

EMPLOYER BULLETIN

13 April 2026
A Weekly News Digest for Employers

EMPLOYER NEWS

New Zealand welcomes ceasefire

Foreign Minister Winston Peters says New Zealand welcomes the announcements by the United States and Iran over the past few hours - as we welcome all efforts to bring an end to this conflict.

“While this is encouraging news, there remains significant important work to be done in the coming days to secure a lasting ceasefire.

“We are grateful for the work of Pakistan, and others such as Turkiye and Egypt, to seek to find a solution to the crisis.

“As we discussed with Secretary of State Marco Rubio today, this conflict has had wide-ranging impacts and disruptions - for both those in the Middle East and further afield including in New Zealand and the Pacific region.

“In the coming days and weeks, New Zealand will stand in support of all efforts to bring about a lasting, durable end to this conflict,” Mr Peters says.

To read further, please [click here](#).

Hawke's Bay water project to boost food production

Pre-construction work will commence at the Tukituki Water Security Project in Hawkes Bay with the help of a Regional Infrastructure Fund loan of up to \$18.13 million, Associate Regional Development Minister Mark Patterson says. The Minister was at an event in Ongaonga today to announce the funding.

“The water storage project would help unlock economic potential – boost food production and create jobs.”

“As a key food producing region, Hawkes Bay has the potential for expansion with reliable long-term water supplies. This project will support land uses such as horticulture, seed production and high-value pastoral farming,” Mr Patterson says.

The work will include completion of detailed design, engineering and confirm construction costs and overall commercial viability.

To read further, please [click here](#).

Gas-focused new entrant good news for NZ's petroleum sector

The sale of Matahio Energy's New Zealand assets to independent oil and gas explorer and producer Sunda Energy is good news for New Zealand's petroleum sector and a further signal of growing international interest in the opportunities on offer, says Resources Minister Shane Jones.

The companies have today announced a sale and purchase agreement covering Matahio's New Zealand assets, which include well-established onshore oil and gas operations in Taranaki - the producing Cheal, Cheal East and Sidewinder fields - as well as the Puka exploration permit.

To read further, please [click here](#).

Last call on red tape: Alcohol Bill open for submissions

The Sale and Supply of Alcohol (Improving Alcohol Regulation) Amendment Bill passed its first reading in Parliament last week and is now open for submissions at the Justice Select Committee, says Associate Justice Minister Nicole McKee.

"The Bill will cut red tape to support economic growth across the hospitality and events sector, restore fairness to the licensing regime, and create more choice and flexibility for local clubs.

"This is being done while retaining the core protections for public safety and reducing alcohol-related harm.

To read further, please [click here](#).

Unlocking economic potential for high country farms

Rule changes freeing up high country farmers to make the most of their land will unlock economic opportunities, support job creation and strengthen regional economies, Land Information Minister Chris Penk and South Island Minister James Meager say.

"Farmers in the high country make a significant contribution to New Zealand's primary industries, but they're telling us they want to do more and regulatory barriers are holding them back," Land Information Minister Chris Penk says.

"That's why the Government will introduce a Bill to Parliament that will give Crown pastoral land leaseholders more flexibility to expand their businesses and diversify their income."

To read further, please [click here](#).

Keeping children in classrooms and supporting schools through fuel challenges

The Government's priority is keeping schools open, students in classrooms and continuing to raise achievement as the country navigates fuel supply challenges, Education Minister Erica Stanford says.

"Specifically, I have directed officials to:

- Build a clear national picture of fuel use and operational impacts across the education system.
- Check in with the early learning sector this week to understand current awareness and preparedness and to inform planning.
- Use real-time information to identify pressures early and respond quickly where support is needed.
- Engage with suppliers to understand fuel impacts on essential services, such as school lunches, attendance services, and transport.
- Develop and stress-test plans across a range of critical services, including the school bus network and Specialised School Transport Assistance, to help maintain access to education.
- Work alongside the Rural Schools Association and wider sector groups to understand the specific challenges facing rural and remote communities.
- Closely monitor fuel availability for schools that rely on diesel boilers, noting that only a small number of schools are affected, and work directly with those schools to identify what they need to ensure sites remain appropriately heated, including through the winter period.

