BusinessCentral

EMPLOYER BULLETIN

1 September 2025
A Weekly News Digest for Employers

EMPLOYER NEWS

Tax bill to grow the economy and ease cost of living

Revenue Minister Simon Watts has introduced a new tax bill aimed at boosting New Zealand's economy, helping businesses grow, and making it easier for skilled people to live and work here.

"Currently, new migrants are taxed on estimated, not actual, overseas income. The new law will only tax them on money they actually earn. This makes it fairer and more attractive for skilled migrants to move here, and helps keep talented New Zealanders from leaving."

The bill also makes it easier for overseas visitors working remotely, sometimes known as digital nomads, to stay longer in New Zealand before being taxed, encouraging them to spend more in our economy while they're here.

Other matters that will be covered are fixing tax timing issues with employee share schemes, and reducing unnecessary tax compliance costs for joint ventures and residential solar power.

To read further, please click here.

Reserve Bank capital review welcomed

Finance Minister Nicola Willis welcomed the opening of consultation on the Reserve Bank's review of capital settings for banks and other deposit takers.

"Since 2019, concerns have been raised that the Reserve Bank's capital settings may be undermining competition and efficiency in our banking industry, imposing excessive restriction on lending to important sectors such as agriculture and community housing, and creating headwinds for economic growth. My letter of expectations asked the Bank to consider matters that could enhance competition.

"I welcome the Bank's decision to consult on a number of proposed changes to its capital settings to help even the playing field between larger banks and their smaller competitors.

"The Bank has also proposed options for changes to overall capital ratio requirements, which it says would have the effect of lowering lending rates to New Zealanders.

"I also welcome the Bank's decision to reduce the minimum capital requirement for deposit takers from $30 million to $5 million, which will reduce the hurdle faced by new entrants wanting to compete in the New Zealand banking market."

To read further, please click here.

Retail activity up in the June 2025 quarter

The total volume of retail sales in New Zealand increased by 0.5 percent in the June 2025 quarter compared with the March 2025 quarter, according to figures released by Stats NZ.

"Retail activity recorded a modest increase in the June quarter, with growth seen in most industries," economic indicators spokesperson Michelle Feyen said. "Electrical and electronic goods, supermarkets and grocery stores, and pharmaceutical retailing saw the largest increases this quarter."

The increase was concentrated in only a few regions. Sales in the South Island increased by 0.2 percent ($12.0 million) to $7.6 billion, while sales in the North Island decreased by 0.3 percent ($67.3 million) to $22.7 billion.

"Between the June 2022 and June 2025 quarters, actual retail sales have increased by 17.7 percent in the South Island compared with 3.5 percent in the North Island," Feyen said.

For most of the last two years, retail sales growth has been stronger in the South Island when compared with the North Island. However, 12 of the 16 regions had lower retail sales values in the June 2025 quarter compared with the March 2025 quarter.

To read further, please click here.

New Business Investor Visa to support growth

The Government is modernising visa settings to attract experienced businesspeople to help grow New Zealand's future.

"The Business Investor Visa will provide a pathway to residence for business migrants who are ready to invest in, operate and grow established businesses here," Immigration Minister Erica Stanford says.

It offers a $1 million investment in an existing business, with a three-year work-to-residence pathway, or a $2 million investment in an existing business, with a 12-month fast-track to residence.

"We are introducing a more targeted pathway, with clearer settings that are easier for applicants to understand and for Immigration New Zealand to process.

"Work is also underway on a visa pathway for startup-entrepreneurs with scalable, innovative business ideas."

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 has grown to $237.1 billion, an increase of

$30.2 billion over the past quarter, Infrastructure Minister Chris Bishop says.

"The Pipeline now contains over 9,200 projects that are underway or being planned," Mr Bishop says, "helping New Zealand's infrastructure construction sector plan ahead for major upcoming projects and hire and retain key staff in the right locations.

"The Commission's projections show at least $17.5 billion in projected potential spend across 2025, about 4 percent of our GDP.

