

Reference: 20140291

13 January 2015



Thank you for your Official Information Act request, received on 26 November 2014. You requested the following:

- “1. This is a request for information under the Official Information Act 1982 relating to net income tax paid by individuals (i.e. income tax, minus welfare benefits, Working for Families, paid parental leave and accommodation subsidies) and the Minister of Finance’s public statements on the same.*
- 2. We request Treasury’s forecasts or estimates of net income tax paid by individuals earning within the income bands listed on the ‘Key Facts for Taxpayers’ publication under ‘Who pays income tax... and how much?’ available on The Treasury’s website at <http://www.treasury.govt.nz/budget/2013/taxpayers/02.htm>.*
- 3. With respect to the Minister’s statement that “At any particular time, a large number of households effectively don’t pay tax,” please provide any advice to the Minister since 1 January 2013 on how many individuals and/or households that statement applies to*
- 4. We appreciate any assistance you are able to provide in this information request. Please contact us if clarification or refinement would be helpful.”*

Information Being Released

Please find enclosed the following documents:

Item	Date	Document Description	Decision
1.	5 July 2013	Aide Memoire: Net tax by household income – pre and post Budget 2010	Release in part, withhold under s9(2)(g)(i)
2.	12 July 2013	Aide Memoire: Estimates of net tax by household income	Release in part, withhold under s9(2)(g)(i)

3.	19 July 2013	Spreadsheet: Net tax tables – 2008/09 and 2013/14	Release in full
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I have decided to release the documents listed above, subject to information being withheld under one or more of the following sections of the Official Information Act, as applicable:

- names and contact details of junior officials and certain sensitive advice, under section 9(2)(g)(i) – to maintain the effective conduct of public affairs through the free and frank expression of opinions

Information Publicly Available

The following information is also covered by your request and is publicly available on the Beehive website:

Item	Date	Document Description	Website Address
4.	28 May 2014	Press statement by the Minister of Finance	http://www.beehive.govt.nz/release/significant-income-redistribution-after-tax-reforms

Accordingly, I have refused your request for the documents listed in the above table under section 18(d) of the Official Information Act – the information requested is or will soon be publicly available.

Part of Request Declined

Insofar as your request asks for “forecasts or estimates of net income tax paid by individuals earning within the income bands listed on the ‘Key Facts for Taxpayers’”, we are unable to make the information available without substantial collation and research. This is because our analysis of net tax is at the household level, whereas the “Key Facts” analysis is at the individual level. As a number of welfare payments are paid to families, it is not straightforward to attribute these payments, or parts of these payments, to specific individuals within the family. Doing so would require making a number of assumptions which would be open to challenge. We therefore refuse part 2 of the request under section 18(f) of the Official Information Act – the information cannot be made available without substantial collation and research.

In making my decision, I have considered the factors contained in sections 18A and 18B of the Official Information Act. However, I do not consider that the actions suggested by sections 18A and 18B would enable me to answer your request.

In making my decision, I have considered the public interest considerations in section 9(1) of the Official Information Act.

Please note that this letter (with your personal details removed) and enclosed documents may be published on the Treasury website.

This fully covers the information you requested. You have the right to ask the Ombudsman to investigate and review my decision.

