



4 November 2021

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 6 October 2021. You requested the following:

*An income profile for the population within each of the following sets:*

- 1) *Couple Family 1 kid*
- 2) *Couple Family 2 kids*
- 3) *Couple Family 3 kids*
- 4) *Couple Family 4+ kids*
- 5) *Sole Parent 1 kid*
- 6) *Sole Parent 2 kids*
- 7) *Sole Parent 3 kids*
- 8) *Sole Parent 4+ kids*

On 7 October 2021 you confirmed your request is for the income range (i.e number of people in income brackets) and noted that this data will be for couples/individuals who receive Working for Families tax credits.

**Information released:**

Working for Families tax credit entitlements can be received on a regular basis during the year or in a lump sum at year-end. Claims for the latter group of recipients have a lag and the latest complete data held by Inland Revenue is for the entitlement year ending 31 March 2020. Data for the 2020-21 March year is currently incomplete.

Information on the number of families receiving Working for Families credits is provided in the accompanying spreadsheet, *WFF distributions*, with income ranges in the tables based on declared family income. Figures cover the five entitlement years from 2015-16 to 2019-20 inclusive. The volumes are families with entitlement to any of the following tax credits: Family Tax Credit, In Work Tax Credit, Minimum Family Tax Credit, grand-parented Child Tax Credit, Parental Tax Credit (until 2018-19), or from 2018-19 onwards, Best Start Tax Credit.

Best Start Tax Credit is universal for the first year of entitlement, with a resulting increase in Working for Families payments to families with higher incomes. Also affecting the distributions are gross welfare benefits, which for families with children moved to above \$20,000 in the 2019-20 year.

Entitlement to Working for Families credits can change during the year as family or income circumstances change. The number of children is measured at entitlement year end, or 31 March. The number of parents and joint family income is also measured at year end which, because of relationship changes, may differ from the within-year circumstances generating some entitlements.

**Information refused:**

Working for Families is administered by both Inland Revenue and the Ministry of Social Development (MSD). Inland Revenue holds comprehensive family information for those Working for Families recipients who have interacted with Inland Revenue, and only partial information for other recipients. For MSD-administered families, the number of receiving families can be identified by Inland Revenue, but not necessarily the number of children or whether there is a partner.

This aspect of your request for MSD-administered families is refused under section 18(g) of the OIA, as this information is not held by Inland Revenue. This part of the request is not transferred to MSD as it does not hold the income details. We have instead supplied the volumes of MSD-administered Working for Families without any further breakdown.

**Rights 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 at [info@ombudsman.parliament.nz](mailto:info@ombudsman.parliament.nz).

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

Yours sincerely



Sandra Watson  
**Manager, Forecasting and Analysis**

**Number of Working for Families recipient families**

		Income range				
		<10,000	10,001-20,000	20,001-30,000	30,001-40,000	40,001-50,000
MSD administered	Family details not held	2,080	26,965	8,221	939	128
IR administered or jointly administered	Couple family - 1 child	1,510	1,946	4,231	5,304	6,597
	Couple family - 2 children	1,605	1,973	4,229	5,475	7,364
	Couple family - 3 children	866	900	2,083	2,580	3,485
	Couple family - 4+ children	448	602	1,708	1,927	2,428
	Sole parent - 1 child	4,442	16,785	15,342	11,448	9,289
	Sole parent - 2 children	2,208	9,608	8,519	5,903	4,538
	Sole parent - 3 children	905	4,142	3,096	1,902	1,368
	Sole parent - 4+ children	500	2,451	1,432	776	474
	<b>Total</b>	<b>14,564</b>	<b>65,372</b>	<b>48,861</b>	<b>36,254</b>	<b>35,671</b>

		Income range				
		<10,000	10,001-20,000	20,001-30,000	30,001-40,000	40,001-50,000
MSD administered	Family details not held	1,877	22,480	8,920	1,214	135
IR administered or jointly administered	Couple family - 1 child	1,301	1,697	3,912	4,962	6,168
	Couple family - 2 children	1,355	1,713	3,949	4,980	6,597
	Couple family - 3 children	723	743	1,888	2,323	3,266
	Couple family - 4+ children	407	525	1,707	1,695	2,228
	Sole parent - 1 child	4,601	20,788	18,277	12,309	9,475
	Sole parent - 2 children	2,307	11,659	10,233	6,426	4,777
	Sole parent - 3 children	924	4,862	3,724	2,258	1,487
	Sole parent - 4+ children	541	3,071	1,753	941	534
	<b>Total</b>	<b>14,036</b>	<b>67,538</b>	<b>54,363</b>	<b>37,108</b>	<b>34,667</b>

		Income range				
		<10,000	10,001-20,000	20,001-30,000	30,001-40,000	40,001-50,000
MSD administered	Family details not held	2,995	27,606	11,639	1,649	261
IR administered or jointly administered	Couple family - 1 child	1,945	1,637	3,377	4,177	5,181
	Couple family - 2 children	2,656	1,760	3,508	4,452	5,748
	Couple family - 3 children	1,244	834	1,795	2,086	2,834

