

18 May 2026

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 17 April 2026. You requested the following:

Please provide details on Inland Revenue's process when a complaint is received about an employee. Please provide statistics on the number of complaints received, by office and business group, for the last 5 years, and how many of those complaints have resulted in disciplinary action (if any).

We have interpreted your request as complaints made by an external party (i.e. member of the public) about a staff member.

Background

When Inland Revenue receives an external complaint about a staff member, it is referred to the Complaints Management Service (CMS). CMS acknowledges receipt of the complaint, manages the complaint, and may seek information or input from the relevant business group where required.

Outcomes of all CMS reviews into staff complaints (referred to as service complaints) received is recorded via a feedback case in our systems. These are not specifically disciplinary outcomes but are instead used to identify areas to improve training of our staff.

Where a complaint about staff relates to an alleged breach of statutory confidentiality, or any other code of conduct concern that could result in a disciplinary outcome, it will be referred to Inland Revenue's Integrity & Conduct Unit.

Service complaints (Complaints Management Service)

CMS's process for managing staff service complaints is outlined on pages 10-14 of their *Complaints Management Service (CMS) – Guidelines for Managing Complaints*. These relevant pages have been extracted and are provided as **Appendix A**. The remainder of the CMS document is outside the scope of your request. This information has not been considered for release and has been withheld as 'not in scope'.

Data in table 1 represents the total number of service complaints received by an external party, as recorded by CMS.

Table 1 - Service Complaints received by Complaints Management Service

By business group	2021	2022	2023	2024	2025	2026
Customer and Compliance Services - Individuals	N/A	N/A	80	205	357	130
Customer and Compliance Services - Business	N/A	N/A	23	62	63	44
Enterprise & Integrity Services	N/A	N/A	0	0	0	0
Policy	N/A	N/A	0	0	0	0
Tax Counsel Office	N/A	N/A	0	0	0	0
Other	N/A	N/A	5	42	46	11
Total service complaints	254	223	267	309	466	185

Notes:

- Data is reported by the year the complaint was opened.
- Starting in 2024, CMS changed how it records complaints involving multiple staff members. Previously, such complaints were logged as a single entry, but now each staff member receives a separate entry for the same complaint.
- 2026 data reflects complaints recorded as at 12 May 2026.
- "Other" includes complaints that cannot be attributed to a specific business group, including those relating to third-party roles or where sufficient information is not available to assign a business group.

CMS service complaints are only recorded by business group from August 2023 onwards when the records were moved into a new system. As such, the breakdown by business group prior to August 2023 is refused under section 18(g) of the OIA as the information requested is not held by Inland Revenue.

Additionally, CMS service complaints broken down by site are refused under section 18(g) of the OIA as the information requested is not held by Inland Revenue.

Integrity cases

Once a staff complaint is received by the Integrity & Conduct Unit (ICU) it is triaged and assessed, considering factors such as the potential organisational impact, any risks, and the seriousness and/or complexity of the issues raised in the complaint.

Following the initial assessment, not every reported matter progresses to further enquiry or a formal employment investigation. In many instances preliminary enquiries and/or system checks will rule out the need for any further action and provides further assurance to the taxpayer. In some cases, the issues raised in the complaint may be more appropriately addressed as a performance issue rather than a potential breach of the Code of Conduct. Where this is

determined, the matter may be managed through the performance management process led by People and Workplace Services (HR Advisory) and line management.

When it is established that an internal investigation under the Code of Conduct is warranted, the Domain Lead – Integrity & Conduct will approve its commencement and appoint an appropriate leader with the necessary HR delegations. This typically occurs once sufficient information has been gathered by the ICU to justify commencing an employment investigation.

After the investigation has been completed, and if a conduct issue is substantiated, the appropriate disciplinary outcome will be considered and a decision made. This includes the performance management process option mentioned previously, issuing a letter of expectation or warning, or, in cases of serious misconduct, dismissal and/or prosecution.

Data in table 2 represents all staff complaints received by the ICU for the requested period, including referrals from CMS, and external complaints received through other contact channels.