Yours sincerely

Suzy Morrissey
Team Leader
Tax Strategy

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Reference: T2013/1831

SH-13-5

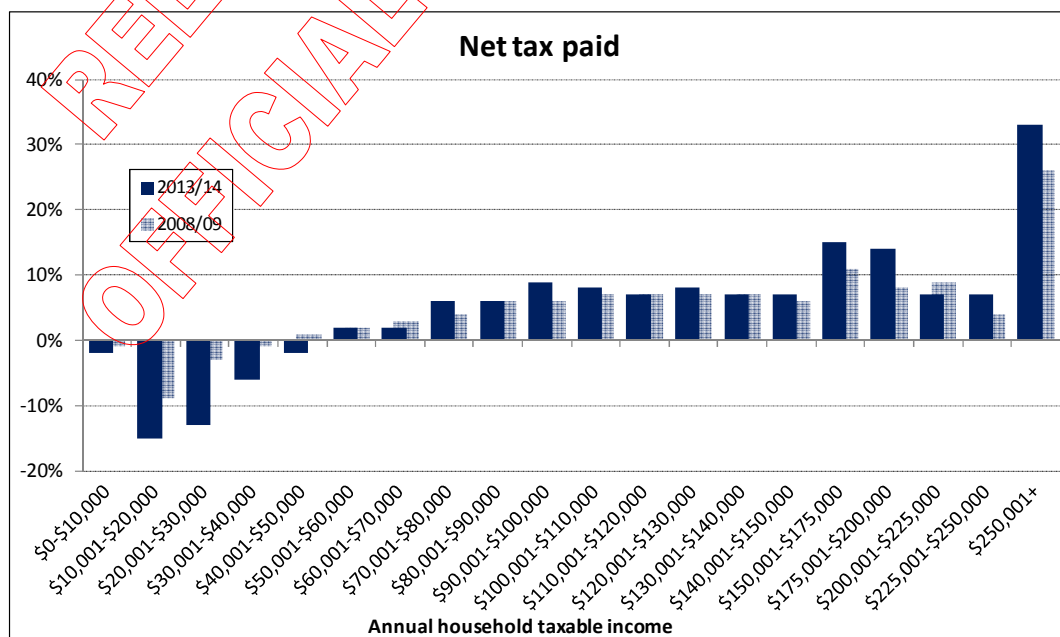
Date: 5 July 2013

To: Gary White, Office of the Minister of Finance

Aide Memoire: Net tax by household income - pre and post Budget 2010

This note responds to a request for analysis of the redistributive impact of the Budget 2010 tax changes. Specifically, we have been asked to compare the profiles of income tax paid, transfers received, and net tax paid (income tax minus transfers) by household income – pre and post 2010. The data presented in this note correspond to the 2008/09 and 2013/14 tax years, and exclude superannuation payments.

The estimates of net tax paid indicate that there does seem to be some high-level evidence for an increase in progressivity following the Budget 2010 tax changes. In particular, the following graph indicates that households earning less than \$70,000 are, in general, paying less in net tax (or receiving more in net benefits) than compared to 2008/09. Conversely, households earning more than \$70,000 tend to be paying more (or at least as much) in net tax than in 2008/09.



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However, it is difficult to determine the extent to which these changes in the distribution of net tax paid were caused by the Budget 2010 tax policy changes, as opposed to other factors. Some of the changes in the net tax burden are driven by shifts in the proportion of households falling into different bands. For example there has been a large shift in the proportion of households entering the \$20,000-\$30,000 band from the \$10,000-\$20,000 band – as is evident from the raw data included below.

It is also important to note that this distributional analysis does not incorporate GST, which was an important part of the Budget 2010 tax policy changes.

s9(2)(g)(i) Analyst, Tax Strategy, s9(2)(g)(i)
Colin Hall, Manager, Tax Strategy, 04 917 6227

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OFFICIAL INFORMATION ACT

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Net tax 2008/09

Annual household taxable income	Number of Households		Gross tax paid		Gross transfers rec'd		Net tax paid	
	000	%	\$m	%	\$m	%	\$m	%
\$0-\$10,000	52	3%	\$ 23	0%	\$ 331	4%	-\$ 308	-1%
\$10,001-\$20,000	227	14%	\$ 361	1%	\$ 2,610	33%	-\$ 2,249	-9%
\$20,001-\$30,000	147	9%	\$ 306	1%	\$ 1,132	14%	-\$ 826	-3%
\$30,001-\$40,000	119	7%	\$ 519	2%	\$ 736	9%	-\$ 217	-1%
\$40,001-\$50,000	109	7%	\$ 828	3%	\$ 697	9%	\$ 130	1%
\$50,001-\$60,000	102	6%	\$ 1,075	3%	\$ 506	6%	\$ 569	2%
\$60,001-\$70,000	89	6%	\$ 1,216	4%	\$ 494	6%	\$ 723	3%
\$70,001-\$80,000	96	6%	\$ 1,478	5%	\$ 509	6%	\$ 969	4%
\$80,001-\$90,000	92	6%	\$ 1,699	5%	\$ 274	3%	\$ 1,425	6%
\$90,001-\$100,000	85	5%	\$ 1,749	5%	\$ 190	2%	\$ 1,559	6%
\$100,001-\$110,000	74	5%	\$ 1,825	6%	\$ 125	2%	\$ 1,700	7%
\$110,001-\$120,000	60	4%	\$ 1,656	5%	\$ 48	1%	\$ 1,608	7%
\$120,001-\$130,000	56	3%	\$ 1,708	5%	\$ 66	1%	\$ 1,643	7%
\$130,001-\$140,000	53	3%	\$ 1,835	6%	\$ 43	1%	\$ 1,792	7%
\$140,001-\$150,000	40	3%	\$ 1,513	5%	\$ 11	0%	\$ 1,502	6%
\$150,001-\$175,000	65	4%	\$ 2,772	9%	\$ 80	1%	\$ 2,693	11%
\$175,001-\$200,000	38	2%	\$ 1,994	6%	\$ 21	0%	\$ 1,973	8%
\$200,001-\$225,000	34	2%	\$ 2,117	7%	\$ 2	0%	\$ 2,115	9%
\$225,001-\$250,000	13	1%	\$ 903	3%	\$ 5	0%	\$ 898	4%
\$250,001+	53	3%	\$ 6,391	20%	\$ 19	0%	\$ 6,372	26%
Sum	1,604	100%	\$ 31,970	100%	\$ 7,900	100%	\$ 24,070	100%

