



19 November 2025



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 27 October 2025. You requested the following:

*Please can you provide data showing how many people were receiving superannuation at any time in 2024, and separately in the 2025 financial years that also earned income that was – over 100k – over 200k – over 300k. Please only include people in one category that applies.*

### Information released

I have interpreted your request to be about recipients of New Zealand Superannuation.

Personal income tax return filing (including automated square-ups) for the 2023-24 March year is now complete, but people who are represented by tax agents are still filing their 2024-25 tax returns, and the latter year will not be considered complete until after June 2026.

Until tax returns arrive, the tax system has only partial information on taxpayers provided by third parties such as employers (which includes transfers such as gross New Zealand superannuation), or payers of interest or dividends. This information may not be the full picture and may change once personal tax returns are filed. Examples of change might be additional self-employment income, shareholder salaries, or loss claims. Accordingly, I have split the data for 2024-25 into two groups: those who have filed personal tax returns by 13 November 2025, and those who have not yet filed. The latter group is subject to change once tax returns arrive.

**Table 1** provides the requested information, with other income calculated as taxable income less New Zealand Superannuation.

Please note that receiving New Zealand Superannuation at any time in the March year will include people who ceased work and retired within that same twelve-month period. As the final year of wages or salaries is not necessarily indicative of ongoing income, **Table 2** additionally filters out those people who did not receive any New Zealand Superannuation in the preceding March year. In other words, Table 2 only includes those people for whom the stated tax year is not their first year of receiving New Zealand Superannuation.

**Table 1:** Number of New Zealand Superannuation recipients by "other income" band

<b>Income from sources other than NZ Superannuation</b>	<b>2023-24</b>	<b>2024-25 and have filed</b>	<b>2024-25 and yet to file*</b>	<b>2024-25 progress* totals</b>
Up to \$100,000	823,400	676,200	174,700	850,900
Over \$100,000 and up to \$200,000	41,400	34,300	6,800	41,100
Over \$200,000 and up to \$300,000	6,000	4,200	1,300	5,500
Over \$300,000	4,500	2,700	800	3,500
<b>Total</b>	<b>875,300</b>	<b>717,400</b>	<b>183,600</b>	<b>901,000</b>

\*2024-25 is subject to change as tax returns are filed

**Table 2:** Number of New Zealand Superannuation recipients who are not in their first year of receiving New Zealand Superannuation by "other income" band

<b>Income from sources other than NZ Superannuation</b>	<b>2023-24</b>	<b>2024-25 and have filed</b>	<b>2024-25 and yet to file*</b>	<b>2024-25 progress* totals</b>
Up to \$100,000	775,300	637,100	163,800	800,900
Over \$100,000 and up to \$200,000	33,900	28,100	5,400	33,500
Over \$200,000 and up to \$300,000	5,000	3,500	1,000	4,500
Over \$300,000	3,800	2,200	700	2,900
<b>Total</b>	<b>818,000</b>	<b>670,900</b>	<b>170,900</b>	<b>841,800</b>

\*2024-25 is subject to change as tax returns are filed

### Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](https://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

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