Rārangi Utu ā-Mātauranga
EDUCATION PAYROLL

Start of Year Guide 2027

Purpose

This document shows you how to complete the Start of Year process. By completing the Start of Year process, you'll make sure all your employees are paid correctly from the beginning of the new school year.

Key questions for SOY

1. Are your school's term dates correct for the new school year?
2. Have you restarted all term-time-only non-teachers and fixed-term teachers?
3. Do you need to make changes to your existing teacher and non-teachers' pay details – for example, hours, employment status, funding source, leave, annualisation or allowances?
4. Do you need to onboard any new staff or jobs for the new school year?
5. Do you need to terminate any jobs?

Key dates

9 December 2026	Start of Year opens in EdPay
5pm on 25 February 2027	Start of Year closes in EdPay

Get more help

If you need more help:

- contact your Payroll Advisor by using the forms portal or by phoning 0508 668 6729
- visit our website (edpay.govt.nz) to see the Start of Year toolbox, the Start of Year actions tool and EdPay training guides and videos.

How to use this guide

This guide shows you how to complete the tasks in the Start of Year process. Work through each task in order, then tick off the tasks on the checklist at the end of the guide.

Start of Year tasks

1. Download your Start of Year report — Page 3
2. Update your school's term dates — Page 4
3. Restart employees — Page 5
4. Change employees' pay details — Page 8
5. Terminate jobs not continuing in the new school year — Page 14
6. Set up new employees or existing employees in new jobs — Page 14
7. Download the final SOY report and file it in your records — Page 14
8. Complete the Start of Year checklist — Page 15

Making changes

- You can make changes in the Start of Year screen until **5pm on 25 February 2027**.
- Any changes after this time need to be completed using EdPay or the forms portal.
- You can make other changes in EdPay while the Start of Year screen is still open.

Before you begin

- Check that your principal and other authorised users can access EdPay. Some SOY tasks need to be done by other authorised employees because users cannot make changes to their own details.
- If you need to add a new authorised user or change an existing user's details (for example, contact information), please submit an EP5 form through the forms portal.
- If you need to remove EdPay access, please submit an EP5c form through the forms portal.

1. Download your Start of Year report

About this task

The first task in the Start of Year process is to download your SOY report. You can use this report as a worksheet to check the information you currently have, note the changes you will need to make, and prepare for the tasks in the Start of Year process.

Before you begin

About the Start of Year report

This report shows your employees' Start of Year information in EdPay.

Example of a SOY report

2027 Start Of Year Report - School: 59275 - This report is for your school use only. Do not send this report to the School Account Team.

