July 2023]



## **EMPLOYMENT RELATIONS AUTHORITY: FIVE CASES**

### Termination based on vaccination mandate required exploration of alternatives

Ms Hoyle worked for HealthcareNZ Limited providing mental health support to clients, from 2 May 2016 to 5 February 2022. On 11 October 2021, the COVID-19 Public Health Response (Vaccinations) Order 2021 (COVID-19 Order) was updated. It required health and disability support workers, who worked directly with vulnerable people, to be vaccinated with the COVID-19 vaccine. HealthcareNZ terminated Ms Hoyle's employment when she declined to be vaccinated and her application for an exemption was declined. She lodged a personal grievance for unjustifiable dismissal and sought reinstatement to the role, her lost wages, and compensation.

In May 2021, Ms Doyle disclosed a medical issue to HealthcareNZ with evidence of management of it. HealthcareNZ sought no further medical information or follow-up. When the COVID-19 order required Ms Hoyle's team to be vaccinated, HealthcareNZ communicated this to employees and directed any concerns to be raised with their managers.

On 4 November 2021, Ms Hoyle raised her concern with Ms Kirk, Ms Hoyle's direct manager, that her medical issue meant the vaccination would put her at risk of death. Ms Kirk encouraged Ms Hoyle to seek a medical exemption and invited Ms Hoyle to another meeting the next day, to ascertain Ms Hoyle's final decision on vaccination and the company's subsequent direction.

At the meeting, HealthcareNZ established that by noon on 15 November 2021, Ms Hoyle should be vaccinated or have an exemption otherwise HealthcareNZ would terminate her employment. Ms Hoyle explained she was "medically unable" to get the vaccination, and that she did not qualify for the exemption. Ms Kirk did not contest Ms Hoyle's response. HealthcareNZ's meeting script directed that Ms Hoyle's employment would end on 15 November 2021. It stated that "the Company would consider re-deployment opportunities", but that the order required all employees at the company to be vaccinated. Privately the HR department also advised Ms Kirk that the job could not be adapted, which she did not disclose to Ms Hoyle. Subsequently the meeting did not explore adaptation.

HealthcareNZ advised that whilst a worker awaited an exemption, they were unable to "legally work", but could take annual leave or leave without pay. If the exemption was rejected, the employer and employee would consult. Ms Kirk still communicated that Ms Hoyle was leaving and arranged a farewell lunch, and they both worked together to transfer her clients to other staff.

On 26 January 2022, the Ministry of Health declined Ms Hoyle's exemption application. She asked Ms Kirk about implementing a phone/video support role, citing its viability in previous lockdowns. Ms Kirk discussed this with HealthcareNZ's Group Manager of Human Resources, who reiterated that the entire Company was subject to the mandate, and decided the role could not be redesigned without further discussion. On 3 February 2022, Ms Kirk communicated this to Ms Hoyle and gave notice for termination of employment.

The Authority found HealthcareNZ communicated comprehensively on vaccine hesitancy and exemptions. It also could not have practically given any opportunity to consult on the mandate or consider changes. HealthcareNZ's consultation was therefore satisfactory. However, Ms Hoyle still had the right to an opportunity to comment on the proposal to dismiss her, both at her initial dismissal, and again when declined an exemption. HealthcareNZ also breached its own code of conduct that specified a dismissal process of meeting, submission, and consideration of response. Finally, HealthcareNZ did not adequately consider the alternative that Ms Hoyle offered. HealthcareNZ's HR did not adequately support the case or engage with her. This was all based on the understanding that Ms Hoyle's reason was genuine, which HealthcareNZ and the Authority accepted.

In the end the Authority narrowly found that HealthcareNZ unjustifiably dismissed Ms Hoyle. It ordered mediation to explore reinstatement and compensation of six months' lost earnings at \$25,920. It considered how the distress and humiliation of dismissal impacted Ms Hoyle, who experienced social, physical, and financial issues, struggled to look after her son, and required counselling.



The Authority set compensation for this at \$20,000. However, Ms Hoyle contributed to her situation due to disrupting workplace relationships with anti-vaccination views and sending an inflammatory and conspiratorial letter. The Authority therefore reduced the hurt and humiliation award by 10%. Costs were reserved.

