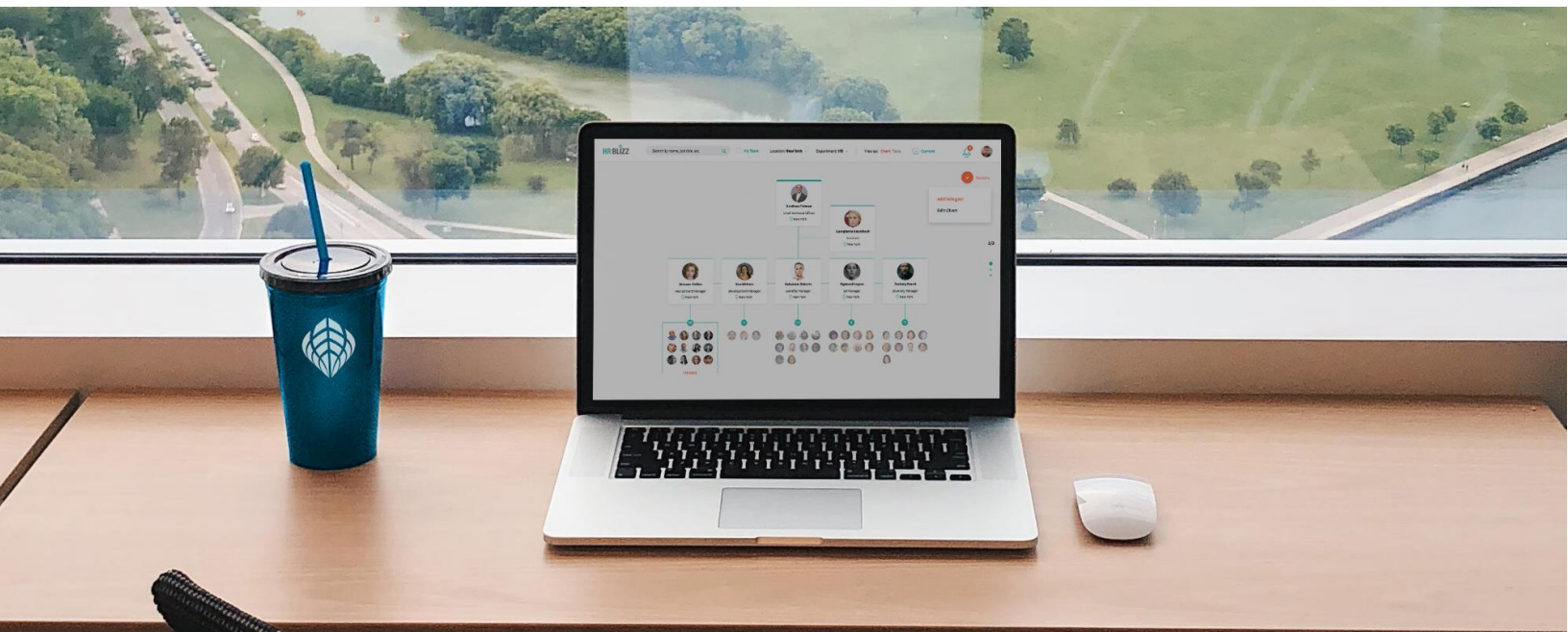




Simplifying Employment
Tasks Worldwide

Statutory Change Alert

New Zealand – Changes in ACC levy rates – 1st April 2026



New Zealand



Dec 16, 2025

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MERCANS

We help you achieve your global ambitions

Thank you for trusting Mercans to outsource your HR and Payroll functions. We propose HR consulting services, actionable solutions, and cost-effective global payroll processing tools to energize your human capital management in real-time and augment your performance. We are dedicated to becoming your business growth facilitator.



Global Payroll Solutions – Boost your HR brand and employee satisfaction

Rationalize your HR budgets, monitor your data, and optimize your global payroll tasks in real-time. Systematize processes and streamline HRM lifecycles with HR Blizz™, our unified SaaS platform, to ensure your employees are paid accurately and on time.



PEO/GEO Services – Easily hire, deploy and manage your workforce abroad

A reliable Professional Employer Organization (PEO), Mercans is your trusted employer of record to globally select, engage, and manage highly qualified personnel on your behalf, through integrated Global Employment Outsourcing (GEO).



Global Talent Acquisition – Quickly fill vacancies with only the best candidates

Mercans supports you in designing/deploying long-term HR strategies and processing full-cycle recruitment. Our ATS Suite Mesar™ and our hiring experts help to screen, select, attract the right candidates for your organization and populate your pipeline of prequalified talents.