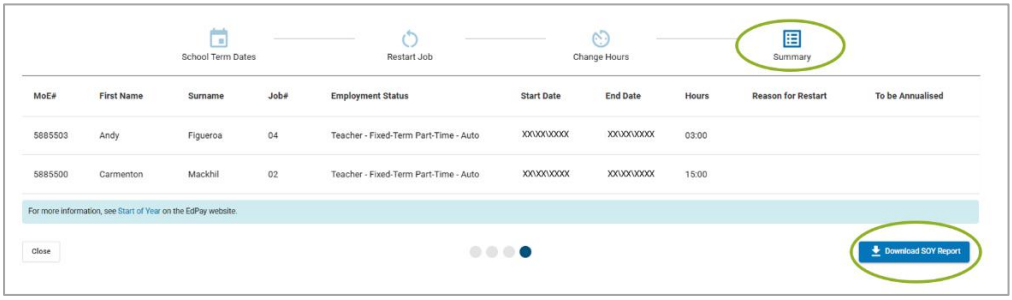
MoE#	Surname	First Name	Job #	Employme	Job Title	Start Date	End Date	Hours (HH	Pay Code	Allowance	Allowance	Rate Type	Rate of All	Fund	Departmer	Percentag	Reason for	To be Annualised
5877445	Terry	Pam	4	N/Teach Fi	Learning A	XX/XX/XXX	XX/XX/XXX	530	Salary					11010	33570	100		
5877445	Terry	Pam	4	N/Teach Fi	Learning A	XX/XX/XXX	XX/XX/XXX	530	National C	XX/XX/XXX	XX/XX/XXX	HOURLY	0.29	11010	33570	100		
5877445	Terry	Pam	4	N/Teach Fi	Learning A	XX/XX/XXX	XX/XX/XXX	530	National C	XX/XX/XXX	XX/XX/XXX	HOURLY	0.29	11010	33570	100		
5313788	Banks	Doug	9	N/Teach Fi	Non-Teacl	XX/XX/XXX	XX/XX/XXX	1630	Salary					11010	48038	100		
5313788	Banks	Doug	9	N/Teach Fi	Non-Teacl	XX/XX/XXX	XX/XX/XXX	1630	Tiaki Allow	XX/XX/XXX	XX/XX/XXX	HOURLY	3.034	11010	48038	100		
5313788	Banks	Doug	9	N/Teach Fi	Non-Teacl	XX/XX/XXX	XX/XX/XXX	1630	Tiaki Allow	XX/XX/XXX	XX/XX/XXX	HOURLY	3.034	11010	48038	100		
1141111	France	Tracey	3	N/Teach Fi	Temp Teac	########	XX/XX/XXX	200	Salary					11010	21500	50		
1141111	France	Tracey	3	N/Teach Fi	Temp Teac	########	XX/XX/XXX	200	Salary					11010	21510	50		
1141111	France	Tracey	3	N/Teach Fi	Temp Teac	########	XX/XX/XXX	200	Salary Loa	########	XX/XX/XXX	HOURLY	1.72	11010	21500	50		
1141111	France	Tracey	3	N/Teach Fi	Temp Teac	########	XX/XX/XXX	200	Salary Loa	########	XX/XX/XXX	HOURLY	1.72	11010	21510	50		
1141111	France	Tracey	3	N/Teach Fi	Temp Teac	########	XX/XX/XXX	200	Salary Loa	########	XX/XX/XXX	HOURLY	1.72	11010	21500	50		
1141111	France	Tracey	3	N/Teach Fi	Temp Teac	########	XX/XX/XXX	200	Salary Loa	########	XX/XX/XXX	HOURLY	1.72	11010	21510	50		

Your SOY report might have multiple rows for each employee. This is because it lists the employee's current and future job details, and includes individual rows for any allowances they have.
Note: Hours might show as, for example, 2460 (25 hours) or 1460 (15 hours).

Keeping track of changes

You can download the report as many times as you need to. It will show the Start of Year information you have entered so far. The report is only available from 9 December 2026 until 25 February 2027.

How to download your SOY report

Step	Action
1	Go to *EdPay* > *My Employees*. Select the 'Start of Year' button. 
2	Select the 'Summary' tab, then the 'Download SOY Report' button. 
3	Use the report as a worksheet to note any entries you will need to make for your employees for each task in the Start of Year process. For example, you might note start and end date for restarting employees, dates and reasons for jobs that are terminating, dates and details for changes or updates to allowances, hours, employment status, funding source, and so on.

2. Update your school's term dates

About this task

For this task, you need to enter your school's term one start date and term four end date for the new school year in the 'School Term Dates' tab. These are the dates your school opens and closes for instruction. By entering these dates, you'll help us make sure your employees are paid correctly in 2027. If you don't enter your school's term dates, we'll use the Ministry of Education's published dates.

The Ministry of Education's 2027 term dates

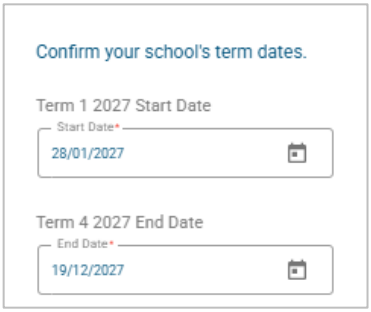
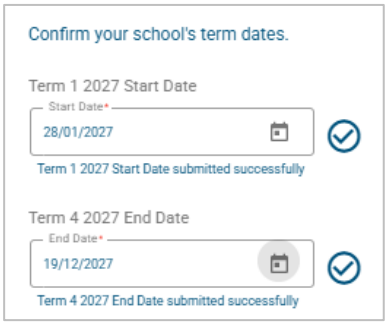
2027 term one start date	2027 term four end date
28 January 2027	17 December 2027

Before you begin

If your term four end date is a Friday (for example, 17 December), enter the next Sunday (for example, 19 December). This means we can pay salaries up to Sunday, and holiday pay from Monday.

