BusinessCentral

EMPLOYER BULLETIN

26 May 2025
A Weekly News Digest for Employers

EMPLOYER NEWS

Commonsense financial reforms underway

Wednesday night the Government took a major step toward restoring common sense to financial regulation, with the first readings of three important reform bills, says Commerce and Consumer Affairs Minister Scott Simpson.

"Our Government is delivering on its promise to make it easier for New Zealanders to access the financial services they need, whether it's buying a home, growing a business, or simply managing everyday life," says Mr Simpson.

"For too long, New Zealanders have been trapped by rules that are overly bureaucratic, unnecessarily repetitive, and sometimes just downright silly. Today, we've begun to fix that."

The Credit Contracts and Consumer Finance Amendment Bill, the Financial Markets Conduct Amendment Bill, and the Financial Service Providers (Registration and Dispute Resolution) Amendment Bill are the first legislative steps in a broader package aimed at rewiring New Zealand's financial services regulation. Together, they form part of a comprehensive overhaul that will rebalance the system to ensure consumer protection without stifling access to credit or innovation.

"For many Kiwis, the absurdity of past rules became clear when banks were forced to quiz them about what they'd been spending on takeaways or Netflix subscriptions before approving a mortgage. That wasn't responsible lending, it was regulatory overreach."

To read further, please click here.

Tax changes to promote growth

The Government is removing tax roadblocks to investment, Finance Minister Nicola Willis says.

"Budget 2025 sets aside $75 million over the next four years to encourage foreign investment in New Zealand infrastructure and make it easier for startups to attract and retain high quality staff.

"These changes demonstrate the Government's commitment to driving the economic growth needed to create jobs, lift incomes and fund public services New Zealanders rely on.

"Low capital intensity and low rates of foreign direct investment are key contributors to New Zealand's relatively low rates of productivity.

"To generate growth, New Zealand needs more foreign investment and the international know-how it brings with it. It also needs rules that make it easier for enterprising new businesses to get established.

"Presently, New Zealand's thin capitalisation rules limit the amount of tax-deductible debt that foreign investors can put into New Zealand investments. The purpose of these rules is to prevent income being shifted offshore and to protect New Zealand's tax base."

To read further, please click here.

Infrastructure pipeline continues to grow

The latest quarterly update from the New Zealand Infrastructure Commission shows that the value of infrastructure initiatives in the National Infrastructure Pipeline now totals $206.9 billion in the March 2025 quarter, an increase of nearly $3 billion since December, Infrastructure Minister Chris Bishop says.

The Pipeline is managed by the New Zealand Infrastructure Commission and provides a national view of current and future infrastructure projects and programmes, from roads, to water infrastructure, to schools, and more.

"The March 2025 Pipeline update also shows that the overall value of initiatives in the Pipeline with a confirmed funding source has increased, up $3.7 billion to $111.6 billion," says Mr Bishop.

"A strong pipeline of infrastructure projects means a growing economy with more jobs and more opportunities for Kiwis.

"The Commission's projections indicate at least $16.6 billion of total spend across all infrastructure sectors in 2025, which equates to nearly 4% of our GDP – up from December's projected 3.6% of GDP spend across 2025."

To read further, please click here.

Industry awards highlight economic contribution

Defence Minister Judith Collins has announced the recipients of the Minister of Defence Awards of Excellence to Industry, highlighting the significant contribution they make to New Zealand's security, economy and workforce.

"Congratulations to this year's winners, whose work strengthens New Zealand's defence capabilities and demonstrates the highest standards, skills, innovation and impact on local communities," Ms Collins says.

"The winners include a New Zealand and Tongan-based construction company, which built the Pacific Leadership Development Programme classrooms and fale in Tonga, and an augmented and virtual reality developer who built simulated training courses with the Royal New Zealand Navy.

"Defence looks forward to enhancing its partnership with industry to supply military assets, equipment and infrastructure following the release of the 2025 Defence Capability Plan, which outlines $12 billion of planned commitments over the next four years."

Associate Defence Minister Chris Penk says this year's recipients demonstrate industry is a trusted partner to Defence.

To read further, please click here.

Business price indexes: March 2025 quarter

Business price indexes (BPI) includes the producers price index (PPI), capital goods price index (CGPI), and farm expenses price index (FEPI).

