

HAWKE'S BAY DISTRICT HEALTH BOARD	Manual:	Operational Policy Manual
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	Signature:	Kate Coley
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PURPOSE

To help meet the needs of the community we serve, the Hawke's Bay District Health Board, (HBDHB) wants to engage and partner with consumers to gain input and participation in HBDHB work.

As their input and participation is highly valued, it is important that the HBDHB recognises the contributions of our consumers, whānau and community members.

This policy explains how we can recognise consumer participation in a way that is clear, fair, simple, consistent, and compliant with financial and other obligations.

PRINCIPLES

Principles on which the policy is based include:

1. When we engage with consumers we add value, which can be demonstrated in improved relationships, decisions, services, and outcomes.
2. Engagement recognises and fosters a person and whanau centred culture (PWCC) and aligns with the Hawke's Bay Health sector's vision and values; in particular Raranga Te tira – partnership and He Kauanuanu – respect
3. The HBDHB will invite consumers to participate in activities such as one-off events, focus, steering, working, and project groups.
4. We will acknowledge and recognise the time and effort of consumers who contribute and participate in HBDHB activities. Acknowledgment and recognition will be appropriate, and, may be tangible, intangible, or, a combination of those.
5. We will offer reimbursement for reasonable expenses to consumers who participate in HBDHB activities as a result of a **personalised** invitation.
6. Our expenditure decisions to recognise consumer participation in HBDHB activities will be made with integrity and transparency.
7. All consumers that participate are valued, and, considered equal, no matter what their employment status, profession, qualifications, experience or background are.
8. Consumer input can be acknowledged by convenient meeting times and venues, prompt and timely communication, feedback, follow up and expression of appreciation.

SCOPE

This policy applies to all:

- Consumers who are invited to participate in HBDHB work as a consumer representative
- HBDHB employees who engage consumers in HBDHB activities as outlined above.

This policy does not apply:

- Where consumer representatives are paid through specific external funding mechanisms, for example a project where Ministry of Health funding is available specifically for consumer representative involvement
- To contractors or consultants engaged to provide professional services or Consumer Council members attending governance meetings.

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ROLES AND RESPONSIBILITIES

Role	Responsibility
Executive Director People & Quality	Overall responsibility for the application of this policy
Executive Director Financial Services	Develop and maintain systems and processes, including internal controls and financial monitoring of payments and vouchers
HBDHB Company Secretary	Independently monitor all costs associated with the application of this policy
Executive Directors, Senior Clinical Leaders, Service Directors, Project Managers and other budget holders	Engage and appropriately recognise consumer representatives involved in their respective areas
Consumer Experience Facilitators	Management and administrative support related to consumer representation

POLICY

The nine principles outlined in page one of this policy will apply.

To assist our (HBDHB) staff to use the principles and put this policy into practice see the following information:

The HBDHB's [‘Sensitive Expenditure Policy’ \(HBDHB/OPM/015\)](#).

Manaakitanga (host responsibility)

Manaakitanga can be loosely translated as “hospitality”. Manaaki can be defined as “to look after, care for, or show respect or kindness to”.

As a host, looking after visitors and caring about how others are treated is very important.

Our host responsibilities include, respect, sensitivity to cultural and social diversity, and, awareness of those with disabilities.

We will provide sufficient resources so that consumers are able to participate and contribute effectively. This includes but is not limited to, information, (that is accessible and in a format that is easy to understand), transport and parking support, venues that are fully accessible, refreshments, verbal and/or written acknowledgement or expression of appreciation and, timely feedback.

Refreshments

It is appropriate to provide light refreshments for those who inform or advise the HBDHB through participation in a public consultation e.g. Hui, Fono, discussion group etc. Refer to the HBDHB's [Healthy Eating Policy \(HBDHB/OPM/115\)](#)

Role scope including Koha, Remuneration payment, Reimbursement, and Vouchers

Role scope

Consumers who participate in HBDHB activities as a result of a **personalised** invitation may be offered compensation to recognise their time, and, the value of their input. Compensation may take the form of 'remuneration payment', private vehicle travel expenses, or vouchers. Where consumer representatives incur reasonable expenses, they should be offered reimbursement for those.

