



25 May 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA) received on 1 May 2023. You requested:

The following information under the OIA (in separate tables):

- 1) *Income tax collected from 14 and 15 year olds per year for the last 10 years, including 2022, and*
- 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 2022, and*
- 4) *what percentage of this age bracket in NZ are paying income tax.*
- 5) *Income tax collected from 18 to 21 year olds per year for the last 10 years, including 2022, and*
- 6) *what percentage of this age bracket in NZ are paying income tax.*

Questions 1, 3 and 5: Income tax from people aged 14 and 15, 16 and 17, and 18 to 21, per year for the last 10 years, including 2022

The total income tax paid by people aged 14 and 15, 16 and 17, and 18 to 21, is provided in the tables below. The tables provide a breakdown of taxable income and income tax for the tax years ending 31 March from 2011–12 through to 2021–22. Please note that data for the 2021–22 tax year is subject to change as it is still being processed.

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 data includes anyone in the requested age brackets as at 31 March of the relevant year who has non-zero income from a taxable source. The data includes people on working holidays, the volumes of which have been affected by closed borders in years that were affected by COVID-19. This is particularly apparent in the data for people aged 18 to 21.

Reporting requirements have changed over time, which may affect the volumes reported. Since 2012–13, for children up to 15 years old or aged under 18 and still attending school, the first \$2,340 of income is tax-exempt and does not have to be declared on tax returns, provided no tax was deducted at source (examples of deduction at source are PAYE withheld by an employer or a bank withholding tax on interest income). Before 2012–13, a rebate of 10.5% on the first \$2,340 of earnings applied. Because of these settings, from 2012–13, some earnings will not have been declared on tax returns and will not be included as income in the tables.

The income tax paid figures do not include the ACC Earner Premium.

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

Income tax year	Taxable income (\$millions)	Tax calculated (\$millions)	Number of individuals
2011-12	46.1	5.2	59,160
2012-13	45.0	5.2	59,160
2013-14	49.9	6.2	61,120
2014-15	53.9	6.6	63,080
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	57,430
2019-20	59.9	6.8	56,820
2020-21	59.7	6.9	58,390
2021-22*	81.4	9.1	63,550

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

Income tax year	Taxable income (\$millions)	Tax calculated (\$millions)	Number of individuals
2011-12	381.9	46.7	84,400
2012-13	373.1	46.2	81,590
2013-14	388.5	48.1	83,100
2014-15	400.4	51.0	84,620
2015-16	409.2	51.3	82,180
2016-17	445.2	56.1	87,020
2017-18	484.4	60.8	86,070
2018-19	526.9	65.9	86,620
2019-20	563.6	70.7	87,020
2020-21	564.4	71.7	87,580
2021-22*	730.9	92.0	95,100

Table 3: Income tax paid by individuals who are 18 to 21 years old

Income tax year	Taxable income (\$millions)	Tax calculated (\$millions)	Number of individuals
2011-12	3752.1	492.9	260,700
2012-13	3766.0	499.3	256,230
2013-14	3808.7	507.4	257,470
2014-15	3940.9	529.7	258,710
2015-16	4065.0	549.5	258,620
2016-17	4196.4	570.6	260,190
2017-18	4422.4	610.1	259,890
2018-19	4715.0	657.3	261,390
2019-20	4958.3	699.4	259,600
2020-21	5129.3	734.5	246,450
2021-22*	5695.0	836.1	243,930

* Please note that data for the 2022 tax year is still in progress and is subject to change.

Questions 2, 4 and 6: 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.

However, we have provided the number of taxpayers (rounded to the nearest 100) in each requested age bracket. You may wish to contact Stats NZ to obtain the total population figures and compare this with the data provided in the tables, which may assist with your request.

You can find some information on national population estimates on the Stats NZ website (stats.govt.nz) and at <https://www.stats.govt.nz/information-releases/national-population-estimates-at-31-march-2022/>.

Rights 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: 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 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

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider that this response is of public interest so will publish this response in due course. Your personal details, or any information that would identify you, will be removed before this response is published.

Thank you for your request.

Yours sincerely



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