In the March 2025 quarter compared with the December 2024 quarter:

- the output producers price index (PPI) rose 2.1%
- the input PPI rose 2.9%
- the farm expenses price index (FEPI) rose 0.4%
- the capital goods price index (CGPI) rose 0.5%.

To read further, please click here.

Overseas merchandise trade: April 2025

Overseas merchandise trade statistics provide information on imports and exports of merchandise goods between New Zealand and other countries.

In April 2025, compared with April 2024:

- goods exports rose by $1.5 billion (25%), to $7.8 billion
- goods imports rose by $112 million (1.8%), to $6.4 billion
- the monthly trade balance was a surplus of $1.4 billion.

To read further, please click here.

EMPLOYMENT RELATIONS AUTHORITY: FOUR CASES

Conflict of interest caused by family connections

QN was employed by FT Ltd (FTL) as a branch manager from June 2017. QN raised a claim in the Employment Relations Authority (the Authority) alleging that they had been unjustifiably dismissed following an unfair disciplinary process, as well as disadvantaged by a letter of expectations that FTL sent. QN sought various remedies, including reinstatement.

In early 2023, the regional manager, who was also QN's manager, had performance concerns regarding how QN was managing their team. Matters came to a head on 6 September 2023, when QN was invited to a meeting where a letter of expectations was issued. The letter, among other things, stated that if QN was in any doubt about company policies or procedures, they were to discuss those issues with the regional manager.

On 25 May 2023, prior to the letter being issued, QN had asked the accounts payable team to set up his son's engineering business as a new creditor. Their son's company had done some small unpaid tasks, and QN wanted to formalise the arrangement so his son's company could undertake paid work. In June 2023, QN's request was approved by the procurement team. Over the following four months, QN's son's company invoiced FTL $4,154.56. QN did not disclose to the regional manager that his son was now a creditor, nor did he tell the regional manager that his son's company had undertaken a specific piece of work in June 2023, which the regional manager had queried the rationale for.

In November 2023, QN was chasing up payments for his son's company when senior management became aware of the conflict of interest and possible breach of the company's code of conduct. On 23 November 2023, the national operations manager advised QN that the company was looking into the matter. QN was not informed that a preliminary discipline process had begun. In December 2023, FTL raised seven specific allegations against QN, largely relating to the conflict of interest. It also alleged a failure to provide a health and safety induction for QN's son's company and other vendors.

In a meeting on 2 February 2024, QN's legal counsel questioned the rationale for the allegations. QN declined to answer any questions and instead read a prepared statement stating that, in their view, they did not need to declare the conflict to the regional manager and had not breached any policies. They further asked that if the issue was so serious, why had FTL taken so long to address the issue. Ultimately, FTL established that all but one of the allegations were upheld and consequently terminated QN's employment on 4 March 2024 for serious misconduct, noting a loss in trust and confidence.

The Authority found that the failure to disclose a conflict of interest involving providing a financial reward to a close family member was objectively capable of being categorised as potential serious misconduct, even without recourse to any known policy adherence or guidance from an employer. Given QN's seniority and experience, they ought to have known to declare the conflict to their immediate manager.

Both the employment agreement and code of conduct set out that conflicts of interest had to be declared and QN's failure to make such a declaration was a significant error in judgement. QN argued he had made such a declaration to the procurement team. However, the Authority found it to be an inadequate declaration and that QN's actions had fallen below reasonable expectations.

Matters would have been assisted considerably if QN had admitted the conflict during the discipline process. However, they instead chose to deflect the blame to the procurement team and did not admit to the error in judgement. The Authority concluded that it was a fair and reasonable position for FTL to consider that QN's actions amounted to serious misconduct.

QN argued that the Authority's decision was overly harsh for an excusable lapse in judgement. The Authority responded by finding QN had failed to recognise that engaging a close family member when they were in a position of influence was an indulgence that needed informed prior approval and safeguards in place. FTL's conflict policies made the matter clear and, as a company, it was entitled to expect its senior managers to objectively appreciate the need for adherence. The Authority concluded the decision to summarily terminate QN's employment was reasonable in the circumstances.

Turning to the matter of the letter of expectations, the Authority found it was not a formal disciplinary sanction that caused QN any identified detriment or disadvantage. It was more likely that QN was "counselled" about their approach to some managerial tasks and the nature of the counselling was recorded in a follow-up letter. Costs were reserved.

