

Updates to ACC levies on overseas income

Until now, ACC hasn't been able to routinely include overseas employment income in levy calculations because it was combined with non-ACC leviable foreign earnings as part of individual tax returns. Inland Revenue can now provide ACC with more detailed overseas income information, so ACC is obliged to levy this income.

This change will impact 2023 ACC levy invoices and will include earnings received between 1 April 2022 – 31 March 2023.

It does not impact:

- an employee of a New Zealand company, including a shareholder-employee. They're levied on their income regardless of whether their work takes place overseas.
- New Zealanders receiving passive income, such as pensions, from overseas sources.
- self-employed people who file IR3NR non-resident returns.

It's time to check your ACC details are correct

If you're self-employed, you'll receive your ACC levy invoice from September onwards. Checking and updating your policy details now in [MyACC for Business](#) will mean that you get invoiced the right amount.

What do you need to check?

ACC uses the below details to calculate your levy, so you need to make sure they're correct.

- Classification Unit (CU) – this tells us what industry you work in and affects the levy you'll pay.
- Employment status – are you working full or part time, or have you ceased trading?
- Contact details – check we have your correct details and set your communications preference to 'email'.

For more information on ACC levy invoicing for 2023 visit the [ACC website](#).