To read further, please [click here](#).

Landmark Auckland deal to unlock city's potential

Prime Minister Christopher Luxon and Auckland Mayor Wayne Brown have signed a landmark Auckland City Deal, marking New Zealand's first city deal and a new era of long-term partnership between Auckland and central Government. The Deal sets out how Government and Auckland Council will work together to unlock our biggest city's potential, boosting economic growth and improving living standards across New Zealand.

Key commitments of the Auckland City Deal include:

- Establishing a long-term partnership between Government and Auckland Council, including regular meetings between the Prime Minister, Ministers and the Mayor. There will also be a senior official from both Government and Council who will be accountable for delivering on the Deal.
- Reviewing Eden Park's ownership and operating model, recognising Eden Park as the national stadium, and contributing \$5 million each toward relocating Auckland Cricket to Colin Maiden Park.
- Investing in the redevelopment and roofing of the Auckland Tennis Centre to support international events.
- Developing a strategy for innovation precincts in areas such as the Fisher and Paykel precinct and around University of Auckland's flagship innovation centre in Newmarket (including MedTech-iQ); and strengthening Auckland's global trade and investment links.
- Jointly developing a destination and major events strategy to grow tourism, events, and hospitality in Auckland.
- Establishing a coordinated 30-year transport strategy for Auckland, with priority projects reflected in the Government Policy Statement on Land Transport 2027 including the North-West Rapid Transit project, Botany to Airport public transport, Mill Road, and CRL level crossings.
- Working together on the additional Waitematā Harbour crossing project, time-of-use charging, and more efficient transport network management.

To read further, please [click here](#).

EMPLOYMENT RELATIONS AUTHORITY: FIVE CASES

Employer commits no disadvantage in its redeployment considerations

Mr Anderson commenced employment with New Zealand Transport Agency Waka Kotahi (NZTA) on 28 April 2015. He was appointed to the role of Portfolio Manager (PM) for the central North Island on 11 January 2021. NZTA changed this role in 2023, essentially making his original role redundant. He raised a claim that he was unjustifiably disadvantaged by this.

Mr Anderson's employment agreement set out that if his role was made redundant, he would receive redundancy payments based on his length of service. Further, he would not be eligible for redundancy payment if he was offered an alternative position on substantially the same terms and conditions of employment.

From late 2023, NZTA started to form the view that the PM role needed to be updated based on feedback from both the PM team and the staff they managed. While the PM role largely involved liaising with external stakeholders, it was never intended to include significant people management functions, which evolved over time as the PM role developed. NZTA decided that they needed to consider changes to bring the PM role back to how it was originally intended to function.

This led to a formal change process which was confirmed in November 2024. Mr Anderson was automatically redeployed into one of the revised PM roles.

Mr Anderson advised NZTA he did not want the revised role and was seeking redundancy. His concern was that the revised role, with the removal of the management functions, was not substantially similar to his current role.

NZTA then offered Mr Anderson a revised role which included oversight of a permitting manager and a permitting project manager. Mr Anderson rejected this offer through his counsel on 20 December 2024, as he did not want this to be a permanent arrangement. There were plans in place for these two roles to be reallocated, but the current PM managing these staff had not agreed to relinquish management of them. Further, these roles were in different locations to Mr Anderson. Mr Anderson instead resigned on 17 January 2025.

NZTA argued that the revised role was on the same salary with the same benefits. The hours of work and location remained the same as did many of the PM role functions. Focus would remain on stakeholder engagement, and the role would remain within the same leadership team. NZTA submitted the removal of the people management aspect would not substantially change the nature of the role. The Employment Relations Authority (the Authority) agreed with this submission. Even aside from its verdict, Mr Anderson had every opportunity to comment on the removal of the people management aspect of the role during the change process and had not sought to make any comments.