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Gross tax, Net tax 2013/14

Annual household taxable income	Number of Households		Gross tax paid		Gross transfers rec'd		Net tax paid	
	000	%	\$m	%	\$m	%	\$m	%
\$0-\$10,000	50	3%	\$ 15	0%	\$ 343	3%	-\$ 329	-2%
\$10,001-\$20,000	137	8%	\$ 238	1%	\$ 2,520	24%	-\$ 2,282	-15%
\$20,001-\$30,000	235	14%	\$ 386	2%	\$ 2,308	22%	-\$ 1,923	-13%
\$30,001-\$40,000	193	12%	\$ 545	2%	\$ 1,452	14%	-\$ 907	-6%
\$40,001-\$50,000	117	7%	\$ 638	3%	\$ 876	8%	-\$ 238	-2%
\$50,001-\$60,000	106	6%	\$ 835	3%	\$ 595	6%	\$ 240	2%
\$60,001-\$70,000	98	6%	\$ 988	4%	\$ 685	7%	\$ 303	2%
\$70,001-\$80,000	106	6%	\$ 1,316	5%	\$ 434	4%	\$ 882	6%
\$80,001-\$90,000	83	5%	\$ 1,191	5%	\$ 308	3%	\$ 882	6%
\$90,001-\$100,000	84	5%	\$ 1,398	6%	\$ 119	1%	\$ 1,279	9%
\$100,001-\$110,000	72	4%	\$ 1,387	5%	\$ 161	2%	\$ 1,226	8%
\$110,001-\$120,000	53	3%	\$ 1,148	5%	\$ 67	1%	\$ 1,081	7%
\$120,001-\$130,000	53	3%	\$ 1,301	5%	\$ 94	1%	\$ 1,207	8%
\$130,001-\$140,000	45	3%	\$ 1,211	5%	\$ 122	1%	\$ 1,089	7%
\$140,001-\$150,000	36	2%	\$ 1,077	4%	\$ 38	0%	\$ 1,039	7%
\$150,001-\$175,000	69	4%	\$ 2,360	9%	\$ 139	1%	\$ 2,221	15%
\$175,001-\$200,000	53	3%	\$ 2,205	9%	\$ 90	1%	\$ 2,115	14%
\$200,001-\$225,000	22	1%	\$ 1,090	4%	\$ 55	1%	\$ 1,035	7%
\$225,001-\$250,000	18	1%	\$ 1,015	4%	\$ 22	0%	\$ 993	7%
\$250,001+	46	3%	\$ 4,940	20%	\$ 13	0%	\$ 4,927	33%
Sum	1,676	100%	\$ 25,283	100%	\$ 10,442	100%	\$ 14,841	100%

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Notes

- Results for tax years ending 31 March 2009 and 31 March 2014 respectively, using 2013/14 prices.
- Calculated from Household Economic Survey 2010/11 using Taxwell.
- Access to the Household Economic Survey data was provided by Statistics New Zealand under conditions designed to give effect to the security and confidentiality provisions of the Statistics Act 1975. The results presented here are the work of Treasury, not Statistics New Zealand.
- Income bands are based on total taxable household income including government transfers and NZ Superannuation, before tax.
- Gross transfers are all transfers except NZ Superannuation, but including Working for Families

