

# EMPLOYER BULLETIN

9 October 2023  
A Weekly News Digest for Employers

## EMPLOYER NEWS

### Skilled Migrant Category to open on 9 October 2023

These changes will see a simplified points system coming into effect that sets a clear skills threshold for residence and offers several ways for people to demonstrate their skill level. Under the new system, applicants will need six points to be granted residence.

Over the last month, we have been confirming further policy products and settings that will be impacted once the new Skilled Migrant Category Resident Visa comes into effect. With a week to go before Skilled Migrant Category Resident Visa applications open, we wanted to take the time to remind you of everything that is changing, and what this means for you if you wish to apply.

As of today, applicants who wish to apply for the Skilled Migrant Category Resident Visa will need to meet one of the following:

- Occupational registration (where an occupation has a regulated registration, licensing, or certification scheme in NZ and full registration requires at least 2 years of formal training or experience)
- A Bachelor's degree or higher level qualification, or
- A skilled job earning at least 1.5 x median wage in New Zealand

If applicants do not gain enough points through one of these skill pathways, they will need to gain additional points through having skilled work experience in New Zealand.

Immigration New Zealand [2 October 2023]

### Quota draw will take place on 6 October 2023

The PAC and SQ residence pathways recognise the special relationship between New Zealand and Samoa and the Pacific Access Category countries of Tonga, Tuvalu, Kiribati and Fiji.

Sufficient registrations will be drawn to allow up to 1650 Samoan citizens, 500 Tongan, 500 Fijian citizens, 150 Kiribati and 150 Tuvaluan citizens to be granted residence.

These places are how many people will be granted residence under each category. Registrations for the ballots can contain more than one person, for example if a family have applied under the same registration.

The minimum income requirement for those applying for residence under PAC and SQ with dependent children will increase to \$51,734.80 from 20 October 2023.

Immigration New Zealand [2 October 2023]

### Major milestone with 20,000 employers using Apprenticeship Boost

The Government's Apprenticeship Boost initiative has now supported 20,000 employers to help keep on and train up apprentices, Minister for Social Development and Employment Carmel Sepuloni announced in Christchurch.

Almost 62,000 apprentices have been supported to start and keep training for a trade since the initiative was introduced in August 2020.

"Our priority has been to invest in our people and their futures by providing them with opportunities for meaningful employment," Carmel Sepuloni said.

"Supporting these 20,000 employers has delivered a win-win for Kiwis looking for work and businesses in need of workers.

"We purposefully set out to increase the number of apprentices, support businesses, fill skill shortages and retrain those who lost work as a result of COVID-19.

"The fact we've kept unemployment low, and economic activity is growing, shows that our plan to invest in people is working."

New Zealand Government [3 October 2023]

### Government shows further commitment to pay equity for healthcare workers

The Government welcomes the proposed pay equity settlement that will see significant pay increases for around 18,000 Te Whatu Ora Allied, Scientific, and Technical employees, if accepted said Health Minister Ayesha Verrall.

The proposal reached between Te Whatu Ora, the New Zealand Public Service Association Te Pūkenga Here Tikanga Mahi (PSA) and the Association of Professional and Executive Employees (APEX), now sits with employees for consideration.

"This is another example of our commitment to tackling pay inequity and follows recent pay equity milestones reached for our midwifery and nursing workforces," said Ayesha Verrall.

"Our Allied, Scientific, and Technical workforce is an integral part of our health system and includes professions such as Anaesthetic Technician, physiotherapists, laboratory scientists and social workers.

They are expert practitioners across a range of professions including direct care, diagnostic procedures, and making sure safety of care is assured.

Many of these occupations have been undervalued for too long, and I'm delighted that this proposal is the opportunity to put things right."

New Zealand Government [2 October 2023]

## EMPLOYMENT COURT: ONE CASE

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### Challenge to Employment Relations Authority determination

This case involved a non de novo challenge to a determination of the Employment Relations Authority (the Authority). Mr Ling was employed by Super Cuisine Group Ltd (Super Cuisine) as a chef at Top Seafood Restaurant. He resigned to take up a new role as head chef at Fu's Restaurant Ltd (Fu's). The issue to be resolved by the Employment Court (the Court) was whether the Authority erred when it determined that Mr Ling was not constructively dismissed.