"The June Pipeline update shows that the overall value of initiatives with a confirmed funding source has increased, up $13.5 billion to $125.1 billion. This includes NZTA highway maintenance programmes and redevelopments of two prisons.

"The Commission is currently collecting data for the September quarter. This will inform the final version of the National Infrastructure Plan, which will be delivered in December.

"I encourage the remaining councils and any infrastructure provider who is not yet contributing to reach out to the Commission."

To read further, please click here.

NZ–UAE Trade Agreement enters into force, unlocking billions in new opportunities

The New Zealand–United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA) has officially entered into force, opening the door to one of the world's fastest-growing economies, Agriculture, Trade and Investment Minister Todd McClay announced.

"The NZ–UAE CEPA delivers up to an estimated $42 million in tariff savings per year for Kiwi exporters and the wider economy," Mr McClay says.

"From today, 98.5 percent of New Zealand's exports to the UAE will enter duty-free, rising to 99 percent by the start of 2027. This is one of the best goods market access packages we have ever secured."

Key goods, such as dairy ($766m), red meat ($52.5m), apples ($34.9m), kiwifruit ($7.8m), seafood ($15.5m), forestry products ($9.4m), and honey ($5.2m) will all enter duty free from today.

The UAE is one of New Zealand's largest markets in the Middle East, and a gateway into a US$500 billion economy that is growing and diversifying rapidly. With two-way trade already worth $1.44 billion a year the CEPA creates a platform to go much further.

To read further, please click here.

Express lane for new supermarkets

The Government will remove barriers preventing competitor supermarkets from launching or expanding in New Zealand with a series of urgent legislative and policy changes, Economic Growth Minister Nicola Willis says.

"We're creating an express lane for new supermarkets to boost competition and deliver better deals for Kiwi shoppers.

"Earlier this year we ran a Request for Information (RFI) process asking what would help challenger supermarkets take on the current duopoly.

"The responses revealed widespread frustration with restrictive zoning, slow consenting, and cumbersome regulations that make it extremely difficult for new competitors to gain a foothold in the

New Zealand grocery sector.

"I note that many responses to the RFI reinforced the importance of work to ensure existing fair trading, grocery and competition legislation is adequately promoting the interests of consumers and effectively deterring anti-competitive behaviour.

"The Commerce Commission is progressing a number of enforcement actions under existing law and is investigating stronger protections for suppliers under the Grocery Supply Code.

"The Government has completed consultation on changes to promote consumer interests by strengthening enforcement and penalties under the Fair Trading Act. Potential changes will shortly be considered by Cabinet."

To read further, please click here.

Gender pay gap narrows to lowest on record

The gender pay gap was 5.2 percent in the June 2025 quarter, down from 8.2 percent in the June 2024 quarter, according to figures released by Stats NZ.

"The June 2025 quarter gender pay gap of 5.2 percent is the lowest since the series began in 1998," labour market spokesperson Abby Johnston said.

"Annually, the gender pay gap declined by 3.0 percentage points, the first statistically significant annual decline noted since 2017."

In the year ended June 2025, median hourly earnings from wages and salaries rose $1.44 (4.3 percent) to $35.00.

For women, median hourly earnings from wages and salaries rose $1.68 (5.2 percent) to $33.76 in the year to the June 2025 quarter. Both these changes were statistically significant.

For men, median earnings were $35.62 in the June 2025 quarter (up 1.9 percent annually). The change for men was not statistically significant.

"Increases in women's median hourly earnings were seen across age groups, ethnicity, and occupation," Johnston said.

To read further, please click here.

EMPLOYMENT COURT: ONE CASE

Employment Court pitches in on tangled employer identity

The Employment Court (the Court) received a challenge to a determination made by the Employment Relations Authority (the Authority) in Johnston v Youtap Ltd [2023] NZERA 752. The Authority had found Dr Johnston to be an employee of Youtap Ltd (Youtap), when his employment ended in February 2022. Youtap argued his employer was its Singapore-based subsidiary, Youtap Mobile Money Asia Pte Ltd (YMMA).