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Reference: T2013/1890

SH-13-5

Date: 12 July 2013

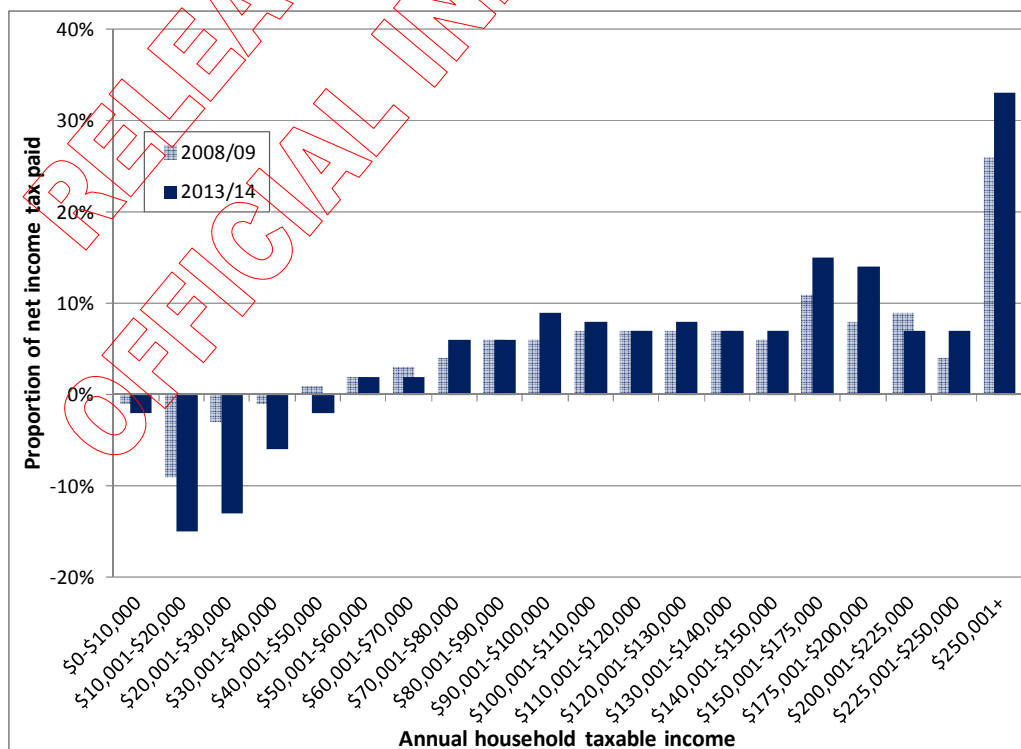
To: Minister of Finance (Hon Bill English)

Aide Memoire: Estimates of net tax by household income

This note responds to a request for further information and analysis of the net tax paid by household income groups. In our previous briefing (T2013/1831), we indicated that there was some high-level evidence for an increase in progressivity in the New Zealand tax and income support system over the period 2008/09 to 2013/14.

Specifically, estimates of net income tax paid in 2008/09 and 2013/14 indicated that households earning less than \$70,000 are now drawing a greater share of the overall net tax take in net benefits, whilst households earning more than \$70,000 are generally contributing to a greater share of the overall net tax take. This is illustrated again for convenience in Figure 1. As is consistent with our previous briefing, all net income tax data is reported in 2013/14 prices, and excludes superannuation.

