



28 February 2022

[Redacted]
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 2 February 2022. You requested the following:

I would like a breakdown of individual income taxes paid by age (or by year of birth) of the taxpayer (individuals only) for the latest year for which the data is available. Example table format: tax year 2020 (example year) year of birth number of taxpayers income taxes paid

Personal income tax by age

Personal income tax by age for the income year ending 31 March 2020 is summarised in the below table. Information for year ending 31 March 2021 is not yet complete.

The personal income tax information is largely based on amounts assessed through the filing of individual income tax returns (IR3), or through automated year end square-ups (largely of PAYE) carried out by Inland Revenue. People filing non-resident returns have been excluded.

The first two columns relate to the age band and the number of people in the applicable age band. For the purposes of this table, age is calculated in years as at 31 March 2020, and has been collated into five-year bands. Where date of birth information is not available or invalid, it is marked as "unknown" in the table. Some children are included in the table, generally because of investment earnings, although some children may also have PAYE earnings or other income.

The third column relates to the amount of taxable income for that age band.

The fourth column is the total amount of tax payable, irrespective of whether it was collected during the year (for example through PAYE, interest withholding tax at a bank, or provisional tax) or at year end. The tax figure is calculated net of the independent earner tax credit where applicable, but other tax credits, such as imputation credits, donations tax credit, or Working for Families credits have not been netted off here.

For your convenience I have included an average tax rate, calculated from the totals provided. This peaks for people in the 46-50 age bracket.

Please note, that not all income is attributable through to individuals, and tax may be paid through other entities such as companies or trusts.

Personal Income Tax by Age Band, year ended 31 March 2020

Age Band	Number of people	Taxable income \$million	Tax payable \$million	Average tax rate
Unknown	28,000	1,472	318	21.6%
0-5	28,000	6	1	13.5%
6-10	88,000	20	2	12.4%
11-15	126,000	83	9	11.3%
16-20	280,000	3,946	517	13.1%
21-25	370,000	11,127	1,750	15.7%
26-30	427,000	17,467	3,207	18.4%
31-35	384,000	18,836	3,822	20.3%
36-40	341,000	19,379	4,201	21.7%
41-45	314,000	20,061	4,516	22.5%
46-50	338,000	22,907	5,244	22.9%
51-55	319,000	21,391	4,883	22.8%
56-60	314,000	19,761	4,444	22.5%
61-65	270,000	14,829	3,231	21.8%
66-70	234,000	11,317	2,317	20.5%
71-75	193,000	7,065	1,277	18.1%
76-80	132,000	4,231	716	16.9%
81-85	85,000	2,545	415	16.3%
86+	84,000	2,446	390	16.0%
Total	4,356,000	198,890	41,260	20.7%

Publishing of OIA response

Please note that, Inland Revenue regularly publishes, on its website, responses to requests that may be of interest to the wider public. If the response to this request is published, your personal details or any information that would identify you will be removed prior to publication.

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

Yours sincerely



Sandra Watson
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