In all cases, the amount and type of expenses and compensation must be discussed with, and approved by, the budget holder i.e. Service Director, Executive Director, Project Sponsor (or other role with relevant delegated authority) in advance of the project, with the upper limit(s) set.

For ongoing activities, the scope of the consumer representative's role should be considered and outlined in an agreement letter; this should include consideration of the amount of time required to fulfil the role, especially if 'extras' are included e.g. chair or co-chair responsibilities.

The agreement letter sets out the role's expectations and should include:

- Start and end dates
- Terms of reference (where applicable)
- How or what the consumer's expertise will be utilised for
- Expected number, and duration of any meetings, workshops etc.
- Reasonable expense reimbursement e.g. for mileage if the consumer representative uses their own vehicle to attend meetings.
- Other - for example the consumer representative is required to chair a meeting, or expected to seek wider community views on a topic
- The project etc. lead, and their contact details

Koha/Gifts

May:

- Be presented as a token of appreciation for contributions made to HBDHB activities, but should not be an expectation of the recipient.
- Take the form of petrol or supermarket vouchers or similar
- Not take the form of cash or cheque.
- Not exceed \$50 value* see Table 1 – Guide for ongoing participation (point 3)
- Not be given regularly to the same consumer representative, as that may count as taxable income* see Table 1 - Guide for ongoing participation
- Not be given to consumer representatives already on a salary or a contract, which covers their participation

Remuneration payments

The HBDHB **will not fully** compensate consumer representatives for taking time off work or for loss of income as a result of their participation in HBDHB work or projects; there is however, scope to recognise and provide partial compensation.

Consumer representatives offered 'remuneration' compensation will be added to payroll and have withholding tax deducted from any payment. Vouchers should not be used as a substitute except as outlined in Table 1 Guide, Activity level 3.

Consumer representatives must complete a **HBDHB Joining Form** and an **IR330C Form** to receive payment.

Consumer representatives who provide appropriate tax invoices for their time, must complete a **New Supplier Request Form**.

In both instances a verified bank account number must also be provided

Reimbursements

Consumer representatives must complete a **Consumer Expenses Claim Form**, and provide:

- bank account number;
- receipts or invoices for items less than \$50 (incl. GST) or incurred overseas;
- GST tax invoices for items greater than \$50 (incl. GST) and incurred in New Zealand.

Consumer representatives who are paid a salary or have contract which covers their participation should be reimbursed for out of pocket expenses via the usual employee expense claim process, or, as agreed in their contract.

Claims for expenses older than three months are not accepted, unless there are exceptional circumstances.

Vouchers

Consumer representatives that receive vouchers must acknowledge receipt by signing a **Voucher Acknowledgement of Receipt Register**. A copy of this register should be kept by the project lead for audit purposes.

Guide for type and level of compensation / recognition

Table 1 below provides a guide for the kind and level of compensation or recognition linked to the level of input by the consumer representative. It is assumed the consumer representative attends in person, but can also be used when people participate in other ways, for example by teleconference or for work done by individuals at home.

Table 1: Guide - Please note - this policy does not preclude paying a lesser amount.

Activity – level of input	Type and extent of support, compensation or recognition	Paid by
1. General invite for public hui or meeting E.g. public consultation, public meeting, Hui, Fono or discussion group	<ul style="list-style-type: none">• No honorarium or koha• Assist people who would not otherwise be able to attend, e.g. mobility taxi service• Assist as needed or requested with interpreters, or other essential participation supports	<ul style="list-style-type: none">• Taxi vouchers or bus passes given prior to the meeting if possible• Car park pass if meeting is on hospital grounds.
2. Personalised invite to one-off event E.g. focus group, forum, workshop or meeting	<ul style="list-style-type: none">• Koha/gift may be appropriate (up to the value of \$50.00)• Assist by request, with taxis / transport for people who would otherwise be unable to attend• Reimburse reasonable expenses up to \$125.00 per meeting* (*other than Wairoa - see travel expenses)	<ul style="list-style-type: none">• Koha/gift of petrol or supermarket voucher (as not everyone drives, provide a choice)• Taxi vouchers or bus passes given prior to the meeting if possible• Car park pass if meeting is on hospital grounds.

