



5 September 2022

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 August 2022. You requested the following information on revenue collected by use of the tax code NSW, for the 2015 to 2021 financial years:

1. *Total Income/Revenue Collected by Tax Code "NSW"*
2. *Total Income/Revenue Collected by Tax Code "NSW" - Recognised Seasonal Work ONLY*
3. *Revenue collected by Tax Code NSW - Recognised Seasonal Work ONLY by Passport Nationality – Samoa*
4. *Revenue collected by Tax Code NSW - Recognised Seasonal Work ONLY by Passport Nationality – Tonga*
5. *Revenue collected by Tax Code NSW - Recognised Seasonal Work ONLY by Passport Nationality – Vanuatu*

You noted in your request that the NSW tax code is also used by workers on foreign fishing vessels and that this group of employees are beyond the scope of your request.

Information being released

Please see the tables provided in the Appendix in response to questions 1 and 2 of your request. I have provided the information requested for the 2016 to 2021 financial years. I am unable to provide data earlier than July 2015 as this information does not exist in the format you are after. They are held in a historic Inland Revenue system and are not readily accessible. Your request for the 2015 financial year information is therefore refused under section 18(e) of the OIA, as the information requested does not exist. There is no obligation on Inland Revenue to create this information.

Table 1 provides the total amount of aggregate monthly earnings (wages), total aggregate PAYE withheld, and the total number of employees that used the NSW tax code for that employment. PAYE amounts provided include the ACC earner premium.

Further to the above, table 2 shows employees where there is a Recognised Seasonal Employee (RSE) indicator for that employee held on Inland Revenue systems. Please note, this indicator may not necessarily reflect the employee's current employment situation.

Table 3 shows RSE employees where the employer has indicated "Agriculture" (excluding fishing) as their industry classification.

Information being refused

Inland Revenue does not hold detailed information on the country of origin of employees using the NSW tax code. This part of your request is therefore refused under section 18(g) of the OIA as the requested information is not held by Inland Revenue, and I do not believe it is held by another agency.

Right of review

If you disagree with my decisions on your OIA request, you can ask an Inland Revenue review officer to review my decisions. 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

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider 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 prior to it being published.

Thank you for your request. I trust that the information provided is of assistance to you.

Yours sincerely



Sandra Watson
Policy Lead, Forecasting & Analysis

Appendix

Table 1: All employees using NSW tax code

	Total wages (\$million)						PAYE withheld (\$million)						Number of Employees					
	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21
July	14.6	15.0	18.5	22.7	29.6	37.9	1.8	1.8	2.2	2.7	3.5	4.5	4,002	4,691	5,604	6,141	7,522	9,939
August	12.9	15.7	20.5	23.1	28.6	30.4	1.5	1.9	2.4	2.8	3.4	3.6	3,653	4,388	5,116	5,813	6,994	8,811
September	9.2	14.7	16.4	19.1	21.8	29.1	1.1	1.8	2.0	2.3	2.6	3.5	2,955	4,051	4,754	5,244	6,234	8,560
October	2.9	5.2	6.4	9.4	12.3	20.3	0.4	0.6	0.8	1.1	1.5	2.4	1,400	2,130	2,543	3,127	4,033	6,991
November	8.6	11.5	15.2	18.4	23.7	27.9	1.0	1.4	1.8	2.2	2.8	3.3	3,632	4,386	5,483	6,009	7,103	7,253
December	17.4	18.5	22.7	27.6	35.8	32.2	2.1	2.2	2.7	3.3	4.3	3.8	4,306	5,254	5,689	6,115	7,557	6,550
January	14.1	16.6	20.1	22.8	26.8	24.0	1.7	2.0	2.4	2.7	3.2	2.9	4,494	5,576	5,796	6,484	7,429	6,781
February	12.6	14.4	18.7	21.6	24.9	25.0	1.5	1.7	2.2	2.6	3.0	3.0	5,437	6,077	7,115	7,825	8,640	7,793
March	21.8	24.8	27.9	33.4	38.7	38.6	2.6	3.0	3.3	4.0	4.6	4.6	7,407	8,717	9,347	10,259	11,397	8,479
April	27.5	31.5	38.2	41.4	54.1	39.0	3.3	3.8	4.6	5.0	6.4	4.6	8,252	9,604	10,046	11,325	11,612	8,430
May	25.5	31.8	40.4	48.1	40.8	36.1	3.0	3.8	4.6	5.8	4.9	4.3	8,709	9,699	9,975	11,661	11,882	8,629
June	22.0	22.7	25.1	29.3	38.9	37.7	2.6	2.7	3.0	3.5	4.6	4.5	6,106	6,907	7,478	8,755	11,592	7,863
June year total	189.0	222.4	270.0	316.8	376.0	378.3	22.7	26.6	32.0	37.9	44.9	45.1						

Table 2: Employees currently using NSW tax code and current or previous use of the RSE scheme indicated

