Inland Revenue
Te Tari Taake

27OIA1065

27 July 2026

[redacted]

Dear [redacted]

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

1. *Income tax collected from 14 and 15-year-olds per year for the last 10 years, in one complete table (including the data from previous requests and the 25/26 financial year).*
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, in one complete table (including the data from previous requests and the 25/26 financial year).*
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, in one complete table (including the data from previous requests and the 25/26 financial year).*
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, in one complete table (including the data from previous requests and the 25/26 financial year).*
8. *What percentage of this age bracket in NZ are paying income tax.*

Income tax collected from people aged 14 and 15, 16 and 17, 18 and 19, 20 and 21, per year for the last 10 completed years and including (incomplete) 2025-26.

The information requested for questions 1, 3, 5, and 7 are provided in the tables below.

The definition of income in the following 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 ACC Earner Premium.

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 tax year. The data was extracted on 21 July 2026, with the 2025-26 tax year incomplete as tax returns are still being filed. Data in the tables for the 2015-16 to 2021-22 tax years repeat the information provided to you on 3 March 2025 (25OIA1944 refers). Data for the 2022-23 to 2024-25 tax years have been updated in this response.

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
2015-16	49.8	5.7	56,200
2016-17	55.2	7.6	59,100
2017-18	53.0	6.2	56,200
2018-19	56.7	6.3	57,400
2019-20	59.6	6.8	56,800
2020-21	59.0	6.8	58,200
2021-22	81.8	9.2	64,100
2022-23	125.1	14.0	74,100
2023-24	106.4	12.0	70,200
2024-25	84.7	9.9	67,000
2025-26*	*65.3*	*7.3*	*63,700*

**Note that the data for the 2025-26 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
2015-16	409.2	51.3	82,200
2016-17	445.2	56.1	87,000
2017-18	484.1	60.8	86,000
2018-19	526.9	65.9	86,600
2019-20	563.1	70.7	87,000
2020-21	565.1	71.8	87,300
2021-22	738.9	93.4	95,700
2022-23	986.7	127.0	105,900
2023-24	957.6	126.5	105,200
2024-25	822.3	112.2	100,700
2025-26*	*592.1*	*72.3*	*96,800*

**Note that the data for the 2025-26 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
2015-16	1504.6	195.6	121,600
2016-17	1574.3	206.1	123,100
2017-18	1698.7	225.6	123,700
2018-19	1860.3	249.0	126,200
2019-20	1950.4	263.8	124,300
2020-21	1968.0	270.5	116,300
2021-22	2254.2	316.3	118,100
2022-23	2,662.9	384.3	125,300
2023-24	2,735.8	402.8	128,900
2024-25	2,609.3	378.3	130,900
2025-26*	*2,472.4*	*344.3*	*135,100*

**Note that the data for the 2025-26 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
2015-16	2560.4	353.8	137,000
2016-17	2622.1	364.6	137,100
2017-18	2723.5	384.5	136,100
2018-19	2854.6	408.2	135,200
2019-20	3005.5	435.3	135,300
2020-21	3161.1	464.1	130,200
2021-22	3456.5	523.7	125,700
2022-23	3,782.7	593.3	128,000
2023-24	4,006.9	638.5	134,400
2024-25	4,043.2	633.1	137,000
2025-26*	*3,901.7*	*595.9*	*137,700*

**Note that the data for the 2025-26 tax year is still in progress and is subject to change.*

The percentage of people aged 14 and 15, 16 and 17, and 18 to 21 in New Zealand who are paying income tax

Inland Revenue does not hold information on the total population of individuals in each age bracket, as we do not have a person's information if they are not a taxpayer. I am therefore unable to provide the percentages of people aged 14 and 15, 16 and 17, and 18 to 21, who are paying income tax. This part of your request is 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.

However, you may wish to review the total population figures on the Statistics NZ website (National population estimates: At 31 December 2024 (2018-base) | Stats NZ) 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 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

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