

Inland Revenue
Annual Review
Written Responses
2018/19

Standard Questions	
1	Under what circumstances does IRD by-pass a nominated tax agent to directly contact a taxpayer? Is a direct approach to a taxpayer by-passing the nominated tax agent IRD's standard procedure?
2	In the event of IRD writing a letter directly to a taxpayer, does the taxpayer's nominated tax agent receive a copy of that correspondence?
3	In the event of IRD directly contacting the taxpayer, what procedure is followed to inform that taxpayer's nominated tax agent of the direct approach and the reasons for it?
4	Under section 6A of the TAA, how does IRD by-passing a nominated tax agent to directly contact a taxpayer, reconcile with protecting the integrity of the tax system?
5	How many calls are made to IRD call centres on a monthly average since January 2019?
6	How many calls to IRD call centres are answered within three minutes, on a monthly average since January 2019?
7	How many calls to IRD call centres are not answered at all, on a monthly average since January 2019?
8	How many calls to IRD call centres are abandoned by the caller, on a monthly average, since January 2019?
9	How many employees staff the IRD call centres on a monthly average since January 2019?
10	How many calls are answered by each IRD call centre staff member on a monthly average since January 2019?
11	In cases of unpaid tax by individuals or companies, how many cases have led to bankruptcy in 2019 to date?

12	In cases of unpaid tax by individuals or companies likely to lead to potential bankruptcy, what is the percentage of cases where IRD offers a solution to avoid such an outcome, since the beginning of 2019?
13	In cases of unpaid tax by individuals or companies likely to lead to potential bankruptcy, what is the percentage of counter offers made by the taxpayer to find a solution which are refused by IRD, since the beginning of 2019?
14	What measures does IRD have access to in order to monitor cases land speculation and discourage land banking?
15	Will IRD propose new taxes to reduce speculation and therefore increase the supply of available land for housing or industrial use?
16	Will IRD propose measures to allow disposal of buildings which have been acquired where an earthquake-prone rating has not been divulged to the purchaser?
17	Of the 100 investigations into observance of the BrightLine test rules which were started in 2018, of which 61 have been completed, what is the status of the 39 outstanding investigations?
18	Of the 30 audits commenced on the 64 identified breaches of the BrightLine test rules for 2016, what is the status of the 7 cases for which the investigation has not yet been completed?
19	How many tax investigations have commenced in the past three years which are still underway and what is the estimated time for completion?
20	How many tax investigations commenced in the past three years have been abandoned with no subsequent action taken?
21	Are there any systems issues that would prevent IRD paying refunds on overpaid tax on KiwiSaver accounts?

22	What restructuring occurred during 2018/19 and each of the previous four financial years? Please provide copies of any evaluations carried out prior to restructuring, and details of the structural change; the objective of restructuring; staff increases or reductions as a result; and all costs associated with the change including costs of redundancy.
23	Was any work conducted around mergers with other agencies in the 2018/19 year? If so, for each such project, what agencies were being considered for mergers?
24	Was any rebranding undertaken in the 2018/19 financial year? If so, what did the rebranding involve, how much was spent on rebranding, why was it undertaken, and was it carried out internally or externally? What rebranding was carried out in each of the previous four financial years?
25	Are any inquiries or investigations currently being undertaken into performance by any external agency? If so, please provide the following details: <ul style="list-style-type: none"> - The body conducting the inquiry/investigation - The reason for the inquiry/investigation - The expected completion date
26	How many reviews, working groups, inquiries or similar does the department operate or participate in? Please list by title.
27	For each review, working group or inquiry, what is the estimated cost for 2018/19, 2019/20, 20/21, and 21/22?
28	For each review, working group or inquiry, what are the key dates and milestones including start dates, regular reporting dates, and end dates?
29	For each review, working group or inquiry how many departmental staff are involved by head count and by FTE?
30	For each review, working group or inquiry what reports, briefings or documents have been produced? Please list by title and date produced.

31	For each new spending initiative introduced over the last seven Budgets (i.e. Budget 2012, Budget 2013, Budget 2014, Budget 2015, Budget 2016, Budget 2017, and Budget 2018), what evaluation has been undertaken of its effectiveness during 2018/19 and what were the findings of that initiative? Please provide a copy of the evaluation reports. Where no evaluation has been completed, what provision has been made for an evaluation to occur and what is the timeframe for that evaluation?
32	What new services, functions or outputs have been introduced in the last financial year? Please describe these and estimate their cost.
33	What services, functions or outputs have been cut, reduced, or had funding reprioritised from in the last financial year? Describe the service or function concerned and estimate the cost saving.
34	What programmes or projects, if any, were delayed in the 2018/19 financial year and what was the reason for any delay in delivery or implementation?
35	How much funding for specific projects, policies or programmes has been carried forward from the 2018/19 financial year to the current financial year? For each, please provide the following details: - Name of project, policy or programme - Amount of funding brought forward - Amount of funding already spent - Amount of funding originally budgeted for the project - Estimation completion date.
36	How many projects or contracts that were due to be completed in 2018/19 were shelved, curtailed or pushed into out years? For each, what was the project name, what was the total budgeted cost, what is the actual cost to date, what was its purpose and why it was it not completed in 2018/19?
37	What user charges were collected in the last financial year and what was the revenue from each of them? How does this compare to the previous financial year?
38	How much funding was allocated to capital works in the last financial year? How does this figure compare to that allocated and that spent in the previous four financial years?

39	What land, building, and other assets were sold in 2018/19? What processes were undertaken for the disposal of these assets and how much did they sell for? How does that compare to each of the previous four financial years?
40	How much floor space does your department, agency or organisation lease and what is the annual cost per square metre and total cost in each building of those leases? How does this compare with each of the previous four financial years?
41	Were any of your offices relocated in 2018/19? In each case please provide where did the office move from and to, a breakdown of the cost of relocating, the amount of any saving or increase in rent paid resulting from the move, the floor space of the original and new office, and the reason for the relocation. Please also provide these details for each of the previous four financial years.
42	How much was spent on each renovation, refurbishment or redecoration project in offices or buildings of the department, agency or organisation that cost more than \$5,000 in the 2018/19 financial year? For each, please provide the following details: a. A description of the renovation carried out b. Location of the project c. Name of provider(s) or manufacturer(s) d. Type of product or service generally provided by the above e. Cost of the project f. Completion date g. Whether tenders were invited, if so, how many were received h. List separately any single item of furniture or fixture worth more than \$2,500 with its cost.
43	What offices were closed in 2018/19 and how much is the closure of each office expected to cost or save? What offices were closed in each of the previous four financial years?
44	What offices did your department, agency or organisation open in 2018/19 and how much is the opening of each office expected to cost or save? What offices were opened in each of the previous four financial years?
45	How many regional offices, other than your department, agency or organisation's head office, reduced their opening hours during the 2018/19 financial year listed by new and former opening hours, date of change, and location?

46	How many vehicles did your department, agency or organisation own during the 2018/19 financial year and to what office are each of these vehicles assigned by vehicle year and vehicle model? How many were owned during each of the previous four financial years and to what office are each of these vehicles assigned by vehicle year and vehicle model?
47	What was the total amount spent on purchasing vehicles during the 2018/19 financial year and to what office were each of these vehicles assigned by vehicle year and vehicle model? How much was spent during each of the previous four financial years and to what office are each of these vehicles assigned by vehicle year and vehicle model?
48	Were any labour and/or contractor costs been capitalised into capital project costs during the 2018/19 financial year, if so, for each project what is the breakdown by project of labour vs non-labour costs?
49	Does your department, agency or organisation have a policy about the use of personal email accounts (e.g. Gmail accounts) in the workplace; if so, what policies are in place and do those policies include a prohibition on the use of such accounts for official government business? How many breaches of any such policy during the last financial year were reported and how does this compare to each of the previous four financial years?
50	What IT projects, if any, were shelved or curtailed in the 2018/19 year and how much will have been spent on each project before it is shelved or curtailed?
51	What IT projects, if any, were completed or under way in the 2018/19 year? For each, please provide the following details: - Name of project - Initial estimated budget - Initial estimated time frame - Start date - Completion date or estimated completion date. - Total cost at completion or estimated total cost at completion.
52	How much was spent for software licensing fees in the 2018/19 financial year and how does this compare with spending in each of the previous four financial years?
53	How many websites did your department, agency or organisation run in 2018/19 and for each, what is it called, what is its URL, when was it established, what is its purpose and what is the annual cost of operating it?

