

3 July 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 5 June 2026. You requested the following:

I would like to request the count, and dollar value, of donations claimed each year, as far back as records allow, broken down by type of donation annual value of donations that tax credit claimed, by type of recipient organisation, and by the value band of the donation claimed for, for the following bands: \$100 increments from \$0-\$999, \$1,000 increments for \$1,000 - \$9,999, \$10,000 increments for \$10,000 - \$99,999, \$100,000 increments for \$100,000 to \$1m, and \$1m increments thereafter (with a sensible max category, say "\$5m+") I would ask that this request be provided in an unlocked Excel spreadsheet.

Information being refused

Your request for the value of donation claimed each year in bands in \$100,000 increments from \$100,000 to \$1m, and \$1m increments thereafter is considered sensitive revenue information under section 18(1) of the Tax Administration Act 1994 (TAA) because it is reasonably capable of being used to identify individual taxpayers or donee organisations. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse your request for donation claims information in these bands under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA.

However, donation claims greater than \$100,000 donated value have been aggregated into different bands and is released as described below.

Information being released

I am releasing, attached as **Appendix A**, a breakdown of donation claims from the 2019-20 to 2024-25 tax years. The released information includes \$100 increments from \$5 to \$1,000, \$1,000 increments from \$1,000 to \$10,000, \$10,000 increments from \$10,000 to \$100,000, and the bands of \$100,000 to \$250,000 and \$250,000 plus.

Donation claims have been aggregated to a total value for each taxpayer, split by donations to schools, religious organisations and “other” donee categories. Donation bands are created based on the total value of donations made by the taxpayer during the tax year. Information on the value of individual donations made is not available as it is not collected for all taxpayers. A count of taxpayers that made at least one donation to each donee category is provided for each donation band, while the total count represents the total number of taxpayers in each band. The number of taxpayers donating in each donee category will not add to the total number of taxpayers as taxpayers can donate to organisations across multiple donee categories.

The categorisation of donations between the donee categories is made by taxpayers or their agents and Inland Revenue does not correct the classification where the classification is identified to be incorrect. Therefore, categories may be understated or overstated.

To preserve confidentiality some bands have been combined, dollar values have been rounded to the nearest \$100,000 and counts of taxpayers have been rounded to the nearest ten. Some data points have been refused under section 18(c)(i) of the OIA, as the release of that information would be contrary to the provisions of section 18(1) of the TAA. Where this has occurred, the data has been replaced with “c”.

Separate information is also provided in a separate sheet for payroll giving. Donee category splits are not available for payroll giving as this information is not collected. Taxpayers can be included in both the donation tax credit information and payroll giving. Payroll giving data for total donations over \$6,000 have been aggregated to maintain confidentiality.

Information has been extracted from Inland Revenue systems for donation claims up to and including 9 June 2026 and may differ from previously published statistics. Revisions to published statistics can occur for up to four years following the income tax year reflecting the time period over which individuals have to submit claims. There is a series break between the information provided for the 2019-20 tax year and the 2020-21 to 2024-25 tax years due to a change in reporting from donation values for which donation tax credits have been paid to donation claims. Donation claims for the 2024-25 tax year are provisional, and updated values will be published in October 2026 as part of the annual publication of tax statistics available at www.ird.govt.nz/about-us/tax-statistics.

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.

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

Policy Lead, Forecasting and Analysis

Value of donations claimed by donation band and donee type (\$m)