When NZTA became aware of Mr Anderson's concerns they engaged with him and offered a role with two managers reporting to him, the same number he had within his former PM role. While Mr Anderson claimed the offer was made to deprive him of the opportunity to receive redundancy payment, the Authority did not agree. NZTA made the offer formally and it was therefore reasonable to consider the offer was genuine. While the issue of managing staff from a different location may have been prone to challenges, such arrangements were not uncommon within NZTA.

The Authority considered that NZTA complied with its legal obligations when seeking to redeploy Mr Anderson into a new role, and when it became aware of Mr Anderson's concerns, its decision to offer inclusion of a people management function was justifiable. Since the IEA referred to an "offer" of an alternative position on substantially the same terms and conditions of employment, NZTA's updated offer put beyond doubt that the alternative role was substantially the same, which the Authority agreed with.

The Authority found that Mr Anderson had not shown that he was disadvantaged in his employment by NZTA's actions and he had not established a personal grievance.

Anderson v New Zealand Transport Agency – Waka Kotahi [[2025] NZERA 819; 17/12/25; S Blick]

Employer is followed up on final pay and breaching good faith

The Applicant, Mr Gilbert, claimed he was disadvantaged by his former employer, Three60Degrees Ltd (Three60Degrees), during his employment. He alleged that Three60Degrees failed to pay him on time, conducted an inadequate redundancy process, and did not pay his final entitlements, mainly his notice period. Mr Gilbert also sought to pursue Mr Stevenson, the sole director and majority shareholder of Three60Degrees, as a person involved in the alleged breaches.

Mr Stevenson had invited Mr Gilbert to a meeting, where he advised him that his role was coming to an end due to the business's financial position, and asked him to consider whether there were any other roles within the company he considered suitable. Mr Gilbert said he was unsure what alternative roles might be appropriate. In the next meeting, Mr Stevenson offered him the option of either being paid four weeks' notice without working or working out that paid notice period. Mr Gilbert agreed to work the notice period. Mr Gilbert did not challenge the substantive reasons for his dismissal, but instead, said that the key issue for him was the non-payment of the notice period as his final pay.

The Authority was satisfied that Three60Degrees failed to pay Mr Gilbert his final wages and that an order for payment should be made. Mr Gilbert did not dispute the calculation of his final entitlements as recorded in the final payslip but maintained that the wages shown had never been paid. The payslip recorded a payment date of 22 July 2024 and identified the same bank account used for Mr Gilbert's earlier wage payments. Mr Gilbert's bank statement for that account showed no deposit on that date or in the surrounding period.

In the absence of any evidence from Three60Degrees that payment was made, including any evidence of PAYE or KiwiSaver payments, the Authority found it more likely that the final pay was not paid. The Authority therefore ordered Three60Degrees to pay Mr Gilbert the full gross amount of \$11,210.81 as recorded in the final payslip for the pay period of 8-21 July 2024, with Mr Gilbert to reconcile any resulting tax and KiwiSaver obligations directly with Inland Revenue and his KiwiSaver provider.

The Authority considered it appropriate to allow Mr Gilbert to seek recovery of the unpaid wages from Mr Stevenson personally, if Three60Degrees was unable to pay. In reaching that view, the Authority noted the absence of any evidence that the company had met its wage obligations or that Three60Degrees was being removed from the Companies Register.

The Authority was satisfied that Three60Degrees unjustifiably disadvantaged Mr Gilbert. The failure to pay Mr Gilbert's final wages was seriously unfair and had effects that extended beyond the end of his employment. The prolonged non-payment caused Mr Gilbert stress, financial pressure, and humiliation, particularly given his family circumstances at the time. The employer's conduct went beyond inadvertence, including expressly advising it would pay notice and issuing a payslip recording payment when none was made. That conduct was further exacerbated by the limited engagement of Three60Degrees and Mr Stevenson in addressing or resolving the non-payment.

The Authority was therefore satisfied that compensation was warranted. However, having regard to the circumstances and comparable cases, compensation was fixed at \$3,000, rather than the \$10,000 sought. The Authority found that no reduction in remedies was warranted for any contribution by Mr Gilbert to the grievance.

