



A word from Ed ...

As we approach the festive season, and reflect on 2020, it's been like a roller coaster ride; we've faced covid lockdowns, business challenges and uncertainty – plus international travel bans – but we're getting through it! On a positive note, as we approach Christmas, we're reminded how lucky we are to live in New Zealand, covid free, to enjoy the holiday season without any restrictions and free to visit to our favourite NZ holiday spots.

On behalf of the EPA Team, thank you for your support again this year and we wish you a safe and happy Christmas with your family and loved ones. On a personal note, I'm heading to my happy place camping at Glendhu Bay in Wanaka, so fingers crossed for that long hot summer we're being promised.

Best wishes and happy holidays.

The power of practicing acceptance

In a world of unpredictability and stress, our instinct brings cravings to survive, compete, and strive. But acceptance, not a comparison, is what will get us through. "There are ways to find ease in acceptance without negative inner feelings, it just takes practice," says Nichola Stuart, Founder of the Empowerment Foundation. "Instead of sitting in the 'uncomfortable chair', find ways to shift your mindset and develop a sense of empowerment in your new normal."

1. Be your own cheerleader

When you're under the pump, it's difficult to find time to celebrate your business wins but it's really important for your mindset that you do. Even if it's just a moment with your eyes shut to see the value of a recent win.

2. Post-it forward

What is it about your staff that allows each of them to thrive at work? Are they patient, calm, creative? Grab Post-it notes, write down their 'superpower', and put it on their desk for morning motivation.

3. Take micro-breaks

Clear the cobwebs by looking to **nature** (stare at the clouds, walk around the block, watch wildlife photos, water the garden) and **movement** (stretch, jog on the spot, walk around the block, shrug your shoulders 10 times, choose a song and dance at your desk).

4. Choose to say 'NO'

Write down the one thing you are NOT going to do today then tear it up at 5pm to celebrate. The 'no' can have such a positive influence on your mindset and productivity.

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Why knowing your staff 'learning styles' is good for business

Ever handed out a business document for your team, only to find half of them abandoned at the table? Or discovered a staff member nodding off during a graphic, chart-filled presentation? It could be because the communication style you're using isn't resonating so they're unintentionally switching off.

Everyone learns differently and while we've known this for centuries, the VARK modalities, developed by New Zealander Neil Fleming in 1987, were the first to offer a quiz with help sheets so people could use it to learn and teach better. VARK stands for **Visual, Aural, Read/Write, and Kinaesthetic**. The idea is that we use one (or a mixture) of these modalities when learning information.

Why is it important to be aware of your own, and your team's, learning styles? Knowing how each of your staff members best learn can enhance their communication skills, improve performance, better your new-hire processes, reduce conflict, and increase the range of communication strategies used in your business.

Whether it's rules, guidelines, job changes, systems, and processes, or change within the business, it's your job to ensure staff learn in the best way for them. Once you know how each of your staff learns (there is a range of online quizzes), assess your communication channels, and adapt them to ensure no one misses out on valuable information.

New ways to communicate with staff

If you're assembling a wooden kitset table, would you prefer to watch a video demonstration, read instructions or diagrams, or talk to someone who'd done it before? How you best learn could influence the way you're delivering information to your staff. To make sure you cover all your teams' learning needs, pick a selection of these communication approaches:



Visual: Learn by seeing

Charts, graphs, flow charts, lesson outlines, picture aids, and symbolic arrows, circles, hierarchies, and other devices used instead of words.



Aural: Learn by hearing

Reading aloud, verbal instructions, discussions, repeating to a colleague, oral feedback, email, phone conversations, texting, discussion boards, oral presentations, classes, tutorials, and talking with other students and teachers.



Read/write: Learn by reading and writing

Manuals, reports, essays, assignments, PowerPoint, lists, diaries, dictionaries, quotations and words, words, words...



Kinaesthetic: Learn by doing

Demonstrations, simulations, videos, and movies of "real" things, as well as case studies, practice, and applications. If it can be grasped, held, tasted, or felt, it will resonate!

Christmas parties and presents on a budget



While it's been a financial rollercoaster of a year for most Kiwi businesses, Christmas time invites us to pause and celebrate what's gone right and thank the people we rode with. Here are eight ways to keep your costs down without sacrificing festive fun.