> **You cannot change your term one start date after the Start of Year screen closes**
> However, you will be able to change your end date for term four 2027 when the End of Year screen opens in term four 2027.

How to update your school's term dates

Step	
1	Go to *EdPay* > *My Employees* > *Start of Year screen* > *School Term Dates* 
2	 Enter your school's: • term one 2027 start date • term four 2027 end date. Select the date inside the date boxes even if you don't need to change the dates. The tick will confirm when each date has been submitted successfully. 

3. Restart employees

About this task

For this task, you'll need to restart **fixed-term teachers** and **term-time-only non-teachers** who are returning to your school in 2027 in the 'Restart Job' tab. You must restart them before you can make other pay details changes.

Before you begin

- Use the Start of Year report to find out who is returning.
- Plan to submit restarts in small batches, in case of interruptions.
- If an employee is returning to multiple jobs at your school, please restart all jobs separately.
- If you previously entered an end date for an employee after the 2026 year, this will have changed as part of the End of Year process, and you will need to restart them in the Start of Year screen.
- Check the 'Pay Ending Report' (*EdPay* > *Reports* > *Pay Ending Report*, then 'Download CSV' button). This shows jobs due to end, and employees who have left, but whose role is not yet terminated.

If the report shows employees who...	then...
are returning to your school in 2027	enter their start and end dates in the Start of Year screen in the 'Restart Employee' tab.
are leaving your school and not returning in 2027	terminate their role in EdPay. This generates any termination pay due.
have already left your school	

Who shouldn't be restarted in the SOY screen?

- Permanent teachers do not need to be restarted.
- If a fixed-term teacher is becoming permanent in the new school year, restart them as permanent from 28 January in the employee's job screen.
- For employees who are currently annualised or want to be annualised in 2027, restart them using the annualisation agreement for support staff (EdPay screen or the EP23nt form in the forms portal). For current term-time-only staff who want to be annualised, tick the checkbox in the 'To be Annualised' column in the SOY 'Restart Job' screen, then use the annualisation screen.

How to restart employees

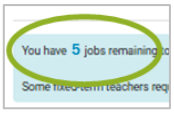
Step	Action
1	Go to *EdPay* > *Start of Year screen* > *Restart Job*
2	In the search box, enter the employee's MOE number or name, and select them from the dropdown box. Only eligible employees will appear.
3	Enter their start date and/or expected end date for 2027.
4	Repeat for any other eligible employees, then submit.

Fixed-term teachers	Fixed-term term-time-only non-teachers	Permanent term-time-only non-teachers
• Only need an end date • Their start date is always 28 January • If they started after 9 February 2026 and therefore did not meet the full-year test, choose a reason for restart	• Start date • End date	• Only need a start date • Their end date will not be editable

3. Restart employees, continued

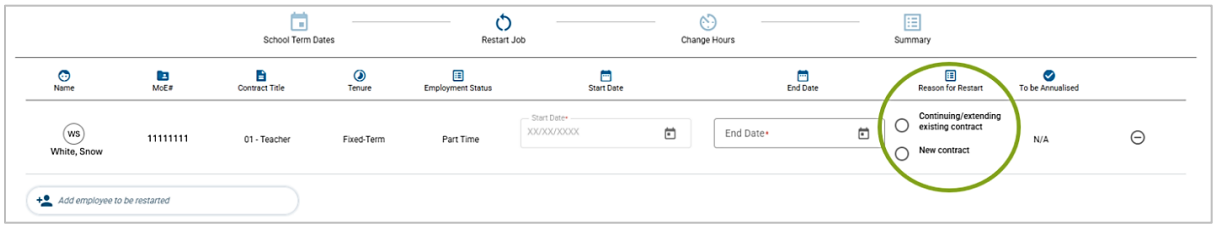
How to restart employees, continued

Restart counter



The restart counter (bottom left of the SOY 'Restart Job' tab) shows the number of jobs still to be restarted. This should be zero when the Start of Year screen closes.

