



14 August 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), partially transferred to Inland Revenue on 31 July 2023. You requested the following regarding individuals currently engaged in the workforce over the age of 65:

[...] for the last 5yrs, the yearly amount they would have paid to ACC in the form of levies.

Inland Revenue does not collect, and consequently does not hold, any information on employer premium or earner premium paid directly to ACC (for self-employed income) or indirect levies (such as applied to petrol or vehicle ownership). Therefore, I have decided to partially refuse your request for ACC levies paid by individuals over 65 as they relate to self-employed or indirect levies under section 18(g) of the OIA, the information is not held by Inland Revenue and we do not believe it is held by another agency.

Inland Revenue collects ACC earner premium on income earned through the pay as you earn (PAYE) system on behalf of ACC.

The table below shows an estimate of the ACC earner premium collected through the PAYE system for the last 5 tax years ending 31 March for individuals with a recorded date of birth that puts them over 65 years of age on 31 March of that year.

Estimate of ACC earner premium for people aged 65 or over			
Income year ending 31 March	Earners' levy rate	Maximum earnings liable to levy	Estimated Earner premium collected by Inland Revenue (\$m)
2018-19	1.39%	\$126,286	59.0
2019-20	1.39%	\$128,470	64.7
2020-21	1.39%	\$130,911	68.0
2021-22	1.39%	\$130,911	74.6
2022-23*	1.46%	\$136,544	89.0

*Subject to revision as payroll data for the 2022-23 year may change up until May 2024

More information on the earners' levy rate and the maximum earnings liable to levy are available on our website here: <https://www.ird.govt.nz/income-tax/income-tax-for-individuals/acc-clients-and-carers/acc-earners-levy-rates>.

Right of Review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Sandra Watson
Policy Lead, Forecasting and Analytics