

PAID PARENTAL LEAVE (PPL)

Paid Parental Leave is a government-funded entitlement paid to eligible mothers and other primary carers, such as adoptive parents, Home for Life parents, whāngai, grandparents with full-time care, and other permanent guardians.

These payments go towards the loss of income when they take parental leave or stop working to care for:

- their newborn baby, or,
- a child under the age of six who is now in their care.

If your baby is born after 1 July 2018, you qualify up to 22 weeks of Paid Parental Leave.

Find out more about eligibility on the Ministry of Business, Innovation and Employment's website or call them on 0800 20 90 20.

You can apply for PPL:

- before your baby's birth
- after your baby has been born (up until the first birthday)
- when the child has come into your care or at any time up until the child has been in your care for 12 months.

You must apply before you return to work for any employer or self-employment (whichever is earlier). Your start date can't be later than your baby's date of birth or expected due date, or the date the child arrives in your care.

You'll need to complete a Paid parental leave (PPL) application (IR880) form and include:

- a declaration from your employer, chartered accountant or tax advisor, or
- a statutory declaration witnessed by a Justice of the Peace (or other person authorised to witness statutory declarations).

You'll also need to provide evidence from your lead maternity carer of your expected due date, or evidence that you are the primary carer of a child under six.

Best Start Tax Credit (BSTC)

You can receive BSTC for a child born after 1 July 2018. You cannot receive BSTC for the same period PPL is being paid.

For more information, please go to www.ird.govt.nz