	Total wages (\$million)						PAYE withheld (\$million)						Number of Employees					
	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21
July	14.0	14.5	18.1	22.5	28.8	35.0	1.7	1.7	2.2	2.7	3.4	4.2	3,834	4,543	5,499	6,074	7,313	9,068
August	12.4	15.2	20.1	22.8	27.7	28.2	1.5	1.8	2.4	2.7	3.3	3.4	3,513	4,259	5,020	5,752	6,778	8,109
September	8.9	14.4	16.1	18.9	21.0	27.0	1.1	1.7	1.9	2.3	2.5	3.2	2,847	3,933	4,669	5,192	6,005	7,880
October	2.7	5.0	6.3	9.3	11.6	18.5	0.3	0.6	0.8	1.1	1.4	2.2	1,331	2,047	2,492	3,102	3,820	6,426
November	8.3	11.2	15.0	18.2	21.7	25.1	1.0	1.3	1.8	2.2	2.6	3.0	3,490	4,252	5,400	5,957	6,514	6,601
December	16.7	18.0	22.3	27.4	33.0	29.3	2.0	2.1	2.7	3.3	3.9	3.5	4,141	5,108	5,603	6,066	6,863	5,905
January	13.4	16.2	19.8	22.6	24.8	22.1	1.6	1.9	2.4	2.7	3.0	2.6	4,326	5,421	5,708	6,423	6,755	6,096
February	12.1	14.0	18.4	21.4	23.0	22.8	1.4	1.7	2.2	2.6	2.7	2.7	5,217	5,912	7,019	7,758	7,923	7,020
March	20.8	24.1	27.6	33.1	35.7	35.4	2.5	2.9	3.3	3.9	4.3	4.2	7,108	8,495	9,226	10,162	10,507	7,644
April	26.2	30.7	37.7	40.9	50.0	35.9	3.2	3.7	4.5	4.9	6.0	4.3	7,938	9,384	9,916	11,168	10,637	7,604
May	24.5	31.0	36.8	47.2	37.6	33.2	2.9	3.7	4.4	5.7	4.5	3.9	8,399	9,481	9,844	11,404	10,882	7,810
June	21.3	22.3	24.8	28.6	35.5	34.2	2.5	2.7	3.0	3.4	4.2	4.1	5,917	6,776	7,396	8,513	10,619	7,077
June year total	181.4	216.6	263.0	312.9	350.4	346.6	21.7	25.9	31.4	37.4	41.8	41.3						

Table 3: Employees using NSW tax code, and RSE scheme is indicated, and industry code of current employer is Agriculture (excluding fishing)

	Total wages (\$million)						PAYE withheld (\$million)						Number of Employees					
	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21	2015/ 16	2016/ 17	2017/ 18	2018/ 19	2019/ 20	2020/ 21
July	9.9	10.4	12.5	15.5	21.1	25.1	1.2	1.2	1.5	1.9	2.5	3.0	2,576	2,882	3,543	3,970	4,974	6,461
August	8.5	10.9	14.5	16.7	20.5	21.0	1.0	1.3	1.7	2.0	2.5	2.5	2,461	2,679	3,334	3,760	4,718	5,727
September	6.5	8.9	10.8	13.0	15.4	19.1	0.8	1.1	1.3	1.6	1.8	2.3	1,874	2,362	2,918	3,344	4,087	5,593
October	1.6	2.0	3.1	5.5	7.1	13.1	0.2	0.3	0.4	0.7	0.8	1.6	894	962	1,312	1,806	2,369	4,767
November	5.1	6.1	8.5	10.8	12.5	17.0	0.6	0.7	1.0	1.3	1.5	2.0	2,412	2,626	3,169	3,630	4,114	4,483
December	11.5	11.0	13.6	17.3	23.0	21.7	1.4	1.3	1.6	2.1	2.7	2.6	2,729	3,078	3,406	3,867	4,576	4,263
January	8.8	10.2	12.8	14.8	16.4	16.0	1.1	1.2	1.5	1.8	2.0	1.9	2,752	3,249	3,429	4,044	4,409	4,250
February	8.1	8.9	12.3	14.2	15.4	16.7	1.0	1.1	1.5	1.7	1.8	2.0	3,376	3,768	4,339	4,927	5,105	4,813
March	14.8	16.5	19.1	23.3	25.8	26.5	1.8	2.0	2.3	2.8	3.1	3.2	4,708	5,521	6,051	6,865	7,160	5,261
April	17.4	20.8	24.9	28.4	34.8	26.7	2.1	2.5	3.0	3.4	4.1	3.2	5,340	6,099	6,700	7,658	7,340	5,364
May	15.7	18.7	23.8	30.4	26.1	23.3	1.9	2.2	2.9	3.6	3.1	2.8	5,427	6,050	6,620	7,600	7,378	5,481
June	13.7	14.8	16.9	20.1	23.7	24.1	1.6	1.8	2.0	2.4	2.8	2.9	3,812	4,230	4,694	5,693	7,256	4,962
June year total	121.8	139.3	172.8	210.2	241.9	250.4	14.6	16.6	20.6	25.1	28.8	29.8						