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Activity – level of input	Type and extent of support, compensation or recognition	Paid by
	<ul style="list-style-type: none"> Expenses may include childcare or special participation aids and travel (see travel expenses) 	<ul style="list-style-type: none"> Expenses reimbursed are tax exempt. Paid retrospectively on receipt.
3. Invite for ongoing activities as part of group, project, committee, partnership or collaboration	<ul style="list-style-type: none"> Reimburse reasonable expenses Expenses may include, childcare or special participation aids and travel (see travel expenses) Include in annual influenza vaccination Include in training and development opportunities e.g. RCP training <p>CONSUMER REPRESENTATIVES working at Project level</p> <ul style="list-style-type: none"> May be paid a meeting fee of up to \$50.00* for each meeting attended. <p>CONSUMER REPRESENTATIVES working at governance level (i.e. Consumer Council member)</p> <ul style="list-style-type: none"> Paid as per ‘Payment of Fees and expenses’ Policy (HBDHB/OPM/108) 	<ul style="list-style-type: none"> Honorarium is paid in recognition of time made as tax deducted payment – alternately, Vouchers may be used to recognise provided these do not exceed \$50 per month and \$150 in total. Expenses reimbursed are tax exempt. Paid retrospectively on receipt. Car park pass if meeting is on hospital grounds.

*this policy does not preclude paying a lesser amount.

Travel expenses (private vehicle)

The HBDHB will use [IRD mileage rates](#) to reimburse travel expenses.

For ease, some common travel distances are provided below. *\$ exemplar shown below calculated using 2018/19 IRD rate. Check for currency.

Return trip	Distance (Kms)	Reimburse @ 76c per km*
Flaxmere to Hastings return	14	\$10.64
Bay View to Napier return	22	\$16.72
Te Awanga to Napier return	40	\$30.40
Napier to Hastings return	43	\$32.68
Waimarama to Hastings return	72	\$54.72
CHB to Hastings return	99	\$75.24
Wairoa to Napier return	233	\$177.08

MEASUREMENT CRITERIA CONSUMER REPRESENTATIVES

Recognition costs will be managed within, and by, the budget (holder) of the service or project; costs should be coded to account code 583500 (Community Consultation Costs) within the service or project cost centre.

This Policy and a full summary of costs incurred within the 12 months previous will be reviewed annually.

As an appropriate independent control measure, the HBDHB Company Secretary will periodically review all transactions charged against this code.

Prior to the annual policy and cost review, a survey will be sent to Service and Project leaders, Consumer Council members and Consumer Representatives for feedback on how the policy is working. Feedback from the survey will be used as part of the annual policy review.

DEFINITIONS

“Consumer”

Patients and their families / whānau / caregivers / personal support persons, who have had personal experiences in the health and disability system. The term also includes those who might use services in the future and members of the general public, given they are the targeted recipients of health promotion and public health messages and services.

“Consumer Engagement or Participation”

Refers to the wide range of strategies where consumers are involved in the planning, service delivery and evaluation of healthcare. Informing consumers does not, in itself, constitute engagement or participation. Engagement and participation requires dialogue and relationship building.

“Consumer Representative”

A consumer representative is a person with healthcare experiences relevant to the project or management group, and who is appointed to provide advice based on their own personal experiences of services or care, and/or on behalf of others.

“On-going”

For the purposes of this policy, and in the context of activities, ongoing means predictable. If a meeting is scheduled to occur regularly with the same group of people as part of business as usual, or a specified project, that activity is classed as “on-going”.

REFERENCES

Health Quality and Safety Commission - [Engaging with Consumers: A guide for District Health Boards.](#)

RELATED DOCUMENTS

Policies

[Payment of Fees and Expenses - HBDHB/OPM/108](#)

[Sensitive Expenditure Policy - HBDHB/OPM/015](#)

[Healthy Eating Policy - HBDHB/OPM/115](#)

[Oversight and Management of Vouchers – HBDHB/OPM/127](#)

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Forms

All relevant forms that apply to this policy may be found on HBDHB intranet – Our Hub.