Table 2 - Staff complaints received by Integrity & Conduct

By business group	2021	2022	2023	2024	2025	2026
Customer and Compliance Services - Individuals	6	8	8	11	10	5
Customer and Compliance Services - Business	2	1	6	5	4	2
Enterprise & Integrity Services	2	1	2	2	1	1
Policy	0	0	0	0	1	0
Tax Counsel Office	0	2	0	0	0	0
Other	10	7	7	9	7	5
Total referred/received by the ICU	20	19	23	27	23	13
Total resulting in a disciplinary outcome	1	1	1	3	5	0

Notes:

- Data is reported by the year the complaint was opened.
- 2026 data reflects complaints recorded as at 22 April 2026.

Due to the low numbers present in the ICU data, there is an increased risk of being able to identify an individual staff member if it is broken down by site. As such, we are refusing your request for the data broken down by site under section 9(2)(a) of the OIA to protect the privacy of natural persons.

As required by section 9(1) of the OIA, I have considered whether the public interest in releasing the information outweighs the grounds for withholding it. In this instance, I do not consider that to be the case.

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



Chris Linton

Domain Lead – Integrity & Conduct

Staff Complaint – SME, MICRO, SE, CCOM

INTRODUCTION

Customers may contact Complaints Management Service (CMS) to make a complaint against a specific staff member. Please note this process is only used specifically if customer requests a staff complaint, for other staff feedback please follow the staff feedback process.

Key points to note

- It is the customer's decision to provide feedback and CMS notes should remain impartial.
- The staff member should not be identified in START records. Staff complaints are held in SNOW.
- The staff member the complaint was laid against may wish to see a copy of the response sent to the customer and has the right to request it.
- Staff complaints are not processed unless the customer is able to be identified. If the customer does not want to be identified the case can be lodged as customer feedback, however the manager and staff member are not advised.
- If the staff complaint relates to an alleged breach of secrecy, or any other code of conduct concern, this will need to be referred to Integrity Assurance. Refer to triaging instructions.

PROCESS

Step 1

Receive complaint via internet submission, internal referral, voice message

Step 2

Customer acknowledgment sent and lodged as START case. Case is also lodged into SNOW

Step 3

Case assigned to CMO

Step 4

Review case/interaction using START notes and security tab, call recording etc to identify staff member. *If you are unable to identify the staff member, a response is sent to the customer to advise you have been unable to identify the staff member concerned, and close the case.*

Step 5

Complete a staff complaint referral sheet template - refer to sharepoint.

Put any direct quotes from the customer in quotation marks.

Provide all relevant facts that could assist the group lead in their review.

If the customer has sent their complaint in writing you can copy and paste this directly into the referral sheet.

Note: If there is a underlying tax issue to be resolved, it may be appropriate to ask the GL to arrange this as part of their review. Alternatively, you need to complete steps to get this actioned.

GL's are provided 5 working days to respond to our referrals, if this timeframe has passed you may wish to follow this up.