Mr Ling was recruited through an immigration consultant. He arrived in New Zealand on 6 August 2018 and started work with Super Cuisine the next day. He worked six days each week and was paid a weekly salary. In the Authority, Mr Ling claimed that his resignation amounted to a constructive dismissal because he was not paid for all hours worked. The Authority found that Mr Ling was entitled to be paid for eight hours worked on each Sunday for 22 weeks. That equated to \$3,520. While the Authority accepted that Super Cuisine breached its duty to Mr Ling when it failed to correctly pay him for all hours worked, it did not consider that his resignation was caused by the breach. It concluded that he resigned as a result of finding alternative employment.

The Court referred to case law and the well-established legal principles relating to constructive dismissal. In relation to a breach of duty by the employer the Court of Appeal previously clarified that resignation must be a reasonably foreseeable consequence of the breach for a constructive dismissal to occur. The Authority had already found that Super Cuisine breached a duty owed to Mr Ling. Accordingly, the key issues in the case were whether that breach, or another breach, caused the resignation, and was the resignation foreseeable.

Sometime in mid-September 2018, Mr Ling said that Mr Chi, the restaurant manager, came into the restaurant late one night in a bad mood and told him that he was "worse than pig or dog, roll back to China". He said that was a grave insult in the Chinese culture and caused Mr Ling significant offence and upset. Mr Ling began to look for alternative employment and successfully applied for a chef position at Fu's sometime in September. He then applied for a variation to his work visa. On 20 December 2018, Mr Ling asked Mr Chi for a pay increase of \$100 which Mr Chi refused. On 30 December, Mr Ling resigned.

The Authority found Super Cuisine breached its duty to Mr Ling when it failed to correctly pay him for all hours worked. While Mr Chi denied making the comment, the Court considered it was more likely than not that it was the disparaging remark from Mr Chi that triggered Mr Ling to look for a new role. Such an insult was a breach of Super Cuisine's obligation to deal with Mr Ling in good faith.

Having established there were breaches, the question was whether those breaches were causative of the resignation or sufficiently serious to make it foreseeable.

Mr Ling said that if Mr Chi had given him a pay rise, he would not have applied for another job. The Court said therefore it was clear the disparaging comments made by Mr Chi were not sufficient on their own to make Mr Ling resign more than three months later in December. The Authority held that the cause of Mr Ling's resignation was that he had found another job. However, that was only part of the story. To end the analysis there ignored the context within which Mr Ling was operating. He was in New Zealand on a working visa that specifically named Super Cuisine as his employer. He could not leave and lawfully work elsewhere until his visa had been varied. He needed to continue to work to support himself.

The Court therefore concluded that Mr Ling's new employment did not cause his resignation, it merely enabled him to resign. Ultimately, he resigned from Super Cuisine because he felt he was not paid enough, and he was correct. He may not have known it was a breach at the time, but that was not the test, the test being whether the breach caused the resignation. The Court considered it did. In light of the seriousness of the breach, there could be little doubt that if such a breach was carried out knowingly, resignation would be a reasonably foreseeable consequence.



The Court said it would be wrong if both parties' ignorance of the law meant that Mr Ling was left without a remedy for being in the stressful position of having to find another job a relatively short time after coming to New Zealand. Therefore, in the circumstances, it was reasonably foreseeable by Super Cuisine that if it underpaid Mr Ling for 22 weeks, he would not be prepared to continue to work for them. The Court found that Mr Ling was constructively dismissed, and that the dismissal was unjustified. The challenge was successful.

The Court ordered Super Cuisine to pay Mr Ling \$8,000 in compensation. Costs were reserved.