Value of Donation	2019-20 tax year				2020-21 tax year				2021-22 tax year				2022-23 tax year				2023-24 tax year				2024-25 tax year			
	Schools & Education	Religious Organisations	Other Organisations	Total Donations	Schools & Education	Religious Organisations	Other Organisations	Total Donations	Schools & Education	Religious Organisations	Other Organisations	Total Donations	Schools & Education	Religious Organisations	Other Organisations	Total Donations	Schools & Education	Religious Organisations	Other Organisations	Total Donations	Schools & Education	Religious Organisations	Other Organisations	Total Donations
\$5-\$100	0.3	0.2	1.9	2.3	0.2	0.2	2.1	2.5	0.2	0.2	2.3	2.7	0.2	0.2	1.9	2.2	0.2	0.2	1.6	2.0	0.2	0.1	1.4	1.7
\$100-\$200	0.7	0.4	2.8	3.9	0.8	0.5	3.4	4.8	0.8	0.5	3.4	4.7	0.7	0.5	3.2	4.4	0.7	0.4	2.9	4.1	0.6	0.4	2.7	3.8
\$200-\$300	1.4	1.0	4.3	6.7	1.3	1.1	5.3	7.7	1.3	1.0	5.4	7.7	1.3	1.0	5.3	7.6	1.2	1.0	5.0	7.2	1.0	0.9	4.6	6.6
\$300-\$400	1.6	1.4	6.1	9.0	1.5	1.3	5.2	8.1	1.6	1.2	5.4	8.2	1.6	1.2	5.3	8.0	1.5	1.2	4.9	7.6	1.4	1.1	4.6	7.0
\$400-\$500	1.6	1.6	4.3	8.1	1.7	1.8	5.3	8.8	1.6	1.7	5.0	8.3	1.7	1.7	5.7	9.1	1.6	1.6	5.2	8.4	1.6	1.6	4.9	8.1
\$500-\$600	1.7	2.5	5.0	9.2	1.7	2.7	5.6	10.0	1.8	2.6	5.7	10.2	1.9	2.6	5.6	10.1	1.8	2.5	5.3	9.5	1.7	2.3	5.0	9.1
\$600-\$700	1.7	2.7	5.5	9.9	1.7	2.6	4.5	8.7	1.7	2.3	4.7	8.6	1.7	2.3	4.7	8.6	1.8	2.2	4.2	8.2	1.6	2.1	3.9	7.6
\$700-\$800	1.5	2.7	4.3	8.5	1.6	2.7	4.4	8.7	1.6	2.6	4.6	8.8	1.7	2.6	4.6	8.9	1.7	2.5	4.3	8.5	1.7	2.4	4.1	8.2
\$800-\$900	1.4	2.6	3.5	7.6	1.6	2.6	3.8	8.1	1.6	2.5	4.0	8.1	1.6	2.4	3.9	8.0	1.6	2.5	3.7	7.8	1.5	2.3	3.5	7.2
\$900-\$1,000	1.6	2.9	3.5	8.0	1.7	3.5	4.3	9.6	1.6	3.4	4.3	9.4	1.7	3.3	4.5	9.6	1.7	3.3	4.1	9.1	1.7	3.2	3.9	8.8
\$1,000-\$2,000	11.2	38.7	28.0	77.9	11.9	40.1	28.6	80.6	11.9	38.9	29.4	80.3	12.5	38.4	30.2	81.2	12.7	38.4	27.6	78.9	12.4	37.1	26.9	76.3
\$2,000-\$3,000	7.5	45.9	18.1	71.6	8.3	47.2	18.9	74.4	8.0	47.4	19.2	74.5	8.3	47.5	19.8	75.6	8.3	47.9	18.2	74.4	8.7	46.9	18.1	73.8
\$3,000-\$4,000	5.7	46.3	13.7	65.7	6.2	47.4	14.0	67.6	6.2	46.9	14.1	67.2	6.3	48.4	14.4	69.2	6.4	48.8	13.3	68.5	6.5	47.7	13.2	67.3
\$4,000-\$5,000	5.5	42.7	10.0	58.3	5.7	44.9	10.9	61.6	6.0	46.0	11.8	63.7	6.0	47.1	11.9	64.9	5.9	47.2	11.1	64.2	6.5	48.5	11.2	66.3
