



10 June 2025

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 May 2025. You requested the following:

*...kindly provide a break down of tax collected annual on each tax brackets PAYE, GST and other sources of tax revenue. Also total student loans and their break down, includes overseas borrowers and default balance totals please.*

### Information publicly available

Inland Revenue regularly publishes tax outturn data on our website (<http://www.ird.govt.nz>), which can be found by searching for "Tax statistics". The table on the following page provides links to the various breakdowns you have requested.

In the first link the personal income tax data is available by income band which will enable you to construct tax brackets. From 2021-22 to 2023-24 the personal income tax brackets were:

Personal taxable income bracket	Marginal tax rate
\$0.01 to \$14,000	10.5%
\$14,000.01 to \$48,000	17.5%
\$48,000.01 to \$70,000	30%
\$70,000.01 to \$180,000	33%
Over \$180,000	39%

Approximately 88<sup>1</sup>% of personal income tax arrives via PAYE, with the remainder either paid directly or via other withholding taxes such as resident's withholding tax on interest or dividends.

<sup>1</sup> Calculated from PAYE divided by (PAYE plus "other persons" and net of "refunds to individuals") for the 2023/24 June year

Some of the PAYE and other withheld tax is refunded, or additional tax may become payable; this depends on each taxpayer's circumstances for the tax year ending 31 March as a whole.

If you are specifically interested in the distribution of wage and salary income, this (excluding New Zealand Superannuation and taxable welfare benefits) can be found in the second link.

Inland Revenue's tax statistics for the 2024 tax year are scheduled for release on 10 October 2025.

The Treasury also regularly publishes tax outturn data which will cover taxes that are not administered by Inland Revenue, for example amounts collected by the New Zealand Customs Service. A link for this data is also in the table below.

Description	Link
Personal income tax collected annually and broken down by income brackets	<a href="#">Tax on taxable income datasets</a>
Wage and salary income broken down by income brackets	<a href="#">Wage and salary statistics datasets</a>
GST collected annually	<a href="#">Net Inland Revenue GST statistics datasets</a>
Other sources of tax revenue collected annually	<a href="#">Revenue collected datasets</a>
Student loan statistics	<a href="#">Datasets for student loan statistics</a>
Monthly tax data published by the Treasury	<a href="#">Tax Outturn Data - March 2025   The Treasury New Zealand</a>

Accordingly, your request is refused in full under section 18(d) of the OIA, as the information requested is publicly available.

### 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



Sandra Watson

**Policy Lead – Forecasting and Analysis**