The Authority considered whether costs should be awarded and determined that an award was appropriate. Mr Gilbert was largely successful in his claims and was therefore entitled to costs. Applying the Authority's usual starting point of a daily tariff and noting that the investigation meeting occupied a quarter day, the Authority ordered Three60Degrees to pay Mr Gilbert \$1,125 by way of costs, together with reimbursement of the filing fee of \$71.55.

Gilbert v Three60Degrees Ltd [[2025] NZERA 529; 27/08/2025; A Baker]

Employee claim succeeds, but Authority halves his remedies

Mr Nelson signed an employment agreement with The Digger Man Ltd (TDM) on 26 September 2023. He conducted construction work for TDM for a short time until his employment came to an end on 1 November 2023. He said he was dismissed through the invalid use of a trial period. TDM asserted that Mr Nelson was dismissed because of frequent absenteeism issues.

Mr Nelson raised a claim of unjustified dismissal with the Employment Relations Authority (the Authority) alleging he was unjustifiably dismissed. He sought compensation, lost wages and alleged deductions made from his wages were in breach of the Wages Protection Act 1983 (WPA).

TDM provided diary notes recording that Mr Nelson was often late to work or was absent. Seemingly in reliance on these issues, a text message was sent to Mr Nelson (presumably around 18 October 2023) advising that his employment was being terminated for reason of frequent absenteeism. A follow up email was sent to Mr Nelson on 1 November 2023 confirming his employment was being terminated.

The Authority found there was no evidence to support that Mr Nelson had been dismissed under a 90-day trial. Neither the text message nor the 1 November 2023 mentioned a trial period. Further, TDM had clearly set out the dismissal was based on absenteeism issues.

Initially Mr Nelson said he was infrequently absent and was rarely late. During the Authority's investigation meeting he did concede he was apprehended by the Police for a couple of days, so did not attend work and had not told TDM. Mr Nelson said TDM had not spoken to him about his lateness and absenteeism. The Authority found it was more likely that he had been spoken to and this was supported by evidence from TDM along with the provided diary notes.

The Authority considered that the undated text message put Mr Nelson on notice of TDM's position and that TDM was likely giving him a further chance. However, when he was absent in late October 2023 without explanation for three days this was the final straw and TDM decided to terminate his employment.

On balance, the Authority found that Mr Nelson's dismissal was unjustified due to procedural deficiencies. He was denied the opportunity to understand the seriousness of Mr TDM's concerns and respond to them, including explaining the reasons for his absence and absenteeism, before the decision was made to end his employment.

Having made this determination, the Authority was heavily critical of Mr Nelson and considered he contributed to the demise of his employment. TDM had placed him on notice about his absenteeism, yet he continued to be absent without explanation.

The Authority awarded \$10,000 in compensation and \$1,300 in lost wages and \$140 in holiday pay. Taking into consideration Mr Nelson's contributory conduct the Authority reduced these remedies by 50 percent.

Mr Nelson said he was owed money for unpaid rest breaks and improper deductions for paid meal breaks. The Authority did not agree. TDM disputed his vague evidence, and its diary notes showed Mr Nelson had taken time away from work during the day on more than one occasion.

Finally, Mr Nelson submitted that deductions had been made from his final pay which he did not know about nor agree to. The Authority found there was ample evidence Mr Nelson knew what these sums were for. Text messages provided to the Authority along with payslips clearly showed that often TDM had provided financial advances to Mr Nelson and, with his agreement, had been withdrawn from his wages. For completeness, the Authority pointed out Mr Nelson's employment agreement allowed for deductions to repay sums owing from his final pay. This claim was not made out.

The Digger Man Limited was ordered to pay to Mr Nelson \$720, composed of \$650 in wages and \$70 in associated holiday pay, as compensation for his lost remuneration, and \$5,000 in compensation for hurt and humiliation.