Fixed-term teachers who started after 9 February 2026 do not meet the full-year test, which means you will need to select a reason for restart for these employees.



You will need to select **either**:

Continuing/extending existing contract	OR	New contract
Select this if the employee's current contract is continuing in 2027, or the employee has signed a contract to extend the fixed-term end-date of the same position. An example of an employee's current contract continuing in 2027 is a fixed-term teacher who has a one-year contract covering a parental leave period (term three 2026 to term two 2027). When they are restarted in 2027, no new documentation is required.		Select this if the employee has signed a new contract for 2027 for a different position.

Fixed-term teachers – holiday pay reversals

When a fixed-term teacher is continuing their contract, their holiday pay will be reversed and repaid as if they were a permanent teacher. Holiday pay reversals will happen from pay period 20 in the pay period they are restarted.

If a fixed-term teacher …	then …	and their pay will …
is starting between 25 January and 9 February 2027	their start date in the Start of Year screen will be 28 January 2027. Enter their end date only.	be backdated to 28 January 2027.
• works part-time, and • will work all their regular hours from the term one start date	their start date in the Start of Year screen will be 28 January 2027. Enter their end date only. No action is needed because they will work all their regular days.	
• works part-time, and • the school's first day is 9 February 2027, and • will work all their regular hours in the week starting 9 February 2027	their start date in the Start of Year screen will be 28 January 2027. Enter their end date only. No action is needed because they will work all their regular days for the week starting 9 February 2027 (for example, if they only work on Thursday).	
• is starting after 9 February 2027, and • is choosing to start later than the school	book leave without pay (LWOP) from 28 January 2027 to the day before they return.	begin the day after their LWOP ends.

3. Restart employees, continued

Term-time-only non-teachers – start date and annual leave

Returning term-time-only non-teachers will be paid from the start date that you enter.

If their start date overlaps with annual leave (ALTTO), check your pay period 19 Staff Usage and Expenditure (SUE) report to see the end date of their annual leave.

Enter the day after their annual leave ends as their start date. Then submit a timesheet for the hours they worked before the employee's entered start date.

⚠ Please do not restart a term-time-only employee as term-time-only if they are going to be annualised. Instead, tick the checkbox in the 'To be Annualised' column in the SOY 'Restart Job' screen, then use the annualisation screen.

Term-time-only non-teachers – possible errors and their meanings

Any errors will need to be resolved before the changes can be submitted. Here are some possible errors and how they can be resolved.

Error message	Explanation
Duplicate job selected	The employee has more than one job at your school, but the same job number has been entered twice.
Occup term date must be greater than commence date	The end date is before the start date. Re-enter the start date and/or end date correctly.
This employee is restarting in a paid holiday pay period. Please restart them at the end of the paid leave period. Any hours worked prior to this start date process a timesheet using the Paycode TXTRA	This employee's start date is during their paid annual leave. You will need to restart the employee after their annual leave (ALTTO) booking has ended, then submit a timesheet for the unpaid hours during their annual leave booking.
Start date must be on or before DD/MM/YYYY	You have restarted an employee too late in the school year. Please change the date or speak to your Payroll Advisor.
End date cannot fall on a public holiday for a teacher	Check the calendar, and change the end date so it isn't on a public holiday.
End date cannot be on a Friday or Saturday for a teacher. Please select the immediately following Sunday	Teachers working their full week need to have their job end date on a Sunday so they are paid correctly. Enter the Sunday as their end date.
End date cannot be on the last day of term or during term break for a teacher. Please select the last day of term break	If a teacher is working until the end of term four, select 27/01/2028 as their end date. If their end date is during the year, select the last day of term break so the school holiday can be paid correctly.

