Version
as at 1 April 2025

Accident Compensation (Earners' Levy) Regulations 2022

(SL 2022/30)

Accident Compensation (Earners' Levy) Regulations 2022: revoked, on 1 April 2025, by regulation 10(1) of the Accident Compensation (Earners' Levy) Regulations 2025 (SL 2025/18).

Cindy Kiro, Governor-General

Order in Council

At Wellington this 21st day of February 2022

Present:
Her Excellency the Governor-General in Council

These regulations are made under section 329 of the Accident Compensation Act 2001—

(a) on the advice and with the consent of the Executive Council; and

(b) on the recommendation of the Minister for ACC made—

  (i) after having regard to the principles of financial responsibility in section 166A of that Act; and

  (ii) after complying with the consultation requirements of sections 330 and 331 of that Act.

Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Ministry of Business, Innovation, and Employment.

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Regulations

1 Title

These regulations are the Accident Compensation (Earners' Levy) Regulations 2022.

2 Commencement

These regulations come into force on 1 April 2022.

3 Interpretation

(1) In these regulations, unless the context otherwise requires,—

Act means the Accident Compensation Act 2001

earners' levy means the levy payable to fund the Earners' Account under section 219(1) of the Act.

(2) Any term or expression that is defined in the Act and used, but not defined, in these regulations (for example, **earner**, **earnings**, **employee**, **self-employed person**, **tax year**, and **weekly compensation**) has the same meaning as in the Act.

4 Earners' levy

(1) The amount of earners' levy payable for the 2022/23 tax year is,—

(a) for all earners, except those described in paragraphs (b) and (c), $1.27 per $100 of earnings (which means, for self-employed persons, earnings derived or treated as being derived, and for other earners, earnings paid or treated as paid) in that tax year:

(b) for self-employed persons to whom regulation 6 applies (but regulation 7 does not apply), the amount calculated in accordance with regulation 6(2):

(c) for self-employed persons to whom regulation 7 applies, the amount calculated in accordance with regulation 7(2).

(2) The amount of earners' levy payable for the 2023/24 tax year is,—

(a) for all earners, except those described in paragraphs (b) and (c), $1.33 per $100 of earnings (which means, for self-employed persons, earnings derived or treated as being derived, and for other earners, earnings paid or treated as paid) in that tax year:

(b) for self-employed persons to whom regulation 6 applies (but regulation 7 does not apply), the amount calculated in accordance with regulation 6(4):

(c) for self-employed persons to whom regulation 7 applies, the amount calculated in accordance with regulation 7(4).

(3) The amount of earners' levy payable for the 2024/25 tax year, and any later tax year, is,—

(a) for all earners, except those described in paragraphs (b) and (c), $1.39 per $100 of earnings (which means, for self-employed persons, earnings derived or treated as being derived, and for other earners, earnings paid or treated as paid) in the tax year:

(b) for self-employed persons to whom regulation 6 applies (but regulation 7 does not apply), the amount calculated in accordance with regulation 6(6):

(c) for self-employed persons to whom regulation 7 applies, the amount calculated in accordance with regulation 7(6).

(4) Subclauses (1) to (3) are subject to regulation 5.

5 Maximum earnings on which earners' levy payable

(1) The maximum amount of earnings, for the purposes of calculating the earners' levy for the 2022/23 tax year on which an earner must pay an earners' levy, is $136,544.

(2) The maximum amount of earnings, for the purposes of calculating the earners' levy for the 2023/24 tax year on which an earner must pay an earners' levy, is $139,384.

(3) The maximum amount of earnings, for the purposes of calculating the earners' levy for the 2024/25 tax year, and for any later tax year, on which an earner must pay an earners' levy, is $142,283.

6 Self-employed person who works more than 30 hours per week and earns less than specified amount

(1) Subclause (2) applies to a self-employed person who, in the 2022/23 tax year,—

(a) worked for an average of more than 30 hours per week, whether or not as an employee; and

(b) earned less than $42,465.

(2) The person must pay the earners' levy calculated using the following formula:

$$1.27 \times [(\$42{,}465 - a) \div 100]$$

where a is the amount of the person's earnings as an employee in the 2022/23 tax year.

(3) Subclause (4) applies to a self-employed person who, in the 2023/24 tax year,—

(a) worked for an average of more than 30 hours per week, whether or not as an employee; and

(b) earned less than $43,349.

