IN THE EMPLOYMENT RELATIONS AUTHORITY
WELLINGTON

I TE RATONGA AHUMANA TAIMAHI
TE WHANGANUI A TARA ROHE

[2025] NZERA 693
3370403

	BETWEEN	DANIEL HARDEN Applicant
	AND	CORPAY (NEW ZEALAND) LIMITED First Respondent
	AND	GLOBAL REACH PARTERS LIMITED Second Respondent

Member of Authority:	Claire English
Representatives:	Kevin Smith and Johanne Greally, counsel for the Applicant Daniel Erickson and Tom Jarman, counsel for the Respondent
Investigation Meeting:	On the papers
Submissions received:	22 August 2025 from Applicant 22 August 2025 from Respondent
Determination:	29 October 2025

PRELIMINARY DETERMINATION OF THE AUTHORITY

Employment Relationship Problem

[1] The applicant, Mr Daniel Harden, has raised various claims against the respondents and others, and in the process, it became apparent that there was a dispute between the parties as to the identity of Mr Harden's employer at relevant times. Accordingly, following a case management conference, directions were issued for the provision of relevant information and submissions on this as a preliminary matter. This determination disposes of that matter.

The Authority's investigation

[2] For the Authority's investigation written witness statements were lodged from Mr Harden, and Mr Nathan Cheema on behalf of the respondents. The representatives also provided written submissions.

[3] As permitted by s 174E of the Employment Relations Act 2000 (the Act) this determination has stated findings of fact and law, expressed conclusions on issues necessary to dispose of the matter and specified orders made. It has not recorded all evidence and submissions received.

The issues

[4] The issues requiring investigation and determination were:

(a) Which of the two named respondents was the employer of Mr Harden at relevant times?
(b) Should either party contribute to the costs of representation of the other party?

Background

[5] Mr Harden was initially employed in the United Kingdom in 2011 by a company named Corporate FX Limited. This company later re-branded and changed its name to Global Reach Partners Limited, that is, the second respondent in this matter.

[6] In February 2017, Mr Harden entered into a new employment agreement with the second respondent. Mr Harden then moved to New Zealand on a permanent basis. On 30 April 2021, Mr Harden's employment agreement ended, and he entered into a new employment agreement with the second respondent operative as of 30 April 2021, which provided that he would work permanently from New Zealand. Shortly thereafter, the second respondent registered as an overseas company on the New Zealand Companies Register.

[7] The respondents' evidence is that the work Mr Harden performed while in New Zealand was done for the benefit of the second respondent in the United Kingdom, servicing its clients based in that country, with only 2 or 3 exceptions where the clients

were from the United States. Mr Harden's hours of work were aligned with the United Kingdom's time zone, and he observed United Kingdom statutory holidays and business closures. The respondents advise that the second respondent had no payroll services in New Zealand. Mr Harden was paid via an "existing New Zealand entity" Cardlink Systems Limited, a related company. In June 2024, the entity paying Mr Harden changed, although this was with his written consent. I do not understand there to be any particular dispute as to these matters.

[8] The second respondent was later acquired in full by another company. That company consolidated its holdings under a brand known as "Corpay Cross Boarder Solutions". The respondents are clear that "Corpay" and "Corpay Cross Boarder Solutions" are not legal entities in their own right but are brand names that apply to a number of limited liability companies owned by a main holding company. An affidavit has been provided to this effect.

[9] Mr Harden's position is that he was "jointly employed" by the second respondent Global Reach Partners Limited, and also "Corpay Inc".

[10] Mr Harden has described the first respondent in his intituling as "Corpay Inc" but has not indicated if he believes this to be a limited liability company, or some other form of legal entity.

[11] I also note that "Corpay Inc" is not a company registered on the New Zealand Companies Office Register.

[12] In Mr Harden's witness statement, he makes repeated references to "Corpay Inc" being a brand used by the international group of companies with which he and/or the second respondent was affiliated. Mr Harden concludes his witness statement by saying "There was no functional distinction between GR and Corpay following the transition." Mr Harden's witness statement does not define "GR", but I consider that he is refering to "Global Reach", being either the second respondent or more generally the group of companies operating under that branding. He also states in his witness statement that "Corpay" was a brand that he worked under.

[13] Mr Harden further expresses in his witness statement a concern that "Corpay" is attempting to limit its legal liability towards employees.

[14] I consider this to be a key point. Mr Harden was on the face of it an employee as defined in the Act, with established duties and obligations. He performed work and received pay for his work. The entity that was his employer, and which benefited from his work should not be permitted to avoid its responsibilities as his employer by a mere change of corporate branding. However, that is not the case here. The second respondent has formally taken such responsibility. It accepts that it was Mr Harden's employer at relevant times. It has also taken steps to formally respond to Mr Harden's claims by way of its engagement in the Authority's processes.

[15] At the start of the Authority's process, Mr Harden raised claims against four respondents. Presently, there are two respondents as the intituling indicates. Despite the previous disagreement as to the correct identity of Mr Harden's employer, the position can now be summarised as follows: Mr Harden states that he was jointly employed by the second respondent and the brand "Corpay Inc". The respondents in return have stated that Mr Harden was employed by the second respondent.

[16] Mr Harden has not provided any particular explanation either in his witness statement or submissions on his behalf as to what type of legal entity he refers to when he refers to "Corpay Inc". A careful reading of his own witness statement suggests that he accepts, as the respondents contend, that "Corpay" and/or "Corpay Inc" is a brand name rather than a stand-alone legal entity of some unspecified type. In this case, I am not persuaded that it is possible for Mr Harden to be employed by "Corpay Inc" in circumstances when he is unable to identify a legal entity of that name, and has referred to it in his evidence as a brand. I further consider it material that the second respondent has accepted that it was Mr Harden's employer.

[17] Accordingly, the position has now been reached that both Mr Harden and the respondents accept that he was employed by the second respondent, and the second respondent is represented and has actively engaged in these proceedings. That being the case, I find that only the second respondent was Mr Harden's employer.

[18] Having found that the second respondent was Mr Harden's employer, I find that there is no need to consider whether Mr Harden was "jointly employed" by it and "Corpay Inc", especially given the lack of specificity by Mr Harden as to the nature of that entity, and that there is no disagreement between the parties that this was a brand.

Conclusion

[19] Mr Harden was employed at all relevant times by the second respondent, Global Reach Partners Limited.

[20] Going forward, other names and entities will be removed as respondents, and the intituling of these proceedings will only refer to Global Reach Partners Limited as the respondent.

[21] The parties can expect to be contacted by the Authority in due course to progress the next steps in the Authority's proceedings.

Costs

[22] Costs are reserved. The parties are encouraged to resolve any issue of costs between themselves.

[23] If they are not able to do so and an Authority determination on costs is needed the respondent may lodge, and then should serve, a memorandum on costs within 14 days of the date of issue of the written determination in this matter. From the date of service of that memorandum the applicant would then have 14 days to lodge any reply memorandum. Costs will not be considered outside this timetable unless prior leave to do so is sought and granted.

[24] The parties could expect the Authority to determine costs, if asked to do so, on its usual notional daily rate unless particular circumstances or factors required an upward or downward adjustment of that tariff.[1]

Claire English
Member of the Employment Relations Authority

[1] *PBO Ltd v Da Cruz* [2005] 1 ERNZ 808, 819-820 and *Fagotti v Acme & Co Limited* [2015] NZEmpC 135 at [106]-[108].