54	How many data security issues were identified in 2018/19 and how many data security issues were there in each of the previous four financial years? If there were breaches, what were they, how were these addressed and what are the titles of any reports into them? What involvement, if any, was there from either the GCSB or the National Cyber Security Centre?
55	How many laptop computers, tablet computers and hard drives, if any, provided or paid for by your department, agency or organisation have been lost or gone missing in the 2018/19 financial year; and how many of these were returned to or found by the agency or organisation if any? How many were lost or missing and how many subsequently returned or found in each of the previous four financial years?
56	<p>Please provide a list of all reports that were prepared in 2018/19 relating to:</p> <ul style="list-style-type: none"> • baseline update (if applicable) • value for money savings identified
57	Please provide copies of the current work plan.
58	Please list projects and major policy initiatives progressed in 2018/19.
59	Please provide copies of any reports made to the Minister in 2018/19 about performance against the agency or organisation's Statement of Intent, Statement of Corporate Intent, Statement of Performance Expectations or Output Plan.
60	How many evaluations of policies or programmes were completed in 2018/19? Please provide details of who carried out the evaluation, the cost of the evaluation, the date completed, and its main findings.
61	What reviews of capability were started or completed in 2018/19? What aspects of capability were or are being reviewed? Who undertook or is undertaking these reviews and when were or will they be completed?
62	Please provide details of all monitoring, evaluation and auditing of programmes or initiatives undertaken or commissioned by your department, agency or organisation in the 2018/19 financial year (including details of all performance measures, targets and benchmarks and whether programmes contributed to desired outcomes in an efficient and effective manner).

63	<p>What policies were in place in 2018/19 on accepting corporate gifts or hospitality? How did this compare to the previous financial year? Please list all corporate gifts or hospitality accepted by staff in the 2018/19 financial year with the following details:</p> <ul style="list-style-type: none"> - Gift or hospitality accepted - Position of staff member who accepted - Estimated value - Date received - Name of the organisation or individual who paid for/gave the gift or hospitality.
64	<p>What policies were in place in 2018/19 on the organisation giving gifts to external organisations or individuals? How did this compare to the previous financial year? Please list all gifts given to external organisations or individuals in the 2018/19 financial year. For each, please provide the following details:</p> <ul style="list-style-type: none"> - Gift given - Name of external organisation or individual - Reason given - Estimated value - Date given
65	<p>What policies were in place in 2018/19 on giving gifts to staff? How did this compare to the previous financial year? Please list all gifts given to staff exceeding \$100 in value in the 2018/19 financial year. For each, please provide the following details:</p> <ul style="list-style-type: none"> - Gift given - Position of staff member - Reason given - Estimated value - Date given.
66	<p>What potential conflicts of interest were identified regarding the board, management or senior staff in 2018/19? For each, please provide the following details:</p> <ul style="list-style-type: none"> - Conflict identified. - Whether or not any contract, policy, consent or other consideration has been entered into with any entity identified in any conflict in the last three financial years. - Value of any contract, policy, consent or other consideration has been entered into with any entity identified in any conflict in each of the previous three financial years. - Steps taken to mitigate any possible conflict in granting any contract, policy, consent or other consideration which has been entered into with any entity identified in any conflict in each of the previous three financial years.

67	What non-government organisations, associations, or bodies, if any, was your department, agency or organisation a paid member of in 2018/19? For each, what was the cost for each of its memberships? How does this compare to each of the previous four financial years?
68	How many penalties for late payment of an invoice were incurred in the 2018/19 year and what was the total cost of that. How does this compare to each of the previous four financial years?
69	How many and what proportion of invoices and bills received in the 2018/19 financial year were not paid on time, and how does this compare to each of the previous four financial years?
70	What polls, surveys or market research did your department, agency or organisation undertake in the last financial year and what were the total estimated costs of this work? Please provide a copy of the polling report(s) and the following details: a. Who conducted the work b. When the work commenced c. When it was completed (or due to be completed) d. Estimated total cost e. Whether tenders were invited; if so, how many were received.
71	How much was spent on advertising, public relations campaigns or publications in the last financial year? How does this compare to the cost of this in the previous four financial years?
72	For each advertising or public relations campaign or publication conducted or commissioned in the 2018/19 financial year, please provide the following: a. Details of the project including a copy of all communication plans or proposals, any reports prepared for Ministers in relation to the campaign and a breakdown of costs b. Who conducted the project c. Type of product or service generally provided by the above d. Date the work commenced e. Estimated completion date f. Total cost g. Whether the campaign was shown to the Controller and Auditor-General h. Whether tenders were or are to be invited; if so, how many were or will be received.

73	How many public relations and/or communications staff, contractors/consultants or providers of professional services were employed in the last financial year; what was the total salary budget for these staff and how much were these staff paid broken down by salary band? How does that compare with each of the previous four financial years? Provide a numerical and percentage breakdown of public relations or communications staff by employment status i.e. permanent, contractor/consultant, provider of professional service.
74	How much was spent in 2018/19 on merchandise/promotional products (apparel, stationery, pen drives etc) carrying the branding of your department, agency or organisation or its campaigns, policies or marketing? How did this compare to each of the previous four financial years? For each invoice over \$1,000 in 2018/19 please provide the item purchased, the amount purchased, costs and the intended use.
75	How many press releases, if any, were released in the 2018/19 financial year? How many were released in each of the previous four financial years?
76	In 2018/19, did your department, agency or organisation have an internal group of staff whose primary role was to support the Minister or their Office by processing information requests such as Parliamentary questions, Official Information Act requests, and ministerial correspondence; if so, what is the name of that group, how many staff were in the group, what was the cost of this, and where were they located? What were these numbers for each of the previous four financial years?
77	What was the number of Official Information Act Requests received, responded to within 20 working days, responded to after 20 working days, transferred, and declined during 2018/19? What were these numbers for each of the previous four financial years?
78	What was the average response time for Official Information Act Requests during 2018/19? What was this number for each of the previous four financial years?
79	How many complaints were received under the Privacy Act or Official Information Act during 2018/19 broken down by whether each has been upheld, dismissed, or still under investigation? How does this compare to each of the previous four financial years?
80	What policies are in place for Official Information requests to be cleared by or viewed by the Minister's office? Have any of these policies changed since the new Government was sworn in?

81	Does your department, agency or organisation have specific policies or procedures that apply to requests for information from media, bloggers, political parties, or OIAs deemed 'high risk' which differ to those for regular requests; if so, please provide full details of those policies?
82	What instructions or directions from Ministers or their staff regarding the processing or handling of Official Information Act requests did the agency or organisation receive during 2018/19?
83	Were any privacy issues identified in the 2018/19 financial year and in the previous four financial years? If so, what were they and what are the titles of any reports into them?
84	How many staff positions in the policy area were left unfilled in the 2018/19 financial year broken down by policy area in total? How did that compare with each of the previous four financial years? How is the agency or organisation continuing to carry out work in the absence of staff in these positions?
85	<p>How many permanent staff were employed within your department, agency or organisation during the last financial year? How does this compare to each of the previous four financial years? Please breakdown by:</p> <ul style="list-style-type: none"> - Role (e.g. policy/admin/operational) - Classification (full and part-time) - Office (e.g. geographical location) <p>Please provide detailed explanations for any fluctuations in staff numbers of plus or minus 10%.</p>
86	Please provide a breakdown by role (e.g. policy/administration/operational) and location of the agency or organisation's staff numbers in 2018/19 and each of the previous four financial years, by age and gender.
87	If your agency or organisation has a cap on the number of Full Time Equivalent (FTE) positions in 2018/19, what was the figure at which it was capped? How many FTEs were employed in 2018/19, and how does this compare to each of the previous four financial years?
88	How many of the total staff employed are considered to be frontline staff and how many are considered back office staff (both in nominal terms and as a percentage of total staff) and how does that number compare to the number of frontline and back office staff in each of the past four financial years?

89	<p>How many contractors, consultants, including those providing professional services, were engaged or employed in 2018/19 and what was the estimated total cost? How did this compare to each of the previous four financial years, both in terms of the number engaged and the total cost? For each consultant or contractor that has been engaged in the previous four financial years please provide the following details:</p> <ul style="list-style-type: none"> - Name of consultant or contractor - Type of service generally provided by the consultant or contractor - Details of the specific consultancy or contract - Budgeted and/or actual cost - Maximum hourly and daily rates charged - Date of the contract - Date the work commenced - Completion date - Whether tenders were invited; if so, how many were received - Whether there are proposals for further or following work from the original consultancy; if so, the details of this work?
90	<p>Were any contracts awarded in the last financial year which were valued at \$1 million or more? If so, please list by name of company contracted and total value of contract. How did this at compare with each of the previous four financial years?</p>
91	<p>What is the policy of your department, agency or organisation on the use of consultants, contractors or people providing professional services as opposed to regular employees? Has this policy changed in the last financial year, if so, why and how?</p>
92	<p>How many consultants, contractors or people providing professional services contracted in 2018/19 were previously employed permanently within your department, agency or organisation during the previous two financial years broken down by whether they had received a redundancy payment, severance or other termination package or not? How many contractors hired in each of the previous four financial years had previously been permanent employees in the agency or organisation in the previous two financial years?</p>
93	<p>Were any consultants, contractors or agencies contracted to provide communications, media or public relations advice or services in the 2018/19 financial year; if so, with whom did they contract, what was the specific purpose or project, for what length of time and at what total actual or estimated cost? How does this compare to each of the previous four financial years?</p>

94	How many temporary staff were contracted by your department, agency or organisation in the 2018/19 financial year, listed by purpose of contract, name of company or individual contracted, duration of temporary staff's service, hourly rate of payment and total cost of contract?
95	How many staff were hired on each of the following contract lengths: three-month or less, three-to-six month, or six-to-nine month in the 2018/19 financial year? How does this compare to the number hired on each of these contracts in each of the previous four financial years?
96	How many staff were employed on a fixed term contract in total in 2018/19? How does this compare to each of previous four financial years?
97	How many staff were hired in the last financial year whose contracts included a 90-day probationary period? Please provide a breakdown by role.
98	Please provide a summary of any collective employment agreement negotiations completed in the 2018/19 financial year including the cost of that, and an outline and timeline of negotiations to be conducted in 2018/19?
99	How many staff were on collective and individual employment agreements respectively in the last financial year? How does this compare with the numbers of staff on collective and individual employment contracts for each of the previous four financial years?
100	Were any specific instructions, directions or advice received in relation to employment agreement matters from the State Services Commission or responsible Minister in the 2018/19 financial year? If so, please provide details.
101	How many days of annual leave did employees have accrued on average during 2018/19? How does this compare to each of the previous four years? What strategies are used to encourage employees to reduce annual leave balances?
102	How many annual leave applications did the agency or organisation cancel or refuse during 2018/19? How does this compare to each of the previous four financial years?

