



23 January 2026

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 January 2026. You requested the following:

1. *Income tax collected from 14 and 15 year olds per year for the last 10 years, including 2025,*
2. *if held by you, what percentage of this age bracket in NZ are paying income tax.*
3. *Income tax collected from 16 and 17 year olds per year for the last 10 years, including 2025,*
4. *what percentage of this age bracket in NZ are paying income tax.*
5. *Income tax collected from 18 to 19 year olds per year for the last 10 years, including 2025,*
6. *what percentage of this age bracket in NZ are paying income tax.*
7. *Income tax collected from 20 to 21 year olds per year for the last 10 years, including 2025,*
8. *what percentage of this age bracket in NZ are paying income tax.*

Information released

Questions 1, 3, 5 and 7: income tax of requested age brackets for the 2022-23 to 2024-25 tax years

Your request is for an update to figures previously supplied to you in March 2025. Refer to our reply reference 25OIA1944, available at the following link: <https://www.ird.govt.nz/-/media/project/ir/home/documents/oia-responses/march-2025/income-tax-collected-from-age-groups-under-21.pdf?modified=20260115014916>

Tables 1 – 4 below provide an update to data for the 2022-23 and 2023-24 years, as well as adding progress totals for the 2024-25 year. Tax returns for 2024-25 are still being filed and, if a taxpayer is represented by a tax agent, are not due until 31 March 2026.

Years prior to 2021-22 do not require updating as any changes to back-years since the last data release are marginal.

The definition of income in the tables includes all taxable sources of income such as salaries and wages, income from taxable welfare benefits, interest and dividends, distributions received from Māori Authorities or trusts, overseas income, self-employment, rent, and any other income

reported on income tax returns. The income tax paid figures do not include the Accident Compensation earner's levy.

Reporting requirements potentially impact the reported volumes. There is an "active income" exemption that applies to children who earn less than \$2,340 from income not taxed at source and are up to 15 years old, or under 18, and attend a registered school or those who turned 18 on or after 1 January in that previous tax year and continue to attend a registered school. This income does not need to be declared on tax returns, provided no tax was deducted at source (e.g., PAYE withheld by an employer or bank withholding tax on interest income). Consequently, some earnings may not have been declared on tax returns and are therefore not included as income in the tables. The active income exemption does not apply to any income that is taxed at source, or where the child earns \$2,340 or more.

Figures for the number of individuals are rounded to nearest 100. Ages are calculated as at 31 March of the reported year.

This data was extracted on 21 January 2026, with the 2024-25 year incomplete reflecting that tax returns for that year are still being filed.

Table 1: Income tax paid by individuals who are 14 and 15 years old

Income tax year	Taxable Income (\$m)	Tax calculated (\$m)	Number of Individuals
2022-23	125.8	14.1	73,900
2023-24	107.7	12.2	70,100
2024-25*	79.6	9.0	66,600

**Note that the data for the 2024-25 tax year is still in progress and is subject to change.*

Table 2: Income tax paid by individuals who are 16 and 17 years old

Income tax year	Taxable Income (\$m)	Tax calculated (\$m)	Number of Individuals
2022-23	986.7	127.0	105,900
2023-24	956.2	126.3	105,000
2024-25*	740.5	94.9	100,300

**Note that the data for the 2024-25 tax year is still in progress and is subject to change.*

Table 3: Income tax paid by individuals who are 18 and 19 years old

Income tax year	Taxable Income (\$m)	Tax calculated (\$m)	Number of Individuals
2022-23	2,663.3	384.3	125,300
2023-24	2,735.1	402.6	128,900
2024-25*	2,529.7	360.7	130,800

*Note that the data for the 2024-25 tax year is still in progress and is subject to change.

Table 4: Income tax paid by individuals who are 20 and 21 years old

Income tax year	Taxable Income (\$m)	Tax calculated (\$m)	Number of Individuals
2022-23	3,783.1	593.3	128,100
2023-24	4,004.7	637.7	134,500
2024-25*	3,967.0	615.1	137,000

*Note that the data for the 2024-25 tax year is still in progress and is subject to change.

Information refused

Re-release of data for years prior to 2022-23

We consider the previous release for years up to and including 2021-22 to be reasonably complete and to not require updating. This aspect of your request is therefore refused under section 18(d) of the OIA, as the information is already publicly available.

Questions 2, 4, 6 and 8: the percentage of New Zealand people in requested age brackets who are paying income tax

As advised in our response to you in 25OIA1944, I am unable to provide the percentages of people in each age group who are paying income tax because Inland Revenue does not hold information on the total population of individuals in each age bracket. People who are not taxpayers are not required to engage with Inland Revenue. This part of your request is again refused under section 18(g) of the OIA, as the information is not held by Inland Revenue, and we do not believe it is held by another agency.

You may wish to review the total population figures on the Statistics NZ website ([National population estimates: At 30 September 2025](#)) and compare this with the number of individuals provided in the tables, which may assist with your request for percentage of different age groups who pay tax.

Right of review

If you disagree with my decision to refuse aspects of your OIA request, 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.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (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



Sandra Watson

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