Dr Johnston commenced employment with Mobilis Ltd in 2007. In 2015, the company name changed to Youtap Ltd. Dr Johnston remained under the same employment agreement. Verifone Mobile Money Asia Pte Ltd was incorporated at this time, which ultimately changed its name to YMMA in April 2017. YMMA was owned by Youtap Mobile Money Ltd, a New Zealand-registered company, and that entity was in turn owned by Youtap, also registered in New Zealand.

Both Youtap and Dr Johnston agreed that he would spearhead the expansion into the Asia market and therefore be based in Singapore working for YMMA. In October 2015 Dr Johnston wrote to Mr Jones, the Youtap chief executive, advising employment by the Singapore entity was required for a mandatory employment pass. He needed to be paid in either local currency or US dollars. He wanted to keep KiwiSaver contributions going and accepted he would need to make these as a private individual.

In 2018, auditors for YMMA asked for a copy of an employment agreement to show Dr Johnston was employed by YMMA. An agreement was hastily prepared and signed by the parties, which confirmed Dr Johnston was an employee of YMMA from 1 November 2015.

Youtap argued that a novation took place in 2015. In a novation, an original party to a contract is replaced by a new party. All the rights and obligations of the original party are transferred to the new party, and the original party would cease to be a party to the contract. If this was not found to be true, Youtap next said that the signing of the 2018 employment agreement confirmed that YMMA was Dr Johnston's employer. Dr Johnston's view was that his employer had always been Youtap and that from his perspective, nothing really changed when he moved to Singapore.

The Court agreed that a novation happened here. Dr Johnston's correspondence was clear that he legally needed to be employed by the Singapore entity. He also understood that his KiwiSaver contributions would have to be made as an individual rather than through employment with Youtap. The arrangement was mutually beneficial to both parties, with Youtap having an experienced person on the ground in Singapore and Dr Johnston benefiting from Singapore's lower tax regime.

The Court then turned its focus to determining the nature of the relationship between Dr Johnston and Youtap. The Court would assess the intention of the parties. It also assessed the way in which Dr Johnston's employment operated in practice, including the extent to which Youtap, rather than YMMA, controlled Dr Johnston's work. Finally, it would look at the extent to which Dr Johnston was integrated into Youtap, as opposed to into the business of YMMA.

The Court concluded that the parties intended that Dr Johnston would be employed by YMMA from November 2015, and that this intention remained the case throughout Dr Johnston's employment and in the period immediately following it. Further, the way Dr Johnston interacted with YMMA and Youtap was consistent with him being employed by YMMA.

The Court also considered whether the YMMA arrangement was a convenient sham. It took the view that Dr Johnston's work was largely for the benefit of the Singapore-based entity. Mr Jones did exercise a degree of control, but this was in his role as overall leader of Youtap and related companies, and did not reflect that Dr Johnston was specifically employed by Youtap.

The Court ruled that Dr Johnston was an employee of YMMA from 1 November 2015 until his employment was terminated in February 2022. It overturned the Authority's determination.

Youtap Ltd v Johnston [[2025] NZEMPC 90; 09/05/25; Judge Holden]

EMPLOYMENT RELATIONS AUTHORITY: FOUR CASES

No take-backs on mutually agreed exit

Mr Frew was employed by Oakley's Windows & Doors Ltd (Oakley's) as an aluminium joinery fabricator from 22 February 2022. He was off work since mid-November 2023 due to disputes over his employment terms and health issues. Mr Frew raised a claim with the Employment Relations Authority (the Authority) alleging Oakley's inflicted unjustified disadvantage. He also claimed breaches of good faith and unlawful and unreasonable surveillance and sought public holiday payments between 17 November 2023 and 25 April 2025.

Based on a reduction in work in September 2023, Mr Frew took annual leave until 31 October 2023. After that the informal agreement was he would take unpaid leave until orders picked up in the new year. Despite this agreement, Mr Oakley, the general manager, wrote to Mr Frew on 7 November 2023 seeking to make his role casual. Mr Frew declined this offer and the parties agreed to meet to discuss it on 20 November 2023.

