Employer Bulletin

Our Weekly News Digest for Employers

Friday, 29 January 2021

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Cases

Employment Relations Authority: Five Cases

Deductions clause used to withhold payment from holiday pay was unlawful

Mr Ibrahim worked for Cloud Bridge Limited trading as Hataitai Family Barbers (Cloud Bridge). One year after his employment ended, Mr Ibrahim sought an order from the Employment Relations Authority (the Authority) that Cloud Bridge pay him his final pay, with interest.

Cloud Bridge accepted that Mr Ibrahim's accrued holiday pay had not been paid, but Mr Graham, Director of Cloud Bridge, argued that it was reasonable for Cloud Bridge to withhold it. Mr Graham claimed this was because Mr Ibrahim had engaged in fraud and/or misappropriated monies from Cloud Bridge. He claimed that a provision in Mr Ibrahim's employment agreement allowed holiday pay to be deducted from pay where the employee owed money to the employer.

A complaint with the New Zealand Police had been laid and Mr Graham had hoped the matter would be determined in the criminal courts. If any monies were subsequently owed, Mr Ibrahim's final pay would then be paid to him. The Authority had to determine whether the employment agreement allowed Cloud Bridge to deduct holiday pay and whether the possibility of a criminal sanction provided reasonable cause to withhold holiday pay.

The employment agreement provided a general deductions provision which allowed the employer, with the employee's consent, to deduct from pay any *"outstanding debts or monies to the employer".* The employment agreement also provided that the employee's written signature satisfied written consent pursuant to the Wages Protection Act 1983 (the Act).

However, the Authority was not satisfied that Cloud Bridge could rely on the deductions provision. Cloud Bridge had not established that Mr Ibrahim owed any monies and could not anticipate that the matter would be proven to justify an earlier deduction. Furthermore, while the Act does allow an employer to make deductions from wages with written consent, the employer is not able to rely on such a clause without first consulting with the employee. Mr Graham acknowledged that there was no consultation with Mr Ibrahim before the deduction was made.

Section 27 of the Holidays Act 2003 sets out when payments for annual holidays must be paid. If an employee's employment comes to an end, the employer must pay the annual holiday pay in the pay that relates to the employee's final period of employment. There is no provision that allows an employer to offset this in anticipation of a separate financial obligation that could arise in the future.

Proceedings occurring in another jurisdiction, including the criminal courts, was not a matter that could be taken into consideration when determining Mr Ibrahim's claim.

The Authority held that Cloud Bridge had not established any lawful ground on which it was able to withhold payment of Mr Ibrahim's holiday pay entitlement. Cloud Bridge was required to pay $4,444.15 less PAYE holiday pay owing, plus $321.61 in interest for the period between the date Mr Ibrahim's employment ended and the date he lodged his claim in the Authority. Cloud Bridge was also ordered to pay the $771.56 filing fee paid by Mr Ibrahim to progress his claim.

Ibrahim v Cloud Bridge Limited [[2020] NZERA 494; 01/12/2020; M Ryan]

Employee unjustifiably dismissed as no process undertaken following the sale of the employer's business

Mr Webley was re-employed in late July 2011 after an earlier period of employment with Bish Automotive (South Island) Limited (Bish Automotive) of about 16 years. Mr Webley was not provided with an agreement for his second period of employment. However, it was understood he would undertake the running of the business and look after staff.

There were several employment relationship issues that Mr Webley wanted the Employment Relations Authority (the Authority) to resolve. He claimed that he was either unjustifiably dismissed or unjustifiably disadvantaged. Mr Webley claimed that he was owed holiday pay and sought a penalty for failure to keep holiday records and failure to provide an employment agreement.

Bish Automotive accepted that it employed Mr Webley. However, it denied that Mr Webley was unjustifiably dismissed or disadvantaged in his employment and denied that it had breached the Holidays Act 2003 or the Employment Relations Act 2000. Mr Webley agreed that Bish Automotive usually paid his wages, which was evident from his bank records. There were some occasions when Mr Black, Director of Bish Automotive, would make wage payments when there were insufficient funds in the company account. The Authority was satisfied Mr Webley was employed by Bish Automotive.

