



7 March 2024



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 February 2024. You requested the following:

Do you have any data on the income distribution of self-employed people paying child support vs self-employed people generally?

I'm trying to work out whether it is true that some self-employed parents are concealing income to reduce their child support bills.

Income distribution data

The table provided below provides a breakdown of the taxable income distributions for self-employed individuals, and self-employed individuals who are liable for child support payments. The tables show estimates of the number of individuals in bands of taxable income up to \$200,000.

This data is for the 2022 income tax year and is the most up to date data available. Data for the 2023 income tax year will be available in September 2024 as tax agents have a year to file their clients returns.

The statistics are based on personal tax return information filed by individuals and supplemented by other information Inland Revenue holds when the individual has not filed a tax return.

Band Group	Self-employed – all individuals	Self-employed – liable parents
0	4,451	83
1-10k	17,254	341
10-20k	23,645	550
20-30k	23,810	538
30-40k	25,879	667
40-50k	31,418	647

Band Group	Self-employed – all individuals	Self-employed – liable parents
50-60k	24,388	493
60-70k	21,260	417
70-80k	25,516	410
80-90k	14,087	225
90-100k	11,001	163
100-150k	33,528	424
150-200k	20,801	210
200k +	18,108	195
Total	295,146	5,363

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



Sue Gillies
Customer Segment Leader, Families