1. **Go alfresco.** Enjoy a free venue that's good for the body, mind, and party games.... outside! Ask everyone to bring a rug and head to the local park or beach for a picnic-style Christmas bash.
2. **Share the love.** Is your business in a large office or shared space? Throw a party with your neighbours. Saves money, resources, and creates a valuable networking opportunity.
3. **Plan a potluck.** Putting on a huge spread or taking your team out for dinner can be costly. Why not ask everyone to bring a plate? It doesn't have to be Nadia Lim quality, they can grab nibbles, cookies, or fresh bread.
4. **Go New Zealand-made.** Support our economy and buy New Zealand-made gifts for staff and clients. Search on Facebook and you'll have plenty to choose from.
5. **Make it a day thing.** Serving a holiday lunch, brunch, or mid-afternoon party can be more affordable because guests fill up with satisfying but inexpensive fare like sandwiches, pancakes, muffins, finger foods, crackers, and dip. Plus, it's often easier to fit into people's diaries during the busy festive season.
6. **Choose a local venue.** Keep costs down for you and your staff by hosting your Christmas party close by. That way people don't have to spend lots on taxis getting to and from the party.
7. **Give the best present ever....** Get in everyone's good books and give them the morning off after the Christmas party. A small gesture that's worth its weight in gold.
8. **Take the pressure off.** If last year was the bash of the decade, don't worry - people understand it's been a tough year. Parties thrown on a shoestring budget can be the most memorable because they strip away all the window dressing and put the focus on people and fun.

How digital are you?

We all know we live in a digital world, but what does that mean for your business? Should you worry whether your website looks good and reads well? Do you really need Facebook and Instagram to get clients? And should you be utilising online tools to boost productivity?

The answer is a resounding **YES**. Going digital can save you money, increase security, grow your customer base, and help you to become more efficient and collaborative in your approach to business. Scared to dive into the digital world? Unsure where to start? Spend 15-minutes taking [three short quizzes](#) to find out how well you're doing in the digital space and what you need to do to stack up against your competitors in 2021.



Business health check

- Holiday pay sorted? Working out what an employee gets paid for taking a day off on annual holidays will depend partly on what they have earned in the previous 12 months. Find out more at <https://www.employment.govt.nz/leave-and-holidays/> or in [New Zealand Workforce Manager](#)
- Boxing Day and the second of January fall on a Saturday this year. So, if you have an employee who wouldn't normally work on Saturday, their holiday entitlement is transferred to the following Monday. If your employee would normally work on Saturday, then they'll get their holiday entitlements on Saturday (the calendar date of the public holiday).
- The Trusts Act, which aims to update trust law and make it accessible to all (not just lawyers), comes into force on 30 January 2021. If we haven't already spoken about how this affects your family trust, please get in touch.
- Take a look at your cashflow forecast and tax obligations over December-January, especially if you are impacted by seasonal revenue (such as Christmas revenue as a retailer). Both November and December GST are due for payment in January as well as provisional tax. If you are concerned you may not be able to pay the tax due, please let us know and let's look at your options.

TAX CALENDAR - DECEMBER 2020/JANUARY 2021

Date	Category	Description
7 December	PAYE	Large employers' payment due. File employment information within two working days after payday
21 December	PAYE	Small and large employers' payment due. File employment information within two working days after payday.
21 December	RWT	RWT return and payment due for deductions from dividends and deductions of \$500 or more from interest paid during November.
21 December	N-RWT / Approved Issuer Levy	Return and payment due for November.
15 January	PAYE	Large employers' payment due (for second half December wages paid). File employment information within two working days after payday.
15 January	Provisional Tax	Instalment due for March balance date taxpayers*
15 January	GST	Return and payment for November.
20 January	PAYE	Small and large employers' payment due. File employment information within two working days after payday.
20 January	RWT	RWT return and payment due for deductions from dividends and deductions of \$500 or more from interest paid during December.
20 January	NRWT / Approved Issuer Levy	Return and payment for December.
20 January	FBT	Return and payment due for quarter ending 31 December (if filed on a quarterly basis)
28 January	GST	Return and payment for December.

Note: The provisional tax due dates apply to those clients who have a March balance date. Different dates will apply to those clients who have different balance dates.

Disclaimer: This publication has been carefully prepared, but it has been written in general terms only. The publication should not be relied upon to provide specific information without also obtaining appropriate professional advice after detailed examination of your particular situation.