QN v FT Ltd [[2025] NZERA 99; 21/02/25; D Beck]

Authority considers adding of topics to personal grievance

Ms Mala was employed by Spectrum Care Ltd (Spectrum) as a support worker from 6 March 2023 until 11 October 2023. On 3 November 2023, Ms Mala raised a claim for unjustified dismissal and five claims of unjustified disadvantage.

Ms Mala sought to raise more unjustified disadvantage claims based on a return-to-work programme on 31 July 2023, following a suspension. She submitted that the totality of communications with Spectrum, and specifically an email sent by her advocate on 21 August 2023, put Spectrum on notice of her claims. In response, Spectrum submitted that it only became aware of the claims when Ms Mala lodged her statement of problem with the Employment Relations Authority (the Authority), and therefore, outside the 90-day time limit. Of the five claims raised, Spectrum argued that only one of them was sufficiently set out in the letter of 21 August 2023. It did not consent to the other claims being raised beyond the statutory time limit.

The Authority set out the relevant law on the matter. The Employment Relations Act 2000 provides that a personal grievance must be raised with the employer within a period of 90 days. The period begins with the date on which the action alleged to amount to a personal grievance occurred or came to the notice of the employee, whichever is the later, unless the employer consents to the personal grievance being raised outside the statutory timeframe.

The grievance is raised with the employer when the employee has made, or has taken reasonable steps to make, the employer aware that they allege a personal grievance, and want the employer to address it.

Ms Mala's position was that, through her advocate, she had been raising issues with Spectrum in email correspondence from 14 June 2023. She specifically referred to emails dated 3 and 21 August 2023. She argued those emails established she had raised issues of concern with Spectrum relating to her return-to-work programme, which was when she raised her personal grievances.

The Authority reviewed the correspondence of August 2023. It found that Ms Mala, through her former representative, raised a complaint about alleged actions or inactions of Spectrum on her return-to-work programme in an email dated 11 August 2023. That claim was found to have been raised within the statutory time limit.

Another claim, that Spectrum unilaterally changed Ms Mala's work location, was not upheld. The Authority found that the standalone issue was not sufficiently distinct in Ms Mala's correspondence, as it communicated the personal grievance to Spectrum.

The remaining live claims would now be scheduled for further consideration by the Authority. Costs were reserved.

Mala v Spectrum Care Ltd [[2025] NZERA 59; 07/02/25; M Urlich]

Authority finds employee refused to work and therefore rejects grievance claims

Mr Xiuli was issued a work visa to work for Homeland Construction Ltd (Homeland) on 11 July 2023. He raised a claim in the Employment Relations Authority (the Authority) and alleged that, when he arrived in New Zealand on 10 August 2023, Homeland failed to provide him with work.

Homeland disputed his claim and submitted it was not aware Mr Xiuli had arrived until he contacted the company's director, Mr Wang, on 17 September 2023. Homeland stated it asked Mr Xiuli to start work on 25 September 2023, but he refused to do so. Instead, Mr Xiuli returned to China on 28 September 2023.

Before his August arrival in New Zealand, Mr Xiuli paid an agent roughly $17,500 to arrange a visa and work in New Zealand. He signed an employment agreement with Homeland on 6 June 2023 with a start date of 15 July 2023. The agreement set out that he would be paid $29.66 per hour.

Mr Wang said he had not known, at the time, that Mr Xiuli had successfully applied for a visa in July 2023 and had travelled to New Zealand in August 2023. He said it was common for individuals in similar situations to Mr Xiuli's to apply for roles elsewhere, often in other countries, so the company does not necessarily hear back from them.

The Authority considered differing stories on communication between Mr Xiuli and Homeland. Initially, Mr Xiuli told the Authority that he had never heard from Homeland, but then, when faced with evidence that Homeland had tried to contact him, he changed his story.

Mr Xiuli submitted he was told by Mr Wang he would be paid $19 an hour in cash. Mr Xiuli said he refused to work under those terms and that Mr Wang had told him that, if Mr Xiuli returned to China, he would have the $17,500 repaid to him.

Homeland held a very different view of the discussions. It submitted that one of its staff, Mr Ren, told Mr Xiuli that the company would provide him with both transport and tools, but Mr Xiuli said he did not want to work. Mr Wang then met with Mr Xiuli for nearly two hours on 27 September 2023. Homeland wanted Mr Xiuli to work, however, Mr Xiuli raised concerns about the cost of living and did not seem to understand that the declared hourly rate was subject to taxation. When Mr Wang reached out to Mr Xiuli the next day, he was told that Mr Xiuli was returning to China.