In late December 2018 Mr Webley had an accident on his motorbike. The following day it was established he had broken some ribs although he was not clear how many. Two weeks later Mr Webley returned to work and, as he was stepping off some racking, he heard a click in his back and suffered extensive pain. He was subsequently advised when he sought medical assistance that eight out of nine ribs were broken, and one was dislodged from his spine. Mr Webley was placed on ACC and was not able to work. He never returned to work at Bish Automotive.

Mr Black sent a text message to Mr Webley in March 2019 stating he needed "*a bit of a yarn*." Mr Webley replied the next day that he will be seeing his specialist to which Mr Black advised that he had sold the business. The two discussed what this meant for Mr Webley's future employment. The next message from Mr Black asked for property to be returned, which Mr Webley confirmed he had done, and Mr Webley asked for his final pay.

The Authority deemed that the word "*future*" in messages was significant. It supported that there was a step that needed to be taken for future employment but did not provide reassurance about the security of continued employment. The Authority was satisfied Mr Webley was dismissed at the time of the sale. There were breaches of good faith, so the dismissal was unjustified. It was not what a fair and reasonable employer should have done in the circumstances.

Mr Webley said that he was hurt and humiliated based on the way his employment ended after working for Bish Automotive for seven years. Considering the length of the relationship, the Authority found a suitable award for compensation was the sum of $14,000.

Furthermore, the Authority accepted that a compliant holiday and leave record was not kept. Mr Webley claimed he did not take all his annual leave but the Authority was unable to establish that holiday pay was owed due to limited evidence. Consequently, the Authority dismissed Mr Webley's claim for unpaid holiday pay.

Two breaches were identified, one for non-compliant holiday and leave record, the other for failure to provide an employment agreement. The total maximum penalty that could have been awarded was $40,000 but the Authority considered it more likely that the breaches were negligent rather than deliberate. The appropriate penalty for these breaches in this case were determined to be $5,500, to be paid to Mr Webley. Costs were reserved.

Webley v Bish Automotive (South Island) Limited [[2020] NZERA 519; 16/12/2020; H Doyle]

Significant shortcomings in process resulted in unjustified dismissal

Mr Conner was employed by the Canterbury District Health Board (CDHB) as a Café Assistant at Burwood Hospital until she was summarily dismissed for removing cash from a charity jar. In October 2019 Ms Conner raised a personal grievance for unjustified dismissal.

Ms Conner commenced working for CDHB in early 2012 at the Burwood Hospital cafe. Her work involved food preparation but later she became the main coffee barista. Ms Conner's employment proceeded without incident until late August 2019 when she was approached by her co-worker to purchase throat lozenges. Ms Conner and her co-worker left their workstations and proceeded to the in-house pharmacy. At the pharmacy Ms Conner could not use her Apple Pay facility due to online connectivity issues. She returned to her workstation and removed a twenty dollar note from a jar that was used for donations.

In early September Mr Cheeseman, Ms Conner's Direct Manager, advised his Manager, Mr Patrick, that it had been brought to his attention that money was going missing from the donation jar. Mr Cheeseman said he then watched over one hundred and twenty hours of footage. Ms Conner, on the occasion in question, and another employee, Ms X, on more than one occasion were seen removing money from the donation jar. Mr Cheeseman and Mr Patrick then went on to undertake an investigation by reviewing selected video footage. They also spoke with Ms Conner's colleague and Supervisor for some accounts of what happened.

With HR and legal advice, Mr Patrick drafted a letter inviting Ms Conner to an investigation meeting. The letter set out the allegation of theft, focussing on her intention to deceive the CDHB and what this may amount to if the allegation was substantiated. No mention was made of the interview they had already done with Ms Conner's colleague, who the lozenges were for, or of meeting with Ms Conner's Supervisor. Mr Cheeseman advised Ms Conner that Mr Patrick wanted to meet with her, but without explaining why. At this meeting, Mr Patrick presented the letter and informed her they would formally meet later.

Several weeks later, Ms Conner and her representative, Mr Foley, attended the meeting held by Mr Patrick, Mr Cheeseman, and Mr Munro, a senior HR practitioner. Ms Conner was asked for her explanation of what had occurred. She explained the situation regarding getting her colleague the lozenges she had asked for, with no intent of deliberately taking and keeping the money. There was always the intention to repay this, either by herself or her colleague. She offered during the meeting to replace the missing money. She also explained that had her Apple pay worked, then she would not have needed to borrow the money.