Step 6

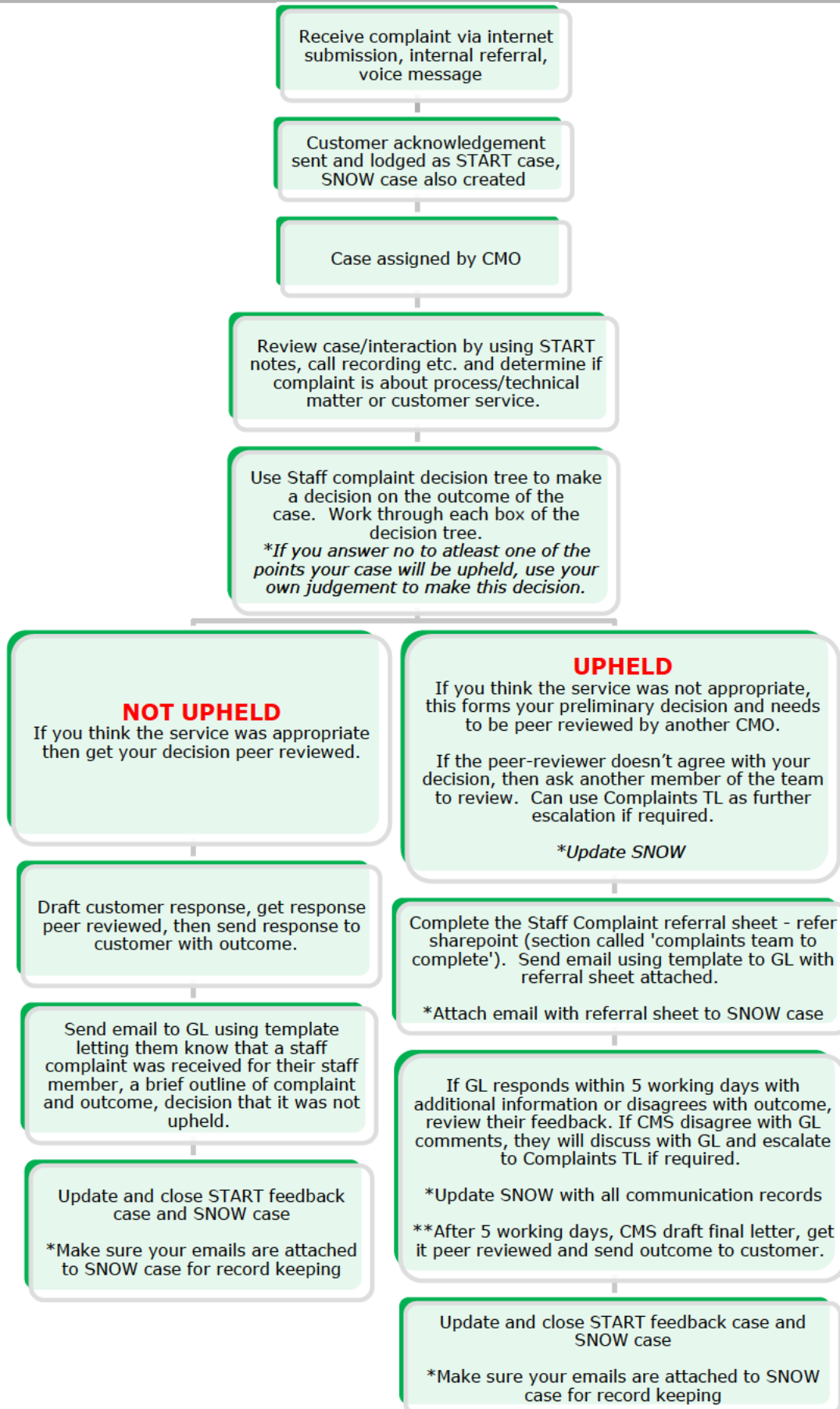
Once response has been received from GL, add a copy of this to your SNOW case and update SNOW information as appropriate.