At this meeting it was generally agreed that Mr Frew's role, at his suggestion, would be made redundant. As part of this agreement, Oakley's was to prepare a redundancy package. Despite this, Mr Oakley wrote to Mr Frew again on 12 December 2023 setting out his expectation that Mr Frew would return to work on 17 January 2024. The letter further set out that his hours may be subject to change and that his work tasks would likely change.

Oakley's contended in the resulting dispute that no redundancy agreement had ever been made and there was no provision for it within the employment agreement anyway. Mr Frew held that an agreement had been reached and that Oakley's should stand by this agreement. While these exchanges took place, Mr Frew went on sick leave claiming he was generally unfit for work. Oakley's debated this based on photos of Mr Frew at a community event between April and July 2024, which he was not aware were being taken, and formed his basis for being surveyed unlawfully.

Oakley's argued that the Holidays Act 2003 (the Act) defined the otherwise working day, and what factors to apply when it is not clear what would otherwise be a working day. It felt this definition excluded Mr Frew's entitlements to paid public holidays, as he had been on unpaid leave with no indication of a return to work. Oakley's also argued no work pattern was evident nor roster in place, due to Mr Frew's prolonged absence.

The Authority disagreed with Oakley's and found Mr Frew's working day was clear-cut. Mr Frew's hours of work clause unambiguously stated it ran "7am to 4 pm Monday to Friday" – a standard 40 hours per week, with no suggestion this was subject to a roster. Therefore, the factors in the Act that further broke down the otherwise working day were not relevant here.

For an otherwise working day, the Act unambiguously defines that being on sick leave on that day still qualifies to be paid the public holiday. The Authority upheld Mr Frew's claim for the public holidays that fell during his sick leave.

The Authority next considered Mr Frew's dispute on his employment terms. It rejected Oakley's claim to not really understand the differences between permanent and casual positions, since the employment agreement template was prepared by a third party. The Authority did not find this credible.

The Authority found Mr Frew's actions understandable once he saw his role was becoming tenuous. Due to this, though, there was no disadvantage to Mr Frew aside from overall stress.

The Authority noted the poor communication from Oakley's in its letter of 12 December 2023, where Oakley's sought to extend the leave without pay and introduce flexible working arrangements to the role, plus suggesting uncertainty in the hours it would give Mr Frew. This, and Oakley's next letter on 12 January 2024, made no mention of the agreement the parties had made.

Oakley's also claimed that Mr Frew sought to make his role redundant after the offer of casual employment. The Authority observed that at this point, Oakley's had already decided to make his permanent role redundant.

After that, Oakley's failed to manage Mr Frew's absence on legitimate sick leave, or to engage constructively with him, including communicating his health status through social media. The Authority found in favour of Mr Frew being surveyed without disclosure.

Mr Frew established his claim of unjustified disadvantage. The Authority set an initial award of $10,000 for his hurt and humiliation. In making this award, the Authority also noted Mr Frew had not been communicative with Oakley's about his prognosis. Mr Frew also disclosed in the Authority's investigation that he had no intention of returning to work. To reflect that Mr Frew had not entirely acted in good faith, the remedy was reduced by 10 percent.

Oakley's was ordered to pay Mr Frew a final figure of $9,000 in compensation, as well as his relevant daily pay for all public holidays during his employment. Costs were reserved.

Frew v Oakley's Windows & Doors Ltd [[2025] NZERA 338; 16/06/25; D Beck]

Consequences for jumping to conclusions of misconduct

Mr Kalkat was employed by Easy Recruitment Ltd (trading as Easy Recruit) as a labourer and forklift driver. He worked from 16 June 2023 until his employment ended on 4 January 2024, when Easy Recruit believed it summarily dismissed him. Mr Kalkat alleged he was unjustifiably dismissed and sought remedies of compensation and lost wages. Easy Recruit argued Mr Kalkat was a casual worker and that they were entitled to end the engagement without any due process.