In assessing the claim, the Authority preferred the evidence of Mr Wang as Mr Xiuli's evidence contained inconsistencies. He first submitted that he was not contacted by Homeland. Yet, when confronted with evidence from Homeland, which included phone records, he changed his story. Mr Xiuli, in his revised account, then alleged that Homeland had offered him less pay than what his agreement set out. The Authority considered that to be unlikely and, if that had been the case, Mr Xiuli would have raised it at the time of his grievance rather than raising the allegation some months later as part of his witness statement to the Authority.

The Authority also did not consider it credible that Mr Wang had sought to induce Mr Xiuli to return to China. There was no evidence that any of the money Mr Xiuli paid to his agent was ever forwarded to Homeland, so it was unlikely they would have any intent to refund it to him.

The Authority also questioned the length of time Mr Xiuli took to reach out to Homeland once he arrived in New Zealand. Text messages between Mr Xiuli and his China-based agent suggested he could have obtained contact details at any time for Homeland. Finally, the Authority found it highly likely Mr Xiuli thought he was going to be paid less than what he initially thought, because he misunderstood the meaning of gross hourly rate and did not understand the implications of PAYE taxation.

The Authority found that Mr Xiuli had not established that Homeland had acted unjustifiably in its dealings with him. Rather, when contacted, Homeland had made reasonable efforts to have Mr Xiuli start work and to facilitate him doing so. Mr Xiuli, for reasons of his own, opted not to take up the work offered. As a result, he had not established a personal grievance of unjustified dismissal or unjustified disadvantage. His personal grievance claim was declined. Costs were reserved.

Xiuli v Homeland Construction Ltd [[2025] NZERA 62; 11/02/25; R Arthur]

Authority takes a dim view on employer seeking premium

Mr Yu was employed as a machine operator by Synergy Nutrition Ltd (Synergy) from 16 March 2023 until 6 November 2023. After performance discussions, which ultimately resulted in a dismissal, Mr Yu raised a claim with the Employment Relations Authority (the Authority) alleging an unjustified disadvantage and unjustified dismissal. Mr Yu also raised that Synergy sought a premium as an alternative to dismissal.

Mr Yu was under a work visa, which was transferred to Synergy. When he started his employment, he was told he would receive a training wage of $24.70 until he became proficient in his role, at which time he would receive the full hourly wage of $29.66 as per his employment agreement. The agreement did not include any information about the training wage.

Performance issues began to arise in Mr Yu's employment. He also declined to work night shifts, despite his employment agreement stating it would be an occasional requirement. Due to Synergy's performance concerns, for the length of his employment, it chose not to pay him the rate set out in his agreement.

Issues arose when Mr Yu received a warning for mobile phone use while on the job. It was made clear to him that future incidents would lead to termination of employment.

In early October, Mr Yu was instructed to take annual leave as there was no work for him. When Mr Yu objected, Synergy relented and paid his usual wages.

On 6 October 2023, the owner of Synergy, Mr Gong, had a phone call with Mr Yu. In that conversation, Mr Gong suggested that Synergy was going to terminate his employment. However, if Mr Yu repaid the wages of his notice period, Synergy would hold his role open until he was able to find a new role, thereby satisfying his visa requirements. Ultimately, Mr Yu did not accept the proposal, and Synergy terminated his employment on 9 October 2023, citing performance concerns and Mr Yu's unwillingness to work night shifts.

Mr Yu argued that Mr Gong's proposal to keep his job open if he paid back his notice was an attempt to seek a premium from the employee, which would be in breach of the Wages Protection Act 1983. Synergy denied all the claims and, while its process was not as formal as it should have been, argued its actions were justified. After receiving the personal grievance, it made good on its contractual obligations in respect of wages.

The Authority considered the written warning issued to Mr Yu on 27 August 2023 to be an unjustified disadvantage. While Mr Yu's breach of policy in using his mobile phone was a reasonable ground for Synergy to raise its concerns with him, the path it chose lacked the requisite procedural fairness. There appeared to be no investigation and no opportunity for Mr Yu to seek representation, let alone being given an opportunity to provide feedback before the decision was made. Synergy had clear policies around how discipline matters were to be addressed and had failed to follow its own policies.