### Hoyle v HealthcareNZ Limited [[2023] NZERA 66; 14/02/2023; D Beck]

### Reinstatement and compensation for unjustified dismissal

SMV was employed for 19 years at the Ministry of Business, Innovation and Employment (the Ministry) as a team leader and was dismissed after a finding of serious misconduct. SMV claimed her dismissal was unjustified and sought reinstatement, compensation, lost wages, and loss of monetary benefit she would otherwise have received from continuous service. The Ministry said the dismissal was justified as it occurred after an investigation relating to concerns about management style and the sending of sensitive information to an unauthorised email address.

SMV was responsible for managing a team with six direct reports. On 14 July 2020, SMV emailed her manager and Ms Te Awhe, the Ministry's National Manager, requesting a meeting with them both, to discuss concerns about how she was being managed. Issues were also raised about SMV by SMV's team with Ms Te Awhe. SMV sent an email about how she felt about her manager being critical of her and her team's work and that her manager wanted to audit her team's work. SMV said she put more pressure on both the team and her in order to meet her manager's expectations. On 6 August, SMV's husband advised Ms Te Awhe by text that SMV was physically sick from anxiety about work and could not come to work that day. SMV was notified of an investigation into her conduct the following day.

Ms Te Awhe spoke to SMV's manager about the complaint at their weekly catch up the day SMV sent her email and before she had spoken to SMV. After the meeting, SMV's manager felt upset and unwell and was placed on sick leave. Ms Te Awhe sought SMV's views on how she wanted the complaint to proceed. SMV conveyed, after giving it some thought, that she did not want to take the matter any further.

Two days after Ms Te Awhe's final meeting with SMV about SMV's complaint, SMV's manager told Ms Te Awhe she had been made aware SMV's team members had been heard speaking negatively about SMV and their work environment. Ms Te Awhe met the team as a group and made notes of the meeting. These notes were then disposed, and a summary was sent to the group for feedback. The team expressed they felt micromanaged, under pressure to perform, that their individual performance was called out in front of the team, they had to report in during Covid-19 Lockdown and felt harassed by SMV checking on them and her emails bordered on being abusive. Ultimately it was these matters together with an email containing personal information she sent to her personal email, discovered while investigating the group concerns, that resulted in SMV's dismissal. SMV was placed on leave while the matter was investigated.

Individuals were interviewed by Ms Te Awhe and her investigation report concluded it was not appropriate and would be detrimental to the wellbeing and safety of the team if SMV were to return to her role. SMV was invited to a meeting to discuss the preliminary view reached by Mr Dunstan, the General Manager and final decision-maker and then to a final meeting to discuss the proposal to dismiss her. On 9 October, SMV was dismissed by way of a letter from Mr Dunstan.

SMV acknowledged she sent the email but explained this was due to the need to continue working on an information request within the statutory timeframe, the unprecedented Covid-19 Lockdown situation and the fact that there were no suitable IT solutions available at that time. SMV's manager had also used this email address to communicate with her on certain occasions. The Authority found that SMV's concerns about her manager were not considered relevant to the investigation into SMV's conduct and therefore not considered. Secondly, the way in which the complaints about SMV were gathered and progressed was unfair to SMV in several ways, including anonymising the complainants



and grouping the complaints into themes. Thirdly, SMV's manager's email to Ms Te Awhe endangered the investigator's impartiality, and lastly SMV was not provided with two pieces of information. The first being her manager's email to Ms Te Awhe about SMV and the second, information on which Mr Dunstan received.

The Authority concluded that SMV could return to a similar position elsewhere in the organisation. The Authority made an award of lost remuneration from the date of SMV's dismissal being 20 October 2020 for a period of 12 months including Kiwisaver and holiday pay. It also ordered the Ministry to pay her compensation for humiliation, loss of dignity and injury to feelings for \$25,000. Costs were reserved.

# SMV v Ministry of Business Innovation and Employment [[2023] NZERA 190; 18/04/2023; S Kennedy- Martin]

# Worker deemed as employee but could not raise a personal grievance against a person involved in a breach

Mr Alexander signed on as a contractor on 8 September 2020 to Greenback Ecommerce Limited (Greenback), trading as The Safety Warehouse. He worked as a salesman, directed day to day by Mr Thorn. Greenback was liquidated and Mr Alexander lodged a claim that Mr Thorn was effectively his employer, to pursue the absence of an employment agreement and records, breach of good faith, outstanding minimum wages and holiday pay, and unjustifiable dismissal. If not, Mr Thorn was a person involved in breaches, for the same issues.