Mr Kalkat began with Easy Recruit, performing casual labouring work at a food distribution centre. Mr Wanhalla was Easy Recruit's sole director and shareholder. Mr Kalkat was then offered a job at Linfox NZ Ltd (Linfox), a transnational logistics company, by one of its managers. He thought this was on a trial basis for 3 months and then he would be appointed permanently. Mr Kalkat's individual employment agreement (IEA) dated 19 June 2023 indicated he had to be fully aware that he was working for a placement agency. Mr Kalkat started with Linfox on 4 September 2023 in his role as labourer and forklift operator. Mr Kalkat took instructions from a Linfox supervisor, and although he recalled Mr Wanhalla being on site occasionally, they had no meetings to give feedback on the placement.

Mr Kalkat described that, without any contact or prior discussion from Mr Wanhalla, he received an email on 4 January 2024 regarding termination of employment for serious misconduct. This cited a message Mr Kalkat sent to Mr Wanhalla on 16 October 2023 that was perceived as threatening. It also suggested that Mr Kalkat had not accurately recorded his working hours for 22 December 2023.

With the absence of any basic procedural fairness, including not allowing Mr Kalkat to be heard, the Employment Relations Authority (the Authority) found this was an unjustified dismissal. The fundamental rationale to dismiss was objectively suspect. The exchange on 16 October 2023 should have been dealt with at the time. Mr Kalkat also had a reasonable explanation for his leaving early on his last day of work in 2023, yet being paid for the remainder of the day (an hour at the most). The Authority also noted that no timesheet was ultimately presented as evidence. It felt on top of this that the timeline showed evident procedural deficiencies and breached Mr Kalkat's IEA. The Authority found Mr Kalkat was unjustifiably dismissed on a procedural and substantive basis.

The abruptness of Mr Kalkat's dismissal significantly dented his confidence and caused him distress and embarrassment. The Authority awarded Mr Kalkat $9,000 for his hurt and humiliation and lost wages of $4,320. Costs were reserved.

Kalkat v Easy Recruitment Ltd t/a Easy Recruit [[2025] NZERA 257; 08/05/25; D Beck]

Pushing employee off work found to be constructive dismissal

Mr Watson engaged in two bouts of employment with Alchemy Builders Ltd (Alchemy Builders), the second being for demolition work, from 11 April 2022 until 21 December 2023. He alleged that he was constructively dismissed by the company and sought reimbursement of his wages, compensation and penalties.

Mr McKelvie, sole director and manager of Alchemy Builders, felt in the second half of 2023 that Mr Watson's work performance began to deteriorate. He said Mr Watson failed to carry out instructions and demonstrated a pattern of taking excessive time on jobs, sometimes multiple times in a day.

Mr Watson's explanation was that after Alchemy Builders failed to replace the exit of an experienced coworker, his workload increased to that of two employees. He felt put under extreme physical and mental pressure and claimed he had to work unpaid overtime well into the night. As well as this, Mr Watson alleged he was being bullied and harassed by co-workers, both in person and online. He went off work after 30 November 2023 and did not return.

Mr McKelvie claimed that leading up to Christmas, Mr Watson's behaviour continued to deteriorate significantly. The ongoing issues meant that their working relationship had become untenable. He did not send his weekly Sunday text to advise Mr Watson of the coming week's work instructions. Mr Watson was not paid for that week, on his next pay day of 14 December 2023. Mr Watson's representative advised that in doing this, Alchemy Builders had breached a fundamental term of the employment relationship. He stated that Alchemy Builders was now on notice of a personal grievance for constructive dismissal, if the breach was not rectified.

On 10 December 2023, Alchemy Builders' representative proposed Mr Watson take the following week off work as annual leave, on the basis of it being the annual Christmas closedown. Mr Watson declined the request, as he wanted to save his leave for the later Christmas holiday period. Mr Watson's representative wrote that Mr Watson did not wish to take leave, and was ready and able to work. The next day, Alchemy Builders' representative told Mr Watson that due to a pre-Christmas wind down, there was no work available for him. It put him on annual leave for this time, with less than the legally required 14 days' notice.