Nelson v The Digger Man Ltd [[2025] NZERA 835; 19/12/25; C English]

Employer changed without knowledge and kicked out from role

Legend International Holdings Ltd, trading as HY Kitchen, employed Mr Liu as a cabinet maker from March 2023, working 40 hours per week. In an application to the Employment Relations Authority (the Authority) Mr Liu sought orders for payment of outstanding annual leave, notice pay, for what he said was an unjustified dismissal, lost wages and compensation. He also sought penalties against both HY Kitchen and Hongyu for breaches of employment standards and leave to pursue Mr Wang personally for any arrears should the companies be unable to meet those obligations.

In March 2024, the business relocated, and Mr Liu continued his employment at the new premises. Unbeknownst to Mr Liu, operational control of the business had been transferred from HY Kitchen to another company, Hongyu Holding Limited (Hongyu). Mr Liu's bank statements and IRD income records were paid by HY Kitchen from March 2023 until March 2024. From April 2024 onward, he was paid by Hongyu. All payments from both companies were recorded as "HY Kitchen wages".

Throughout his employment Mr Liu's work was arranged and directed by Mr Wang. Mr Wang was a director of HY Kitchen but not of Hongyu. The director and sole shareholder of Hongyu was Ms Shen, the wife of Mr Wang.

On 29 June 2024 Mr Liu received a text message from Mr Wang advising that due to market conditions, there was currently no work available and that staff should look for temporary work elsewhere. When Mr Liu made inquiries in July and August about the availability of work, Mr Wang consistently advised that there was none. In a message on 22 July, Mr Wang again instructed Mr Liu to seek work elsewhere, telling him: "Just do whatever work if there is any and do not be picky."

From the week beginning 1 July 2024, Mr Liu received no further pay from HY Kitchen. On 13 August 2024, he asked Mr Wang to pay out his annual leave entitlement. Mr Wang replied that the business was "reducing costs" and that "we will see". Mr Liu eventually received a net payment of \$4,011.60 from Hongyu but he maintained that this amount did not reflect the full value of his outstanding entitlements.

Mr Wang confirmed he had acted on the mistaken belief that Hongyu was entitled to dismiss Mr Liu within 90 days of his employment having transferred to that company. There was no evidence of a written employment agreement containing any such provision with either HY Kitchen or Hongyu.

In the absence of a written employment agreement, Mr Liu was still entitled to receive reasonable notice of termination and to be consulted about any proposed changes affecting his employment. Hongyu acted unjustifiably by failing to provide that notice or undertake any consultation at the time it ended his employment.

In situations of business uncertainty or insecurity, employers and workers may agree to a suspension of the working relationship, with no work and no pay, while waiting for better market conditions. This did not happen here. Instead, Hongyu unilaterally imposed a suspension of work and pay, without proper prior notice.

Accordingly, the Authority found that Mr Liu had been unjustifiably dismissed by Hongyu via the text message sent on 29 June 2024. As a result, Hongyu was ordered to pay Mr Liu \$5,400 in lost wages, \$15,000 in compensation for hurt and humiliation, \$5,400 in wage arrears for a four week notice period, and \$1,937.44 (plus interest) for outstanding annual leave entitlements. The Authority also granted Mr Liu leave to pursue recovery from Mr Wang personally for any unpaid wage or holiday pay arrears should Hongyu be unable to pay those amounts. In addition, the respondents were ordered to pay \$8,000 in penalties to the Crown, and to reimburse Mr Liu \$3,000 in costs and \$71.55 for the filing fee.

Liu v Legend International Holdings Ltd [[2025] NZERA 702; 3/11/25; R Arthur]

Worker fails to tell his employer he arrived in New Zealand

Mr Shi was set up with employment by Dong Construction Ltd (Dong Construction) through an agency but never commenced work with it, due to believing he was not to communicate with it. Mr Shi raised a claim with the Employment Relations Authority (the Authority) alleging he had been unjustifiably disadvantaged and unjustifiably dismissed.