The Authority found that Mr Yu had been unjustifiably dismissed. While Synergy had performance concerns, the evidence strongly suggested that it did not follow its own policies about how such matters were to be addressed. Equally, while Synergy had concerns about Mr Yu not working night shifts, there was only evidence of informal conversations and no evidence of formal discussions. The decision itself was procedurally unfair. While the decision perhaps did not come as a surprise to Mr Yu, it still needed to be conducted in a manner that was procedurally fair.

The Authority considered that Mr Yu had contributed towards some of the situations that arose in his employment. He used his mobile phone when he knew he ought not. This warranted a reduction in his unjustified disadvantage compensation remedy of 30%. Equally, Mr Yu's refusal to work night shifts, when he signed an employment agreement indicating he would be expected to do so, led the Authority to reduce his unjustified dismissal compensation remedy by 20%.

The Authority issued a penalty for the breach of the Wages Protection Act 1983. Synergy had underpaid Mr Yu and had not provided him with the agreed minimum hours per the employment agreement. The Authority observed that Synergy's actions in failing to pay wages had to be seen as intentional and its culpability high. A penalty of $4,000 was ordered.

The Authority also supported a penalty for Synergy seeking a premium from Mr Yu. The premium was intentional and a serious breach of employment standards. Having regard to the objects of the Employment Relations Act 2000, including addressing the inherent inequality of power in employment relationships, a penalty was considered appropriate. Balancing all relevant factors, including Mr Yu's vulnerable status as a migrant worker and giving weight to the need to deter both this employer and all employers from seeking such premiums, a penalty of $6,000 was considered appropriate.

Synergy was ordered to pay Mr Yu $5,000 as compensation for hurt and humiliation, less 30%, for the unjustified disadvantage claim. It was also ordered to pay $14,000 as compensation for hurt and humiliation, less 20%, for the unjustified dismissal claim. It was also ordered to pay a $10,000 penalty, with half to be paid to Mr Yu and the other half to the Crown. Costs were reserved.

Yu v Synergy Nutrition Ltd [[2025] NZERA 64; 12/02/25; M Urlich]

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.

Bills open for submissions to select committee: Seven Bills

Education and Training Amendment Bill (No 2) (12 June 2025)

Public Works (Critical Infrastructure) Amendment Bill (13 June 2025)

Education and Training (Vocational Education and Training System) Amendment Bill (18 June 2025)

Credit Contracts and Consumer Finance Amendment Bill (23 June 2025)

Financial Service Providers (Registration and Dispute Resolution) Amendment Bill (23 June 2025)

Financial Markets Conduct Amendment Bill (23 June 2025)

Ngāti Hāua Claims Settlement Bill (24 June 2025)

Valuers Bill (27 June 2025)

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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ADVICELINE

AdviceLine is your link to first-rate employment relations advice. Business Central understands the difficulties employers can have with managing employees, so supports you with dedicated employer advisors.

TRAINING SERVICES

Our training team provide you with practical training solutions across various employment topics to help upskill your staff, giving your business a competitive edge.

OCCUPATIONAL HEALTH AND SAFETY CONSULTANTS

Health and Safety and the well-being of your employees should be of paramount importance to any employer. To help you along the way, we have a friendly and knowledgeable Health and Safety Consultant.

EMPLOYMENT RELATIONS CONSULTANTS

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

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.

ENTERPRISE SERVICES

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ADVICELINE

AdviceLine is your link to first-rate employment relations advice. Business Central understands the difficulties employers can have with managing employees, so supports you with dedicated employer advisors.

This service is 100% inclusive of your membership. There is no time limit to your call, and the team is available 8am–8pm Monday to Thursday and 8am–6pm Friday.

Our Employer Advisors are well trained and comprise a mixture of legal and business backgrounds. They understand your issues and can help advise you on legal requirements and best practices. They are backed up by a large resource base they can call on to support with you with written resources, guides, and templates.

TRAINING SERVICES

Our training team provide you with practical training solutions across various employment topics to help upskill your staff, giving your business a competitive edge.

Whether it be best practice processes under the Employment Relations Act and the Health and Safety at Work Act, leadership training or personal development, the Business Central training team are dedicated to facilitating your business's professional learning.

For more information about Business Central's public and customised in-house courses, or to register for a course, contact the team today.