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**Ling v Super Cuisine Group Limited [[2023] NZEmpC 106; 13/07/23; Beck J]**

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## **EMPLOYMENT RELATIONS AUTHORITY: FOUR CASES**

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### **Unjustified dismissal claim unsuccessful**

From July 2021, Ms Pride began working as an architectural graduate for Construkt Architects Limited (Construkt). In August 2021, New Zealand entered its second COVID-19 lockdown. At the time, Ms Pride worked from home. As lockdown restrictions were lifted, Construkt required employees to return to the office and implemented policies to ensure their wellbeing. One such policy included requiring unvaccinated employees to do weekly rapid-antigen testing (RAT testing). However, Ms Pride made the choice not to be vaccinated and said she would not do RAT testing on "moral grounds." Ms Pride continued to work from home. Construkt could not continue to allow Ms Pride to willfully disregard the newly implemented policies. The parties underwent a series of disciplinary processes that resulted in Ms Pride's dismissal.

Ms Pride lodged a claim in the Employment Relations Authority (the Authority) for unjustified dismissal against the directors of Construkt. Her claim stated she was "bullied, coerced, threatened with dismissal, being segregated in the workplace, and having my medical privacy breached." The Authority had to decide whether Ms Pride had been disadvantaged by Construkt, and if so, whether she was unjustifiably dismissed. Construkt argued Ms Pride's claims had no merit and applied to have the proceedings struck out. The Authority went on to address each of Ms Pride's claims individually.

First, it decided Ms Pride was not bullied or coerced. It found Construkt had tried to be accommodating with staff and had provided Ms Pride with numerous opportunities to reconsider her position. There was no intention on Construkt's part of pushing Ms Pride out of her job. Ms Pride also argued she was segregated against. Construkt had implemented policies whereby unvaccinated employees were bound by different health and safety protocols. The Authority decided Construkt's actions did not constitute segregation, which was clarified to mean "serious discrimination." The Authority noted such policies were implemented on the standard advice given to workplaces throughout New Zealand which reflected the Health and Safety at Work Act 2015. It held such policies were not unreasonable.

Ms Pride argued her medical privacy was breached when she was asked to produce the results of her RAT tests. Because the relevant policies implemented were held to be reasonable, the Authority decided there was no breach of privacy. Ms Pride argued the requirement to take a weekly RAT test disadvantaged her. The Authority looked at the policy implemented by Construkt, and held it was reasonable. They had designed, consulted on, and implemented a thorough and thoughtful framework for dealing with the virus.

Ms Pride then argued her employment agreement was changed without her agreement which caused her disadvantage. The Authority disagreed, finding no such change was made. The agreement allowed Construkt to change company policy at their sole discretion, which the Authority found was permissible in law. Ms Pride argued she was disadvantaged by being required to return to the office. The Authority found the requirement was not unreasonable because Ms Pride could not meet expected standards while working from home, a fact Construkt found out while Ms Pride was undergoing a performance management process.



Ms Pride also argued Construkt's first disciplinary process disadvantaged her. The Authority looked at Construkt's actions. Construkt sent a letter to Ms Pride detailing her misconduct. A meeting was set, and Ms Pride was invited to bring a support person. A proposed outcome was communicated, and Construkt considered all Ms Pride's feedback. The decision to issue a final warning was made. The Authority held Construkt's disciplinary process was reasonable and so did not disadvantage Ms Pride.

Finally, Ms Pride argued she was unjustifiably dismissed following her second disciplinary process. After the final warning was issued, Ms Pride still did not return to work or agree to RAT testing. Construkt proceeded to initiate another disciplinary process. However, this time Ms Pride refused to participate. Interestingly, the Authority assessed the substantive aspect of Construkt's decision rather than focus on their failure to abide by a proper process. Based on Ms Pride's behaviour, the Authority decided the decision to terminate was justified, both for Ms Pride's breach of policy and her "disrespectful and impertinent" behaviour throughout the second disciplinary process. Costs were reserved.

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**Pride v Barker [[2023 NZERA 325; 21/06/23; A Baker]**

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### Leave granted to pursue personal grievance outside 90-day statutory period

HDB was employed by Fonterra Co-operative Group Limited (Fonterra) between 16 July 2018 and 28 April 2022. HDB submitted that they raised a personal grievance for unjustified dismissal and other matters on 20 July 2022, within the statutory 90-day period, by email notification to a Fonterra Plant Manager. As it later became apparent, the email address used contained an erroneous spelling of the intended recipient's name. HDB submitted that the personal grievance was raised within the statutory 90-day period because HDB took reasonable steps to make Fonterra aware of it by providing instructions to their advocate to raise the grievance.

