



12 December 2022

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 24 November 2022. You requested the following:

*Hi there, I would like to request the following info under the OIA (in separate tables) Income tax collected from 14 and 15 year olds per year for the last 10 years, and if held by you, what percentage of this age bracket in NZ are paying income tax. Income tax collected from 18 and 19 year olds per year for the last 10 years, and if held by you, what percentage of this age bracket are paying income tax in NZ.*

Further to your request made on 24 November 2022, you also requested the following on 27 November 2022:

*I would like to request the following info under the oia: Total number of income taxes paid by 16-17 year olds in the past ten years by year. Percentage of 16-17 year olds in NZ paying income taxes (if held)*

### **Information being released**

The information you have requested about the total number of income tax paid by 14- to 19-year-olds is provided in the Appendix. The tables in the Appendix provide a breakdown of taxable income and income tax for 14- to 19-year-olds for the tax years ending 31 March from 2012 through to 2021.

The definition of income included in the tables in the Appendix includes all taxable sources of income, such as salaries and wages, income from 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.

Since 2013, for children up to 15 years of age or aged under 18 and still attending school, the first \$2,340 of income is 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). Prior to 2013 a rebate of 10.5% on the first \$2,340 of earnings applied. Because of these settings, from 2013 some earnings will not have been declared on tax returns and will not be included as income in the table in the Appendix.

The tax figure does not include ACC Earner Premium.

### **Information being refused**

I am unable to provide the percentage of 14- to 19-year-olds paying income taxes in New Zealand, as Inland Revenue does not hold information on the total population of individuals in this age bracket. Your request for this information is therefore 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.

I suggest you contact Statistics New Zealand to obtain the total population figures and compare this with the data we have provided in the Appendix, which may assist with your request. You can find information on national population estimates on the Stats NZ website, here: <https://www.stats.govt.nz/information-releases/national-population-estimates-at-31-march-2022/>

### **Right of review**

If you disagree with my decision to refuse an aspect of 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](mailto: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](mailto: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 and Analysis**

## Appendix

### Income tax paid by 14- and 15-year olds

Income tax year	Taxable income (\$million)	Tax calculated (\$million)	Number of individuals
2012	46.1	5.2	59,160
2013	45.0	5.2	59,160
2014	49.9	6.2	61,120
2015	53.9	6.6	63,080
2016	49.8	5.7	56,200
2017	55.2	7.6	59,100
2018	53.0	6.2	56,210
2019	56.7	6.3	57,440
2020	59.9	6.8	56,820
2021	59.6	6.9	58,210

### Income tax paid by 16- and 17-year-olds

Income tax year	Taxable income (\$million)	Tax calculated (\$million)	Number of individuals
2012	381.9	46.7	84,410
2013	373.1	46.2	81,600
2014	388.5	48.1	83,100
2015	400.4	51.0	84,630
2016	409.2	51.3	82,190
2017	445.2	56.1	87,020
2018	484.4	60.8	86,080
2019	526.9	65.9	86,620
2020	563.4	70.7	87,020
2021	563.8	71.5	87,340

### Income tax paid by 18- and 19-year-olds

Income tax year	Taxable income (\$million)	Tax calculated (\$million)	Number of individuals
2012	1,394.7	176.7	122,120
2013	1,400.6	178.6	120,930
2014	1,433.1	184.1	121,685
2015	1,465.9	189.6	122,440
2016	1,504.6	195.6	121,610
2017	1,574.3	206.1	123,070
2018	1,698.8	225.6	123,740
2019	1,860.3	249.0	126,190
2020	1,951.6	263.9	124,290
2021	1,967.1	270.1	116,280