



24 April 2025

Tēnā koe

Official Information Act request

Thank you for your email of 28 March 2025, requesting information about main benefit recipients and Working for Families recipients.

I have considered your request under the Official Information Act 1982 (the Act). Please find my decision on your request set out below.

Please see the below **Appendix**, detailing the number of working age main beneficiaries in receipt of Working for Families (WFF) Tax Credits as at quarter end June 2024 to March 2025.

Working for Families

Family tax credit is one of five income-tested tax credits administered by Inland Revenue that make up Working for Families Tax Credits for low-income families.

The Ministry of Social Development (the Ministry) pays family tax credit on behalf of Inland Revenue to clients receiving a main benefit. Inland Revenue has overall legislative and administrative responsibility for this assistance.

When a client is receiving a main benefit, they can get family tax credit and Best Start tax credit but cannot receive any other Working for Families Tax Credits.

The income threshold for family tax credit is higher than the main benefits income thresholds. This means that a client's main benefit will stop due to their income level before the family tax credit income threshold is reached. If a client receives a main benefit, the Ministry can pay the maximum rate of family tax credit.

Inland Revenue is responsible for all payments of family tax credit to families who:

- Receive a main benefit but choose to get their family tax credit from Inland Revenue; or,
- Are not receiving a main benefit.

New Zealand Superannuation and Veteran's Pension clients with dependent children must apply to Inland Revenue for payment of family tax credits and Best Start tax credits.

You can read more about Working For Families Tax Credits here: www.workandincome.govt.nz/map/income-support/extra-help/temporary-additional-support/working-for-families-tax-credits-01.html.

I will be publishing this decision letter, with your personal details deleted, on the Ministry's website in due course.

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 my decision on your request about main benefit recipients and Working for Families recipients, 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.

Ngā mihi nui

pp. 

Anna Graham
General Manager
Ministerial and Executive Services

Appendix: The number of working age main beneficiaries in receipt of Working for Families (WFF) Tax Credits as at quarter end June 2024 to March 2025.

| As at quarter ending | June 2024 | September 2024 | December 2024 | March 2025 |
|--|-----------|----------------|---------------|------------|
| Number of working age main beneficiaries in receipt of Working for Families (WFF) Tax Credits | 85,800 | 85,704 | 86,382 | 85,650 |

Notes:

- Working age is 18 to 64 years.
- Main benefits exclude New Zealand Superannuation, Veteran's Pension, Non-Beneficiary assistance, Orphan's Benefit and Unsupported Child's Benefit.
- This includes Best Start Tax Credits and Family Tax Credits paid through MSD.
- This does not include Best Start and Family Tax Credits paid through Inland Revenue.
- To protect confidentiality the Ministry of Social Development uses processes to make it difficult to identify an individual person or entity from published data.
- These data tables have had random rounding to base three applied to all cell counts in the table.
- Random Rounding does not round to zero. A value of one or two will be rounded to three.
- The impact of applying random rounding is that columns and rows may not add exactly to the given column or row totals.
- The published counts will never differ by more than two counts.