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OCCUPATIONAL HEALTH AND SAFETY CONSULTANTS

Health and Safety and the well-being of your employees should be of paramount importance to any employer. To help you along the way, we have a friendly and knowledgeable Health and Safety Consultant.

Adrienne has extensive experience with helping companies navigate Health and Safety requirements. She understands companies need to see sound return on investment for their well-being initiatives. Adrienne offers full support with compliance issues such as induction training and hazard identification and management. Additionally she can help with preparation for ACC 'Workplace Safety Management Practices'.

EMPLOYMENT RELATIONS CONSULTANTS

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

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

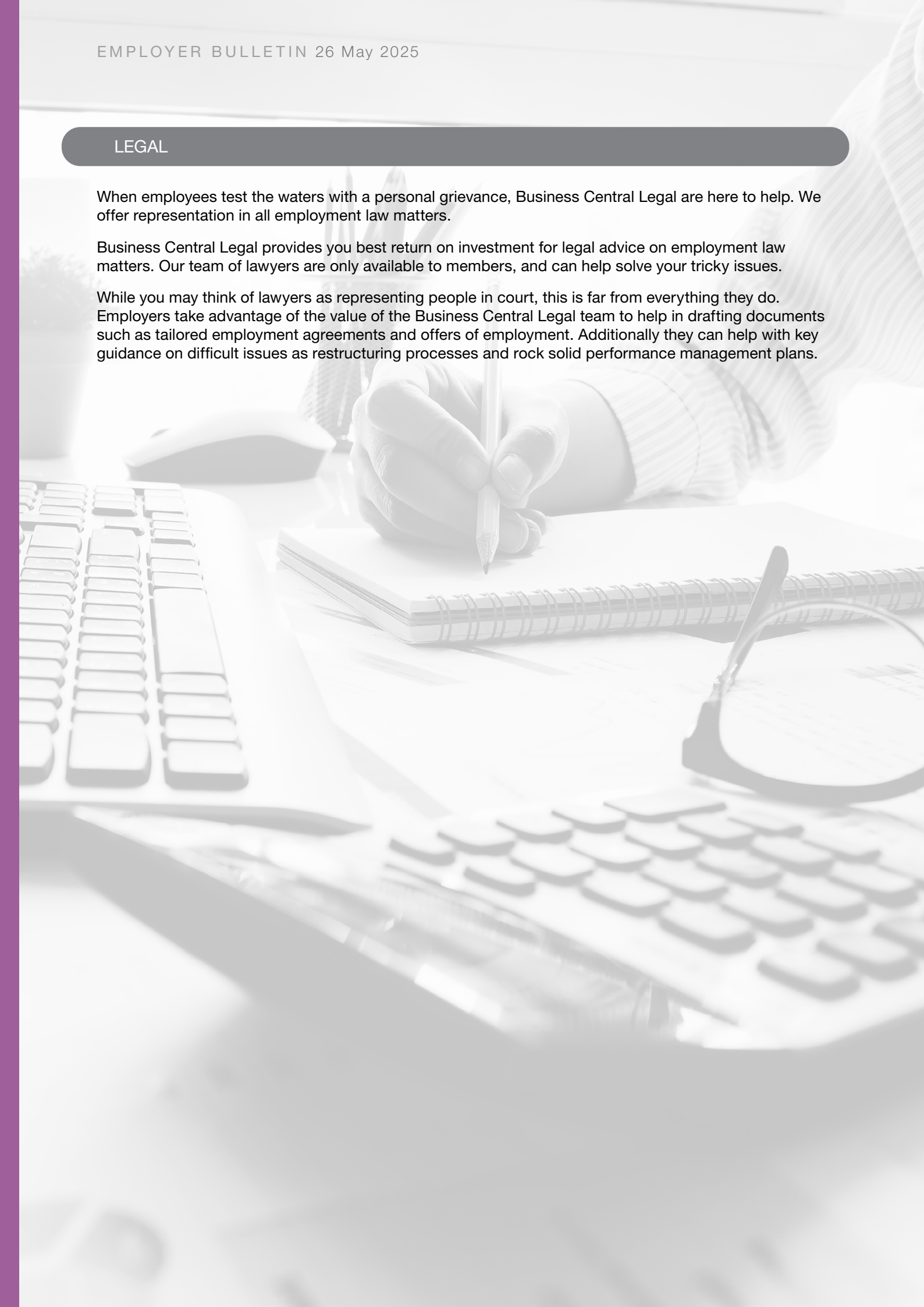
Our Consultants have a wide range of experience and are prepared to help. Whether you need to update your agreements or policies, or embark on performance management, they have the experience to make a difference. There are so many areas they can help; it may be union issues and managing a difficult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