4. Change employees' pay details

About this section

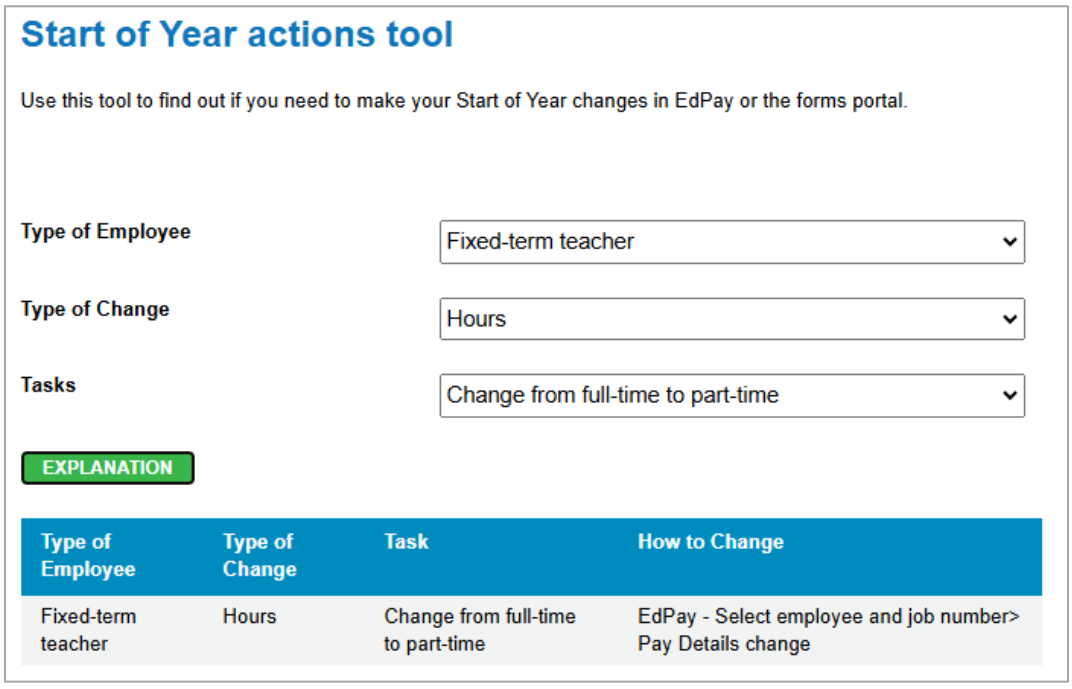
Some employees' details may need to be changed if their employment conditions will be different in the new year. Some examples are hours of work, employment status, funding source, leave, annualisation or allowances.

This section includes information on:

- changing employee's pay details – Start of Year screen, job screen or forms portal request?
- changing employee details in the Start of Year screen – 'Change Hours' tab
- changes outside of the Start of Year screen
  - pay details
  - allowances
  - authorised users of EdPay
  - annualised employees
  - funding or department code change
  - salary assessment.

Changing employees' details – Start of Year screen, job screen or forms portal request?

You can use the Start of Year actions tool (EdPay.govt.nz) to check if changes need to be made in the Start of Year screen, the employee's job screen, or by making a request in the forms portal.



Start of Year actions tool

Use this tool to find out if you need to make your Start of Year changes in EdPay or the forms portal.

Type of Employee Fixed-term teacher

Type of Change Hours

Tasks Change from full-time to part-time

EXPLANATION

Type of Employee	Type of Change	Task	How to Change
Fixed-term teacher	Hours	Change from full-time to part-time	EdPay - Select employee and job number> Pay Details change

4. *Change employees' pay details, continued*

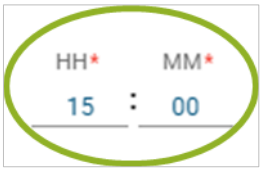
Changing employee details in the Start of Year screen – 'Change Hours' tab

Some part-time teachers and term-time-only non-teachers can have their 2027 hours changed in the 'Change Hours' tab. Employees will only show on this tab if they:

- have been restarted for 2027 in the 'Restart Job' tab **or** they are a permanent part-time teacher
- do not have a work pattern in EdPay.

For other types of employment, see 'Changing employee details outside the Start of Year screen'.

How to change employees' hours in the 'Change Hours' tab

Step	Action
1	Go to *EdPay > Start of Year screen > Change Hours*
2	Enter the new **average weekly hours** for the employee for the 2027 school year. • The hours will auto-save in this tab. • New hours will be effective from the employee's start date in term one 2027. • You can make changes here until the end of day 9 (the second Thursday) of the employee's **first pay period** in 2027. Changes after this date will need to be made in the employee's job screen. 