103	How many employees sold their fourth week of annual leave in the 2018/19 financial year? How does this compare to each of the previous financial years since this policy came into effect?
104	How many days of sick leave did employees take on average during 2018/19? How does this compare to each of the previous four financial years? What strategies are used to reduce the amount of sick leave employees need to take?
105	How much was spent on EAP or workplace counselling in the 2018/19 financial year and how did that compare to each of the previous four financial years?
106	<p>What was the number and cost of staff seconded to Ministerial offices during 2018/19 and how many of these had their salaries paid by the department, agency or organisation rather than Ministerial Services? What were these numbers in each of the previous four financial years? For each staff member seconded, please provide the following details:</p> <ul style="list-style-type: none"> - How long they were seconded for (less than 6 months, 6-12 months, 12-24 months or 24 months or more); - The role they were seconded to; - The role they were seconded from; - The reason for the secondment; - The remuneration they have received over and above the remuneration they are contracted for in the role they have come from.
107	What was the turnover rate of staff seconded to Ministerial offices from the agency or organisation during 2018/19 and what was it for each of the previous four financial years?
108	Has your department, agency or organisation covered any travel or accommodation costs for any staff seconded from one role to another in 2018/19; if so, what was the total cost for each secondment, broken down by type of expenditure? How does this compare to the previous three financial years?
109	What was the staff turnover for 2018/19 and what was the staff turnover for each of the previous four financial years by category? Please provide this information both as a percentage and in numerical terms. Is the turnover rate cause for any concern, if so, what are the major issues and how will these be addressed in 2019/20?

110	What was the average length of service in your department, agency or organisation in the 2018/19 financial year and each of the previous four financial years? Please also provide this information broken down by age and gender.
111	How many staff resigned during 2018/19, what were the reasons provided, and what are the possible implications for the agency or organisation? Please also provide the number broken down by age and gender.
112	How many people received and how much was spent in total on redundancy payments, severance or other termination packages by the agency or organisation in the 2018/19 financial year? How does that compare to the number and amount spent in each of the previous four financial years?
113	How much, in \$10,000 bands, of all individual total amounts, was paid out in redundancy, severance or other termination packages in the 2018/19 financial year? How does this compare to the individual total amounts paid out in redundancy, severance or other termination packages in each of the previous four financial years?
114	How much was spent on performance bonuses, incentive payments or additional leave in 2018/19 and each of the previous four financial years? Please provide a breakdown of the number of bonuses received during 2018/19 in \$5,000 bands. What were the specific criteria for such performance payments? Has there been any changes to the criteria since October 2017; if so, what specific changes and why?
115	In \$10,000 bands, what are the salary levels of all staff, and how does this compare with the salary levels for each of the previous four financial years? Please also provide this information by age and gender.
116	How much was spent on catering in the 2018/19 financial year? What policies were in place for the use of catering and were there any changes to these?
117	How much was spent on domestic travel in the 2018/19 financial year and how does this compare to each of the previous four financial years? Provide a breakdown of spending on airfares, taxis/UBER and rental cars. Please provide a list of the positions of the top twenty spenders on domestic travel for 2018/19 including the amount spent.

118	What domestic airlines are used by staff and why? Provide a breakdown of spending on each airline used in 2018/19 financial year and how does this compare to each of the previous four financial years?
119	How much was spent on international travel in the 2018/19 financial year, how does this compare to each of the previous four financial years, and what proportion of operating expenditure does this represent? Please provide a list of the positions of all spenders on international travel for 2018/19, including the amount spent (broken down by travel, accommodation and other expenditure), locations travelled, reason visited, and outcomes achieved. For any items of other expenditure greater than \$15,000 please provide details of what this was.
120	How many staff have Koru Club memberships paid for by your department, agency or organisation, and how does this compare with each of the previous four financial years? What is the policy regarding entitlement to Koru Club membership?
121	How many staff had the use of vehicles paid for by your department, agency or organisation in 2018/19; what are the estimated costs; how do these numbers compare to each of the previous four financial years?
122	How much was spent on internal conferences and seminars, staff retreats, offsite training, or planning and teambuilding exercises, including travel costs, and what is the purpose of each in 2018/19? How does this compare to each of the previous four financial years? For each year please include: a. Purpose b. Venue c. Cost (including travel and accommodation costs) d. Activities undertaken
123	What are the measures used to evaluate the success or effectiveness for internal conferences or seminars?
124	How much was spent on staff training in 2018/19; and what percentage of the vote does the amount represent? How does this compare to each of the previous four financial years?
125	What specific activities or events were conducted that contributed towards staff morale in the last financial year?

126	How much was spent on pay television subscriptions (such as SKY and Netflix) in the last financial year and for how many subscriptions? How much was spent in each of the previous four financial years and how much has been budgeted for the latest financial year?
127	What is the total amount spent, if any, on speaker's fees and/or speaker honorariums for year of the last seven financial years by event, event date, speaker and amount received?
128	Does your department, agency or organisation pay travel and/or accommodation costs for guest speakers; if so what was the total amount of travel and/or accommodation costs paid over the last seven financial years by speaker and event spoken at?
129	What special units, task forces or reviews have been set up; and what particular issue or issues are they providing advice or analysis on? How many people are in any such units or reviews, and from what other government departments or outside organisations, if any, are they drawn? What is the total cost of this work?
130	What actions, if any, have been taken to improve the seismic safety of buildings, offices, and workplaces; or the seismic resilience of key infrastructure? What is the total cost of this work?
131	What actions, if any, have been taken to lower greenhouse gas emissions; and how does the level of greenhouse gas emissions in 2018/19 compare to previous years? What is the total cost of this work?
132	What actions, if any, have been taken to improve the gender pay gap; and how does the gender pay gap in 2018/19 compare to previous years? What is the total cost of this work?

Question 1

Under what circumstances does IRD by-pass a nominated tax agent to directly contact a taxpayer? Is a direct approach to a taxpayer by-passing the nominated tax agent IRD's standard procedure?

Agents are a very important part of the tax system and we have worked closely with them through the business transformation process.

Inland Revenue staff are expected to check whether a customer is linked to a tax agent and if so, contact the tax agent in the first instance. Where customers are linked to a tax agent, tax agents can choose to have client mail sent to them, which Inland Revenue will do with some exceptions.

- Inland Revenue will communicate directly with customers to notify them when their bank account has been changed, when a refund has been issued and when a tax agent has been linked or delinked.
- In our debt recovery process we will typically contact the agent in the first instance. However, there are times when we contact a customer directly. We will contact the customer directly where an agent is not linked for all tax types and the customer has debt for tax types where the agent is not linked. We will also send a letter to the agent and client at the same time, if action is not taken to resolve the debt.
- In a debt telephone calling campaign, an agent will be contacted in the first instance. If the agent cannot be contacted or doesn't respond, the customer will be contacted directly. Where a customer has been contacted directly in previous campaigns there are times where customer will continue to be contacted directly for future campaigns.
- From time to time we will issue general marketing messages that are relevant for tax agents and their clients, such as changes to legislation, systems and processes.
- On a case-by-case basis, there are also instances where we will contact the client directly if Inland Revenue considers that the agent may not be acting in the best interest of the client, not following the client's instructions or not following the correct processes outlined by Inland Revenue.

Following the changes in Inland Revenue's system and processes in April 2019 (Business Transformation Release 3), we have identified cases where letters have incorrectly gone directly to customers instead of to their tax agents. We are working to resolve these as soon as possible.

In order to be as transparent as possible there is a dedicated page on Inland Revenue's website to let tax agents know about these cases and provide progress updates on what has been resolved.

Tax agents are able to view mail for their client in the 'All client mail' report in myIR in accordance with their linking level. Tax agents have two levels of linking and depending on what their client authorises, the "Customer Master level" or at "account level".

Customer Master level: The customer master level provides tax agents visibility of all mail for a client. Generally, anything that contains multiple tax types, relates to the client themselves, or anything that could be sensitive is set at the Customer Master level.