(4) The person must pay the earners' levy calculated using the following formula:

$$1.33 \times [(\$43{,}349 - a) \div 100]$$

where a is the amount of the person's earnings as an employee in the 2023/24 tax year.

(5) Subclause (6) applies to a self-employed person who, in the 2024/25 tax year, or any later tax year,—

(a) worked for an average of more than 30 hours per week, whether or not as an employee; and

(b) earned less than $44,250.

(6) The person must pay the earners' levy calculated using the following formula:

$$1.39 \times [(\$44{,}250 - a) \div 100]$$

where a is the amount of the person's earnings as an employee in the tax year.

7 Self-employed person who purchases weekly compensation

(1) Subclause (2) applies to a self-employed person who, in the 2022/23 tax year, enters into an agreement with the Corporation under section 209 of the Act to purchase weekly compensation.

(2) The person must pay the earners' levy calculated using the following formula:

$$1.27 \times [(1.25 \times a) \div 100]$$

where a is the agreed level of weekly compensation purchased by the self-employed person under section 209 of the Act adjusted to an annual figure.

(3) Subclause (4) applies to a self-employed person who, in the 2023/24 tax year, enters into an agreement with the Corporation under section 209 of the Act to purchase weekly compensation.

(4) The person must pay the earners' levy calculated using the following formula:

$$1.33 \times [(1.25 \times a) \div 100]$$

where a is the agreed level of weekly compensation purchased by the self-employed person under section 209 of the Act adjusted to an annual figure.

(5) Subclause (6) applies to a self-employed person who, in the 2024/25 tax year, or any later tax year, enters into an agreement with the Corporation under section 209 of the Act to purchase weekly compensation.

(6) The person must pay the earners' levy calculated using the following formula:

$$1.39 \times [(1.25 \times a) \div 100]$$

where a is the agreed level of weekly compensation purchased by the self-employed person under section 209 of the Act adjusted to an annual figure.

8 Levies exclusive of GST

The amounts of earners' levies in these regulations are exclusive of any goods and services tax payable on the levy.

9 Amount of levies exempt from payment

(1) This regulation applies to any invoice that—

(a) is issued to a self-employed person for the purposes of the Act; and

(b) includes the earners' levy.

(2) The relevant exempt amount for the purposes of section 244 of the Act is $40.

10 Revocation and saving

(1) The Accident Compensation (Earners' Levy) Regulations 2019 (LI 2019/36) are revoked.

(2) Despite subclause (1), the Accident Compensation (Earners' Levy) Regulations 2019 continue to apply to the period starting on 1 April 2019 and ending on the close of 31 March 2022 as if they had not been revoked.

Michael Webster,
Clerk of the Executive Council.

Explanatory note

This note is not part of the regulations, but is intended to indicate their general effect.

These regulations, which come into force on 1 April 2022, prescribe the earners' levy payable by people who engage in employment (whether or not as an employee) for the period comprising—

- the tax year starting on 1 April 2022 and ending on the close of 31 March 2023; and
- the tax year starting on 1 April 2023 and ending on the close of 31 March 2024; and
- the tax year starting on 1 April 2024 and ending on the close of 31 March 2025; and
- any tax year starting on or after 1 April 2025.

The regulations also prescribe—

- maximum liable earnings for all earners; and
- a specified amount on which the earners' levy is payable by self-employed people who, in the applicable tax year, worked full-time (ie, more than 30 hours a week) but earned less than the specified amount; and
- the rate for the earners' levy payable by self-employed people who have an agreement with ACC to purchase weekly compensation; and
- the amount of levies exempt from payment for the purposes of section 244 of the Act.

The regulations revoke and replace the Accident Compensation (Earners' Levy) Regulations 2019.

Regulatory impact statement

The Ministry of Business, Innovation, and Employment produced a regulatory impact statement on 17 November 2021 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- https://www.mbie.govt.nz/dmsdocument/18549-stage-2-cost-recovery-impact-statement-202223-202425-acc-levies-proactiverelease-pdf
- https://treasury.govt.nz/publications/informationreleases/ris

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 24 February 2022.

Notes

1 General

This is a consolidation of the Accident Compensation (Earners' Levy) Regulations 2022 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Accident Compensation (Earners' Levy) Regulations 2025 (SL 2025/18): regulation 10(1)

Wellington, New Zealand:
Published under the authority of the New Zealand Government—2025