



26 January 2024

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 7 November 2023. You requested information relating to Inland Revenue's end of year expenditure and shutdown period. Your full request is detailed in the Appendix.

End-of-Year Bonuses

The Public Service Commissioner (the Commissioner) is the employer of Public Service chief executives and determines their remuneration. In 2018, the Commissioner took a new approach to managing the performance of chief executives, which included changing the structure of their remuneration. These changes resulted in performance pay entitlements not being included in chief executive's employment agreements since 1 July 2018.

No Inland Revenue employee received a 'Christmas bonus' in 2023 or 2022; no policy or employment agreement at Inland Revenue provides for such a payment.

Presents for Staff

Inland Revenue does not provide end of year presents to employees.

Christmas Trees and lights

Inland Revenue did not purchase any Christmas trees and/or lights for any of its buildings.

Christmas Parties and party supplies

Inland Revenue does not set aside a specific budget for end-of year functions. However, as an appreciation for all the mahi that its employees do throughout the year, Inland Revenue contributes up to \$25 (GST inclusive) per employee for an 'end-of-year function', which are organised at a team level. This contribution is to be used for food but may be used to purchase party supplies. Costs beyond \$25 per employee must be paid for by the employees.

Inland Revenue does not hold a record of or an estimate of the total number of Christmas or end of year functions that took place in 2022 or 2023.

Office Closure

Inland Revenue was closed from the afternoon of Friday 22 December 2023 until the morning of Wednesday 3 January 2024 (shutdown period). Inland Revenue does not have 'department days' or other forms of leave to cover the non-public holiday days in between the shutdown period,

therefore, all Inland Revenue employees must take annual leave to cover the non-public holiday days in the shutdown period. Contractors are also expected to not be working during this period.

We have interpreted the 'Christmas period' mentioned in your request as referring to the 'shutdown period' across the sector. Inland Revenue's shutdown period as detailed above, applies to all employees and contractors. Inland Revenue's approach to leave is that employees are encouraged to take breaks over the summer period, to rest as per the Holidays Act 2003 and to ensure leave balances are used.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will 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 for your request.

Yours sincerely



Erina Clayton
Enterprise Leader
People and Workplace Services

Appendix

Official Information Act Request:

End-of-Year Bonuses:

- *Total amount paid in end-of-year bonuses to the CEO this Christmas.*
- *Total amount paid in bonuses to staff employed by your organization this Christmas.*
- *Please also provide the same for Christmas 2022.*

Presents for Staff:

- *Total expenditure on presents for staff including but not limited to 'secret Santa' etc.*
- *Please include this cost for last year also.*

Christmas Trees and lights:

- *Number of Christmas trees purchased and erected, and the cost of these purchases for this year.*
- *Please also include the cost for any Christmas lights for tree and any lights for buildings for this year.*
- *Please also include the cost of both for last year, too.*
- *Please highlight if the council had any left over from last year.*

Christmas Party Supplies:

Please breakdown the amount spent on the following for the years 2022 and 2023:

- *Wrapping paper*
- *Santa hats*
- *Alcohol for parties*
- *Party hats*
- *Christmas crackers*
- *Christmas cards*
- *Christmas decorations*

Christmas Parties:

- *Total expenditure breakdown on Christmas parties. Please also include in the breakdown any travel arrangement costs.*
- *Please include this for last year, also.*

Office Closure:

- *Duration of office closure during the Christmas period.*
- *Please specify how many managers and senior executive staff are taking more hours/days out of office than is blanket across the Department/Ministry for the Christmas period.*
- *Does the Christmas office closure also affect contractors paid by the Department/Ministry? If not, how much are they being paid over the Christmas break in an hourly rate and how much is it expected to cost the Department/Ministry?*