Changing hours: possible errors and their meanings

Any errors will need to be resolved before the changes will auto-save. Here are some possible errors and how they can be resolved.

Error message	Explanation
The position fraction is greater than 100	The employee's hours are more than full-time. Change the hours worked in line with the employee's agreement. To change an employee to full time, complete a 'pay details change' in the employee's job screen.
There are no employees eligible for a change of hours at your school	Your employee's pay details will need to be changed in the employee's job screen.
Both hours and minutes cannot be 00	Change the hours and minutes. If you want to change an employee to timesheet only and remove the auto-paid hours, complete a 'pay details change' in the employee's job screen.
Minutes must be between 00 and 59	Hours and minutes must be entered in the HH:MM format.
Only applicable to people not on the latest individual employment agreement: The position fraction for a secondary/area school part-time job cannot be more than 90	Secondary/area school part-time teachers cannot exceed 22:30 hours. If you are increasing a part-time teacher to full-time, please complete a 'pay details change' in the employee's job screen.

4. *Change employees' pay details, continued*

Changes outside of the Start of Year screen

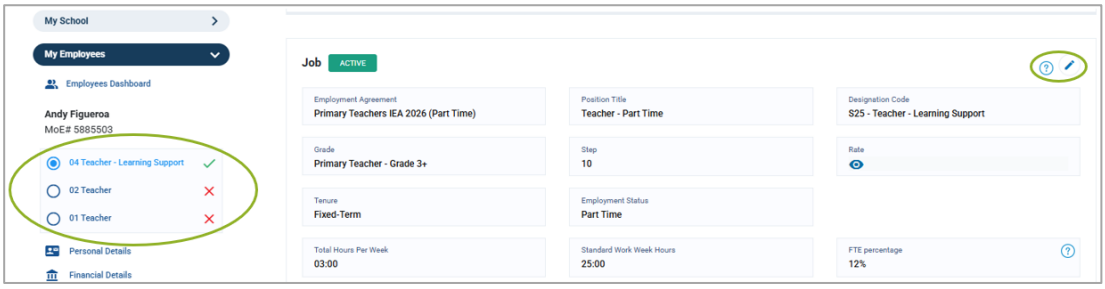
Pay details

Pay details changes for the following employees will need to be made in the employee's job screen, not in the Start of Year screen.

- Term-time-only employees with a work pattern loaded in EdPay
- Employees changing from part-time to full-time, or from full-time to part-time
- Employees changing from fixed-term to permanent
- Non-teacher changes to grade, step or pay rate
- Employees who have been restarted but are not showing in the 'Change Hours' tab
- Previously annualised employees switching to term-time-only or timesheet

Remember that you won't be able to change pay details for term-time-only employees until you have restarted them in the 'Restart Job' tab in the SOY screen.

How to change pay details outside of the Start of Year screen

Step	Action
1	Go to *EdPay* > *My Employees* > then select the employee's name.
2	For employees with more than one active job, make sure you have selected the correct job number. 
3	To edit pay details, select the pencil icon (top right) beside the employee's job information.
4	Enter the effective date for the changes. If the change is from the beginning of the school year: • for teachers, use 28 January • for non-teachers, use their start date.
5	Check the requested changes, then select 'SEND'. You will be able to see the details of the pay details change request in your activity history screen. Some changes might show immediately.

4. Change employees' pay details, continued

Changes outside of the Start of Year screen, continued

Allowances

Employees' eligibility for allowances is based on their employment agreement.

Before you begin

- Before making any allowance changes, check the employee has been restarted, and their job start date and end date have been entered correctly.
- Use your Start of Year report notes to work through the allowances to be added, removed or updated (for example, rates, number of units, or start and end dates).
- Allowance dates must be within the employee's job start and end dates, but they do not have to be the same as these dates.
- Some allowances, such as salary units (UFT), automatically stop at the end of each year. For allowances that automatically renew when an employee is restarted in the Start of Year screen, check the Start of Year allowance information (EdPay.govt.nz).