Prior to employment, Mr Alexander interviewed with a recruitment manager for Mr Thorn and signed an engagement agreement with Greenback as an independent contractor. It reiterated his contractor status in clause 7. The role had been advertised as "truly being your own business". In reality, Mr Thorn controlled Mr Alexander's work quite closely and often emphasised that he was the boss paying Mr Alexander's bills and providing his company vehicle. He enforced start times, location of work, and expressed the unacceptability of starting work remotely when Mr Alexander was late to the office. He also refused Mr Alexander to take a "mental health day" away from work.

Mr Alexander could procure his own customers to purchase product, outside of the lead pool. However, the customers bought Greenback products and Mr Alexander did not inject any capital into the business. Mr Thorn arranged other work for Mr Alexander with some of his other businesses but payment for this came from the same account as from Greenback.

Mr Thorn established a KPI expectation for Mr Alexander's sales and held regular meetings about the work and reviewed Mr Alexander's calls. Mr Alexander also attended wider workplace meetings, casual social events and received a laptop and a vehicle, with petrol and without charge, when he needed it. Mr Thorn saw this vehicle as being on loan and other employees used it. Later Mr Thorn applied to the District Court for Mr Alexander to repay his retainer. In this decision the District Court decided Mr Alexander was a contractor.

The Employment Relations Authority (the Authority) found that Greenback employed Mr Alexander rather than contracting him. The nominal references to being a contractor were not enough. He spent the workday in the office, being directed by and undertaking Greenback's business. The Authority referred to Mr Thorn's level of control. This meant Mr Alexander could not subcontract, in contrast to a contractor relationship. It also referred to Mr Alexander's integration into the business through his involvement with staff and company property. Mr Alexander was not truly in business on his own account. He did not risk his capital, had little ability to accrue his own goodwill and did not do other work as he saw fit; his work for other entities was simply more work controlled by Mr Thorn. The Authority noted that the District Court decision took the contractor agreement at face value without fully examining the nature of Mr Alexander's work.

However, the hearing at the Authority was about whether Mr Thorn himself employed Mr Alexander. The contractor agreement almost entirely referred to Greenback rather than Mr Thorn. Mr Alexander did



not deal with Mr Thorn in the pre-employment stage and was aware that his employer was Greenback. Therefore, Mr Alexander contracted with Greenback and not Mr Thorn, and the grievance claim was inapplicable.

If Mr Thorn was a "person involved" in breaching employment standards, Mr Alexander could recover wages or other money payable. The Authority found Mr Thorn had enough knowledge to be a person involved in Greenback's breaches, of non-payment of minimum wage and holidays, and granted leave to examine these breaches. However, persons involved in a breach are not liable for personal grievances or penalties for good faith breaches. The case returned to case management to set another hearing on the breaches.

Alexander v Thorn [[2023] NZERA 192; 18/04/23; N Craig]

## Unjustified dismissal for failing to follow fair process leads to redundant employee's win

Wofo Limited (Wofo) was a company that operated a booking platform that allowed clients to book independent contractors to perform work. The Big Clean Charitable Trust (The Big Clean) was a small trust with limited resources that used Wofo's booking platform. Mr Wills and Mr Mackle were trustees of The Big Clean. Ms Shenton was employed by The Big Clean as a customer service assistant from April 2021 until September 2021. During that time, she also did some work for Wofo. The inability to recover the financial losses exacerbated by the COVID-19 pandemic meant that The Big Clean had to restructure and dissolve. As a result of this restructure, Ms Shenton was made redundant. Ms Shenton raised a personal grievance for unjustified dismissal and disadvantage with The Big Clean on 27 September 2021 and then for unjustified dismissal at the Employment Relations Authority (the Authority) in December 2021 claiming for arrears of wages and an action for a penalty.