Figure 1: Proportion of overall net income tax paid by household income

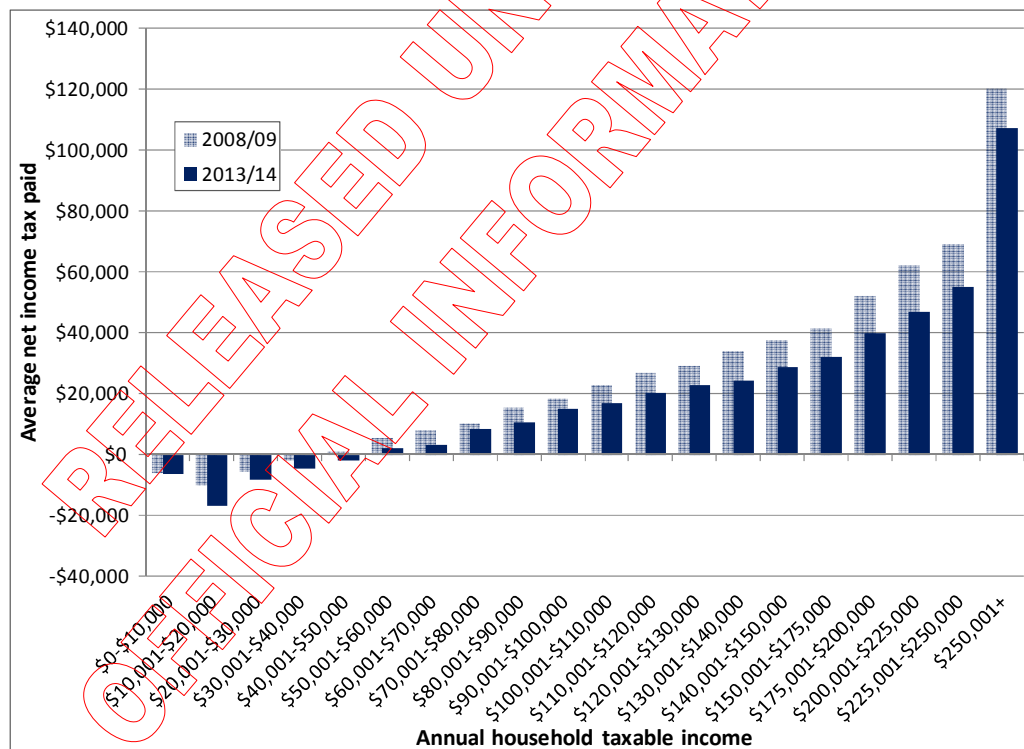


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Whilst this indicates that the proportionate burden of the net income tax take has shifted towards higher income households, one possible explanation might be that higher income households are simply earning a greater share of national income, and therefore contributing a larger absolute amount to the overall net income tax take, rather than paying a paying a greater proportion of their income in tax. However, initial estimates indicate that the distribution of taxable income has remained relatively stable between 2008/09 and 2013/14. This question is being progressed in a separate information request, and we will be able to provide an update early next week.

In addition to the observations from Figure 1, it is important to note that the overall net income tax take has fallen by an estimated \$9.2bn over the same period. Further analysis indicates that this net transfer of \$9.2bn has benefitted households across the income distribution in the form of lower average net income taxes – as illustrated in Figure 2.

Figure 2: Average net income tax paid by households



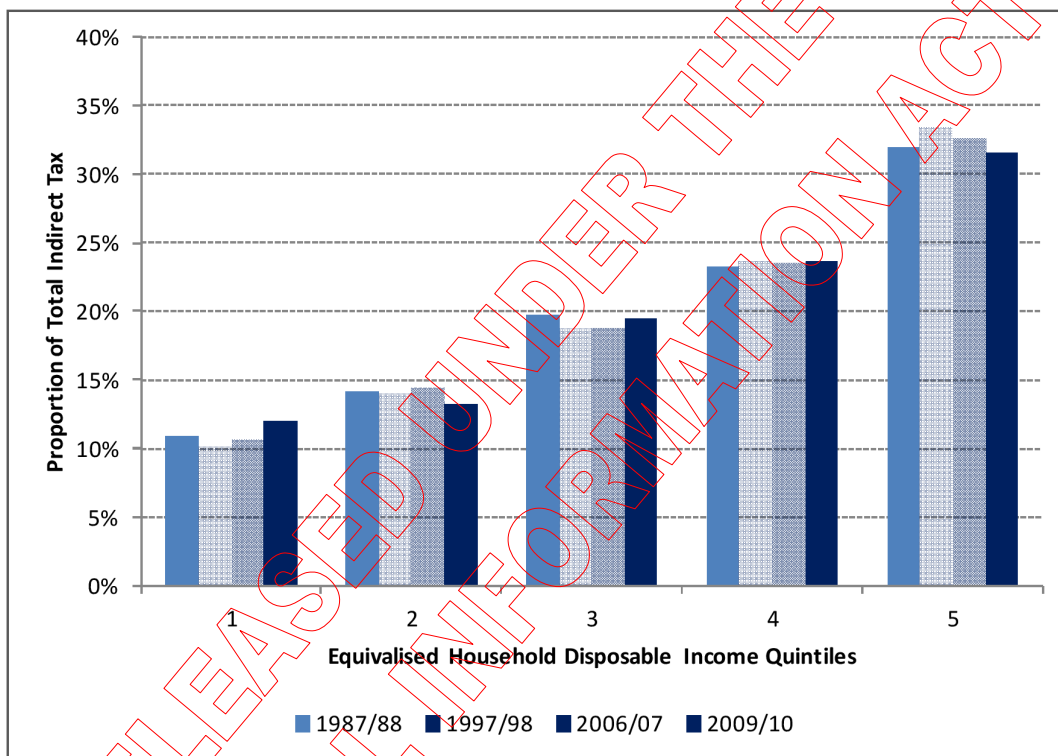
Taken together, these observations indicate that:

1. households across the income distribution are now, on average, paying less net income tax (or receiving more in net transfers) compared to 2008/09; and
2. the overall burden of net income tax has shifted towards higher income households.

