



9 December 2025

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 13 November 2025. You requested the following:

*The total amount paid from the Crown KiwiSaver holding account for years 2010-2025 for unremitted employer deductions.*

### **Background**

As background, employers are required to provide Employer Information to Inland Revenue each time their employees are paid (or once or twice per month before April 2019). Employer information includes the amount of tax that was deducted, as well as any other deductions, for example child support, student loan and KiwiSaver. Based on this information, assessments are raised for each of these as part of the overall 'employer account'. Any payment to the employer account is apportioned between the deductions provided in the Employer Information. When payments are not remitted (are unpaid) the resulting debt is tracked at the employer account level and is not readily broken down into each component part.

I note over time there have been changes to the law affecting whether KiwiSaver is paid to Scheme Providers before or after they are paid by the employer.

### **Your request**

Inland Revenue does not report on the component parts within the employer account. The information requested would require substantial analysis to be created.

The OIA enables people to request information from agencies, but only applies to information already held. There is no obligation to create information to respond to a request. I have therefore decided to refuse your request under section 18(g) of the OIA, as the information is not held by Inland Revenue and I have no reason to believe it is held by another agency.

### **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



Rachel Parker

**Domain Lead (L2), Finance Services (Non-Departmental Accounting)**