While it was possible for an employee to have joint employers, this was not the case in this agreement. The employment agreement was between Ms Shenton and The Big Clean. Both The Big Clean and Wofo operated from offices at Rogers House in Princess Street, Dunedin. She was paid weekly by The Big Clean, except on 27 July 2021 where she was paid by Wofo as shown on her bank statement but The Big Clean reimbursed Wofo for that payment. Ms Shenton's evidence is that she worked "mainly" for The Big Clean to begin with but also did some tasks for Wofo when she had time. Wofo had an administrator who upon resignation was instructed to train Ms Shenton in all aspects of the role as she was to take over it alongside her work for The Big Clean soon after. However, all her PAYE payslips showed that The Big Clean made the Kiwisaver deductions and contributions throughout the employment and her email address had the domain name "thebigclean.nz" and her email signature included a logo from "The Big Clean". Thus, The Big Clean was the employer.

The Big Clean was dissolved in February 2022. While The Big Clean claimed that they were placed into liquidation, the Authority decided that without evidence that they were forced into liquidation, this was not possible. Thus, in a case of dissolution of a board by the Registrar, all surplus assets after payment of liabilities needed to have been disposed of as directed by the Court. Therefore, the application was not affected, and the Authority continued to assess whether Ms Shenton was unjustifiably dismissed.

The decision to make Ms Shenton redundant came about when The Big Clean's application for a COVID-19 wage subsidy to cover Ms Shenton was denied. On 1 September 2021, Ms Shenton received the proposal letter of her potential redundancy advising that a phone call meeting would be held on 3 September and then one week would be used to consider the feedback from the meeting before the final decision was made. At the phone call meeting between Ms Shenton, Mr Wills and Mr Mackle, Ms Shenton was asked if she had any ideas to keep her role going at The Big Clean and was also offered some cleaning hours which she declined. Following the meeting, The Big Clean proposed shortening the consultation period to give Ms Shenton notice. On 6 September, Ms Shenton replied and accepted that proposal. Notice of dismissal was then given.

After the call, Ms Shenton emailed Mr Wills expressing her shock at his decision to make her redundant and requested the letter for her benefit application, queried an earlier payslip and requested payslips for the past week, current week, and the next week.



Several hours later, Mr Wills replied and said the payslip was incorrect and would be corrected and that he was giving 2 weeks' notice starting from that day and her last pay would be on 21 September 2021. Ms Shenton was provided with a written reference, which she requested. The reference named The Big Clean as the employer and Mr Wills as trustee.

Ms Shenton claimed that she was dismissed during the phone meeting on 3 September. However, the written proposal was on 1 September and The Big Clean advised they would have a meeting on 3 September and then it would take a week to decide a final outcome. At the meeting, The Big Clean proposed shortening the consultation period to give Ms Shenton two weeks' notice to which Ms Shenton accepted on 6 September. The Authority noted two defects here, first, four weeks' written notice should have been given according to the employment agreement. Further, financial records should have been provided to raise the profit and loss situation. While the restructure was not a sham as The Big Clean did have to cease operations due to unprofitability, its failure to adequately consult about redundancy and failure to give proper notice did amount to an unjustifiable dismissal.

On that basis, Ms Shenton was entitled to remedies. No claim for lost remuneration was made as she started new employment within the period of notice she was entitled to receive. However, \$7,000 was ordered as compensation for a reasonably low level of proven loss for hurt and humiliation. Costs were reserved.

Shenton v The Big Clean Charitable Trust and Wofo Limited [[2023] NZERA 184; 17/04/2023; P Cheyne]

### Intern held to be an employee

The Association of Professionals and Executive Employees (APEX) and the Secretary of Education disputed the nature of the arrangements for post-graduate students of educational psychology undertaking a practicum placement with the Ministry of Education (the Ministry) as an "intern psychologist".

The Ministry pays a scholarship to students for a 40-week placement. APEX said those students are employees of the Ministry for the period of the placement. It claimed this employment relationship was apparent from the work the interns were required to do and because the coverage clause of the collective agreement for Ministry field staff (the CA) lists "intern psychologist" as one of the 13 occupational groups covered.

Ms Govender, a member of APEX, undertook a placement with the Ministry as an intern psychologist in 2019, during her second year of post-graduate study. Ms Govender sought orders for arrears of wages and other benefits she should therefore have received as an employee during her 40-week placement. The scholarship offered to Ms Govender was for the amount of \$25,000 to be paid during her 40-week placement in 2019.