Fonterra submitted that the email address to which the letter was sent was invalid, that it does not send "undeliverable" email notifications for cyber security reasons. Further, emails sent to the incorrect address were 'dropped' by Fonterra's email gateways and were not received by Fonterra's server.

HDB sought leave through the Employment Relations Authority (the Authority) to raise their personal grievance outside of time on the basis of exceptional circumstances, namely a failure by their representative to ensure the grievance was raised within the required time. Fonterra submitted that HDB did not raise a personal grievance within the statutory 90-day period, it did not consent to the raising of the personal grievance out of time and submitted that there were no exceptional circumstances warranting the granting of leave for the personal grievance to be raised out of time.

In consideration of whether Fonterra could be deemed to have received the grievance, the Authority referred to section 114 of the Employment Relations Act 2000 (the Act) which is concerned with when a grievance is raised with an employer. That may occur when they are made aware, or alternatively when reasonable steps had been taken to make them aware, that the employee alleges a grievance they want addressed. The Authority did not consider that, for the purposes of the Act, a grievance can be said to have been raised simply because an employee has engaged a representative to raise the grievance on their behalf. Here the steps taken were not reasonable steps because the grievance notification was not sent to the correct address. The Authority ruled the grievance was not raised within the 90-day statutory period.

The Authority then turned its attention to Section 114(4) of the Act where provision is made for the Authority to consider granting leave for a personal grievance to be raised outside of the 90-day period if the Authority is satisfied that the delay in raising the personal grievance was caused by exceptional circumstances and where it considers it is just to do so. Relevant to this request was section 115(b) where the employee made reasonable arrangements to have the grievance raised on his or her behalf by an agent of the employee, and the agent unreasonably failed to ensure that the grievance was raised within the required timeframe.



The Authority found that the error was made by the representative in circumstances where HDB had made reasonable arrangements for the representative to raise the grievance on their behalf. HDB was entitled to rely on the skills and competence of their representative to have the personal grievance raised with their employer, the representative having been in receipt of the correct email address. HDB made reasonable arrangements to have the grievance raised on their behalf by their representative. The Authority further found that the failure to send the personal grievance notification to the correct email address, and otherwise failing to ensure the notification was sent to the employer within the 90-day period, was unreasonable. The Authority concluded that exceptional circumstances were present in terms of section 115(b) of the Act and that the delay in raising the personal grievance was caused by those circumstances.

The Authority was satisfied that it was just to grant leave in the circumstances. The Authority did not accept, as submitted by Fonterra, that the granting of leave would undermine the certainty provided by the 90-day statutory period. The parties were directed to use mediation to seek to mutually resolve the grievance. Costs were reserved.

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**HDB v Fonterra Co-operative Group Limited [[2023] NZERA 343; 30/06/23; R Anderson]**

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**Lack of access to relevant information regarding redundancy leads to unjustified dismissal**

Ms Hansen owned and incorporated the company Hansens – the Flower People Limited (Hansens) in January 2002. By April 2019, Ms Hansen was considering winding up Hansens but over the time, Hansens had incurred a debt to another company, United Flower Growers (UFG), of some \$30,000. In August 2019 UFG approached Ms Hansen about joining UFG as an employee in the National Trading Manager role which was a new role created within UFG. Ms Hansen accepted the offer.

Ms Hansen requested that her business be valued independently and the true value of it be used as a forgiveness of debt with the remaining value to be the basis of an incentive programme. Her evidence was that UFG refused to look at this. However, Ms Hansen's individual employment agreement (IEA) did address the trading debt to an extent as it included an incentive programme by which any benefit earned by Ms Hansen was used to decrease UFG's debt.

When the COVID-19 Level 4 lockdown started, UFG ceased trading. Mr Hayes, UFG's General Manager at the time, conducted a consultation process which formally commenced on 3 June 2020 when he held a meeting with Ms Hansen and provided her with a copy of the restructure proposal. The proposal stated that Ms Hansen's role would be disestablished, and three new roles would be created which were Wholesale Manager, Assistant Wholesale Manager, and Wholesale Flower Trader. On 10 June 2020, Ms Hansen sent a letter to UFG seeking further information about the restructure proposal and stated her view that the proposed new roles were very similar if not identical to the role Ms Hansen had occupied and hence sought an explanation as to how it could be that her role was surplus under the circumstances. Ms Hansen also expressed that the proposal did not provide the financial or other information to support the forecasts relied on in respect of sales/demand. The letter also expressed Ms Hansen's complaint that no selection criteria had been applied.