Account level: Linking at account level gives tax agents access to mail for a specific account, (e.g. GST).

Depending on the mail subscriptions selected by the tax agent, they may receive an email alert to let them know they have received a message or letter regarding their client which they can read in their account in their own time.

All letters designed in future Business Transformation releases will, by default be set to go to the tax agent and will have to be specifically excluded from this pattern by exception for security or integrity reasons, such as the notification of bank account changes as mentioned above.

Question 2

In the event of IRD writing a letter directly to a taxpayer, does the taxpayer's nominated tax agent receive a copy of that correspondence?

As noted in the answer to Question 1, mail that is directed to the client is available to be viewed by a tax agent in MyIR via their 'All client mail' report in accordance with their linking level.

Question 3

In the event of IRD directly contacting the taxpayer, what procedure is followed to inform that taxpayer's nominated tax agent of the direct approach and the reasons for it?

If the client of a tax agent is directly contacted, any written correspondence sent following that contact will be viewable by the tax agent in the 'All client mail' option in the tax agents' online services account.

As mentioned in the answer to Question 1, tax agents may receive an email alert to notify them of correspondence depending on their selected mail subscription.

Question 4

Under section 6A of the TAA, how does IRD by-passing a nominated tax agent to directly contact a taxpayer, reconcile with protecting the integrity of the tax system?

Each situation is different and there are circumstances where contacting a customer directly is the best option for protecting the integrity of the tax system.

The answer to Question 1 outlines the instances where Inland Revenue will communicate directly with customers by design, and instances where letters were sent to the clients of agents incorrectly, which have now been resolved or are being worked on.

Question 5

How many calls are made to IRD call centres on a monthly average since January 2019?

The table below sets out the number of calls made to Inland Revenue contact centres between January 2019 to September 2019.

Month	Number of calls made to Inland Revenue
Jan-19	210,146
Feb-19	229,384
Mar-19	284,433
Apr-19	337,210
May-19	686,614
Jun-19	577,071
Jul-19	666,182
Aug-19	288,788
Sep-19	242,398
Average	391,358

Question 6

How many calls to IRD call centres are answered within three minutes, on a monthly average since January 2019?

The table below sets out the number of calls Inland Revenue's contact centres answered within three minutes between January 2019 to September 2019.

Month	Number of calls answered within 3 minutes
Jan-19	128,467
Feb-19	136,373
Mar-19	161,540
Apr-19	141,007
May-19	201,186
Jun-19	162,368
Jul-19	174,711
Aug-19	130,013
Sep-19	104,507
Average	148,908

Question 7

How many calls to IRD call centres are not answered at all, on a monthly average since January 2019?

The table below sets out the number of calls Inland Revenue's contact centres did not answer between January 2019 to September 2019.

Month	Number of calls not answered
Jan-19	36,857
Feb-19	33,734
Mar-19	38,140
Apr-19	108,047
May-19	359,149
Jun-19	321,201
Jul-19	397,590
Aug-19	75,370
Sep-19	83,135
Average	161,469

Question 8

How many calls to IRD call centres are abandoned by the caller, on a monthly average, since January 2019?

The table below sets out the number of calls that were abandoned between January 2019 and September 2019.

Month	Number of calls abandoned
Jan-19	30,672
Feb-19	33,278
Mar-19	34,480
Apr-19	41,724
May-19	84,606
Jun-19	50,542
Jul-19	54,749
Aug-19	39,871
Sep-19	36,746
Average	45,185

Question 9

How many employees staff the IRD call centres on a monthly average since January 2019?

The table below sets out the number of people scheduled to handle customer queries in Inland Revenue's contact centres as a monthly average, including both Inland Revenue employees and contingent labour, since January 2019. Note, these are not full time equivalent.

Month	Monthly average
Jan-19	749
Feb-19	867
Mar-19	965
Apr-19	1,025
May-19	1,051
Jun-19	951
Jul-19	874
Aug-19	750
Sep-19	639

Question 10

How many calls are answered by each IRD call centre staff member on a monthly average since January 2019?

Under Inland Revenue's new Customer and Compliance Services operating model, we now use broad-based roles which have a wider range of responsibilities, including taking phone calls. The table below sets out the average number of calls answered per person per month between January 2019 and September 2019.

Month	Average number of calls answered per person
Jan-19	139
Feb-19	143
Mar-19	173
Apr-19	160
May-19	234
Jun-19	199
Jul-19	313
Aug-19	268
Sep-19	235
Average	213

Question 11

In cases of unpaid tax by individuals or companies, how many cases have led to bankruptcy in 2019 to date?

Between January and September 2019, Inland Revenue has commenced 282 bankruptcy or liquidation proceedings.

Insolvency action, including bankruptcy of an individual or liquidation of a company is only taken as a last resort. Inland Revenue will always attempt to work with customers to find alternatives to bankruptcy or liquidation.

Question 12

In cases of unpaid tax by individuals or companies likely to lead to potential bankruptcy, what is the percentage of cases where IRD offers a solution to avoid such an outcome, since the beginning of 2019?

As mentioned in the answer to Question 11, insolvency action, including bankruptcy of an individual or liquidation of a company, is only taken as a last resort. Inland Revenue will always attempt to work with customers to find alternatives to bankruptcy or liquidation. Inland Revenue does not specifically record the number of cases where a solution is offered to avoid bankruptcy or liquidation proceedings.

Question 13

In cases of unpaid tax by individuals or companies likely to lead to potential bankruptcy, what is the percentage of counter offers made by the taxpayer to find a solution which are refused by IRD, since the beginning of 2019?

As mentioned in the answer to Question 11, bankruptcy and liquidation action is taken as a last resort and Inland Revenue will always attempt to work with customers to find alternatives. During disputes with Inland Revenue, there is often negotiation between the parties and number of offers or counter offers may be presented throughout this process. Inland Revenue does not record the offers that are accepted or refused in a way that it can be reported on to provide the detail requested.

Question 14

What measures does IRD have access to in order to monitor cases land speculation and discourage land banking?

Inland Revenue's focus is to ensure the correct amount of tax is paid in line with the law. Property sales data provided by Land Income New Zealand (LINZ) and other relevant information is analysed to confirm the correct amount of tax is being paid from all property related activities, including land speculation.

Property data relating to non-residents is also collated and exchanged with our tax treaty partners under relevant international exchange instruments. This facilitates cross-checking by partner tax administrations to ensure any taxable gains arising are appropriately returned.

The Government's Tax Policy Work Programme includes a review of the land rules. One of the aims of this review is to consider ways to improve the integrity of the tax system. We will also be considering the Productivity Commission's findings on the use of vacant land taxes as an option for targeting land speculation and land banking.

Question 15

Will IRD propose new taxes to reduce speculation and therefore increase the supply of available land for housing or industrial use?

The Government has indicated that people who seek to profit from the buying and selling of land will come under increasing scrutiny. This is why a review of the land rules was added to the Tax Policy Work Programme earlier in the year. One of the aims of this review is to consider ways to improve the integrity of the tax system. The Government is also interested in exploring options for targeting land speculation and land banking and has asked the Productivity Commission to consider a tax on vacant land.

It is too early to say whether the Government will consider introducing new taxes to reduce speculation on land prices. Inland Revenue officials are currently consulting on proposals targeting habitual buying and selling of land and deductibility of holding costs for land. Advice to the Government on both of these matters is expected by the end of the year. The Productivity Commission is due to report its recommendations on vacant land taxes by 30 November 2019.

Question 16

Will IRD propose measures to allow disposal of buildings which have been acquired where an earthquake-prone rating has not been divulged to the purchaser?

It would not be a function of Inland Revenue to allow or not allow a disposal of buildings which have been acquired where an earthquake-prone rating has not been divulged to the purchaser.

Question 17

Of the 100 investigations into observance of the BrightLine test rules which were started in 2018, of which 61 have been completed, what is the status of the 39 outstanding investigations?

Cases that are opened within year are not necessarily closed within that same year. In the 2018 calendar year, 105 investigation cases into observance of the bright-line test opened, of which 83 have been completed as at 30 September 2019. The remaining 22 cases that have not yet been closed are in progress.

As mentioned in the answer to question 19, we expect the time it takes to complete an investigation to vary based on the specifics of the case.

Question 18

Of the 30 audits commenced on the 64 identified breaches of the BrightLine test rules for 2016, what is the status of the 7 cases for which the investigation has not yet been completed?

Of the seven investigation cases regarding non-compliance with the bright-line test, six cases are ongoing. One case is currently in dispute.

Question 19

How many tax investigations have commenced in the past three years which are still underway and what is the estimated time for completion?

Of the investigation cases that were opened since 1 July 2016, 2,276 remain open as at 30 September 2019.

The time it takes to complete a tax investigation is influenced by a number of factors, such as complexity, the number of years or periods under review, the availability of information from customers, their representatives or third parties, and the willingness of the customer or representative to engage with the investigation process. We expect the timeframe for these investigations to be completed to vary based on the specifics of the case.