During the Employment Relations Authority's (the Authority) investigation it was clear that Mr Patrick had not put forward all his evidence for Ms Conner to comment on. There also appeared to be contradictions in his assessment of the situation. He deemed Ms Conner to have been intentionally dishonest but allowed her to continue working, including cash-handling through the café's till pending the outcome of the investigation.

Furthermore, Ms X, who was also being taken through a disciplinary process for removing money from the donation jar, could have been dismissed and faced a possible criminal complaint. Instead, she negotiated a resignation with the help of her union representative. The Authority found that there were significant shortcomings in CDHB's investigation which resulted in Ms Conner being unjustifiably dismissed. Ms Conner was awarded $15,863.60 for lost wages and $27,000 for hurt and humiliation.

Conner v Canterbury District Health Board [[2020] NZERA 444; 09/11/2020; D Beck]

Determining a person's entitlement and eligibility for parental leave

Following submissions made to the Employment Relations Authority (the Authority), the name of the applicant involved in this case is not publicised and was given the randomly selected letters of TDK.

In July 2020 the Ministry of Business, Innovation, and Employment (MBIE) had determined that TDK was not entitled to any parental leave payments under the Parental Leave and Employment Protection Act 1987 (the Act). Disputing this determination, TDK had requested that the Employment Relations Authority (the Authority) review MBIE's decision.

TDK had come to care for a new-born baby in early March 2020. She had not expected to care for the child for an unknown temporary length of time but had made necessary arrangements to do so. By letter sent to TDK in May 2020 a representative of Oranga Tamariki advised TDK that she was *"the primary caregiver for [the child] for the foreseeable future".*

This prompted TDK to ask MBIE to review her application for parental leave. TDK identified that her parental leave would start on the 9 June 2020. However, on the 4 June, her employer approved TDK's request for two weeks annual leave from 15 June to 26 June, and 22 weeks parental leave starting from 29 June until 27 November. TDK stopped work on 15 June. MBIE then informed TDK that she was not entitled to parental leave payments on 16 July and TDK returned to work on a part time basis on 27 July.

MBIE had not disputed that TDK was eligible to apply for paid parental leave for the period from 26 May onwards. She met the criteria by being an eligible employee who had worked the necessary period of time to qualify. Moreover, she met the requirement for being a primary carer because she was a person, other than the biological mother and partner, who took permanent primary responsibility for the child's care. The sole point of dispute had been whether TDK had acted in a way that extinguished her entitlement to any paid parental leave. In reference to section 71K(1)(b) of the Act, MBIE identified that parental leave payments begin from the day that a person becomes the primary caregiver, which in TDK's case was the 26 May.

Subsequently, in section 71D of the Act, MBIE also reasoned that a person had to be on parental leave *"during the period in relation to which the person receives parental leave payments".* However, this complicated matters as TDK's approved parental leave began on the 29 June. MBIE determined that TDK would have had to stop working on 26 May to receive parental leave payments and be on parental leave.

The Authority identified two difficulties in their analysis. Firstly, TDK's application said that her primary parental leave would start on 9 June, which was neither the date she became the permanent primary caregiver, nor the date she became entitled to parental leave, which was 29 June. The two weeks annual leave complicated the issue but the Act expressly allows an employee to start their period of parental leave by taking paid annual leave.

The second, and most significant difficulty was the issue with MBIE's application form. The application form merged the date on when TDK's eligibility arose, which was 26 May, and the date in which TDK met the criteria to receive parental leave payments, which was 29 July. In most cases the dates of eligibility and entitlement would be the same but they were not in TDK's case.

The Authority acknowledged that TDK's parental leave did not start until 29 June which left 19 weeks of parental leave payments. The Authority emphasised the Act refers to leave payments being available for "*up to*" 22 weeks. It is important to note that the number of weeks in the Act has since changed. In TDK's situation, the leave was shorter because her period of eligibility had begun some weeks earlier. However, TDK broke the continuous period of parental leave by returning to work once MBIE said she was not entitled to any parental leave payments.