Copies of forms current at the time this policy was reviewed (March 2019); check for currency

- Appendix 1: Consumer Expenses Claim Form
- Appendix 2: Voucher Acknowledgement of Receipt Register
- Appendix 3: HBDHB Joining Form
- Appendix 4: HBDHB New/Updated Supplier Form
- Appendix 5: IR330C – Tax Rate Notification for Contractors

Other

Consumer Representatives Guide to Consumer Engagement

KEY WORDS

Consumer
Consumer Engagement
Consumer Representative
Expenditure
Gift
Koha
Participation
Payment
Project
Recognition
Refreshments
Reimbursement
Travel expenses
Vouchers

For further information please contact the Consumer Experience Facilitators
askCX@hbdhb.govt.nz

Forms for illustration only - relevant forms found on HBDHB intranet – Our Hub

Appendix 1



HAWKE'S BAY
District Health Board

Consumer Expense Claim Form

Please complete and forward to the project lead, or, as requested

Name													
Email													
Phone													
Bank Acc No													

Attach original receipts & invoices# # GST tax invoice for items over \$50 *Expenses should be claimed within three months of incurring

Meeting workshop etc.	Date	Place	Expense description / private vehicle Kms travelled	Amount
				\$
				\$
				\$
				\$
				\$
				\$

I certify that the expenses claimed above relate to participation in HBDHB activities, and, that all details are correct.

Clamant Name:.....Signature.....Date:.....

HBDHB Project (etc.) Lead Name:Signature.....Date:.....

Sub total

\$

Plus GST

\$

Total

\$

HBDHB use only

Approved for payment

Name:

Signature:

Position:

Date:

Expenses charged to:

Cost Centre.....

Account Code 583 500

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Appendix 2

Consumer Voucher Register

Use this from as per the 'Recognising Consumer Participation Policy', to account for, and maintain a record of voucher **purchase and issue**. Please print clearly

Voucher type: e.g. petrol, super market	Issued by: e.g. MTA, Countdown	Voucher Number:	Purchase date:	Issue Date:	Issued for: e.g. Ophthalmology 1-off workshop	Issued to: (First & last name)	Recipient Signature:	Approved by: (relevant HBHDHB staff member)

If you are responsible for the use of vouchers, ensure this form is completed when vouchers are purchased and issued. Keep the completed form on file so you are able to present it when requested.

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Appendix 3

CONSUMER JOINING FORM

Consumer: Please complete all detail in FULL & return to Project (etc.) Lead.

Project (etc.) Lead: Please check & return to the Recruitment Team

SURNAME: Dr / Mr / Mrs / Miss / Ms		FIRST NAME (S) (in full):	
PREVIOUS NAME(S):		DATE OF BIRTH: / /	
ADDRESS:		PHONE NUMBER(S):	
GENDER: Male / Female / Non-Binary		Have you previously been employed by HBDHB? Yes / No	
NEXT OF KIN: Name:..... Phone Number(s):..... Address:..... Relationship:.....			
RESIDENCY STATUS:	<input type="checkbox"/> NZ Citizen	<input type="checkbox"/> NZ Resident	<input type="checkbox"/> Australian Passport
	<input type="checkbox"/> NZ Work Permit / Visa	<input type="checkbox"/> Work Permit / Visa in Progress	<input type="checkbox"/> Work Permit / Visa Expiry Date:
EQUAL EMPLOYMENT OPPORTUNITY INFORMATION: The following information will be used for reporting and statistical purposes only. Which ethnic groups do you identify with? (please indicate more than one if applicable):			
NZ Maori	<input type="checkbox"/>	British or Irish	<input type="checkbox"/>
NZ European / Pakeha	<input type="checkbox"/>	Asian	<input type="checkbox"/>
Pacific Islander	<input type="checkbox"/>	Indian	<input type="checkbox"/>
BANK ACCOUNT DETAILS (Please attach deposit slip) Name of Bank:			
Account No:	<input type="text"/>	<input type="text"/>	<input type="text"/>
Bank Code	Bank/Branch	Account Number	Suffix

Consumer Signature: **Date:**

PAYROLL USE ONLY:		Cost Centre:
Employee Number:		Salary:
Applicant Number:
Commencement Date:		Increment Date:
Position:		Phone Allowance: Yes / No
<input type="checkbox"/> Police Check loaded N/A		Roster Group:

Appendix 4

HBDHB New/Updated Supplier Form



Part A – Your information (* Denotes a mandatory field. If you are updating the information we hold on you, only complete the boxes you want us to change)

Payment details		
* Name/department of the person at the DHB who asked you to complete this form		
Supplier number if an existing supplier		
*Trading name that will appear on your invoices		
*Legal name (if different)		
*Legal status (e.g. registered company, partnership, sole trader, Crown entity etc.)		
*Company No. / NZBN (include certificate)		
*e-mail address (for purchase orders)		
*Physical address (for supplier returns)		
*Postal address - if different from physical address:		
*Type of goods or services you will provide:		
*DHB Employee? <input type="checkbox"/> Yes <input type="checkbox"/> No	Employee number:	
*Independent contractor? <input type="checkbox"/> Yes <input type="checkbox"/> No	IRD number:	
*GST registered? <input type="checkbox"/> Yes <input type="checkbox"/> No	GST number:	
If registered you must provide compliant tax invoices, see: http://www.ird.govt.nz/gst/work-out/work-out-records/records-tax/tax-info/		
Who should we contact at your business		
*Contact name:		
*Phone number:	Mobile number:	*e-mail address:
Purchasing contact person, if different from above		
*Contact name:		
*Phone number:	Mobile number:	*e-mail address:
Payments contact person – for remittance advices		
*Contact name:		
*Phone number:	Mobile number:	*e-mail address:

If you are a contractor receiving scheduler payments, you must also include a completed Tax rate notification for contractors IR330C form (available on the IRD website), or a copy of any Certificate of exemption (COE). Otherwise tax will be deducted at the no-notification rate.

HBDHB New/Updated Supplier Form

Part B – Bank Account detail and declaration

2. Bank Account details	
*We accept any of the following as evidence of your Bank Account:	Document attached
A pre-printed deposit slip which includes the full bank account number (bank, branch, account number and suffix) and the account holders name :	<input type="checkbox"/>
A bank statement which includes the full bank account number (bank, branch, account number and suffix) and the account holder's name:	<input type="checkbox"/>
A letter from the bank which includes the full bank account number (bank, branch, account number and suffix) and the account holder's name. This must be signed and stamped by the bank.	<input type="checkbox"/>
An internet printout which includes the full bank account number (bank, branch, account number and suffix) and the account holder's name and the web address along the top or bottom of the page. This does not need to be signed and stamped by the bank unless all of the above is not provided on the printout.	<input type="checkbox"/>
ATM printout must show the bank logo and the full bank account number (bank, branch, account number and suffix) and the account holder's full name.	<input type="checkbox"/>
Hand-written bank account evidence as long as it includes the full bank account number (bank, branch, account number and suffix) and the account holder's name. This must be signed and stamped by the bank.	<input type="checkbox"/>

3. Supplier Declaration	
*I declare that:	
<ul style="list-style-type: none"> the information given in this application is true and correct I am authorised to make this request on behalf of the organisation. 	
Full name:	Job title:
Signature:	Date:

Payments will be made on the 20th of the month following date of invoice as per HBDHB terms and conditions. (T&C available on the HBDHB website)

Return this form to the Contracts Team e-mail:

contracts@hawkesbaydhb.govt.nz

With subject line "New Supplier Request" (Supplier Name)

4. OFFICE USE ONLY		
Contracts approval:	Name & Signature:	Date:
Purchasing approval:	Name & Signature:	Date:
Creditor number :	Name & Signature:	Date:
WHT loaded :	Name & Signature:	Date:

IR330C
March 2017

Don't use this form if you're receiving salary or wages as an employee, you'll need to use the *Tax code declaration (IR330)* form.

Payer Don't send this form to Inland Revenue. You must keep this completed IR330C with your business records for seven years following the last schedular payment you make to the person or entity.

Full Name _____

IRD number (8 digit numbers start in the second box. 1 2 3 4 5 6 7 8)

- your IRD number you can find it on your myIR Secure Online Services account or on letters or statements from us.
- an IRD number go to www.ird.govt.nz (search keywords: IRD number) to find out how to apply for one.

Refer to the flowchart on page 2 and enter your tax rate to one decimal point here.

Refer to the table on page 3 and enter your schedular payment activity number here.

