



**MINISTRY OF SOCIAL
DEVELOPMENT**

TE MANATŪ WHAKAHIATO ORA

23 MAY 2017

Dear

On 17 March 2017 you emailed the Ministry requesting, under the Official Information Act 1982, the following information:

- *The number of recipients, percentage of total recipients, and the total amount of tax deducted from each of these categories of New Zealand Superannuation:*
 - *Single, living alone*
 - *Single, sharing*
 - *Married, civil union or de facto couple (both partners qualify)*
 - *Married, civil union, or de facto couple (only one partner qualifies)*

- *The total amount of tax deducted from main benefits*

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.

Additional information about numbers of benefit recipients may be found in the Benefit Factsheets published at: www.msd.govt.nz/about-msd-and-our-work/publications-resources/statistics/benefit/index.html

Table 1 below outlines the gross benefits paid and PAYE paid from 1 January 2016 to 31 December 2016, separating NZS from all other benefits.

Table 1: Tax paid on New Zealand Superannuation and all other benefits between 1 January 2016 and 31 December 2016

Benefit	Gross	PAYE
New Zealand Superannuation	\$12,581,010,755	\$1,887,783,648
All other benefits	\$4,714,548,915	\$535,176,153

Note: All other benefits excludes student allowance.

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 below 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 receiving New Zealand Superannuation as at end of December 2016 by categories and amount of tax paid based on weekly payment rate

Category	Number of clients	Weekly amount of tax paid
Married	431,607	\$20,476,058
Married (with a non-qualifying partner)	13,178	\$460,360
Single	26	\$221
Single Living Alone	180,448	\$11,991,089
Single Sharing	92,621	\$4,369,555
Total	717,880	\$37,297,283

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

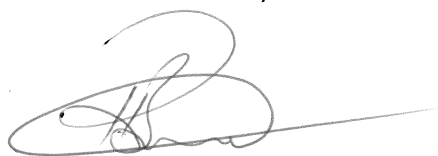
- to create greater openness and transparency about the plans, work and activities of the Government,
- to increase the ability of the public to participate in the making and administration of our laws and policies and
- to lead to greater accountability in the conduct of public affairs.

This Ministry fully supports those principles and purposes. The Ministry therefore intends to make the information contained in this letter and any attached documents 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, 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