On 12 June 2020 a meeting was held where Ms Hansen, through her representative pointed out that remuneration and position descriptions for the proposed roles had not been provided. Mr Hayes explained that the restructure would be proceeding as proposed and later that day provided the indicative remuneration amounts for the proposed positions of Wholesale Manager and Assistant Wholesale Manager. Ms Hansen also requested copies of the financial information that was being relied on as the grounds for the restructure, however this was not provided by UFG on the basis that this information was confidential and commercially sensitive.

On 15 June 2020, Mr Hansen confirmed to Ms Hansen that UFG proceeding with this proposal and her position would be disestablished. Mr Hayes accepted that he had not sent Ms Hansen the selection criteria but apologised and forwarded it later on 16 June 2020.



The Employment Relations Authority (the Authority) found it difficult to accept that just because the financial information was commercially sensitive and confidential, that it should not have been given to Ms Hansen in a redundancy situation. She was a senior employee and certainly should have been someone who could be trusted with that information. To the extent UFG had concerns about its disclosure, steps could have been taken to protect it if necessary. The restructure process was driven by finances hence the Authority found that Ms Hansen had not been provided with all the relevant information.

The Authority found that although UFG did undertake a level of consultation, section 4(1A) of the Employment Relations Act 2000 explicitly requires the disclosure of information and consultation in redundancy situations and hence UFG did not properly engage in consultation with Ms Hansen by not providing her with the information she requested.

The Authority found that the process undertaken by UFG lacked transparency and robustness in respect of not only Ms Hansen's lack of access to information, but also the failure to provide her with the selection criteria and the similarity of the new Wholesale Manager position to her own Trading Manager position. Hence the Authority concluded that Ms Hansen was unjustifiably dismissed.

The Authority awarded Ms Hansen three months lost wages of \$25,000 (less PAYE), UFG's Kiwisaver contribution on the lost wages and a sum of \$25,000 for humiliation, injury to feelings and loss of dignity Ms Hansen suffered because of her unjustified dismissal. Costs were reserved.

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### **Hansen v United Flower Growers Limited [[2023] NZERA 347 30/06/23; G O'Sullivan]**

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#### **Employer conducted procedurally fair redundancy and acted in good faith**

Ms Christie-Barnett worked for Lawler & Co Limited (Lawler & Co), a law firm, from 16 June 2020. She worked 30 hours per week and worked from home three days a week during the school holidays. On 16 March 2021, Lawler & Co began a restructure to make the position full-time and onsite. Ms Christie-Barnett gave feedback seeking particular terms of employment to enter such a position. Lawler & Co made her redundant on 7 May 2021. She brought a claim of unjustified dismissal and of Lawler & Co failing to prevent harm to her.

Ms Christie-Barnett approached Lawler & Co about employment, including the part-time and work from home (WFH) terms, to accommodate her children. Mr Lawler, Lawler & Co's Director, had reservations because the office ran full-time onsite, but hired her upon her reassurances that she would prioritise work. She first invoked her WFH in the September 2020 school holidays. Mr Lawler felt that on her WFH days she did not perform promptly or well. Another employee felt she had to pick up much of Ms Christie-Barnett's work. Mr Lawler also could not oversee the client files that Ms Christie-Barnett took home or discuss issues with her out of office. He raised these performance issues on her return. Ms Christie-Barnett discussed her files with him more frequently from this point. They did not revisit performance issues and Ms Christie-Barnett received a bonus for 2020 for "working hard".

On 16 March 2021, Lawler & Co proposed a restructure of the position to be fulltime onsite. Its letter referred to increased insurance claims from litigation against the firm, causing a rise in premiums. It additionally impacted staff cross-checking, and any lone solicitor onsite had to take all walk-ins and callers. "Just to be clear," Mr Lawyer wrote, "I am inviting you to consider your position changing to a fulltime position working from our offices." He emphasised he was not suggesting the rise in litigation came from her performance.