Your tax code will always be: **WT**

Name	

Designation or title (if applicable)	
---	--

Signature _____ Date _____
 Day Month Year

Please give this completed form to your payer. If you don't complete sections 1 and 3 your payer must deduct tax from your pay at the no-notification rate of 45%, except for non-resident contractor companies where it's 20%.

RESET FORM

Meeting your tax obligations means giving us accurate information so we can assess your liabilities or your entitlements under the Acts we administer. We may charge penalties if you don't.

We may also exchange information about you with:

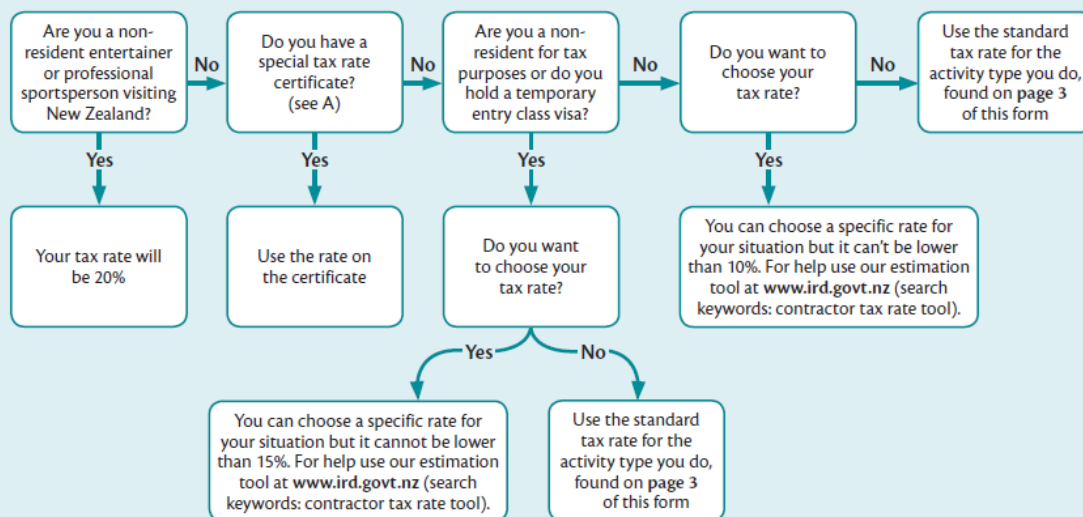
- some government agencies
- another country, if we have an information supply agreement with them
- Statistics New Zealand (for statistical purposes only).

If you ask to see the personal information we hold about you, we'll show you and correct any errors, unless we have a lawful reason not to. Call us on 0800 377 774 for more information. For full details of our privacy policy go to www.ird.govt.nz (keyword: privacy).

Schedular payments are payments made to people who are not employees but are contractors. This includes independent contractors, labour-only contractors and self-employed contractors. You're receiving schedular payments if you're not an employee and the type of work you're receiving a payment for is an activity listed on page 3.

If you aren't ordinarily required to have tax deducted from payments you receive you can choose to have tax deducted from them, they'll be treated as schedular payments, if the person paying you agrees. You will need to get their agreement in writing.

Use the flow chart below to work out what tax rate to use



- A** If you have a special tax rate (STR) certificate enter your special tax rate on page 1 and show your original STR certificate to your payer. An STR is a tax rate worked out to suit your individual circumstances. You may want an STR if the minimum tax rate that applies to you will result in you paying too much tax. For example, if you have business expenses that will lower the amount of tax you need to pay on your income. You can apply for an STR certificate by downloading a *Special tax code application (IR23BS)* from our website or by calling 0800 257 773. Please have your IRD number handy.
- If you're a non-resident contractor the application process is different. For more information go to www.ird.govt.nz (search keywords: NRCT special rate).
- B** If you don't want tax deducted from your schedular payments, you may be able to apply for a Certificate of exemption (COE) online using the *Request for PAYE exemption on schedular payments (IR332)* form on our website.
- If you're a resident contractor paid by a labour hire business under a labour hire arrangement you cannot use a COE for these payments. You may be able to apply for a 0% special tax rate instead by completing an IR23BS.
- For more information about COEs go to www.ird.govt.nz (search keywords: schedular coe).