Step	Action
1	Go to *EdPay* > *My Employees* > then select the employee's name.
2	Scroll down to the Allowance Entitlements section, then select the '+' button (top right). 
3	Follow the onscreen instructions to either: • add/update an allowance in EdPay • stop an allowance in EdPay, or • send in a form.
4	Enter the details, such as start date/end date, allocation. • To extend an allowance, start the allowance the day after the previous allowance finishes (for teachers, this will often be 28 January). • For salary units, the allocation you request is the total allocation you want this employee to have for the entered dates.
5	Select 'CONTINUE'. Check the details, then select 'SUBMIT'.

4. Change employees' pay details, continued

Changes outside of the Start of Year screen, continued

Authorised users of EdPay

Adding, removing or changing details of authorised users

To add, remove, or change the details of authorised users, you need to submit an EP5 or an EP5c form in the forms portal. Use:

- an EP5 form to add access or change details
- an EP5c form to remove access.

Restarting or changing job details of authorised users

Authorised users can't make changes to their own pay details in EdPay. Another authorised user or the principal will need to make these changes.

> ⚠ Changes must be completed before authorised users start next year. If this doesn't happen, they will not be able to access EdPay to complete Start of Year processing for the school's employees.

Annualised employees

About annualisation

Annualisation spreads the earnings of term-time-only support staff into equal fortnightly pay throughout the year, including school holidays. The annualisation period is from 31 January to 30 January the following year. Do not annualise employees who are planning to take more than two weeks in a row of unpaid leave.

How to apply for annualisation

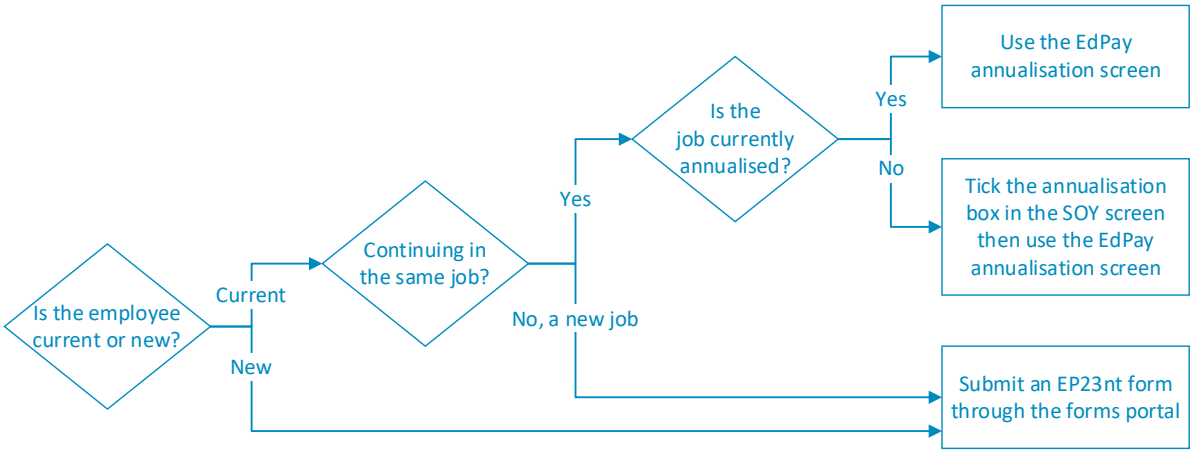
You need to apply each year for each employee who wants their pay annualised, even if they were annualised the year before. This is because the annualisation percentage calculations change depending on when public holidays and term dates are.

You can annualise employees in two ways. You can use:

- the EdPay annualisations screen, or
- the 'Annualisation agreement' (EP23nt) form – attach this to your EP23nt request in the forms portal.

The annualisation application (form or screen) needs to be submitted by **5pm on Monday 25 January 2027**.

The diagram below shows you how to annualise different kinds of employees.



For more information, go to the annualisation webpage (EdPay.govt.nz).

> ⚠ Please do not restart a term-time-only employee as term-time-only if they are going to be annualised.