Question 20

How many tax investigations commenced in the past three years have been abandoned with no subsequent action taken?

Inland Revenue does not measure the number of investigations that are “abandoned”. However, there are instances where we may elect to discontinue the investigation with no changes made to the tax position taken by the customer.

Of the investigations commenced between 1 July 2016 and 30 June 2019, 1,686 were closed with no changes made to the tax position taken by customers.

Question 21

Are there any systems issues that would prevent IRD paying refunds on overpaid tax on KiwiSaver accounts?

Subject to legislative change, there are no computer system issues or constraints that would prevent Inland Revenue from paying refunds on overpaid tax on KiwiSaver accounts.

However, there are wider tax system constraints that would currently make it difficult to pay the refunds as part of the end of year tax process such as the 30 June filing date for KiwiSaver income information.

Question 22

What restructuring occurred during 2018/19 and each of the previous four financial years? Please provide copies of any evaluations carried out prior to restructuring, and details of the structural change; the objective of restructuring; staff increases or reductions as a result; and all costs associated with the change including costs of redundancy.

2018/19

Inland Revenue is continuing to create an agile, intelligence-led organisation built around the needs of its customers.

In 2017/18 Inland Revenue focused on its customer-facing functions first. Three new groups were implemented on 12 February 2018: Customer and Compliance Services – Individuals; Customer and Compliance Services – Business; and Information and Intelligence Services. These groups replaced two existing business groups.

Inland Revenue is now focusing on the rest of the organisation; those parts of the organisation that support its customer-facing functions.

As part of Business Transformation, between April 2018 and August 2018, Inland Revenue's Executive Leadership Team continued working with a range of staff and experts on how Inland Revenue could best work from 2021/22, once Business Transformation is fully implemented, and with the development of its future operating model. This work focused on the parts of the organisation that support our customer-facing functions.

Work on the future operating model has been split into five streams and is led by Executive Leadership Team members. Each stream is supported by design leads, co-designers and subject matter experts from the business. A common framework provides a structure for each stream to work through when developing their parts of the future operating model.

Once future operating model thinking was developed, this work was shared with all Inland Revenue staff for their feedback in August 2018.

Inland Revenue's three unions (PSA, Taxpro and NUPE) are involved at key engagement points along the way and have been invited to nominate members to take part in each stream of work.

From September 2018, some business areas started refining options about the future operating model before doing more detailed work on workflows, role and team designs, and organisation structures.

Consultation, implementation of change processes and deployment of future business groupings will take place at different times for different business groups. It is expected the implementation roadmap will run from mid-2019 through to 2021/22.

In March 2019, Information Technology & Change (IT&C) completed phase one of its transition, phase one focused on two key outcomes:

- Improving IT Service Management capability ahead of Business Transformation Release 3 to ensure stable systems and to enable proactive monitoring and management of both new and existing heritage systems; and
- Enabling the transition of new capabilities delivered by the Business Transformation programme into business as usual operations including Workplace, Data and Analytics, and new Digital Channel website.

PSA and Taxpro were engaged and involved throughout. After formal consultation and final decisions, 23 people (18 staff level and five manager level roles) were affected by the changes and following a management of change process, nine people were appointed to new roles. There were nine redundancies and five people are providing transitional support with varying end dates.

Inland Revenue managed these changes by applying a Management of Change process in line with employment agreements and our organisational practice on transition. The approach was tailored to achieve the outcomes for this change and in consultation with our people, leaders and unions.

Some redundancies during the 2018/19 year were the result of restructuring started during the 2017/18 year.

Redundancy costs in the year ended 30 June 2019 totalled \$3,007,201. An additional \$3,548,242 was spent on change management e.g. organisational design, transition, selection, and outplacement support.

2017/18

Inland Revenue is creating an agile, intelligence-led organisation built around the needs of its customers.

To do that we are investing in the skills and capabilities of our people; and making changes to our leadership and culture, decision making framework and delegations, workflows, how we measure ourselves, how we are structured, and our roles.

Inland Revenue focused on its customer-facing functions first. On 12 February 2018, three new business groups started operating: Customer and Compliance Services – Individuals; Customer and Compliance Services – Business; and Information and Intelligence Services. These groups replaced two previously existing business groups (Service Delivery and Information, Intelligence & Communications).

Approximately 4,200 people in customer service areas were affected by the change process to stand up the new groups, most of whom secured new roles within the organisation. When the new business groups started operating in February 2018, 90% of affected people had taken up new roles in the groups, with the balance leaving the organisation either through attrition before the process was complete or through redundancy.

There were a similar number of roles on offer, although the make-up of the roles was different—there were fewer management roles available, but more technical specialist positions.

Inland Revenue managed these changes through various transition processes, by applying a Management of Change process in line with employment agreements. These processes were developed throughout the design work, and through constant engagement with both Inland Revenue leaders and unions. As at 30 June 2018, approximately 3,800 people had moved into new roles; 164 had exited with redundancy; and 21 people were still undertaking transitional roles. The remainder of those people affected were in a temporary fixed term/contractor/casual capacity.

A major part of the change was the move to 25 capability-based roles, from 150 task-focused job expectations. The new roles focus on outcomes and the skills and capabilities required now and, in the future, rather than defined tasks.

In their new roles staff will work differently, with a focus on growing capability through on the job learning and training.

Redundancy costs in the year ended 30 June 2018 totalled \$18,083,034. An additional \$3,684,780 was spent on change management e.g. organisational design, transition, selection, and outplacement support.

2016/17

A new structure was implemented in Commercial and Procurement in November 2016 and resulted in 10 redundancies.

Technology Strategy & Operations completed several People Transition initiatives within the Information Communication Technology (ICT) Solutions (November/December 2016) and ICT Advisory Group teams (December 2016) which resulted in seven redundancies.

Some redundancies during the 2016/17 year were the result of restructuring started during the 2015/16 year.

Redundancy costs in the year ended 30 June 2017 totalled \$1,459,711. An additional \$2,832,313 was spent on change management e.g. organisational design, transition, selection, and outplacement support.

2015/16

In 2015/16, there were a number of changes in our Information, Intelligence & Communications group:

- A review of the Government and Executive Services team to meet increased demands and expectations as our Business Transformation programme progresses. New roles and Job Expectations were developed with existing people appointed to new roles.
- An Information Hub was set up to manage the delivery of and act as a coordination point for Inland Revenue's Information and Intelligence Sharing strategy and related work programme. This was resourced through internal secondment opportunities.
- Our Digital Marketing function was reviewed to ensure that our customers can find and understand the information they need, in an increasingly digital environment. This review created two focused teams: one dedicated to creating online and offline content, and another responsible for the experience our customers have when finding that content. This change resulted in three redundancies.
- We introduced a new Director Digital Change to lead our push towards digital environments across Inland Revenue.

Within Service Delivery, our Customer Services group saw the following changes:

- Following a regional review of resources within our Community Compliance unit, a tailored approach was taken to offer voluntary redundancy in regions where community compliance work had significantly reduced, resulting in an oversupply of available people resources. This offer was taken up by 12 employees.
- Changes to our Customer Services Learning and Development (L&D) function to ensure that L&D aligns with our Business Transformation requirements and Customer Services business plans, in particular the roll out of the new GenTax system and associated learning needs. This process saw the creation of two focused teams to enhance blended learning design and delivery capability, and ensure targeted technical learning content and return on investment. New roles and Job

Expectations were developed with some existing people moving into the new roles, and ten redundancies.

Within our Technology Strategy & Operations group, changes were made to ICT Solutions to ensure alignment to the TS&O operating model and position for optimal delivery of quality solutions. Inland Revenue is limiting changes to heritage systems in preparation for Business Transformation and the introduction of the new GenTax system; this change ensured resources are aligned appropriately and enhanced safe-guarding of the heritage environment. The review included capability uplift measures including the introduction of a Programme Management Office, ICT Practice Managers and alignment to leading industry standards. These changes resulted in two redundancies.

A review of our procurement activity saw the introduction of a Head of Commercial Procurement role, with the aim of consolidating all procurement, sourcing and commercial activity across the organisation into one function. This resulted in two redundancies.

Redundancy and restructuring costs in the year ended 30 June 2016 totalled \$2,596,258. An additional \$923,400 was spent on change management e.g. organisational design, transition, selection, and outplacement support.

2014/15

In 2014/15 Inland Revenue continued to optimise transactional workflow:

- The front-end KiwiSaver process was centralised and standardised. This involved the movement of tasks from Te Rapa to Upper Hutt. As a result, there were 11 disestablished positions in Te Rapa, with work absorbed into the current headcount at Upper Hutt.
- Attrition without replacement reduced team ratios in Manukau and Tauranga. As a result, a Team Leader position in Manukau was disestablished and two Team Leader positions in Tauranga were disestablished. There was one redundancy and two placements into suitable alternative positions.
- In Transactional the activities of Special Files moved from Wellington to Upper Hutt. A change process resulted in no redundancies.
- The number of positions in Christchurch reduced due to workflow. This resulted in two Team Leaders being made redundant.