\$5,000-\$6,000	4.9	40.4	9.2	54.5	4.2	41.7	9.7	55.6	4.6	44.7	10.0	59.3	4.8	45.7	10.2	60.7	5.4	46.9	9.4	61.7	4.6	46.3	9.2	60.2
\$6,000-\$7,000	4.0	34.5	7.4	45.9	4.5	37.1	7.4	48.9	4.2	38.0	8.1	50.4	3.4	39.8	8.2	51.4	3.6	41.8	7.6	53.0	3.6	42.1	7.6	53.2
\$7,000-\$8,000	3.0	29.1	5.7	37.8	3.4	31.7	6.1	41.3	2.7	33.5	6.6	42.9	3.1	34.8	7.1	46.0	3.6	35.8	6.3	45.6	3.5	37.0	6.6	47.1
\$8,000-\$9,000	2.2	24.9	5.0	32.1	2.6	26.6	5.4	34.7	2.7	27.7	5.6	36.9	2.9	29.6	5.8	38.5	2.9	30.9	5.1	38.6	3.8	33.4	5.3	42.4
\$9,000-\$10,000	1.4	20.0	3.7	25.1	1.8	23.2	5.2	30.3	1.7	25.4	5.9	33.1	2.8	27.4	6.0	36.2	3.6	28.1	5.8	37.5	4.2	29.7	6.0	40.0
\$10,000-\$20,000	6.7	99.0	24.8	130.6	7.5	107.1	28.0	142.5	7.7	121.5	31.5	160.7	8.9	132.0	30.9	171.8	9.3	139.2	29.9	178.4	10.5	148.3	30.8	189.6
\$20,000-\$50,000	1.5	35.0	15.2	51.8	1.4	36.9	16.2	54.5	1.7	41.9	18.1	61.7	2.0	42.1	17.3	61.4	1.9	48.5	16.4	66.9	2.4	49.0	19.0	70.4
\$30,000-\$40,000	0.4	13.3	8.1	21.7	0.4	15.0	8.3	23.7	0.8	17.2	8.9	26.9	0.7	18.1	8.7	27.5	0.7	19.2	8.6	29.5	0.6	20.2	8.9	29.7
\$40,000-\$50,000	0.5	7.1	5.6	13.2	0.4	9.3	6.0	15.7	0.6	9.2	7.9	17.7	0.6	9.1	7.8	17.5	0.6	9.8	6.7	17.2	0.5	11.2	7.5	19.3
\$50,000-\$60,000	0.4	4.7	5.7	10.8	0.3	6.4	5.6	12.4	0.4	6.5	7.7	14.6	0.7	6.1	6.9	13.1	0.4	6.5	6.2	13.1	0.3	7.4	7.6	15.3
\$60,000-\$70,000	0.3	3.4	3.5	7.2	0.2	4.0	4.6	8.7	0.1	5.4	4.8	10.3	0.3	4.8	4.3	9.4	0.4	5.2	4.9	10.5	0.3	4.2	4.9	9.5
\$70,000-\$80,000	0.1	2.4	2.9	5.3	0.2	2.3	2.3	4.8	0.3	4.0	3.9	8.2	0.3	3.4	3.0	6.7	0.0	4.6	3.7	8.3	0.2	3.9	4.7	8.9
\$80,000-\$90,000	0.1	2.2	1.9	4.2	0.0	1.8	3.3	5.1	0.2	3.0	2.3	5.4	0.0	2.8	2.8	5.6	0.1	2.0	2.4	4.6	0.2	2.9	4.5	7.6
\$90,000-\$100,000	0.1	1.0	1.4	2.5	0.2	1.2	1.6	2.9	0.1	2.7	1.4	4.2	0.1	2.7	2.2	5.0	0.1	1.6	1.8	3.5	0.1	1.3	2.5	3.9
\$100,000-\$250,000	1.5	7.9	15.1	24.6	1.1	10.8	18.9	30.8	1.9	13.8	22.3	37.9	2.6	11.8	23.6	83.6	2.5	12.5	23.6	38.7	2.3	15.0	27.0	44.3
\$250,000+	3.4	7.2	57.0	67.7	2.7	17.4	41.4	61.5	4.5	40.9	49.4	94.8	8.1	14.2	31.5	1,011.5	2.6	35.1	48.5	84.3	4.2	20.6	56.0	80.8
Total (\$m)	73.9	523.7	283.8	881.4	77.0	571.3	287.2	935.4	80.8	602.7	313.9	997.4	81.6	623.6	296.4	1,029.7	84.7	647.5	297.5	1,029.7	88.4	669.5	316.0	1,073.9

