



30 January 2024

[REDACTED]
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Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 January 2024. You referred to tables produced for an earlier OIA response in 2020, and requested an update in a similar format to cover the 2018-19 to 2021-22 income years as follows:

The first request is for the following information: taxable income of superannuitants by income band. [...] Two tables, one showing income bands for superannuitants, and another showing the number of superannuitants with incomes above each threshold.

Relevant years: 2018/19 to 2021/22

Income bands:

- *Up to 30,000*
- *Between 30,001 and 50,000*
- *Between 50,001 and 100,000*
- *Between 100,001 and 150,000*
- *Between 150,001 and 200,000*
- *Between 200,001 and 300,000*
- *Over 300,001*

Using the same income bands, you additionally requested the following for the same income tax years 2018-19 to 2021-22 inclusive:

Taxable income of superannuitants by age. The output I am looking for is a table that shows the number of superannuitants in each age band with taxable income in each income band.

Relevant years: 2018/19 to 2021/22

Age bands:

- *Aged between 65 and 69*
- *Aged between 70 and 74*
- *Aged between 75 and 79*
- *Aged between 80 and 84*
- *Aged 85 and over*

Income bands:

- *Up to 30,000*
- *Between 30,001 and 50,000*

- Between 50,001 and 100,000
- Between 100,001 and 150,000
- Between 150,001 and 200,000
- Between 200,001 and 300,000
- Over 300,001

Tables 1 and 2 below respond to your first request and show the number of New Zealand superannuation recipients broken down by income band for the income years 2018-19 to 2021-22 inclusive, with 2021-22 being the most recent complete year. The first table provides the number of people with taxable income within income ranges, and the second table presents the same data as reverse-cumulative sums, thereby displaying the number of people with incomes above each threshold.

The income bands are based on taxable income, which includes New Zealand superannuation itself (as this is a taxable transfer). It also includes other income declared on personal tax returns or used in the annual tax square-up such as PAYE-related earnings, rent, dividends, interest, overseas income and self-employment. Taxable income does not include portfolio-investment entity income (for example, income earned in KiwiSaver schemes), or tax-paid income received via other entities, for example distributions of tax-paid trustee income. The data was extracted from Inland Revenue's systems on 23 January 2024.

Table 1: Number of superannuitants by taxable income band

Income Band	Up to \$30,000	30,001 to 50,000	50,001 to 100,000	100,001 to 150,000	150,001 to 200,000	200,001 to 300,000	More than 300,000
2018-19	494,301	118,349	106,518	22,295	6,688	4,186	3,108
2019-20	494,291	131,659	114,382	25,387	7,381	4,690	3,309
2020-21	527,072	122,830	109,955	26,187	8,011	5,027	5,049
2021-22	557,325	109,992	111,204	30,012	10,485	5,347	3,524

Table 2: Number of NZ superannuitants with incomes above each threshold

Income above	0 (Total)	\$30,000	\$50,000	\$100,000	\$150,000	\$200,000	\$300,000
2018-19	755,445	261,144	142,795	36,277	13,982	7,294	3,108
2019-20	781,099	286,808	155,149	40,767	15,380	7,999	3,309
2020-21	804,131	277,059	154,229	44,274	18,087	10,076	5,049
2021-22	827,889	270,564	160,572	49,368	19,356	8,871	3,524

Tables 3 to 6 below are in response to your second request for breakdowns by age. Age is calculated on 31 March of each measurement period. People with invalid dates of birth on Inland Revenue databases are included in the under-65 subtotals, the age data is improved in 2021-22 and there were fewer invalid cases.

Table 3: 2018-19 NZ super recipients by taxable income and age

Taxable income band	Age not available or under 65	65-69	70-74	75-79	80-84	85 and over	Total
Up to 30,000	24,319	107,671	121,886	97,470	68,987	73,968	494,301
30,001 to 50,000	4,818	37,540	32,346	19,521	11,067	13,057	118,349
50,001 to 100,000	4,392	54,020	26,026	11,229	5,419	5,432	106,518
100,001 to 150,000	895	13,117	4,773	1,764	870	876	22,295
150,001 to 200,000	307	3,680	1,543	598	282	278	6,688
200,001 to 300,000	216	2,228	954	410	191	187	4,186
More than 300,000	214	1,605	676	333	140	140	3,108
Total	35,161	219,861	188,204	131,325	86,956	93,938	755,445

Table 4: 2019-20 NZ super recipients by taxable income and age

Taxable income band	Age not available or under 65	65-69	70-74	75-79	80-84	85 and over	Total
Up to 30,000	23,673	106,518	123,428	97,831	70,183	72,658	494,291
30,001 to 50,000	5,040	38,655	36,431	22,606	13,433	15,494	131,659
50,001 to 100,000	4,471	56,793	28,712	12,531	6,091	5,784	114,382
100,001 to 150,000	908	15,098	5,582	1,885	984	930	25,387
150,001 to 200,000	318	4,123	1,737	621	291	291	7,381
200,001 to 300,000	247	2,536	1,077	431	227	172	4,690
More than 300,000	201	1,704	753	368	145	138	3,309
Total	34,858	225,427	197,720	136,273	91,354	95,467	781,099

Table 5: 2020-21 NZ super recipients by taxable income and age

Taxable income band	Age not available or under 65	65-69	70-74	75-79	80-84	85 and over	Total
Up to 30,000	23,127	111,029	132,917	104,931	77,810	77,258	527,072
30,001 to 50,000	4,714	37,436	34,404	20,993	12,382	12,901	122,830
50,001 to 100,000	3,968	56,307	27,611	11,557	5,725	4,787	109,955
100,001 to 150,000	758	16,335	5,633	1,891	883	687	26,187
150,001 to 200,000	321	4,628	1,849	656	328	229	8,011
200,001 to 300,000	220	2,835	1,184	452	215	121	5,027
More than 300,000	333	2,492	1,241	553	246	184	5,049
Total	33,441	231,062	204,839	141,033	97,589	96,167	804,131

Table 6: 2021-22 NZ super recipients by taxable income and age

Taxable income band	Age not available or under 65	65-69	70-74	75-79	80-84	85 and over	Total
Up to 30,000	10,798	116,291	139,795	117,495	87,929	85,017	557,325
30,001 to 50,000	1,107	34,852	30,969	19,992	12,295	10,777	109,992
50,001 to 100,000	971	57,840	28,755	12,779	6,345	4,514	111,204
100,001 to 150,000	224	18,741	6,728	2,431	1,154	734	30,012
150,001 to 200,000	122	6,063	2,519	989	515	277	10,485
200,001 to 300,000	103	3,001	1,310	520	263	150	5,347
More than 300,000	59	1,887	870	361	195	152	3,524
Total	13,384	238,675	210,946	154,567	108,696	101,621	827,889

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



Sandra Watson

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