BPO Services – Reclaim the focus on your core activities to expand your business

Concentrate on the essentials: outsource non-primary activities and your front- and back-office functions to Mercans. Save the time, money, and energy needed to refine the value chain engagement of your customers and suppliers and increase revenue.



HR Management SaaS – Access customizable cloud-based online platforms

Centralize your HR function on an all-in-one user-friendly and self-service platform. Combined with the expertise of our consultants, the Mesar SaaS offers a built-in applicant tracking system and easy-integration features to improve internal processes.



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Local Statutory Compliance – Forget the hassle of setting up branches abroad

Mercans seasoned HR advisory team are compliance experts specialized in local cultures, business protocols, and tax and legal specificities. They are committed to ensure quick go-to-market abroad and achieve a compliant global expansion, risk-free from A to Z.



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Mercans at a Glance

160+ Countries	20 Years of Success	1K+ Payroll and HR Specialists
22k+ Clients Worldwide	97% Client Retention Rate	1.5X Annual Revenue Growth
95k+ Largest Single Country Payroll	25M+ Pay Slips per Annum	0 Security Breaches

Number one for outsourced payroll services, we are endorsed by international authorities.



Mercans has the highest industry quality and IT security certificate certificate





New Zealand - Changes in ACC Levy rates & kiwisaver Contribution - 1st April 2026

Future Levy Hike

- ACC Earners' Levy: Confirmed to increase on April 1, 2026.
 - New Rate: \$1.75 per \$100 of liable earnings (up from previous years).⁵⁷
 - Max Liable Earnings: Increases to \$156,641.
 - Payroll Action: Update the ACC levy rate effective for pay runs with a payment date on or after April 1, 2026.

Changes to KiwiSaver Contributions (Effective April 1, 2026)

Increased Contribution Rates

- Employer and default employee KiwiSaver contribution rates will increase from 3% to 3.5%.

Temporary Employee Rate Reduction

- Employees can apply for a temporary rate reduction starting February 1, 2026, if they wish to continue contributing at the 3% rate after April 1, 2026. This might be due to affordability concerns or preference for alternative savings methods.
- The temporary reduction period can range from 3 months (92 days) up to 12 months. Employees may apply for this reduction multiple times.
- Employers have the option to match an employee's temporary rate reduction.
- The Authority will notify the employer when an employee moves from the temporary rate back to a higher contribution rate.



Contributions for 16 and 17-Year-Olds

- Effective April 1, 2026, 16 and 17-year-olds will qualify for employer KiwiSaver contributions, provided they meet all other eligibility requirements.
- If a 16 or 17-year-old contributes to KiwiSaver from their wages, the employer will be required to start making contributions.
- Note: Prior to April 1, 2026, employer contributions were only mandatory for employees aged 18 to 65.

Please contact your Mercans' services delivery team for any additional information regarding the implications of the above change.



They already trust Mercans





What Makes Mercans your HR and Payroll **Partner of Choice?**

We Simplify Employment Tasks Worldwide Everywhere for Everyone

We are a borderless people engagement enabler, driven by technology and innovation. We deliver bespoke human capital management services and global payroll solutions to empower businesses across 110+ countries regardless of their organizations' size and their industry. We pride ourselves on being global people experts with a striking local presence, committed to making your teams happy, and ensuring the consistent and sustainable growth of your organization.

Local Presence. Regional Strategy. Global Success

Supported by 500+ payroll and HR specialists with in-depth local knowledge, Mercans operate globally. Our pioneering human resources consulting services and trailblazing SaaS platforms are already satisfying 5,000+ international clients, ensuring timely measurable results and bottom-line savings. Thanks to success-oriented teams striving for excellence and taking care of our clients' tasks within budget, we have gained the trust of major multinational companies.

A Revolutionary Service Delivery System

Say goodbye to third-party service providers, offshore call centers, fragmented data, and endless chains of sub-contracts.

Mercans cloud-based SaaS Products, HR Blizz™ & Mesar™, combine the performance of proprietary technologies with a human touch. Cost-effective, they are fully-compliant self-service tools, packed with smart built-in features for your peace of mind. All your data are integrated into single interfaces accessible from everywhere and on any device.

Trailblazing Cloud-Based SaaS Products



HR Blizz & Mesaar, our Software-as-a-Service platforms, both propose a preconfigured API integration capability with all the major global HRMS platforms, including SuccessFactors, Workday, Oracle HCM, and MS Dynamics. All Mercans systems and processes are GDPR compliant, ISO 9001, 20000, 27001 certified, and SOC 1 and SOC 2 audited. A registered Finpro expert, Mercans is also a member of the Global Payroll Association and the Global Payroll Management Institute.



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