The Strategy team within Policy & Strategy was reviewed. A new structure was put in place to enable the team to be the centre of excellence for Strategy development and integration. There was a change to Job Expectations, resulting in incumbents all being placed into positions.

Policy & Strategy also reshaped the Policy Management Team. This refocused the support functions to integrate better with Inland Revenue's shared services model. The financial support position was moved to Performance, Facilities & Finance and a new position was created to share a learning and development resource with the Office of the Chief Tax Counsel. Two positions were disestablished with one redundancy.

The Marketing team within Information, Intelligence & Communications was reviewed to increase the marketing capability within the team. This resulted in two redundancies.

Technology Strategy & Operations reviewed the ICT Operations group to reemphasise the operating model and prepare for Business Transformation. There were two manager roles disestablished and two refocused management roles established. No redundancies resulted as one role was vacant and one resourced via internal secondment (the person returned to their substantive position).

There were a number of changes in Facilities Management, with functions moving to more online self-help operations. The Information Analyst role was disestablished as there was no longer a requirement for this function. No redundancies resulted as all individuals obtained alternative positions.

In Performance, Facilities & Finance, a new business partnering model was introduced. The new model promotes Business Partnering as a centre of expertise for financial insight and value-added support services through dedicated relationship owners with a deep understanding of their customer's business. This resulted in 47 positions being disestablished and 31 new positions being created. There were 13 redundancies.

The Office of the Chief Tax Counsel reviewed their team ratios and seniority of technical positions. As a result, five Manager positions were disestablished, and four new Senior Tax Counsel positions established. A position was also established to look at the legal technical communities' information requirements. There were two Managers made redundant and three Managers appointed to suitable alternative positions.

In preparation for Business Transformation, the Corporate Risk and Assurance team created a new Team Leader role to allow additional support to the manager.

The Christchurch Rebuild programme came to a close, with the incumbents obtaining alternative positions or project work. No redundancies.

The Enterprise Architecture group underwent a refocus of its governance resulting in the group being moved into Technology Strategy and Operations. There were no redundancies.

TS&O realigned the Principal IT Consultants (PITCs) to ensure optimal placement of the PITC roles within TS&O. There were no redundancies.

Redundancy and restructuring costs in the year ended 30 June 2015 totalled \$2,379,695.

Question 23

Was any work conducted around mergers with other agencies in the 2018/19 year? If so, for each such project, what agencies were being considered for mergers?

Inland Revenue is the only agency funded by Vote Revenue. There was no work conducted by Inland Revenue around mergers with other agencies in the 2018/19 financial year.

Question 24

Was any rebranding undertaken in the 2018/19 financial year? If so, what did the rebranding involve, how much was spent on rebranding, why was it undertaken, and was it carried out internally or externally? What rebranding was carried out in each of the previous four financial years?

No rebranding has been undertaken in the last four financial years.

Question 25

Are any inquiries or investigations currently being undertaken into performance by any external agency? If so, please provide the following details:

- The body conducting the inquiry/investigation
- The reason for the inquiry/investigation
- The expected completion date

There are no inquiries or investigations currently being undertaken into performance by any external agency.

Question 26

How many reviews, working groups, inquiries or similar does the department operate or participate in? Please list by title.

Inland Revenue is currently participating in the following two government-initiated reviews/working groups:

- Child Poverty Reduction workstream
- Holidays Act Working Group

In the 2018/19 financial year Inland Revenue participated in the following government-initiated reviews/working groups:

- Child Poverty Reduction workstream
- Holidays Act Working Group
- Tax Working Group
- Welfare Expert Advisory Group
- Small Business Council

Question 27

For each review, working group or inquiry, what is the estimated cost for 2018/19, 2019/20, 20/21, and 21/22?

The Tax Working Group appropriation to the Treasury is \$100,000 for 2019/20. The current forecast expenditure for 2019/20 is \$10,000.

Inland Revenue is not the lead agency for any of the other reviews or working groups listed in Question 26.

Question 28

For each review, working group or inquiry, what are the key dates and milestones including start dates, regular reporting dates, and end dates?

The following table contains the key dates for the Tax Working Group.

Key dates	
Start date	February 2018
Interim report	September 2018
Final report	February 2019

Inland Revenue is not the lead agency for the other reviews or working groups listed in Question 26. Therefore, this information is not readily available.

Question 29

For each review, working group or inquiry how many departmental staff are involved by head count and by FTE?

The table below shows the number of Inland Revenue staff involved in each review or working group for the 2018/19 financial year, by head count and an estimate of the full-time equivalent (FTE).

	Staff by headcount	Staff by FTE
Tax Working Group*	6	6
Welfare Expert Advisory Group	1	1
Small Business Review	1	0.01
Child Poverty Reduction Workstream	1	0.2
Holidays Act Working Group	1	0.03

*The figures for the Tax Working Group are for Inland Revenue staff only. The Treasury has also contributed staff and their contribution is not included here. The Inland Revenue resources identified are explicitly to support the Tax Working Group secretariat. Additional resources are being applied to support and advise Ministers on Tax Working Group recommendations.

The table below shows the number of Inland Revenue staff currently involved in government-initiated reviews or working groups:

	Staff by headcount	Staff by FTE
Child Poverty Reduction Workstream	1	Minimal – cannot quantify
Holidays Act Working Group	1	0.01

Question 30

For each review, working group or inquiry what reports, briefings or documents have been produced? Please list by title and date produced.

Tax Working Group

Two key reports were produced:

- The Tax Working Group Interim Report (delivered to Ministers on 7 September 2018 and published on 21 February 2019); and
- The Tax Working Group Final Report (delivered to Ministers on 1 February 2019 and published on 21 February 2019).

Additionally, throughout 2018 the Tax Working Group Secretariat produced over 100 papers to inform and support discussions among Tax Working Group members. These have been published on the Tax Working Group website.

Other reviews and working groups

As Inland Revenue is not the lead agency for the other reviews or working groups listed in Question 26, we do not have this information.

Question 31

For each new spending initiative introduced over the last seven Budgets (i.e. Budget 2012, Budget 2013, Budget 2014, Budget 2015, Budget 2016, Budget 2017, and Budget 2018), what evaluation has been undertaken of its effectiveness during 2018/19 and what were the findings of that initiative? Please provide a copy of the evaluation reports. Where no evaluation has been completed, what provision has been made for an evaluation to occur and what is the timeframe for that evaluation?

The table below shows the spending initiatives introduced over the last seven Budgets, what evaluation has been undertaken of its effectiveness during 2018/19 and the findings of that initiative.

Spending initiative	Budget	Evaluation undertaken for initiative effectiveness during 2018/19
Broadening the Definition of Income for Student Loan Repayment Purposes	Budget 2012	Inland Revenue has fully implemented this initiative. No evaluation has been undertaken of its effectiveness during 2018/19 or any provision made for any further evaluation. We monitor and report general student loan activities including student loan repayments in the 2019 Annual Report (refer page 42).
Revenue Investment Revenue investment continuation	Budget 2012 Budget 2015 Budget 2018	Inland Revenue monitors the return on investment against its multi-year target for the hidden economy, aggressive tax planning, unfiled returns and collection of older debt initiatives. The results are reported in the 2019 Annual Report (refer section Our services for customers and Helping people meet their obligations).
Child Support Reform	Budget 2013	<p>Inland Revenue has fully implemented the Child Support Reform. There were two evaluations completed in prior periods. In August 2015, "Evaluation of child support scheme reform: critical success factors involving parents' perceptions" was completed which focused on the main benefits/outcomes regarding customer perceptions. In June 2017, a "Child Support Reform Programme Independent Quality Assurance Post Implementation Review Report" was completed which was a wider ranging review and an evaluation of benefits.</p> <p>No evaluation has been undertaken of its effectiveness during 2018/19. No provision has been made for further evaluation, however, we report on general Child Support activities in the 2019 Annual Report.</p>
Implementing Student Support Changes	Budget 2013	<p>Inland Revenue has fully implemented the Student Support Changes. We monitor and report on student loan activities in the 2019 Annual Report.</p> <p>No evaluation has been undertaken during 2018/19 or any provision made for further evaluation.</p>

Spending initiative	Budget	Evaluation undertaken for initiative effectiveness during 2018/19
Student Loan Overseas- Based Borrowers Compliance	Budget 2013	<p>Inland Revenue has fully implemented the Student Loan Overseas-Based Borrowers Compliance initiative. No evaluation has been undertaken of its effectiveness during 2018/19 or any provision made for further evaluation.</p> <p>We report overall student loan activities including our compliance activities with overseas-based student loan customers in the 2019 Annual Report (refer page 42). This initiative is also monitored and reported in the Student Loan Scheme Annual Report produced by the Ministry of Education on the Education Counts website: educationcounts.govt.nz/publications/tertiary_education/annual</p>
Property Compliance	Budget 2013 Budget 2015	Inland Revenue monitors the return on investment against its multi-year target for this initiative and reports this in the 2019 Annual Report (refer page 95).
Business Transformation	Budget 2013 Budget 2014 Budget 2016	<p>Inland Revenue is monitoring Business Transformation activities throughout the life of the programme. This includes:</p> <ul style="list-style-type: none"> • Overall transformation programme updates provided to the Ministers of Finance and Revenue each month. • Implementation progress and benefits realised are reported to the Cabinet twice a year. • As part of our benefit realisation monitoring, we completed the small and medium enterprises compliance cost survey in 2017 and the results are reported in the 2019 Annual Report (refer page 77). • Chartered Accountants Australia and New Zealand annual tax agent satisfaction survey that provides insights into impacts from Business Transformation activities. • Independent reviews to assess the delivery effectiveness of the Business Transformation Programme. These reviews include regular Independent Quality Assurance, Technical Quality Assurance and Gateway reviews. Inland Revenue reports the findings in the 2019 Annual Report (refer page 62). More information on these reviews is available on our website: ird.govt.nz
Child Support Compliance	Budget 2014	Inland Revenue monitors the return on investment for this initiative against its multi-year target and reports this in the 2019 Annual Report (refer page 93).
Unfiled Returns	Budget 2014	Inland Revenue monitors the return on investment for unfiled returns against its multi-year target and reports this in the 2019 Annual Report (refer page 93).