While residing in China, Mr Shi saw an advertisement for a position in New Zealand. He paid RMB ¥85,000 to an agent, only known as Sam. Sam put him in touch with Ms Lam who worked for an immigration company in New Zealand. Ms Lam also undertook work with Dong Construction to help with their recruitment processes. Sam arranged a video interview with Dong Construction in January 2023 and shortly thereafter Mr Shi signed an employment agreement. His first day of employment was to be either 6 March 2023 or when he received a valid work visa.

The employment agreement was in both English and Mandarin and included the home address of the director of the company from which Dong Construction undertook its operations and stored equipment and tools. While there was no phone number on the employment agreement, this information was readily available online.

Mr Shi's work visa was approved in May 2023. He did not advise Dong Construction of this, and he arrived in New Zealand on 8 August 2023 and again did not reach out to Dong Construction. He was met by an associate of Sam who helped him open a bank account, get an IRD number and set him up in a boarding house.

Prior to this, Dong Construction had been trying to contact Mr Shi since March 2023. They had no contact details for him and when they reached out to Ms Lam she refused to provide contact information. She further refused to help in May 2023, and it was around this time the relationship between Dong Construction and Ms Lam seemed to have broken down and Ms Lam referred Dong Construction to Immigration New Zealand.

Dong Construction were subject to an Immigration New Zealand audit and Mr Shi's name came up in discussions though Immigration New Zealand officials, who declined to disclose if Mr Shi was in the country or not.

Although Mr Shi knew where Dong Construction was located, he did not visit the property. He confined his communication to messages with Sam. Mr Shi did not contact Ms Lam as he said Sam had told him he should not. He expected Dong Construction to reach out to him although he could not say how they would know he had arrived in New Zealand.

In evidence Mr Shi said he knew about the residential address of the business but did not attempt to visit it as he did not speak English so doubted he would be given entry.

His employment agreement set out that any dispute should be raised with his employer in the first instance. While unquestionably he had concerns about his employment, there was no evidence that he had made any effort to reach out to Dong Construction. Equally, there was no evidence he had asked Sam to contact Dong Construction or asked Sam to reach out to Ms Lam.

The Authority found that Mr Shi had not been dismissed by Dong Construction nor had he been unjustifiably disadvantaged. Dong Construction did not know Mr Shi was in New Zealand and the only communication they received from him was his personal grievance of 28 November 2023.

While lamenting the lack of suitable communication between Mr Shi and Dong Construction about his work arrangements, the Authority was satisfied that Dong Construction had taken reasonable steps to locate Mr Shi. While Dong Construction could have visited Ms Lam's office or reached out to the licensed immigration advisor, neither of these steps may have resolved the matter quickly, or if at all.

Clearly, the reason Mr Shi was never provided with any work by Dong Construction was because he did not inform Dong Construction he was ready, willing and able to perform work. There were steps open to him to progress the employment relationship that he did not take.

It could not be said that the failure to provide Mr Shi with any work was an action attributable to Dong Construction. Because of this, Mr Shi did not have any substantiated personal grievance.

Shi v Dong Construction Limited [[2025] NZERA 817; 17/12/25; 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: Fifteen Bills

[Employment Leave Bill](#) (14 April 2026)

[Life Jackets for Children and Young Persons Bill](#) (15 April 2026)

[Data and Statistics \(Census\) Amendment Bill](#) (15 April 2026)

[Electoral \(District Boundaries\) Amendment Bill](#) (15 April 2026)

[Policing Amendment Bill](#) (22 April 2026)

[Commerce \(Commerce Commission Reform\) Amendment Bill](#) (28 April 2026)

[International Treaty Examination of the Double Taxation Agreement Between New Zealand and Croatia](#) (28 April 2026)

[International Treaty Examination of the Double Taxation Agreement Between New Zealand and Iceland](#) (28 April 2026)

[Immigration \(Enhanced Risk Management\) Amendment Bill](#) (29 April 2026)

[Fisheries Amendment Bill](#) (29 April 2026)

[Inquiry Into Fire and Emergency New Zealand's Fleet Management and Related Issues](#) (30 April 2026)

[Military Decorations and Distinctive Badges \(Modernisation\) Amendment Bill](#) (14 May 2026)