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With regards to indirect taxes, the latest available data relate to 2009/10, and include GST as well as excises on fuel, tobacco and alcohol. These estimates indicate that higher income households account for a greater share of total indirect taxes, and that these shares have remained relatively stable across the income distribution over time.

Figure 3: Proportion of total indirect tax paid by household quintile



We expect to be able to update this empirical work in mid-2014. However, as is consistent with the trend in Figure 3, we would not expect a material change in the shares of total indirect taxes paid by households in different income bands.

s9(2)(g)(i) Analyst, Tax Strategy, s9(2)(g)(i)

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Net income tax paid, 2008/09

Annual household taxable income	Number of Households		Gross tax paid		Gross transfers rec'd		Net tax paid	
	000	%	\$m	%	\$m	%	\$m	%
\$0-\$10,000	52	3%	\$ 23	0%	\$ 331	4%	\$ 308	-1%
\$10,001-\$20,000	227	14%	\$ 361	1%	\$ 2,610	33%	\$ 2,249	-9%
\$20,001-\$30,000	147	9%	\$ 306	1%	\$ 1,132	14%	\$ 826	-3%
\$30,001-\$40,000	119	7%	\$ 519	2%	\$ 736	9%	\$ 217	-1%
\$40,001-\$50,000	109	7%	\$ 828	3%	\$ 697	9%	\$ 130	1%
\$50,001-\$60,000	102	6%	\$ 1,075	3%	\$ 506	6%	\$ 569	2%
\$60,001-\$70,000	89	6%	\$ 1,216	4%	\$ 494	6%	\$ 723	3%
\$70,001-\$80,000	96	6%	\$ 1,478	5%	\$ 509	6%	\$ 969	4%
\$80,001-\$90,000	92	6%	\$ 1,699	5%	\$ 274	3%	\$ 1,425	6%
\$90,001-\$100,000	85	5%	\$ 1,749	5%	\$ 190	2%	\$ 1,559	6%
\$100,001-\$110,000	74	5%	\$ 1,825	6%	\$ 125	2%	\$ 1,700	7%
\$110,001-\$120,000	60	4%	\$ 1,656	5%	\$ 48	1%	\$ 1,608	7%
\$120,001-\$130,000	56	3%	\$ 1,708	5%	\$ 66	1%	\$ 1,643	7%
\$130,001-\$140,000	53	3%	\$ 1,835	6%	\$ 43	1%	\$ 1,792	7%
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\$200,001-\$225,000	34	2%	\$ 2,117	7%	\$ 2	0%	\$ 2,115	9%
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\$250,001+	53	3%	\$ 6,391	20%	\$ 19	0%	\$ 6,372	26%
Sum	1,604	100%	\$ 31,970	100%	\$ 7,900	100%	\$ 24,070	100%

- Results for tax years ending 31 March 2009, using 2013/14 prices
- Calculated from Household Economic Survey 2008/09 using Taxwell
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- Income bands are based on total taxable household income including government transfers and NZ Superannuation, before tax
- Gross transfers are all transfers except NZ Superannuation, but including Working for Families

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Net income tax paid, 2013/14