LEGAL

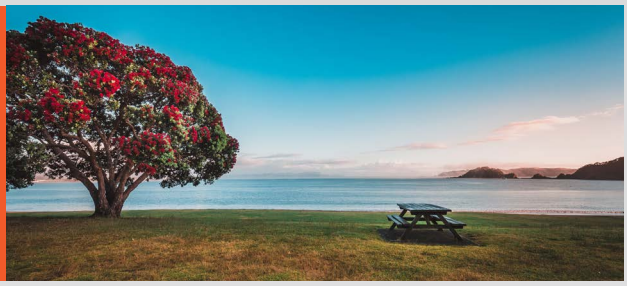
When employees test the waters with a personal grievance, Business Central Legal are here to help. We offer representation in all employment law matters.

Business Central Legal provides you best return on investment for legal advice on employment law matters. Our team of lawyers are only available to members, and can help solve your tricky issues.

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.



A QUICK GUIDE TO HOLIDAY PAY PRACTICES IN NEW ZEALAND



NATIONAL PUBLIC HOLIDAYS 2025

New Year's Day - Wednesday, January 1
Day after New Year's Day - Thursday, January 2
Waitangi Day - Thursday, February 6
Good Friday - Friday, April 18
Easter Monday - Monday, April 21
ANZAC Day - Friday, April 25
King's Birthday - Monday, June 2
Matariki - Friday, June 20
Labour Day - Monday, 27 October
Christmas Day - Thursday, 25 December
Boxing Day - Friday, 26 December

PUBLIC HOLIDAYS

All employees for whom the day would otherwise be a working day and do not work on that day, will be entitled to a paid public holiday not worked.

All employees for whom the day would otherwise be a working day and do work on that day, will be entitled to at least time and a half for the hours worked on that day and an alternative holiday.

Employers therefore need to consider whether the day on which the public holiday falls is otherwise a working day for each employee in order to determine public holiday entitlements. The otherwise working day test applies to all employees regardless of whether they are permanent, fixed term or casual employees, or have just commenced employment.

OTHERWISE WORKING DAY

In most situations it will be clear whether the day on which the public holiday falls would otherwise be a working day for an employee.

However, if it is not clear an employer and employee should consider the following factors with a view to reaching an agreement on the matter.

- The employee's employment agreement;
- The employee's work patterns;
- Any other relevant factors, including:

- whether the employee works for the employer only when work is available;
- the employer's rosters or other similar systems;
- the reasonable expectations of the employer and the employee that the employee would work on the day concerned;

- Whether, but for the day being a public holiday, the employee would have worked on the day concerned.

CHRISTMAS/NEW YEAR CLOSEDOWN AND PUBLIC HOLIDAYS

If a public holiday falls during a closedown period, the factors listed above, in relation to what would otherwise be a working day, must be considered as if the closedown were not in effect. This means employees may be entitled to be paid public holidays during a closedown period.

ANNUAL HOLIDAYS, PUBLIC HOLIDAYS, TERMINATION OF EMPLOYMENT

A public holiday that occurs during an employee's annual holidays is treated as a public holiday and not an annual holiday.

An employee who has an entitlement to annual holidays at the time that their employment ends will be entitled to be paid for a public holiday if the holiday would have:

- Otherwise been a working day for the employee; and
- Occurred during the employee's annual holidays had they taken their remaining holidays entitlement immediately after the date on which their employment came to an end.

When applying the provision, you are only required to count the annual holidays entitlement an employee has when their employment ends (not accrued annual holidays). Employees become entitled to 4 weeks annual holidays at the end of each completed 12 months continuous employment.

PUBLIC HOLIDAY TRANSFER

The Holidays Act 2003 allows an employer and employee to agree in writing to transfer a public holiday to any 24-hour period.

This means, with agreement, a public holiday may be transferred:

- By a few hours to match shift arrangements; or
- To a completely different day

In the absence of a written agreement, a public holiday is observed midnight to midnight.

Please note that this guide is not comprehensive. It should not be used as a substitute for professional advice. For specific assistance and enquiries, please contact AdviceLine.