Non-residents

Applications for non-resident contractor certificates of exemption or enquiries about non-resident contractors should be sent to:

Post:	Email: Nr.contractors@ird.govt.nz
Team Leader	Phone: 64 4 890 3056
Non-resident Contractors Team	Fax: 64 4 890 4502
Large Enterprises Services	
PO Box 2198	
Wellington 6140	
New Zealand	

Additionally, the following may be entitled to an exemption from tax:

- non-resident entertainers taking part in a cultural programme sponsored by a government or promoted by an overseas non-profit cultural organisation
- non-resident sports people officially representing an overseas national sports body.

Post:	Email: Nr.entertainers@ird.govt.nz
Team Leader	Phone: 64 9 984 4329
Non-resident Entertainers Unit	Fax: 64 9 984 3081
Large Enterprises Services	
PO Box 76198	
Manukau City	
Auckland 2214	
New Zealand	

Schedular payment tax rates

If you are receiving payment for any of the types of work listed below, enter the activity number in the box at section 2 on page 1.
The description of activities covered may not be exhaustive. For a more detailed description see schedule 4 of the Income Tax Act 2007.
You'll generally be required to file an income tax return at the end of the tax year.
If you receive schedular payments you will receive an invoice for your ACC levies directly from ACC.

Activity number	Activity description	Standard tax rate – %	No-notification rate – %
1	ACC personal service rehabilitation payments (attendant care, home help, childcare, attendant care services related to training for independence and attendant care services related to transport for independence) paid under the Injury Prevention and Rehabilitation Compensation Act 2001	10.5	45
2	Agricultural contracts for maintenance, development, or other work on farming or agricultural land (not to be used where CAE code applies)	15	45
3	Agricultural, horticultural or viticultural contracts by any type of contractor (individual, partnership, trust or company) for work or services rendered under contract or arrangement for the supply of labour, or substantially for the supply of labour on land in connection with fruit crops, orchards, vegetables or vineyards	15	45
4	Apprentice jockeys or drivers	15	45
5	Cleaning office, business, institution, or other premises (except residential) or cleaning or laundering plant, vehicle, furniture etc	20	45
6	Commissions to insurance agents and sub-agents and salespeople	20	45
7	Company directors' (fees)	33	45
8	Contracts wholly or substantially for labour only in the building industry	20	45
9	Demonstrating goods or appliances	25	45
10	Entertainers (New Zealand resident only) such as lecturers, presenters, participants in sporting events, and radio, television, stage and film performers	20	45
11	Examiners (fees payable)	33	45
12	Fishing boat work for profit-share (supply of labour only)	20	45
13	Forestry or bush work of all kinds, or flax planting or cutting	15	45
14	Freelance contributions to newspapers, journals (eg, articles, photographs, cartoons) or for radio, television or stage productions	25	45
15	Gardening, grass or hedge cutting, or weed or vermin destruction (for an office, business or institution)	20	45
16	Honoraria	33	45
17	Modelling	20	45
18	Non-resident entertainers and professional sportspeople visiting New Zealand	20	N/A
19	Payment by a labour hire business to any person (eg individual, partnership, trust or company) performing work or services directly for a client of the labour hire business or a client of another person, under a labour hire arrangement	20	45
20	Payments for: – caretaking or acting as a guard – mail contracting – milk delivery – refuse removal, street or road cleaning – transport of school children	15	45
21	Proceeds from sales of: – eels (not retail sales) – greenstone (not retail sales) – sphagnum moss (not retail sales) – whitebait (not retail sales) – wild deer, pigs or goats or parts of these animals	25	45
22	Public office holders (fees)	33	45
23	Shearing or droving (not to be used where CAE code applies)	15	45
24	Television, video or film: on-set and off-set production processes (New Zealand residents only)	20	45
25	Voluntary schedular payments	20	45
	If you are a non-resident contractor receiving a contract payment for a contract activity or service and none of the above activities are applicable, then:		
26	Non-resident contractor (and not a company)	15	45
27	Non-resident contractor (and a company)	15	20

Note: If you need help choosing your tax rate use the estimation tool at www.ird.govt.nz (search keywords: contractor tax rate tool)