On 16 December 2023 Mr Watson noticed that he had been removed from the Alchemy Builders WhatsApp platform. Mr Watson's representative claimed a grievance for constructive dismissal on 21 December 2023. Mr Watson's final date of employment was 21 December 2023.

The Employment Relations Authority (the Authority) considered whether Mr Watson had been constructively dismissed. He claimed Alchemy Builders dismissed him through breaching its employment duties, when it failed to inform him of work, sought to impose a closedown period without giving him notice, and failed to pay him. When this happened, Mr Watson's representative put Alchemy Builders on notice that Alchemy Builders had breached a fundamental term of the employment relationship, and that he would raise a constructive dismissal claim if this was not rectified.

Mr McKelvie claimed that the employment relationship had become irreparable due to Mr Watson's ongoing performance and conduct issues. However, Alchemy Builders did not run any process other than the written warning, nor did it address Mr Watson's concerns in any way. He did not back up his claim that the parties had any mutual agreement to end the employment relationship.

Where an employee appears to walk out of an employment relationship based on a breach of duty, the real reason for the termination is taken to be the employer's conduct, which is treated as tantamount to an actual dismissal. Alchemy Builders' failure to rectify the breach ended the employment relationship, meaning it constructively dismissed him.

The Authority awarded Mr Watson the unpaid wages for the two weeks Alchemy Builders put him off work, the first where it claimed it did not have work for him, and the second where it incorrectly required him to take annual leave. This totalled $2958.56. It also awarded three months' lost wages totalling $19,230.64, and compensation for hurt and humiliation of $15,000.

On top of this, Mr Watson was never provided with a written employment agreement, and Alchemy Builders failed to provide time and wage records or holiday and leave records, when originally requested. The Authority considered these breaches of statutory requirements nontrivial and that compliance here was of considerable importance. As a result, it also issued Alchemy Builders a penalty of $2,000. Costs were reserved.

Watson v Alchemy Builders Limited [[2025] NZERA 265; 13/05/25; A Gane]

Employee's complaints do not equal raising personal grievances

Mr Chanengeta was a registered nurse who was employed by Health New Zealand - Te Whatu Ora (Health NZ), in the role of clinical team co-ordinator. He was summarily dismissed from his employment for serious misconduct on 4 July 2024 and alleged unjustified disadvantage and dismissal in the Employment Relations Authority (the Authority).

Health NZ specifically disputed a 2023 matter of a relationship break up with a colleague. Mr Chanengeta said his employment was disadvantaged by Health NZ's failure to protect him and his family from "attacks" by the colleague, the colleague using "racially discriminatory" language in making a complaint about him to the New Zealand Police (the Police), and failure by Health NZ to address the complaints he raised. Here the Authority determined whether these matters had been raised within the statutory 90-day time limit.

On 30 September 2023, Mr Chanengeta raised a complaint about the colleague, alleging they accessed clinical records for his adult daughter. Health NZ started to investigate this issue, but on 25 October 2023 Mr Chanengeta sought to withdraw the complaint. Health NZ advised there was no evidence his daughter's records had been accessed.

On 8 November 2023, the colleague lodged their own complaint about Mr Chanengeta. It alleged Mr Chanengeta pressured the colleague to loan him money and then refused to repay it. Mr Chanengeta felt this was actually a gift. The situation spilled over to Mr Chanengeta's family members who also complained to Health NZ that they were being intimidated. At this point, the colleague claimed Mr Chanengeta's complaint on 30 September 2023 was in reprisal for not approving their overtime request.

In December 2023, Mr Chanengeta was suspended on full pay while matters were investigated. In February 2024, Mr Chanengeta disclosed he was in a relationship with the colleague. The process was put on hold while the colleague was re-interviewed. In March 2024, Health NZ further alleged a failure to disclose a conflict of interest, and put this to Mr Chanengeta for his response.