[Trespass \(Specified Retail Premises and Other Matters\) Amendment Bill](#) (14 May 2026)

[Sale and Supply of Alcohol \(Improving Alcohol Regulation\) Amendment Bill](#) (14 May 2026)

[Copyright \(Parody and Satire\) Amendment Bill](#) (19 May 2026)

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/>

A QUICK GUIDE TO HOLIDAY PAY PRACTICES IN NEW ZEALAND



EASTER AND ANZAC DAY 2026

Good Friday	Friday, 3 April 2026
Easter Sunday	Sunday, 5 April 2026
Easter Monday	Monday, 6 April 2026
ANZAC Day	Saturday, 25 April 2026

GOOD FRIDAY

Good Friday is a public holiday, and it is also one of the 3.5 days a year when the Shop Trading Hours Act 1990 requires most shops to close.

EASTER SUNDAY

Easter Sunday is not a public holiday and is therefore treated like any other Sunday in relation to employment. Easter Sunday is however subject to shop trading restrictions with very limited exceptions.

If your business normally operates on a Sunday and you do not require employees to work on Easter Sunday, it is recommended you consider how the day will be managed and discuss your requirements with employees. Annual leave or changes in rostered days may be considered as options as long as you comply with the Holidays Act 2003 requirements and any relevant terms of employment. If unable to agree on an alternative, you may have an obligation to provide employees with pay for the day.

Shop trading restrictions

If you are affected by shop trading restrictions on Easter Sunday, consider whether other work can be provided to your employees that does not involve trading to the public, for example, stocktaking or administrative work.

Shop trading – local council policy and notice to employees

If you intend to trade on Easter Sunday, first check whether this is permitted under a local council policy. Local councils are able to form a policy allowing shops to choose whether to open on Easter Sunday. If you require your employees to work on the day, you will need to start the process early – employees must be given at least 4 weeks' (but not more than 8 weeks') notice of the requirement to work on Easter Sunday, and they have the right to refuse.

EASTER MONDAY

Easter Monday is a public holiday.

ANZAC DAY

Transfer of ANZAC Day

The Holidays Act 2003 provides that, if ANZAC Day falls on a Saturday or Sunday and that day would not otherwise be a working day for an employee, the public holiday must be treated as falling on the following Monday for that employee.

If Saturday is an otherwise working day, the public holiday will be observed on Saturday and will not transfer to Monday, or if ANZAC Day falls on a Sunday and Sunday is otherwise a working day, then the public holiday will be observed on Sunday and will not transfer to Monday.

An employee will not be entitled to more than one public holiday for ANZAC Day.

ANZAC Day is a public holiday and is also subject to shop trading restrictions.

This year, ANZAC Day falls on Saturday 25 April 2026. That means if Saturday is not an otherwise working day for an employee, they will instead observe the public holiday on Monday 27 April 2026.

Shop trading restrictions

Shop trading restrictions apply up to 1:00 pm Saturday 25 April 2026.

Refer to the [A-Z Guide](#) on [Shop Trading Restrictions](#) for more information about the process.

PUBLIC HOLIDAYS – GOOD FRIDAY, EASTER MONDAY AND ANZAC DAY

All employees for whom the public holiday would be an otherwise working day, are entitled to a paid public holiday day off.

Employees who work on the public holiday are entitled to be paid time and a half. If the public holiday falls on a day which, but for the public holiday, would otherwise be a working day for the employee, the employer is also required to provide the employee with 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 FOR AN EMPLOYEE

In most situations it will be clear whether the day on which the public holiday falls would be an otherwise 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

ANNUAL HOLIDAYS, PUBLIC HOLIDAYS, TERMINATION OF EMPLOYMENT

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

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 holiday's entitlement an employee has when their employment ends. Employees become entitled to 4 weeks' annual holidays at the end of each completed 12 months of continuous employment.

This guide is not comprehensive and should not be used as a substitute for professional advice. Please contact AdviceLine if you wish to discuss anything further.

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.



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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.



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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.

For regular training updates in your area, subscribe to our Training Update newsletter.

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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.