



15 December 2022



Dear 

Thank you for your requests made under the Official Information Act 1982, received on 21 November 2022. Your requests have been combined into one response for ease of answering. You requested the following:

... the total number of taxpayers within each of the following age bands and the amount of PAYE paid by each age band during each of the years ended 31st March 2020, 2021 and 2022

- *Aged under 14 as at each 31st March*
- *Aged between 14 and 15 as at each 31st March*
- *Aged between 15 and 16 as at each 31st March*
- *Aged between 16 and 17 as at each 31st March*
- *Aged between 17 and 18 as at each 31st March*

And

... the total number of taxpayers within each of the following age bands and the amount of PAYE paid by each age band during each of the years ended 31st March 2019, 2020, 2021 and 2022.

- *Age 0-15*
- *Age 15-25*
- *Age 25-35*
- *Age 35-45*
- *Age 45-55*
- *Age 55-65*
- *Age 65 plus*

The information you have requested is included in the tables on the following page. Table 1 shows the amount of PAYE paid and the number of taxpayers by age band from 0 to 18 years old. Table 2 shows amount of PAYE paid and the number of taxpayers by age band from 0 to 65+ years old. The tables show information for the years ended 31 March 2019 to 2022 (inclusive). Data for 2022 is provisional and is subject to change.

The PAYE amounts are of tax only; the ACC earner premium has been removed.

Additional to employment, PAYE includes tax on taxable transfers such as New Zealand superannuation; taxable welfare benefits; paid parental leave; student allowances; and earnings-related ACC payments. The tax on these transfers is included in the total PAYE in Table 1 and Table 2. The recipients of these taxable transfers are included in the number of taxpayers in Table 1 and Table 2.

Table 1: PAYE amount paid and number of taxpayers by age band 0 to 18 years old

Number of taxpayers with PAYE					PAYE (\$million)			
Age Band	2019	2020	2021	2022P	2019	2020	2021	2022P
0-14	12,200	11,100	10,700	12,600	4	4	4	5
15	12,100	11,600	10,900	14,900	4	4	4	7
16	25,000	25,500	24,100	30,100	15	16	16	24
17	38,800	38,700	37,900	43,900	40	43	45	62
18	54,500	53,200	50,700	54,000	88	94	94	120
Total	142,600	140,100	134,300	155,500	148	158	160	218

Table 2: PAYE amount paid and number of taxpayers by age band 0 to 65+ years old

Number of taxpayers with PAYE					PAYE (\$million)			
Age Band	2019	2020	2021	2022P	2019	2020	2021	2022P
0 - 15	24,300	22,800	21,600	27,500	8	8	9	12
15 - 25	596,600	592,200	555,600	559,000	2,137	2,260	2,309	2,643
25 - 35	686,000	707,500	695,600	693,700	5,835	6,396	6,762	7,712
35 - 45	523,200	536,200	544,700	558,500	6,632	7,133	7,501	8,490
45 - 55	527,500	530,700	535,000	536,400	7,327	7,765	8,145	8,994
55 - 65	443,100	456,300	469,500	477,600	5,053	5,491	5,857	6,508
65+	708,700	731,700	753,600	780,400	3,111	3,454	3,645	3,979
Total	3,509,400	3,577,400	3,575,600	3,633,100	30,103	32,507	34,228	38,338

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 and 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 again for your request.

Yours sincerely



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