The Authority reversed MBIE's determination. They acknowledged that MBIE was correct to tell TDK that she had no entitlement to payments for the weeks from 26 May to 15 June as she continued to work. However, it was also clear that there were errors in her application. Her application could have been amended under MBIE's discretion to approve irregular applications by amending the errors in the dates given.

MBIE was tasked with addressing what payments remained for TDK. This required an assessment of what is permitted under the Act, and in response to what has now been held to be an incorrect decision. Even if TDK's return to work restricted what payments were permitted, TDK was entitled parental leave payments for at least the continuous four week period from 29 June to 27 July.

TDK v Ministry of Business Innovation and Employment [[2020] NZERA 529; 21/12/2020; R Arthur]

Dismissal determined to be both procedurally and substantially unjustified

Mr Banks was employed by Gold Stone Mining Group Ltd (Gold Stone Mining), as a Digger Operator/Labourer at a gold mine on the West Coast until he was summarily dismissed in October 2019. Mr Banks raised a personal grievance alleging unjustified dismissal and unjustified disadvantage. Gold Stone Mining and Mr Banks attended an unsuccessful mediation, but Gold Stone Mining did not participate further in the Employment Relations Authority's (the Authority) investigation.

Mr Banks' work involved developing the site, carrying out earthworks using a mechanical digger, an excavator and feeding a gold screening conveyer belt. Mr Banks was recruited by the site Foreman, Shaun, via Facebook. When Mr Banks commenced work in September 2019, he was not provided with an employment agreement and claimed that he asked Kevin, one of the Directors, for an employment agreement on several occasions. Mr Banks was directly supervised by Shaun and recalls Kevin occasionally visiting the work site.

Mr Banks claimed that on the morning of 10 October he was asked by Shaun to clear trees by pushing them over with the digger's scoop. In doing so, a branch from a tree punctured the digger's hydraulic pipe and caused the digger to stop operating and the site was closed down to wait for a repair. Mr Banks claimed that Shaun reassured him that it was nothing to worry about. The next day he rang Shaun and was told the digger was awaiting repairs, but he could work for a few hours on some odd jobs.

Mr Banks claimed that two days later, Shaun Facebook messaged him telling him not to return to work. Mr Banks sought clarification from Shaun by text exchanges and then inquired why the employer was not going to directly contact him. Mr Banks claimed that Kevin rang him on 14 October and advised that there was no work for him. Kevin also said that Shaun did not want him on site and that he was upset about the damage to the digger and repair costs. Mr Banks said he then tried to get hold of Shaun but got no response. Kevin then showed up at his house a couple of days later and offered him a sum of money to resolve his disputed termination. Mr Banks said he responded by declining the offer and stated that he was unhappy about the lack of fair process, he wanted to challenge Kevin's decision through a "*proper procedure*". Mr Banks instructed an advocate, and a personal grievance was sent to Kevin.

The Authority firstly considered whether the dismissal was justified and said that the total lack of recourse to procedural fairness breached good faith obligations owed to Mr Banks. The Authority found that summary dismissal was not a decision open to a fair and reasonable employer in all the circumstances. A fair and reasonable employer could have approached the matter differently and paused to consider wider factors before making the dismissal decision. Central to that was simply a failure to seek Mr Banks' explanation to the incident when the digger was damaged. The Authority said matters were compounded by Kevin misleading Mr Banks into thinking that his supervisor had concluded that he was at fault for the damage caused.

The Authority also found that the defects in process were not minor and they did result in Mr Banks being treated unfairly. Mr Banks was unjustifiably dismissed. The Authority outlined that no investigation took place and they had not heard evidence from Gold Stone Mining as to whether Mr Banks was operating the digger inappropriately or recklessly. The Authority could only conclude from Mr Banks' evidence and the text exchanges with Shaun that Mr Banks was not negligent or reckless in his operation of the digger. The Authority determined that the decision to dismiss him lacked substance.

The Authority determined that Mr Banks was unjustifiably dismissed based on procedural and substantive grounds and was entitled to remedies. Gold Stone Mining was required to pay Mr Banks compensation of $10,000, lost wages of $6,000 gross, holiday pay of $480 gross, and a contribution towards legal costs of $2,500.

Editor's Comment:

Banks v Gold Stone Mining Group Limited demonstrates the importance of being "*fair*" and "*reasonable*" - but what does this mean?