Spending initiative	Budget	Evaluation undertaken for initiative effectiveness during 2018/19
Paid Parental Leave Payments	Budget 2014	Inland Revenue has implemented the Paid Parental Leave Payments initiative. No evaluation has been undertaken of its effectiveness during 2018/19 or any provision made for further evaluation. We have an outcome measure that monitors the percentage of paid parental leave payments made to customers on time and the result is reported in the 2019 Annual Report (refer page 74).
Parental Tax Credit	Budget 2014	Inland Revenue has implemented the Parental Tax Credit. No evaluation has been undertaken of its effectiveness during 2018/19 or any provision made for further evaluation.
Complying with the Foreign Account Tax Compliance Act (FATCA)	Budget 2014 Budget 2015	This initiative is monitored as part of Inland Revenue's agreement with the United States Internal Revenue Service (IRS) to deliver this initiative. The IRS will use the FATCA information as they carry out compliance activities for United States taxpayers. No evaluation of this initiative is planned.
KiwiSaver: Removal of Kick-Start Payment	Budget 2015	Inland Revenue has fully implemented the Removal of Kick-Start Payment initiative. No evaluation has been undertaken of its effectiveness during 2018/19 or any provision made for further evaluation.
Cashing Out Research and Development Tax Losses	Budget 2015	The policy is being reviewed due to the introduction of the Research and Development Tax Incentive. Inland Revenue did not undertake any evaluation for this initiative during 2018/19. There is no provision made for further evaluation.
Package for Children Living in Material Hardship	Budget 2015	Inland Revenue has fully implemented the Package for Children Living in Material Hardship. No evaluation has been undertaken of its effectiveness during 2018/19 or any provision made for further evaluation.
Global Automatic Exchange of Information	Budget 2016	This initiative is part of the agreement with the OECD. The Global Forum will carry out peer reviews of all jurisdictions to comply with the Common Reporting Standard. The methodology will be determined in late 2019 and peer reviews will commence in 2020.
Business Tax Package	Budget 2016	Inland Revenue did not undertake any evaluation for this initiative during 2018/19 but will monitor feedback from the annual customer compliance cost survey to gain insights from customers on any impacts.
Family Incomes Package Implementation	Budget 2017	No evaluation of this initiative is planned as Cabinet agreed to reprioritise the funding approved as part of Budget 2017 Families Package for the implementation of the Coalition Government's 100-day plan – Families Package (CAB-17-MIN-0516 refers).

Spending initiative	Budget	Evaluation undertaken for initiative effectiveness during 2018/19
Research and Development Tax Incentive	Budget 2018	The Ministry for Business, Innovation & Employment (MBIE) is the lead agency for this initiative. We will provide data to MBIE and they will evaluate the initiative.
Loss ring-fencing of rental properties	Budget 2018	The new rules applied from 1 April 2019. We will monitor data on the amount of ring-fenced rental losses which will provide an indication of the impact of the policy and its effectiveness. An evaluation based on this data will be available by 2022.
GST on low-value imported goods	Budget 2018	No evaluation of this initiative has been completed yet as the application date for the new rules is 1 December 2019.
Tax compliance – Identifying legislative opportunities to increase compliance	Budget 2018	No evaluation of this initiative has been planned yet. Proposals are still being developed for public consultation.

There were no spending initiatives introduced in Budget 2019.

Question 32

What new services, functions or outputs have been introduced in the last financial year? Please describe these and estimate their cost.

Business Transformation Release 3

Inland Revenue successfully implemented Release 3 of Business Transformation on 26 April 2019. The changes affect all tax-paying New Zealanders, people receiving Working for Families payments, and all employers. The changes were significant and included:

- migrating income tax and Working for Families to new systems;
- introducing a new, automatic year-end process so that people who only earn income which is reported to Inland Revenue no longer need to do anything at the end of the tax year;
- new reporting requirements for payday filing and investment income information;
- implementing and operating a data and intelligence platform so services are tailored and targeted to customers;
- replacing Inland Revenue's website and revamping digital channels and services; and
- implementing and embedding new tool sets and equipment so we can work differently, including networked teams and more remote working.

Release 3 has built on and extended the new services delivered to customers in the first two releases. Customers can now file and pay all their taxes online, including setting up instalment arrangements. The release also enabled Working for Families customers to do a lot more online. The effort required by businesses to keep on top of their tax obligations has been significantly reduced, enabling them to spend more time running their businesses.

The Business Transformation programme cost for 2018/19 was \$169.5 million in operating (excluding depreciation and capital charge) and \$93.811 million in capital.

Research and Development Tax Incentive

In April 2019, Inland Revenue became responsible for administering the Research and Development Tax Incentive where businesses can claim a tax credit for approved expenditure on research and development. The cost to Inland Revenue of implementation and delivery of the Research and Development Tax Incentive Scheme was \$0.9 million in operating in 2018/19.

Question 33

What services, functions or outputs have been cut, reduced, or had funding reprioritised from in the last financial year? Describe the service or function concerned and estimate the cost saving.

Inland Revenue did not cut or reduce any specific services, functions or outputs in 2018/19. As part of budget update processes, funding was reprioritised between the output expenses to reflect Inland Revenue's effort to be a customer-centric and intelligence-led organisation and improve outcomes for its customers.

Please refer to the Appropriation Statements on page 105 of the 2019 Annual Report for an explanation on the movements between output expenses.

A copy of our Annual Report for 2019 is appended to our response. Our Annual Report can also be found on our website: ird.govt.nz/aboutir/reports/annual-report/

Question 34

What programmes or projects, if any, were delayed in the 2018/19 financial year and what was the reason for any delay in delivery or implementation?

No projects were delayed in 2018/19.

Inland Revenue made the decision to delay the go-live of Release 2 of its Enterprise Support Services (ESS) programme in May 2019. ESS replaces a number of our back-office transaction processing systems including HR, finance and procurement. The go-live date was changed to 1 October 2019, the original targeted date being 1 July 2019. This decision was the result of a risk-based assessment of our readiness to successfully implement these changes as a number of data migration issues were identified during testing. Release 2 successfully went live on 1 October 2019. This brief delay has not impacted the overall delivery path of transformation.

Question 35

How much funding for specific projects, policies or programmes has been carried forward from the 2018/19 financial year to the current financial year? For each, please provide the following details:

- Name of project, policy or programme
- Amount of funding brought forward
- Amount of funding already spent
- Amount of funding originally budgeted for the project
- Estimation completion date.

Business Transformation Funding movement from 2018/19 – operating and capital

In 2018/19 Inland Revenue reviewed transformation cost estimates to better align them to the updated Business Transformation work plan and risk assessment.

As part of the 2019 March Baseline Update, Inland Revenue moved \$103.9 million of funding from 2018/19 to 2020/21. The operating funding for 2017/18 to 2020/21 is held in a multi-year appropriation. Inland Revenue also moved \$34.4 million of capital funding from 2018/9 to 2020/21.

In the 2019 October Baseline Update, Inland Revenue moved \$11.3 million of operating funding from 2018/19 to 2019/20. The operating funding is held in a multi-year appropriation.

Amount of funding already spent – operating and capital

From 1 July 2014 to 30 June 2019, \$583.5 million operating expenditure (excluding depreciation and capital charge) and \$278.3 million capital has been spent on transformation. This covers the completion of pre-design, design, Stage 1 solution delivery, and Release 2 and 3 solution delivery as at 30 June 2019.

Amount of funding budgeted – operating and capital

The available funding for transformation is \$1,157.2 million for operating (excluding depreciation and capital charges) and \$679.0 million for capital. This covers the years 2014/15 to 2023/24 and includes post-implementation funding for 2022/23 and 2023/24.

This reflects the return of \$34.0 million capital and \$68.3 million operating of contingency funding handed back as part of 2019 October Baseline Update.

Estimated completion date

Inland Revenue expects the transformation to be completed in 2021/22.