On 12 April 2024, Health NZ made an interim decision that all the allegations were upheld, and to terminate Mr Chanengeta's employment for serious misconduct. It considered his feedback and confirmed the decision on 4 July 2024. Mr Chanengeta claimed he was being punished for nondisclosure of a relationship, while the colleague denied any relationship at all. He said this amounted to bullying by Health NZ.

The Authority ruled that Mr Chanengeta's letter of 30 September 2023 did not successfully raise a personal grievance that Health NZ failed to protect Mr Chanengeta and his family from attacks. His complaint on the Police incident similarly did not equate to raising a grievance on discriminatory language from the colleague. The plain interpretation of the phrasing of the complaints was that these were about the colleague, not Health NZ as an employer.

The Authority lastly could not find evidence of any grievance being raised about Health NZ bullying Mr Chanengeta, or a failure to address his complaints about it. The Authority noted the only grievance letter Health NZ received was dated 2 May 2024 and did not include any reference to bullying nor Health NZ's failure to act.

The Authority found that on Health NZ failing to protect him and his family from attacks or discriminatory language, Mr Chanengeta did not raise personal grievances in time. It also found he did not raise a personal grievance on being bullied by Health NZ or its failure to act at all. There were other live personal grievances, so the Authority ordered the parties to mediate on the remaining issues. Costs were reserved.

Chanengeta v Health New Zealand - Te Whatu Ora [[2025] NZERA 307; 30/05/25; J Lynch]

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: Eleven Bills

Education and Training (Early Childhood Education Reform) Amendment Bill (1 September 2025)

Patents Amendment Bill (4 September 2025)

Electoral Amendment Bill (11 September 2025)

Constitution Amendment Bill (15 September 2025)

Regulatory Systems (Internal Affairs) Amendment Bill (24 September 2025)

Review of Standing Orders 2026 (25 September 2025)

Land Transport (Clean Vehicle Standard) Amendment Bill (No 2) (26 September 2025)

Antisocial Road Use Legislation Amendment Bill (30 September 2025)

Carter Trust Amendment Bill (2 October 2025)

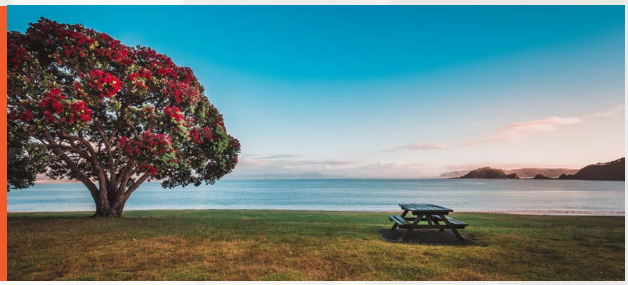
Regulatory Systems (Transport) Amendment Bill (2 October 2025)

Summary Offences (Demonstrations Near Residential Premises) Amendment Bill (6 October 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/

CLICK HERE

A QUICK GUIDE TO HOLIDAY PAY PRACTICES IN NEW ZEALAND



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
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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.

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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.

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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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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.

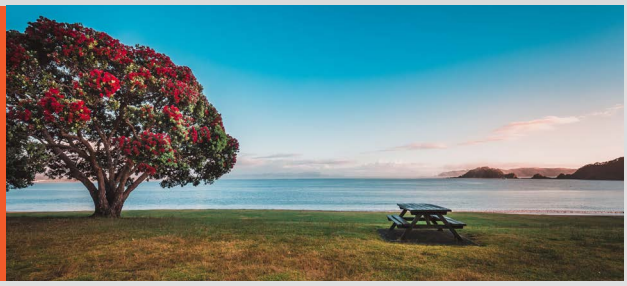
LEGAL

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



UPCOMING PUBLIC HOLIDAYS

Labour Day - Monday, 27 October 2025
Christmas Day - Thursday, 25 December 2025
Boxing Day - Friday, 26 December 2025
New Year's Day - Thursday, 1 January 2026
Day after New Year's Day - Friday, 2 January 2026

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.