4. Change employees' pay details, continued

Changes outside of the Start of Year screen, continued

Some annualised employees will need leave without pay for Easter Tuesday

For employees you have annualised, you'll need to book leave without pay for Easter Tuesday (30 March 2027) if the employee meets all three of the conditions below.

1. They have five weeks of annual leave.
2. They are not in Southland.
3. They are not working Easter Tuesday.

If your annualisation request is immediately processed, then you can book this leave in EdPay immediately afterwards. If your annualisation request isn't immediately processed, you'll need to book this leave by replying to your annualisation request in the forms portal and attaching an EP12.

Funding or department code change

Before you begin

Before making changes to an employee's funding or department code for next year, please make sure they have been restarted in the Start of Year screen.

How to change funding or department codes

Step	Action
1	Go to *EdPay* > *My Employees* > then select the employee's name.
2	Select the pencil icon beside 'Job Funding'. 
3	Enter in the start date of the change (for teachers, use 28 January).
4	Enter in the funding source and department code with the percentage (100% if there is one funding source, or the split percentage if there is more than one funding source).
5	Check the details and select 'SEND'.

Salary assessment

Teachers in the New Zealand state sector need to apply for a salary assessment if they:

- are starting their first teaching job – for example, teachers who are new graduates, have moved to NZ, or have only worked in private schools
- are returning to teaching after a break of two years or more
- have new qualifications or relevant work experience not yet assessed.

New or returning teachers need to submit a 'Salary assessment for teachers' form (EP7t) through the forms portal.

Teachers with additional qualifications that haven't been assessed by Education Payroll will need to submit an 'Additional qualifications for teachers form' (EP17t) through the forms portal.

Go to Salary assessments on EdPay.govt.nz for these forms and more information.

5. Terminate jobs not continuing in the new school year

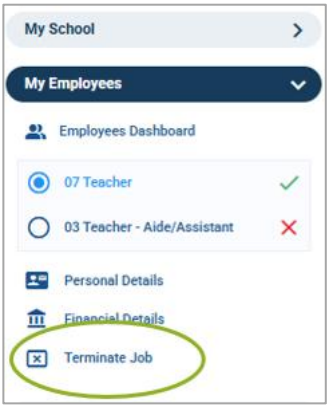
About this task

For this task, you need to terminate:

- jobs for employees who are not returning in the new school year
- jobs that are no longer needed.

How to terminate jobs

Step	Action
1	Use the Start of Year report to confirm which employees are not returning, their last day, and the reason for ending the contract.
2	Go to *EdPay* > *My Employees* > *Employee Dashboard*. Select the employee's name, then the 'Terminate Job' tab.
3	Enter their last day and the reason for ending the contract.
4	File their resignation letter or confirmation from the principal in your school records.



6. Set up new employees or existing employees in new jobs

Set up new employees and new jobs for existing employees in EdPay as soon as possible. This is to make sure people are paid in the pay period they start their role.

You need to:

- make sure the designation code you select is correct for the employee's job
- use the 'Activity History' page in EdPay to track your submissions.

If the employee is:

- new to the education sector, the request will show as a new hire
- already in the education sector, the request will show as an onboarding request.

Once the ticket is successful (that is, your Payroll Advisor has reviewed and approved it), check and confirm the employee's personal and financial details on their EdPay page.

7. Download the final SOY report and file it in your records

Download the Start of Year report again, and check your entries are correct.

When your employees have been restarted correctly, they will have two or more lines in the Start of Year report. They could have:

- a line for the occupancy ending in the current school year
- a second line starting in the next school year
- additional lines for allowances.

Make any final changes, then:

- print the SOY report again
- file the final SOY report in your records.

You do not need to send the report to us.

8. Complete the Start of Year checklist

Use the checklist below to make sure you have completed every step in the SOY process.

Step	Action	✓
1	Download your Start of Year report	◯
2	Update your school's term dates	◯
3	Restart employees	◯
4	Change employees' pay details	◯
5	Terminate jobs not continuing in the new school year	◯
6	Set up new employees or existing employees in new jobs	◯
7	Download a final copy of the Start of Year report, and file it in your school records	◯

Congratulations! You have completed the Start of Year process for 2027!