



7 February 2023



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 January 2023. You requested the following:

*I'd like to request the number of people over 65 in New Zealand who are making PAYE contributions, for the years:*

- 2018/2019
- 2019/2020
- 2020/2021
- 2021/2022

*Could we also please have the national figures and also the figures for the Auckland region?*

The information provided is based on each individual's age as at 31 March in the relevant year and any PAYE contributions they had made during the year ending 31 March. Information is provided for the Auckland region and the overall total for New Zealand as requested.

Information on a taxpayer's region is derived using the most recent postcode information on Inland Revenue's records. However, many individuals do not file annual tax returns and as a result are not are not obliged to annually update their address information with Inland Revenue. Therefore, some of the post codes used may not be up to date. Moreover, postcode zones do not map precisely to regions or territories. Where postcodes cross regional boundaries, taxpayers were randomly allocated to one of the two neighbouring regions.

As well as employment, PAYE also includes tax on taxable transfers such as New Zealand superannuation, taxable welfare benefits, paid parental leave, student allowances, and earnings-related ACC payments.

Table 1 on the following page shows the number of people aged over 65 (aged 66+) who had tax deducted at source through the PAYE system during the year in question for the years ending 31 March 2019, 2020, 2021 and 2022. This includes all taxable transfers mentioned above.

Table 2 contains the number of people aged over 65 who made PAYE contributions and earned some income from a job, paid parental leave, or ACC earnings-related compensation.

Data in the two tables has been rounded to the nearest 100.

**Table 1: Number of people over 65 who made PAYE contributions**

Year	Auckland Region	Total for New Zealand
<b>2019</b>	189,300	708,700
<b>2020</b>	196,700	731,700
<b>2021</b>	204,400	753,600
<b>2022</b>	213,400	780,400

**Table 2: Number of people over 65 who made PAYE contributions and earned some income from a job, paid parental leave, or ACC earnings-related compensation**

Year	Auckland Region	Total for New Zealand
<b>2019</b>	33,500	132,200
<b>2020</b>	35,500	136,800
<b>2021</b>	37,300	141,500
<b>2022</b>	38,300	143,900

As you have requested PAYE contribution data, we have not used self-employment as a trigger for inclusion in Table 2. The latter would require annual personal income tax returns rather than employer-records, for which the 2021-22 tax year is not yet available.

**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



Sandra Watson  
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