Annual household taxable income	Number of Households		Gross tax paid		Gross transfers rec'd		Net tax paid	
	000	%	\$m	%	\$m	%	\$m	%
\$0-\$10,000	50	3%	\$ 15	0%	\$ 343	3%	\$ 329	-2%
\$10,001-\$20,000	137	8%	\$ 238	1%	\$ 2,520	24%	\$ 2,282	-15%
\$20,001-\$30,000	235	14%	\$ 386	2%	\$ 2,308	22%	\$ 1,923	-13%
\$30,001-\$40,000	193	12%	\$ 545	2%	\$ 1,452	14%	\$ 907	-6%
\$40,001-\$50,000	117	7%	\$ 638	3%	\$ 876	8%	\$ 238	-2%
\$50,001-\$60,000	106	6%	\$ 835	3%	\$ 595	6%	\$ 240	2%
\$60,001-\$70,000	98	6%	\$ 988	4%	\$ 685	7%	\$ 303	2%
\$70,001-\$80,000	106	6%	\$ 1,316	5%	\$ 434	4%	\$ 882	6%
\$80,001-\$90,000	83	5%	\$ 1,191	5%	\$ 308	3%	\$ 882	6%
\$90,001-\$100,000	84	5%	\$ 1,398	6%	\$ 119	1%	\$ 1,279	9%
\$100,001-\$110,000	72	4%	\$ 1,387	5%	\$ 161	2%	\$ 1,226	8%
\$110,001-\$120,000	53	3%	\$ 1,148	5%	\$ 67	1%	\$ 1,081	7%
\$120,001-\$130,000	53	3%	\$ 1,301	5%	\$ 94	1%	\$ 1,207	8%
\$130,001-\$140,000	45	3%	\$ 1,211	5%	\$ 122	1%	\$ 1,089	7%
\$140,001-\$150,000	36	2%	\$ 1,077	4%	\$ 38	0%	\$ 1,039	7%
\$150,001-\$175,000	69	4%	\$ 2,360	9%	\$ 139	1%	\$ 2,221	15%
\$175,001-\$200,000	53	3%	\$ 2,205	9%	\$ 90	1%	\$ 2,115	14%
\$200,001-\$225,000	22	1%	\$ 1,090	4%	\$ 55	1%	\$ 1,035	7%
\$225,001-\$250,000	18	1%	\$ 1,015	4%	\$ 22	0%	\$ 993	7%
\$250,001+	46	3%	\$ 4,940	20%	\$ 13	0%	\$ 4,927	33%
Sum	1,676	100%	\$ 25,283	100%	\$ 10,442	100%	\$ 14,841	100%

- Results for tax years ending 31 March 2014 respectively, using 2013/14 prices
- Calculated from Household Economic Survey 2010/11 using Taxwell
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Proportion of indirect tax paid

Quintiles	1987/88	1997/98	2006/07	2009/10
1	11%	10%	11%	12%
2	14%	14%	14%	13%
3	20%	19%	19%	19%
4	23%	24%	23%	24%
5	32%	33%	33%	32%
Total	100%	100%	100%	100%

- Indirect tax includes GST and excises and where appropriate, customs duties, on tobacco, fuel and alcohol
- Based on calculations using data from Treasury's 2009/10 *Fiscal Incidence Study*

Distributions of taxable income and net tax, 2013-14

Annual household taxable income (\$)	Number of		Taxable income		Gross tax paid		Gross transfers		Net tax paid	
	000	%	\$m	%	\$m	%	\$m	%	\$m	%
\$0 - \$10,000	50	3%	143	0%	15	0%	343	3%	-329	-2%
\$10,001 - \$20,000	137	8%	2,093	2%	238	1%	2,520	24%	-2,282	-15%
\$20,001 - \$30,000	235	14%	3,073	3%	386	2%	2,308	22%	-1,923	-13%
\$30,001 - \$40,000	193	12%	3,939	3%	545	2%	1,452	14%	-907	-6%
\$40,001 - \$50,000	117	7%	4,379	4%	638	3%	876	8%	-238	-2%
\$50,001 - \$60,000	106	6%	5,311	4%	835	3%	595	6%	240	2%
\$60,001 - \$70,000	98	6%	5,921	5%	988	4%	685	7%	303	2%
\$70,001 - \$80,000	106	6%	7,556	6%	1,316	5%	434	4%	882	6%
\$80,001 - \$90,000	83	5%	6,745	5%	1,191	5%	308	3%	882	6%
\$90,001 - \$100,000	84	5%	7,763	6%	1,398	6%	119	1%	1,279	9%
\$100,001 - \$110,000	72	4%	7,444	6%	1,387	6%	161	2%	1,226	8%
\$110,001 - \$120,000	53	3%	5,894	5%	1,148	5%	67	1%	1,081	7%
\$120,001 - \$130,000	53	3%	6,548	5%	1,301	5%	94	1%	1,207	8%
\$130,001 - \$140,000	45	3%	5,878	5%	1,211	5%	122	1%	1,089	7%
\$140,001 - \$150,000	36	2%	5,105	4%	1,077	4%	38	0%	1,039	7%
\$150,001 - \$175,000	69	4%	11,028	9%	2,360	9%	139	1%	2,221	15%
\$175,001 - \$200,000	53	3%	9,756	8%	2,205	9%	90	1%	2,115	14%
\$200,001 - \$225,000	22	1%	4,577	4%	1,090	4%	55	1%	1,035	7%
\$225,001 - \$250,000	18	1%	4,189	3%	1,015	4%	22	0%	993	7%
\$250,001 +	46	3%	17,440	14%	4,940	20%	13	0%	4,927	33%
Total	1,676	100%	124,781	100%	25,283	100%	10,442	100%	14,841	100%