Step 7

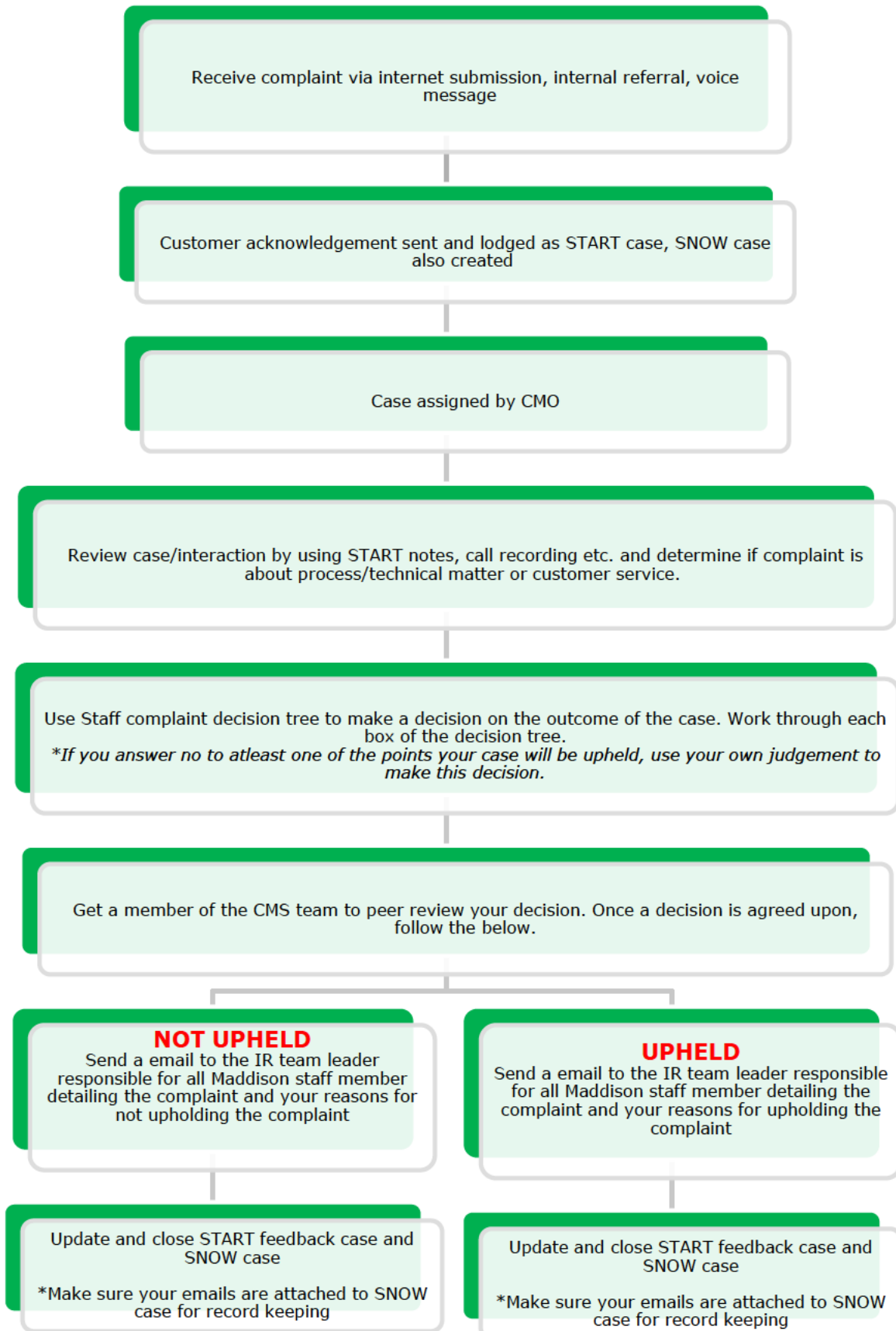
Draft customer response, get response peer reviewed, then send response to customer with outcome. If the complaint is not upheld, include an explanation as to why the staff member's actions were correct.

Note: when preparing response, do not name the officer, for female managers use the salutation Ms not Mrs, do not include any disciplinary action taken as an outcome to the customer's complaint if the complaint is upheld.

Staff Complaint – INDIVIDUALS & FAMILIES



Staff Complaint – Madison



Staff Complaints - for multiple people

When there are multiple staff complaints, a START & SNOW case must be opened for each different staff member. Cross reference the additional case/s to the first feedback case created.

Staff/Process feedback

INTRODUCTION

CMS is responsible for providing staff and process feedback; this process is to be used when feedback is received about an IR staff member or an IR service/process or you identify feedback as part of your case review. This process is separate to Staff Complaints.

Staff feedback

If the customer provides feedback about a staff member or you identify feedback as part of your review, create a SNOW **Staff feedback** case. Detail the findings of your feedback and send an email to the staff member's Team Lead using the OneNote template **Feedback Email template to TL**. Attach a copy of your email sent to the SNOW case.

Once you have received a response from the Team Lead, complete the remaining SNOW fields.

Refer to **Service Now – case types** document in SharePoint for more information regarding different case types.

Process feedback

Using your networks, identify where the feedback is suited to be referred to. In some cases, you may need to lodge an issue in the Support Portal, contact a product owner to pass the feedback onto or lodge a Voice of the Customer case.

Not in scope

Staff complaint decision tree