	Couple family - 4+ children	696	599	1,555	1,634	2,146
	Sole parent - 1 child	3,947	11,559	14,631	11,432	9,612
	Sole parent - 2 children	2,005	7,603	9,351	6,838	5,343
	Sole parent - 3 children	780	3,725	3,835	2,643	1,842
	Sole parent - 4+ children	411	2,624	2,140	1,246	728
	<b>Total</b>	<b>16,679</b>	<b>57,947</b>	<b>51,831</b>	<b>36,157</b>	<b>33,695</b>

		Income range				
		<10,000	10,001-20,000	20,001-30,000	30,001-40,000	40,001-50,000
MSD administered	Family details not held	3,330	33,436	19,521	3,481	426
IR administered or jointly administered	Couple family - 1 child	781	2,109	2,727	3,580	4,725
	Couple family - 2 children	839	2,211	2,856	3,933	5,348
	Couple family - 3 children	368	1,080	1,441	1,753	2,609
	Couple family - 4+ children	240	910	1,212	1,360	1,916
	Sole parent - 1 child	1,368	6,270	11,987	10,086	9,825
	Sole parent - 2 children	593	4,007	7,841	6,323	5,447
	Sole parent - 3 children	206	1,953	3,547	2,428	1,926
	Sole parent - 4+ children	109	1,377	2,033	1,190	835
	<b>Total</b>	<b>7,834</b>	<b>53,353</b>	<b>53,165</b>	<b>34,134</b>	<b>33,057</b>

		Income range				
		<10,000	10,001-20,000	20,001-30,000	30,001-40,000	40,001-50,000
MSD administered	Family details not held	6,023	24,119	26,558	3,225	555
IR administered or jointly administered	Couple family - 1 child	812	2,090	2,446	3,030	4,063
	Couple family - 2 children	821	1,922	2,709	3,421	4,758
	Couple family - 3 children	363	975	1,303	1,626	2,301
	Couple family - 4+ children	233	873	1,087	1,319	1,783
	Sole parent - 1 child	1,135	3,525	12,020	8,718	9,102
	Sole parent - 2 children	519	2,046	9,147	5,956	5,496
	Sole parent - 3 children	198	907	4,491	2,347	1,977
	Sole parent - 4+ children	103	627	2,927	1,141	866
	<b>Total</b>	<b>10,207</b>	<b>37,084</b>	<b>62,688</b>	<b>30,783</b>	<b>30,901</b>

(\$) 2015-16

50,001-60,000	60,001 -70,000	70,001-80,000	80, 000+	Total
63	43	32	82	38,553
7,375	7,033	3,452	1,948	39,396
8,783	9,710	9,905	10,362	59,406
4,155	4,232	4,262	9,618	32,181
2,485	2,266	1,894	5,342	19,100
6,399	3,520	1,092	138	68,455
3,256	2,035	1,325	732	38,124
901	523	379	349	13,565
289	167	108	110	6,307
33,706	29,529	22,449	28,681	315,087

ge -2016-17

50,001-60,000	60,001 -70,000	70,001-80,000	80, 000+	Total
68	59	45	84	34,882
6,983	6,834	3,663	1,752	37,272
8,118	9,235	9,182	10,111	55,240
3,842	4,061	4,093	9,180	30,119
2,446	2,218	1,941	5,381	18,548
6,608	3,612	1,262	111	77,043
3,374	2,148	1,482	787	43,193
933	583	410	356	15,537
330	176	114	110	7,570
32,702	28,926	22,192	27,872	319,404

ge -2017-18

50,001-60,000	60,001 -70,000	70,001-80,000	80, 000+	Total
158	159	104	222	44,793
5,849	5,931	3,560	1,775	33,432
7,079	8,100	8,286	10,147	51,736
3,540	3,840	3,910	9,553	29,636

2,386	2,276	2,187	6,226	19,705
7,186	4,424	1,785	254	64,830
4,191	2,843	1,884	1,581	41,639
1,257	829	559	678	16,148
484	307	190	245	8,375
32,130	28,709	22,465	30,681	310,294

ge -2018-19

50,001-60,000	60,001 -70,000	70,001-80,000	80, 000+	Total
202	153	134	332	61,015
5,611	6,038	5,959	10,095	41,625
6,398	7,399	8,047	20,278	57,309
3,095	3,523	3,660	14,139	31,668
2,240	2,133	2,059	8,003	20,073
8,260	5,563	3,514	2,275	59,148
4,602	3,385	2,450	4,208	38,856
1,466	1,055	784	1,895	15,260
631	417	292	894	7,778
32,505	29,666	26,899	62,119	332,732

ge -2019-20

50,001-60,000	60,001 -70,000	70,001-80,000	80, 000+	Total
196	153	136	378	61,343
5,006	5,245	5,479	27,420	55,591
5,707	6,585	7,294	24,513	57,730
2,808	3,095	3,415	14,984	30,870
2,042	2,063	1,932	8,163	19,495
8,026	6,025	4,084	4,065	56,700
4,709	3,564	2,549	5,100	39,086
1,562	1,106	811	2,200	15,599
702	478	339	996	8,179
30,758	28,314	26,039	87,819	344,593