On 8 April 2021, Ms Christie-Barnett wrote in her feedback that "I fully support your plan to restructure" but needed other accommodations to work this way. She wrote for the firm to cover her new childcare costs and now to work from home for the entire school holidays. She proposed to hold catchups remotely. Mr Lawler concluded that she agreed with disestablishing the position, but also sought to negotiate a new employment agreement, which Lawler & Co did not want. Because she did not accept the firm's specific redeployment, it proceeded with the disestablishment and made her redundant on 6 May 2021.



The Authority assessed whether Lawler & Co conducted a genuine and proper evaluation of its business situation and available options, and if when it dismissed Ms Christie-Barnett, it followed fair process and acted in good faith. Ms Christie-Barnett submitted Lawler & Co was not genuine, instead removing her for performance concerns. The Authority found the firm resolved its one performance issue and did not have more after that. It would not have stressed its redeployment offer if it found her unsuitable. Instead, Lawler & Co made a genuine decision based on the business needs it described.

Lawler & Co provided Ms Christie-Barnett appropriate access to information. She argued it did not act in good faith by not offering a support person at the restructure meeting. The Authority found an employee only needed this where providing a response, so here did not breach good faith. It provided her an opportunity to comment. The Authority found that Ms Christie-Barnett counterproposed for a new employment agreement, beyond plain feedback. Lawler & Co fulfilled its duty to consider redeployment options.

Lawler & Co only confirmed its outcome to Ms Christie-Barnett on 7 May 2021 at 2:40 pm and expected her to hand over her files before she finished employment. With her own workday finishing at 3.00 pm, she only had 20 minutes to do so. The Authority accepted that while this caused stress, the Employment Relations Act 2000 required that dismissals are not unjustifiable in cases of minor flaws.

Finally, Ms Christie-Barnett submitted that Lawler & Co caused harm to her by not offering EAP or similar support in the redundancy process. The Authority found that in waiting a month for her feedback the firm did not put undue pressure on her. Her support of the restructure then evidenced she did not experience harm. Costs were reserved.

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**Christie-Barnett v Lawler & Co Limited [[2023] NZERA 344; 03/07/23; E Robinson]**

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## LEGISLATION

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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 fourteen Bills open for public submissions to select committee.

[Residential Property Managers Bill](#) (12 October 2023)

[Crimes \(Theft by Employer\) Amendment Bill](#) (12 October 2023)

[Family Proceedings \(Dissolution For Family Violence\) Amendment Bill](#) (20 October 2023)

[Electoral \(Lowering Voting Age For Local Elections And Polls\) Legislation Bill](#) (20 October 2023)

[Victims Of Sexual Violence \(Strengthening Legal Protections\) Legislation Bill](#) (20 October 2023)

[Victims Of Family Violence \(Strengthening Legal Protections\) Legislation Bill](#) (20 October 2023)

[Ram Raid Offending And Related Measures Amendment Bill](#) (20 October 2023)

[Employment Relations \(Protection For Kiwisaver Members\) Amendment Bill](#) (30 October 2023)

[Whakatōhea Claims Settlement Bill](#) (31 October 2023)

[Inquiry into seabed mining in New Zealand](#) (1 November 2023)

[Inquiry into climate adaption](#) (1 November)



[Hauraki Gulf / Tikapa Moana Marine Protection Bill](#) (1 November)

[Fair Digital News Bargaining Bill](#) (1 November)

[Emergency Management Bill](#) (3 November 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](mailto:comms@businesscentral.org.nz) or for further information, call the AdviceLine on 0800 800 362



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#### LEGAL

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.

Our Consultants have a wide range of experience and are prepared to help. Whether you need to update your agreements or policies, or embark on performance management, they have the experience to make a difference. There are so many areas they can help; it may be union issues and managing a difficult relationship or it could be confirming a restructuring selection matrix.

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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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While you may think of lawyers as representing people in court, this is far from everything they do. Employers take advantage of the value of the Business Central Legal team to help in drafting documents such as tailored employment agreements and offers of employment. Additionally they can help with key guidance on difficult issues as restructuring processes and rock solid performance management plans.