The Secretary for Education, as the employer of Ministry staff, denied any employment relationship with intern psychologists such as Ms Govender. The Ministry co-operates with the Psychology faculties of three universities that provide suitable educational psychology programmes. The Ministry's co-operation included providing a practicum placement programme that enabled selected students to receive their required 1500 hours of supervised practice.

The offer said Ms Govender would be provided with access to cases and supervision in order to meet her course requirements and the promise she would be "considered" for a permanent job with the Ministry. Interns were told they were required to work and keep a log of at least 37.5 hours a week to meet the Psychologists Board's requirement of 1500 hours of supervised practice. Supervised practice was described as a process in which the intern moved from greater to lesser reliance on the supervisor and progressively took responsibility for their own decision-making and action. The Employment Relations Authority (the Authority) considered whether the arrangements made and the relationship between the interns and the Ministry met the definition of "employee" in section 6 of the Employment Relations Act 2000 (the Act). This included looking at the real nature of the relationship. The Authority



considered whether what the interns did was "work", whether the scholarship they were paid was a form of hire and reward for work and whether those arrangements amounted to a contract of service. The Authority concluded the real nature of the relationship between intern psychologists on scholarships and the Ministry was one of employment. Interns were entitled to the terms and conditions of other employees working in the same position.

Ms Govender was expected to be at the Ministry's offices during ordinary business hours and while there, to follow relevant policies about what she did and how she did it. They were the same constraints as applied to others recognised as employees. The Ministry's arrangements with the university for her placement clearly stated its sole authority over her work and conduct. She could not do as she pleased in conducting interviews and observations or writing reports. The Ministry's evidence did not establish any significant difference between how such work was conducted by interns, on scholarships, and those interns who had previous service in some other role with the Ministry and were paid on the CA's salary scale for an intern psychologist.

The terms of the scholarship established the work to be done during the placement was done for reward. The reward was not solely the scholarship amount offered. Its value enabled interns to meet living costs during the 40-week period where the demands of their placement meant they could not do other jobs to generate income. There was further value with the prospect of employment by the Ministry at the end of the internship.

The Ministry submitted that, if the Authority held there was an employment relationship with the interns, any arrears due should be calculated on minimum statutory rates only because the parties had never intended scholarship interns would fall within the coverage of the CA, which set a salary rate of \$47,940, as of 1 March 2019, for an intern psychologist. A plain reading of the terms suggested that the parties had intended and agreed a rate and other terms for an employee in the occupational category of interim psychologist.

Any arrears due for holiday pay should be calculated on the basis that Ms Govender was employed as an intern psychologist in 2019 for a term that started in February and ended in November. Her annual leave entitlement should have been calculated and paid at the end of that term at the rate of eight per cent of gross earnings.

The Ministry submitted Ms Govender should not receive a sum equivalent to a three per cent KiwiSaver employer contribution. It said there was no evidence she contributed to a qualifying fund during the period of her placement. The Ministry did not treat her as an employee and did not ask if she was enrolled for KiwiSaver or wanted to be. The amount that could have been paid in 2019 was ordered to be calculated and paid to Ms Govender's fund, if she has one.

The Ministry submitted calculation of arrears due should take account of the amount paid to Ms Govender as a scholarship in 2019. Due to an increase implemented partway through 2019 by the Ministry, Ms Govender was in fact paid \$27,500, not the initially offered amount of \$25,000.

The Ministry was ordered to calculate and pay the difference owing to Ms Govender. A net amount of around \$5,189 would be owed to her in salary arrears. Amounts due for holiday pay and KiwiSaver contributions, calculated on gross figures, would be additional. Costs were reserved.

Association of Professionals and Executive Employees Incorporated v The Secretary for Education [[2023] NZERA 167; 6/4/23; R Arthur]



### **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.

Taxation (Annual Rates for 2023-24, Multinational Tax, and Remedial Matters) Bill (14 June 2023)

Ngāti Paoa Claims Settlement Bill (2 August 2023)

Ngāti Hei Claims Settlement Bill (2 August 2023)

Ngāti Tara Tokanui Claims Settlement Bill (2 August 2023)

Corrections Amendment Bill (10 August 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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