



20 April 2026

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 22 March 2026. You requested the following, numbered for ease of response:

- Good afternoon, I request the following information under the Official Information Act.*
- All Information requested below is for the financial years 2023-2024 and 2024-2025*
- 1. Total Working for Families overpayment debt for each financial year (dollar amount)*
  - 2. Number of persons with Working for Families overpayment debts*
  - 3. Average amount of overpayment debt*
  - 4. Total amount of overpayment debt that has been written off or reduced (dollar amount)*
  - 5. Average amount of Working for Families debt that has been written off.*
  - 6. Reasons for Working for Families overpayment debt being reduced and written off (not asking for personal circumstances, just a reason given)*
  - 7. Largest amount of Working for Families overpayment debt that has been written off.*

### **Questions 1 - 5**

All Working for Families (WfF) data in the following table was extracted as at 24 March 2026. At the time of extraction, some returns for the 2025 tax year were not yet due and therefore the figures provided are not complete. Part of your request is therefore refused under section 18(g) of the OIA, as the information is not held.

The total overpayment amounts are where customers have received more than their entitlement for the tax year. These amounts may become debt when they are not paid by the due date. Some of the overpayments for the 2025 tax year may not have been due at the time this data was extracted.

Decisions to write off WfF debt are made on a case-by-case basis depending on the circumstances.

Part of the information you have requested is provided in the table on the following page.

<b>Working for Families debt data</b>		
	<b>2024 Tax Year</b>	<b>2025 Tax Year</b>
Total overpayment debt	\$129,055,000	\$98,621,000
Number of customers	84,661	72,217
Average amount of overpayment per customer with an overpayment debt	\$1,524	\$1,366
Total debt written off	\$18,822,000	\$3,954,000
Average debt written off per customer with a write off	\$1,032	\$1,298

### Question 6

The following legislative categories can be used to reduce or write-off WfF overpayment debt:

- **Administrative correction or reassessment** – where an overpayment is corrected following review or reassessment under the Tax Administration Act 1994 (Part 4).
- **Hardship related relief** – where recovery would cause serious hardship and relief is granted under the Tax Administration Act 1994 (sections 177 and 177C).
- **Commissioner approved write off or remission** – where the Commissioner exercises discretion to write off tax under the Tax Administration Act 1994 (section 177C).
- **Decision not to pursue recovery** – where recovery is not cost effective or practicable, consistent with the Commissioner’s care and management responsibilities under the Tax Administration Act 1994 (section 6A).
- **Other statutory grounds** – including insolvency, death, or circumstances where recovery is legally not possible, addressed under the Tax Administration Act 1994 (section 177C) and related insolvency legislation.

### Question 7

This information is considered sensitive revenue information under section 18(1) of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify a person. Your request for this information is therefore refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue’s confidentiality obligation in section 18 of the TAA. Disclosure of this information does not fall within any of the exceptions to the confidentiality obligation listed in sections 18D to 18J of the TAA.

### **Right of review**

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

### **Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sue Gillies

**Customer Segment Leader – Families Customer Segment**