



13 NOV 2017

9(2)(a)

On 29 September 2017, you emailed the Ministry requesting, under the Official Information Act 1982, the following information regarding people who receive New Zealand Superannuation:

- *In each of the groups single, single sharing and married:*
 - *the number of people,*
 - *the total amounts (including tax) paid by Government,*
 - *the budgeted amounts paid and the tax collected.*
- *Also the total of incomes before tax and excluding superannuation in each group.*

On 4 October 2017, the second part of your request, regarding the total of incomes before tax and excluding superannuation in each group was transferred to Inland Revenue. The Ministry will respond to the first part of your request.

As you will be aware the rate of New Zealand Superannuation (NZS) is based on whether a person is single, single and living alone, married, in a civil union or de facto relationship. Other circumstances are also taken into account when determining an applicable payment rate. For example, a married person who opts to include their non-qualifying spouse in their NZS payment will not receive the married rate of NZS. Instead the couple will receive a non-qualified partner rate of NZS.

Table 1: Tax paid on New Zealand Superannuation between 1 January 2015 and 30 September 2017, broken down by year

Year	Gross	Sum of PAYE
2015	\$12,103,317,102	\$1,753,031,243
2016	\$12,581,010,755	\$1,887,783,648
2017 (Jan to Sep)	\$9,857,678,924	\$1,453,537,153

The Ministry reports the numbers of people receiving benefits as at the end of each quarter. As such, the total yearly amount of tax paid on benefits does not directly correlate to the end of year number of people receiving benefits, as the numbers change throughout the year. Table 2 overleaf details the weekly amount of tax paid to New Zealand Superannuation recipients, broken down by category, as at the end of December 2016.

Table 2: Number of New Zealand Superannuatants as at end of December 2016 by categories and amount of tax paid based on weekly payment rate

Year	Category	Number of Clients	Weekly Gross amount	Weekly Nett amount	Weekly amount of tax Paid
2015	Married	414,265	\$128,052,868	\$109,151,891	\$18,900,977
	Married with a non qualifying partner	12,977	\$3,816,097	\$3,381,910	\$434,187
	Single	27	\$1,302	\$1,171	\$131
	Single Living Alone	175,248	\$74,957,373	\$63,756,584	\$11,200,788
	Single Sharing	88,689	\$31,123,897	\$27,062,123	\$4,061,775
	Total	691,206	\$237,951,537	\$203,353,679	\$34,597,858
	2016	Married	431,607	\$137,151,263	\$116,675,206
Married with a non qualifying partner		13,178	\$3,989,757	\$3,529,397	
Single		26	\$1,989	\$1,768	\$222
Single Living Alone		180,448	\$79,400,151	\$67,409,063	\$11,991,089
Single Sharing		92,621	\$33,237,080	\$28,867,525	\$4,369,555
Total		717,880	\$253,780,242	\$216,482,959	\$37,297,283
2017 (as at end of September)		Married	441,997	\$142,634,936	\$121,226,113
	Married with a non qualifying partner	13,189	\$4,063,902	\$3,593,561	\$470,341
	Single	24	\$1,974	\$1,738	\$236
	Single Living Alone	184,102	\$82,187,400	\$69,679,972	\$12,507,427
	Single Sharing	95,337	\$34,648,170	\$30,065,443	\$4,582,727
	Total	734,649	\$263,536,381	\$224,566,826	\$38,969,555

The principles and purposes of the Official Information Act 1982 under which you made your request are:

- to create greater openness and transparency about the plans, work and activities of the Government,
- to increase the ability of the public to participate in the making and administration of our laws and policies and
- to lead to greater accountability in the conduct of public affairs.

This Ministry fully supports those principles and purposes. The Ministry therefore intends to make the information contained in this letter available to the wider public shortly. The Ministry will do this by publishing this letter on the Ministry of Social Development's website. Your personal details will be deleted and the Ministry will not

publish any information that would identify you as the person who requested the information.

If you wish to discuss this response with us, please feel free to contact OIA_Requests@msd.govt.nz.

If you are not satisfied with this response regarding people in receipt of NZS, you have the right to seek an investigation and review by the Ombudsman. Information about how to make a complaint is available at www.ombudsman.parliament.nz or 0800 802 602.

Yours sincerely



Ruth Bound
Deputy Chief Executive, Service Delivery