In this case, the Authority found a lack of procedural fairness because no investigation had taken place and the employee was not given the opportunity to provide any explanation for the incident. Additionally, the decision to dismiss lacked substance as no evidence had been presented that Mr Banks operate the digger incorrectly or recklessly. Summary dismissal was not what a *"fair and reasonable"* employer could have done in all the circumstances.

The term *"fair and reasonable"* is found in Section 103A of the Employment Relations Act. Subsection (2) sets out that the test of justification is *"whether the employer's actions, and how the employer acted, were what a fair and reasonable employer could have done in all the circumstances at the time the dismissal or action occurred"*. In applying the test the Authority will consider:

- whether, having regard to the resources available to the employer, the employer sufficiently investigated the allegations against the employee; and
- whether the employer gave the employee a reasonable opportunity to respond to the employer's concerns; and
- whether the employer genuinely considered the employee's explanation before dismissing or taking action against the employee.

The employer did not act fairly and reasonably, and the result was a payment to the employee of over $16,000, after being employed one month.

Banks v Gold Stone Mining Group Limited [[2020] NZERA 518; 15/12/2020: D Beck]

For further information about the issues raised in this week's cases, please refer to the following resources which can be found on the EMA website:

Deductions (Wages Protection)

Annual Holidays

Discipline

Personal Grievances

Employer News

Jobs for Nature projects target iconic ecosystems

Upscaling work already underway to restore two iconic ecosystems will deliver jobs and a lasting legacy, Conservation Minister Kiri Allan says.

"The Jobs for Nature programme provides $1.25 billion over four years to offer employment opportunities for people whose livelihoods have been impacted by the COVID-19 recession.

"Two new projects funded through the programme highlight how Jobs for Nature can contribute to restoring the natural environment and delivering a lasting conservation legacy in communities across Aotearoa," Kiritapu Allan said.

Kahuria Te Waihora Restoring Nature Project

Canterbury's famous Te Waihora wetlands restoration work will be boosted with $2.6 million from the government's Jobs for Nature programme.

"Employing up to 31 people over a four year period, the investment in the Kahuria Te Waihora Project will result in planting of more than 250,000 eco-sourced native plants and trees over 44ha on selected sites around the margins of Te Waihora," Kiri Allan said.

"Workers will be undertaking ground preparation, planting and weed management along with other conservation tasks to improve the biodiversity and freshwater values of this lake of significance."

Liz Brown, Te Taumutu Rūnanga Chair, said that as kaitiaki of Te Waihora, for generations Te Taumutu Rūnanga whānau have advocated for the care, restoration, enhancement, and protection of our lake.

“Our aspiration is to restore the mauri of Te Waihora thereby enhancing a healthy and plentiful fish basket that all hapū can gather from. Mass native planting around Te Waihora will contribute to our aspirations and employ many people in our takiwā. We are excited to be part of this project.”

Wainuioru Catchment Restoration

In the Wairarapa $816,000 of Jobs for Nature funding will build on the work of the Wainuioru Community River Care Group in improving the health of waterways in the upper reaches of the Wainuioru catchment.

Up to eight people will be employed to remove pest plants and trees in the catchment, while the investment will also fund capacity for the development of further restoration projects.

“It is fantastic that Jobs for Nature can accelerate this vital conservation programme in the Wairarapa while providing local people with meaningful work and showcasing how the rural sector are addressing environmental issues in the region,” Kiri Allan said.

New Zealand Government [21 January 2021]

Creative and cultural events sector fund opens for applications

New Zealand’s creative and cultural events will be able to apply for a funding boost to help them grow when the Creative and Cultural Events Incubator Fund opens on 1 February, the Ministry of Business, Employment, and Innovation announced today.

Susan Sawbridge, MBIE Manager Major Events said, “the events industry has had a tough year as a result of the impacts of COVID-19, so I am pleased to announce that the incubator fund will soon reopen for another round to help support our creative and cultural events.

“The Incubator is for creative and cultural events which have a vision to become events of international significance, with a particular focus on Māori and Pasifika arts and culture, which is unique to this part of the world.”

The Creative and Cultural Events Incubator is funded through the Major Events Fund. It is designed to support arts and cultural events to build national pride and celebrate New Zealand’s diverse culture with New Zealanders and the world.