Number of individuals with donations by donation band and donee type

Value of Donation	2019-20 tax year				2020-21 tax year				2021-22 tax year				2022-23 tax year				2023-24 tax year				2024-25 tax year			
	Schools & Education	Religious Organisations	Other Organisations	Total Individuals	Schools & Education	Religious Organisations	Other Organisations	Total Individuals	Schools & Education	Religious Organisations	Other Organisations	Total Individuals	Schools & Education	Religious Organisations	Other Organisations	Total Individuals	Schools & Education	Religious Organisations	Other Organisations	Total Individuals	Schools & Education	Religious Organisations	Other Organisations	Total Individuals
\$5-\$10	4,150	3,300	34,260	37,080	3,420	3,340	37,680	40,520	3,290	2,880	43,180	45,730	3,360	2,660	33,010	35,390	3,290	2,690	28,890	31,340	2,990	2,480	25,550	27,790
\$10-\$20	5,210	3,410	19,890	22,270	4,360	3,330	19,850	22,240	5,150	3,700	22,720	25,540	4,920	3,310	21,630	24,250	4,650	3,220	19,850	22,450	4,230	3,100	18,610	21,130
\$20-\$30	6,190	4,910	19,330	22,920	5,670	4,650	19,690	23,100	5,330	4,570	21,900	25,410	5,290	4,260	21,560	24,880	4,990	4,150	20,260	23,580	4,370	3,880	18,540	21,760
\$30-\$40	5,110	4,840	19,630	22,840	4,640	4,680	19,650	22,790	4,790	4,180	16,500	19,300	4,830	3,820	16,100	18,780	4,720	3,760	14,960	17,680	4,290	3,460	13,770	16,350
\$40-\$50	4,150	4,490	12,490	15,250	4,260	4,370	12,490	15,310	3,920	4,400	13,080	16,130	4,120	4,270	13,730	16,770	3,880	4,080	12,530	15,540	3,630	4,000	11,790	14,860
\$50-\$60	3,600	5,560	10,870	14,550	3,630	5,340	10,880	14,510	3,720	5,440	11,850	15,630	3,880	5,270	11,450	15,280	3,630	5,050	10,660	14,480	3,540	4,720	10,080	13,720
\$60-\$70	3,200	5,140	10,290	13,490	3,140	5,220	10,240	13,550	3,090	4,240	8,490	11,100	3,030	4,120	8,640	11,230	3,140	3,890	7,760	10,370	2,830	3,690	7,080	9,600
\$70-\$80	2,610	4,460	7,350	9,960	2,560	4,340	7,460	9,940	2,590	4,130	7,350	9,890	2,790	4,120	7,600	10,180	2,640	3,950	7,000	9,590	2,580	3,780	6,610	9,210
\$80-\$90	2,160	3,860	5,690	7,790	2,300	3,830	5,820	7,970	2,280	3,610	6,070	8,110	2,300	3,480	5,900	7,930	2,260	3,500	5,580	7,760	2,080	3,140	5,060	7,140
\$90-\$100	2,090	3,880	5,130	7,310	2,100	3,710	5,270	7,370	2,080	4,230	5,730	8,520	2,170	4,100	5,850	8,590	2,140	3,940	5,370	8,140	2,070	3,840	5,000	7,800
\$100-\$200	11,110	32,600	31,140	50,000	11,230	32,680	31,820	51,010	11,140	31,450	30,900	50,100	11,690	30,960	31,350	50,330	11,330	30,480	28,730	48,410	10,970	29,250	27,200	46,760
\$200-\$300	4,750	21,860	14,720	27,400	4,920	22,050	14,720	27,950	4,710	22,080	14,490	28,030	4,920	22,010	14,560	28,380	4,800	21,910	13,510	27,860	4,840	21,310	13,000	27,360
\$300-\$400	2,780	15,470	8,920	18,120	2,880	15,850	9,150	18,680	2,800	15,380	8,700	16,190	2,830	15,730	8,770	18,670	2,800	15,670	8,120	18,420	2,780	15,310	7,880	18,060
\$400-\$500	2,050	10,840	5,670	12,300	2,020	11,210	5,800	12,620	2,060	11,510	6,080	13,310	2,090	11,710	6,070	13,510	1,970	11,650	5,610	13,380	2,090	11,910	5,550	13,660
\$500-\$600	1,550	8,330	4,270	9,460	1,420	8,660	4,580	9,930	1,470	9,040	4,610	10,280	1,510	9,240	4,540	10,500	1,590	9,430	4,350	10,620	1,420	9,300	4,220	10,470
\$600-\$700	1,190	6,000	3,170	6,740	1,230	6,550	3,360	7,300	1,170	6,540	3,360	7,300	1,050	6,820	3,380	7,610	1,080	6,820	3,220	7,580	1,040	6,820	3,090	7,680
\$700-\$800	830	2,730	1,370	3,260	830	2,730	1,370	3,260	830	2,730	1,370	3,260	830	2,730	1,370	3,260	830	2,730	1,370	3,260	830	2,730	1,370	3,260
\$800-\$900	630	3,290	1,780	3,660	630	3,290	1,780	3,660	630	3,290	1,780	3,660	630	3,290	1,780	3,660	630	3,290	1,780	3,660	630	3,290	1,780	3,660
\$900-\$1,000	430	2,630	1,590	3,160	430	2,630	1,590	3,160	430	2,630	1,590	3,160	430	2,630	1,590	3,160	430	2,630	1,590	3,160	430	2,630	1,590	3,160
\$1,000-\$2,000	1,760	8,470	5,300	9,610	1,870	9,290	5,420	10,580	1,850	9,280	5,260	11,760	1,980	11,010	6,310	12,440	1,980	11,250	6,170	12,910	2,050	12,190	6,310	13,800
\$2,000-\$3,000	300	1,720	1,320	2,170	300	1,720	1,320	2,170	300	1,720	1,320	2,170	300	1,720	1,320	2,170	300	1,720	1,320	2,170	300	1,720	1,320	2,170
\$3,000-\$4,000	40	470	230	640	40	530	470	640	40	530	470	640	40	530	470	640	40	530	470	640	40	530	470	640
\$400-\$500	50	210	230	300	50	230	240	300	50	230	240	300	50	230	240	300	50	230	240	300	50	230	240	300
\$500-\$600	30	110	160	200	30	120	200	250	30	120	200	250	30	120	200	250	30	120	200	250	30	120	200	250
\$600-\$700	20	80	140	160	20	90	140	160	20	90	140	160	20	90	140	160	20	90	140	160	20	90	140	160
\$700-\$800	10	40	50	70	10	40	50	70	10	40	50	70	10	40	50	70	10	40	50	70	10	40	50	70
\$800-\$900	10	30	40	50	10	30	40	50	10	30	40	50	10	30	40	50	10	30	40	50	10	30	40	50
\$900-\$1,000	10	30	40	50	10	30	40	50	10	30	40	50	10	30	40	50	10	30	40	50	10	30	40	50
\$1,000-\$2,000	30	80	160	170	30	80	160	190	30	100	160	190	30	100	210	240	30	100	210	240	30	100	210	240
\$2,000-\$3,000	10	40	50	70	10	40	50	70	10	40	50	70	10	40	50	70	10	40	50	70	10	40	50	70
Total	66,140	160,180	225,610	322,000	64,200	163,040	232,760	331,780	64,160	162,810	240,580	342,000	65,870	162,460	229,570	333,210	63,650	162,160	211,490	319,000	60,770	159,440	198,660	306,160

