

7 November 2017

Mr Logan Tyson  
Simply Payroll  
fyi-request-6754-2654cc3a@requests.fyi.org.nz

Dear Mr Tyson

Thank you for your request made under the Official Information Act 1982 (the Act), and received on 25 October 2017. You requested the following:

- total dollar value of payroll giving contributions
- total number of contributing individuals
- total number of receiving charities

### Requests one and two

Inland Revenue does not record the dollar value of contributions donated through payroll giving, but does keep a record of tax credits that employees claim as a result of making a donation. The amount donated has been imputed by multiplying a donor's tax credit amount by three, as the allowable tax credit is 33.3333% of the amount donated.

The following table sets out the total tax credit amount, implied donation amount and number of employees who have donated via payroll giving for the last eight tax years.

<b>Tax Year</b>	<b>2009/10</b>	<b>2010/11</b>	<b>2011/12</b>	<b>2012/13</b>
Tax credit amount \$	18,000	767,000	1,106,000	1,597,000
Implied donation amount \$	55,000	2,300,000	3,318,000	4,790,000
Number of employees	300	6,600	2,800	4,000

<b>Tax Year</b>	<b>2013/14</b>	<b>2014/15</b>	<b>2015/16</b>	<b>2016/17</b>
Tax credit amount \$	1,910,000	2,115,000	1,966,000	2,133,000
Implied donation amount \$	5,729,000	6,344,000	5,898,000	6,398,000
Number of employees	4,200	3,800	3,800	6,000

Note:

- A tax year runs from 1 April to 31 March.
- Payroll giving was implemented on 7 January 2010. As such, the data for the 2009/10 tax year is from 7 January 2010 – 31 March 2010.
- Tax credit amounts and implied donation amounts are rounded to the nearest \$1,000.

This data will be made publicly available and will be accessible from 15 November 2017 on Inland Revenue's website. You can access it at <http://www.ird.govt.nz/aboutir/external-stats/revenue-refunds/donation-rebates/donations-rebates.html> .

### **Request three**

Your request for this information is refused pursuant to section 18(g) of the Act, as the information requested is not held by Inland Revenue, and I have no grounds for believing that the information requested is held by another department or organisation. The recipient donee organisation is not recorded in the employee monthly schedule (IR348) when PAYE is processed, meaning Inland Revenue do not have a record of the number of receiving charities. However, in order to be eligible for payroll giving, a donation must be made to an organisation on Inland Revenue's approved donee list.

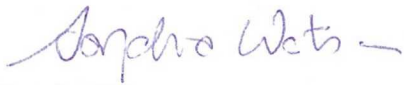
### **Right of review**

If you disagree with my decision to refuse an aspect of your request you have the right, under section 28(3) of the Act, to ask the Ombudsman to investigate and review my decision. The Office of the Ombudsman can be contacted by writing to PO Box 10152, The Terrace, Wellington, 6143.

Alternatively, you may have the decision reviewed by an Inland Revenue review officer. This does not preclude you from subsequently seeking a review by the Ombudsman if you are not satisfied with the Department's internal review. If you would like an internal review, please write to the Commissioner of Inland Revenue, PO Box 2198, Wellington 6140, setting out the details of your request.

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

Yours sincerely



Sandra Watson

**Manager Forecasting, Revenue Forecasting**