The second Incubator funding round will open on 1 February and closes on 1 March 2021. Organisers can apply for funding to a maximum of $100,000 per year for up to three years.

The previous round provided funding to four Māori and Pasifika events; Kia Mau Festival, Māoriland Film Festival, Te Tairāwhiti Arts Festival and Te Matatini.

New Zealand Government [26 January 2021]

Learn about your human rights in relation to COVID-19

Even in times of crisis, people have human rights that safeguard their dignity. Even in times of emergency, human rights place binding obligations upon the Government to abide by the commitments they have made. The Government has obligations to limit the spread of COVID-19, but restrictions must be necessary, proportionate and respectful of human dignity. The Government has Te Tiriti o Waitangi and human rights obligations to protect people’s economic and social rights, as well as their civil and political rights. The following guide provides answers to the frequently asked questions we've received in relation to COVID-19 and human rights.

At Alert Level One, everyone can return without restriction to work, school, sports and domestic travel, and can get together with as many people as you want.

Controls at the borders remain for those entering New Zealand, including health screening and testing for all arrivals, and mandatory 14 day managed quarantine or isolation. Please visit New Zealand Immigration's website for the latest information on the border controls that currently apply.

To read further, please click the link below.

Human Rights Commission [27 January 2021]

Man used forged documents to falsely claim GST refunds

A 25-year-old Auckland man has been sentenced to more than two years in prison for tax fraud involving more than $200,000.

Aaron Roydyn Ryder pleaded guilty to 16 charges of knowingly providing false GST returns to obtain GST returns he was not entitled to from 2014 to 2016 and 16 charges of knowingly using forged documents to support the false GST claims.

He was sentenced in December (18th) in the Auckland District Court and as well as the prison term was ordered to pay $40,000 in reparations.

Inland Revenue spokesperson Tony Morris says the department started looking into Ryder's claims in November 2016.

"IR found a suspicious pattern of significantly high expense claims with nil or low reported income, resulting in consistent refunds. We asked for bank statements, expense and income invoices and written explanations of the source of funds, and expense payments.

"Ryder gave Inland Revenue documents but the problem for him was that original versions of the same documents, which Inland Revenue directly obtained from third parties, were materially different.

"He told investigators that his family was in difficult times and he felt the need to provide for them, but there was no evidence at all that the funds were used for that purpose", Tony Morris says.

Defence counsel told the court Ryder panicked when the IR began to investigate and forged the documents, but IR pointed to the number of times he forged documents as much more planned than panicking.

Tony Morris says the judge also noted the Court of Appeal, in James v R6, held that an effective tax system is essential to the proper functioning of society in general.

"It also noted nothing is more corrosive of people's trust in the tax system than the sight of people apparently earning high incomes and evading payments of tax."

The end sentence for Ryder was 25.5 months imprisonment on 32 charges involving $208,274.

Inland Revenue [22 January 2021]

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: 12 Bills

12 Bills are currently open for public submissions to select committees.

Rights for Victims of Insane Offenders Bill (29 January 2021)

District Court (Protection of Judgment Debtors with Disabilities) Amendment Bill (29 January 2021)

Arms (Firearms Prohibition Orders) Amendment Bill (No 2) (29 January 2021)

Electoral (Integrity Repeal) Amendment Bill (29 January 2021)

Oranga Tamariki (Youth Justice Demerit Points) Amendment Bill (3 February 2021)

Reserve Bank of New Zealand Bill (4 February 2021)

Maori Commercial Aquaculture Claims Settlement Amendment Bill (7 February 2021)

Crown Pastoral Land Reform Bill (22 February 2021)

Social Security (Financial Assistance for Caregivers) Amendment Bill (22 February 2021)

Land Transport (Drug Driving) Amendment Bill (26 February 2021)

Family Court (Supporting Children in Court) Legislation Bill (28 February 2021)

Water Services Bill (2 March 2021)

Overviews of bills - and advice on how to make a select committee submission - available at:

https://www.parliament.nz/en/pb/sc/make-a-submission/

The Employer Bulletin is a weekly update on employment relations news and recently published legal decisions. It is EMA's policy to summarise cases that contain legal issues relevant to employers. 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 advice@ema.co.nz

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