Donations made by individuals by payroll giving

Value of donation	2019-20 tax year		2020-21 tax year		2021-22 tax year		2022-23 tax year		2023-24 tax year		2024-25 tax year	
	Value of donations (\$m)	Number of individuals	Value of donations (\$m)	Number of individuals	Value of donations (\$m)	Number of individuals	Value of donations (\$m)	Number of individuals	Value of donations (\$m)	Number of individuals	Value of donations (\$m)	Number of individuals
\$5-\$100	0.4	12,200	0.3	9,760	0.3	10,460	0.3	10,620	0.3	9,170	0.3	8,270
\$100-\$200	0.2	1,090	0.2	1,250	0.2	1,250	0.2	1,190	0.2	1,160	0.2	1,100
\$200-\$300	0.1	380	0.1	420	0.1	400	0.1	400	0.1	340	0.1	330
\$300-\$400	0.1	270	0.1	370	0.1	320	0.1	290	0.1	280	0.1	260
\$400-\$500	0.1	190	0.1	220	0.1	260	0.1	210	0.1	180	0.1	170
\$500-\$600	0.1	130	0.1	190	0.1	150	0.1	150	0.1	140	0.1	120
\$600-\$700	0.1	120	0.1	120	0.1	110	0.1	110	0.1	110	0.1	80
\$700-\$800	0.0	60	0.1	80	0.0	60	0.0	70	0.1	70	0.0	60
\$800-\$900	0.1	110	0.1	130	0.1	110	0.1	100	0.1	110	0.1	110
\$900-\$1,000	0.0	40	0.1	60	0.0	50	0.0	40	0.0	50	0.0	40
\$1,000-\$2,000	0.4	290	0.4	300	0.4	280	0.4	280	0.4	260	0.4	270
\$2,000-\$3,000	0.3	110	0.2	100	0.2	100	0.2	100	0.3	110	0.3	100
\$3,000-\$4,000	0.2	50	0.2	60	0.2	50	0.2	50	0.2	50	0.2	50
\$4,000-\$5,000	0.1	10	0.1	20	0.1	10	0.1	20	0.1	20	0.1	30
\$5,000-\$6,000	0.1	20	0.1	10	0.1	10	0.1	10	0.1	10	0.1	10
\$6,000+	0.2	20	1.1	50	0.2	20	0.2	20	0.2	20	0.3	30
All	2.3	15,070	3.4	13,130	2.3	13,630	2.3	13,640	2.3	12,080	2.2	11,020