Results for tax year ending 31 March 2014

Calculated from Household Economic Survey 2010/11 using Taxwell

Access to the Household Economic Survey data was provided by Statistics New Zealand under conditions designed to give effect to the security and confidentiality provisions of the Statistics Act 1975. The results presented here are the work of Treasury, not Statistics New Zealand.

Income bands are based on total taxable household income including government transfers and NZ Superannuation, before tax

Gross transfers are all transfers except NZ Superannuation, but including Working for Families

Taxable income and gross tax paid exclude income and tax payments arising from NZ superannuation

Distributions of taxable income and net tax, 2008-09

Annual household taxable income (\$)	Number of		Taxable income		Gross tax paid		Gross transfers		Net tax paid	
	000	%	\$m	%	\$m	%	\$m	%	\$m	%
\$0 - \$10,000	52	3%	141	0%	23	0%	331	4%	-308	-1%
\$10,001 - \$20,000	227	14%	2,358	2%	361	1%	2,610	33%	-2,249	-9%
\$20,001 - \$30,000	147	9%	1,842	2%	306	1%	1,132	14%	-826	-3%
\$30,001 - \$40,000	119	7%	2,915	2%	519	2%	736	9%	-217	-1%
\$40,001 - \$50,000	109	7%	4,327	3%	828	3%	697	9%	130	1%
\$50,001 - \$60,000	102	6%	5,237	4%	1,075	3%	506	6%	569	2%
\$60,001 - \$70,000	89	6%	5,531	4%	1,216	4%	494	6%	723	3%
\$70,001 - \$80,000	96	6%	6,913	6%	1,478	5%	509	6%	969	4%
\$80,001 - \$90,000	92	6%	7,505	6%	1,699	5%	274	4%	1,425	6%
\$90,001 - \$100,000	85	5%	7,847	6%	1,749	6%	190	2%	1,559	7%
\$100,001 - \$110,000	74	5%	7,688	6%	1,825	6%	125	2%	1,700	7%
\$110,001 - \$120,000	60	4%	6,877	6%	1,656	5%	48	1%	1,608	7%
\$120,001 - \$130,000	56	4%	6,898	6%	1,708	5%	66	1%	1,643	7%
\$130,001 - \$140,000	53	3%	7,055	6%	1,835	6%	43	1%	1,792	7%
\$140,001 - \$150,000	40	3%	5,756	5%	1,513	5%	11	0%	1,502	6%
\$150,001 - \$175,000	65	4%	10,471	8%	2,772	9%	80	1%	2,693	11%
\$175,001 - \$200,000	38	2%	7,057	6%	1,994	6%	21	0%	1,973	8%
\$200,001 - \$225,000	34	2%	7,272	6%	2,117	7%	2	0%	2,115	9%
\$225,001 - \$250,000	13	1%	3,045	2%	903	3%	5	0%	898	4%
\$250,001 +	53	3%	19,409	15%	6,391	20%	19	0%	6,372	27%
Total	1,604	100%	126,143	100%	31,970	100%	7,900	100%	24,070	100%

Results for tax year ending 31 March 2009

Calculated from Household Economic Survey 2008/09 using Taxwell

Access to the Household Economic Survey data was provided by Statistics New Zealand under conditions designed to give effect to the security and confidentiality provisions of the Statistics Act 1975. The results presented here are the work of Treasury, not Statistics New Zealand.

Income bands are based on total taxable household income including government transfers and NZ Superannuation, before tax

Gross transfers are all transfers except NZ Superannuation, but including Working for Families

Taxable income and gross tax paid exclude income and tax payments arising from NZ superannuation