



4 March 2025

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 February 2025. You requested the following:

1. *Income tax collected from 14 and 15 year olds per year for the last 10 years, including 2024,*
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 2024,*
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 2024,*
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 2024,*
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 years, including 2024

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 ACC Earner Premium.

Reporting requirements potentially impact the reported volumes. The first \$2,340 of income for children up to 15 years old, or under 18 and still attending school, is tax-exempt and 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.

Figures for the number of individuals are rounded to nearest 100.

Ages are calculated as at 31 March of the reported year. Data is accurate as at 25 February 2025, with the 2023-24 year incomplete as tax returns 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
2013-14	49.9	6.2	61,100
2014-15	53.9	6.6	63,000
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	126.2	14.2	72,100
2023-24*	104.6	11.7	68,100

**Note that the data for the 2023-24 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
2013-14	388.5	48.1	83,100
2014-15	400.3	51.0	84,600
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	985.7	126.8	104,900
2023-24*	893.5	114.4	103,500

**Note that the data for the 2023-24 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
2013-14	1412.8	180.3	121,700
2014-15	1465.9	189.6	122,400
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	2662.2	384.1	125,200
2023-24*	2677.3	391.1	128,500

**Note that the data for the 2023-24 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
2013-14	2390.2	326.5	135,800
2014-15	2475.0	340.2	136,300
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	3783.5	593.4	128,000
2023-24*	3954.9	627.2	134,300

**Note that the data for the 2023-24 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 (www.stats.govt.nz/information-releases/national-population-estimates-at-31-december-2024-2018-base/) 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 can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, 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.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

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