Question 36

How many projects or contracts that were due to be completed in 2018/19 were shelved, curtailed or pushed into out years? For each, what was the project name, what was the total budgeted cost, what is the actual cost to date, what was its purpose and why it was it not completed in 2018/19?

No projects due to be completed in 2018/19 were shelved, curtailed or pushed into out years.

One contract for workplace technology services due to be completed in 2018/19 is now expected to be completed in 2019/20.

Inland Revenue is migrating workplace technology services from the existing service provider DXC to a new cloud-based Microsoft Office 365 software-as-a-service environment. In April 2019 Inland Revenue decided to delay the migration to reduce risk, given the proximity to Business Transformation Release 3. The migration resumed in August 2019 and is due to be completed by February 2020.

Spend on the DXC contract in 2018/19 was \$8.481 million against a budget of \$8.790 million. The estimated cost in 2019/20 is \$5.642m.

Question 37

What user charges were collected in the last financial year and what was the revenue from each of them? How does this compare to the previous financial year?

The following table sets out the revenue collected from user charges in 2018/19 and the previous financial year.

User charges	Notes	2017/18 (\$000)	2018/19 (\$000)
ACC	(1)	20,500	20,500
Rulings	(2)	828	956
Services to other agencies	(3)	2,717	2,490
Supply of information to other agencies	(4)	-	25
Foreign trust registration and filing fees	(5)	126	150
Total		24,171	24,121

1. Inland Revenue charges the Accident Compensation Corporation (ACC) for collecting ACC employee earners' levies on ACC's behalf, as a component of PAYE deductions, and for providing information. This service is contracted at \$20.500 million per annum.
2. Inland Revenue charges for providing binding rulings. Each charge relates to a particular ruling and is based on a statutory charge-out rate of \$161 per hour.
3. Inland Revenue charges the Department of Internal Affairs for a hosted financial management information system and shared financial transactional services and charges the New Zealand Productivity Commission for the supply of support services. In 2017/18, the Tax Working Group was established to examine further improvements in the structure, fairness and balance of the New Zealand tax system. Inland Revenue provided communication support and has recovered these costs from the Treasury.
4. Inland Revenue charges the Ministry of Social Development for the supply of information.
5. Inland Revenue collects registration and annual filing fees from foreign trusts with New Zealand resident trustees. These fees are paid when trusts register or file, as required by the increased disclosure requirements contained in the Taxation (Business Tax, Exchange of Information, and Remedial Matters) Act 2017.

Question 38

How much funding was allocated to capital works in the last financial year? How does this figure compare to that allocated and that spent in the previous four financial years?

Inland Revenue allocated \$111.832 million to capital works for the 2018/19 financial year. This included capital investment required for the implementation of Release 3 of the Business Transformation programme.

The table below sets out capital expenditure for 2018/19 and the previous four financial years. For further information, see page 105 of Inland Revenue's 2019 Annual Report.

Financial year	Budget (\$m)	Actual (\$m)
2018/19	111.832	107.850
2017/18	123.096	103.682
2016/17	129.263	100.661
2015/16	88.326	61.115
2014/15	33.000	32.388

Question 39

What land, building, and other assets were sold in 2018/19? What processes were undertaken for the disposal of these assets and how much did they sell for? How does that compare to each of the previous four financial years?

Inland Revenue sold telecommunications equipment in 2018/19 for a total of \$76,000. This telecommunication equipment was sold to Vodafone New Zealand Limited as part of a Telecommunication as a Service agreement.

Inland Revenue sold five vehicles in 2018/19 for a total of \$23,702.62. These vehicles were auctioned through Turners Group NZ Ltd.

The following table provides the details of assets sold in 2018/19 and the previous four financial years.

	2014/15 (\$)	2015/16 (\$)	2016/17 (\$)	2017/18 (\$)	2018/19 (\$)
IT equipment	-	-	-	-	76,000
Furniture and fittings	-	27,755	442	-	-
Office equipment	-	-	-	-	-
Motor vehicles	301,115	92,174	-	-	23,703
Total	301,115	119,929	442	-	99,703

Inland Revenue follows government asset management guidelines and principles, and has formal policies, delegations and procedures in place to appropriately manage asset disposals.

Question 40

How much floor space does your department, agency or organisation lease and what is the annual cost per square metre and total cost in each building of those leases? How does this compare with each of the previous four financial years?

The table below provides the leased area and annual cost for buildings leased across all our locations for 2018/19 and the previous four financial years.

Financial year	2014/15	2015/16	2016/17	2017/18	2018/19
Leased area (m ²)	96,410	98,780	101,028	95,478	92,250
Rental full year (\$m)*	32.525 ¹	34.339	34.864 ³	36.590	35.101
Co-located and subleased area (m ²)	7,033	6,984	7,450	5,305	4,349
Co-located and subleased revenue (\$m)	0.782	2.174	2.248	2.184	1.582
Net leased area (m ²)	89,377	91,796	93,578	90,173	87,901
Net rental (\$m)	31.743 ²	32.165	32.616 ⁴	34.406	33.519

*This figure consists of the rental for all Inland Revenue sites (including a site excluded from the tables below due to strict confidentiality provisions in the lease) as well as other property costs that are not assigned to a specific site. The total also includes our costs for the Auckland Policy Office which we contribute towards.

¹⁺²Rental full year (\$m) for 2014/15 is restated by \$0.070m from \$32.595m to \$32.525m and Net rental (\$m) from \$31.813m to \$31.743m.

³⁺⁴Rental full year (\$m) for 2016/17 is restated by \$1.009m from \$35.873m to \$34.864m and Net rental (\$m) from \$33.625m to \$32.616m.

The following table provides the details of the annual cost per square metre in 2018/19 and the previous four financial years.

The costs consist of lease related payments to landlords, excluding the costs of non-working spaces such as carparks and storage areas. The square metre values also exclude these non-working spaces.

Where Inland Revenue has vacated a site prior to the end of the financial year, a value will not be shown although costs may have been incurred.

Where Inland Revenue is the lead tenant and has co-location and/or sub-lease arrangements at a site, we report the full value (cost and area) for the site. Where Inland Revenue is co-located at a site and is not the lead tenant, we report the value only for the area we occupy.

Location	Address	2014/15 \$/m ²	2015/16 \$/m ²	2016/17 \$/m ²	2017/18 \$/m ²	2018/19 \$/m ²
Auckland - Ellerslie	650 Great South Road	281	300	300	300	306
Auckland - Manukau	5 Osterley Way	282	282	289	289	289
Auckland - Takapuna	5-7 Byron Avenue	347	346	346	346	378
Christchurch	39 Durham Street	260	280	280	280	-
Christchurch	72-74 Moorhouse Avenue	324	324	324	324	328
Christchurch	92E Russley Road	323	325	325	325	325
Christchurch	663 Colombo Street*	426	426	426	426	426
Dunedin	144 Rattray Street	220	220	225	225	225
Gisborne	42 Grey Street	-	232	232	232	244
Gisborne	44 Reads Quay	160	-	-	-	-
Greymouth	15-19 Guinness Street	205	205	205	205	205
Hamilton	21 Home Straight	-	-	-	-	290
Hamilton	101 Garnett Avenue	182	182	194	194	194
Hamilton	1 Bryce Street	197	197	200	200	-
Napier	202 Hasting Street	-	-	-	-	325
Napier	22 Dalton Street	137	143	143	-	-
Napier	18-26 Bower Street	-	-	-	320	-
Napier	74 Tennyson Street**	-	-	-	1,147	-
Nelson	110 Trafalgar Street	188	178	178	178	192

Location	Address	2014/15 \$/m ²	2015/16 \$/m ²	2016/17 \$/m ²	2017/18 \$/m ²	2018/19 \$/m ²
New Plymouth	52-58 Gill Street	194	194	194	194	194
New Plymouth	315 Devon Street East	-	-	-	-	250
Palmerston North	43 Ashley Street	230	230	230	235	235
Rotorua	1144 Pukaki Street	150	160	160	160	169
Tauranga	306 Cameron Road	-	-	365	365	365
Tauranga	1 Elizabeth Street	191	191	-	-	-
Timaru	7-15 Beswick Street	185	195	195	215	215
Upper Hutt	11 Jepsen Grove	205	205	205	205	205
Wellington	12-22 Hawkestone Street	320	320	320	320	320
Wellington	55 Featherston Street	557	558	557	557	557
Wellington	135 Victoria Street	-	-	-	320	320
Wellington	110 Featherston Street	320	320	327	373	376
Wellington	34 Manners Street	-	-	550	-	-
Wellington	10 Brandon Street	-	325	325	-	-
Wellington	3 The Terrace	-	-	426	-	-
Whangarei	70-82 Bank Street	234	234	234	234	234

The details for Inland Revenue's property at Invercargill (45 Yarrow Street) have not been disclosed due to strict confidentiality provisions in the lease.

*The cost per square metre for 2015/16 – 2018/19 was previously reported as \$417. The correct value is \$426.

**The site is leased on a temporary basis as serviced offices and the rental reflects the cost of all consumables for the premises.

The following table provides the details of annual cost per building in 2018/19 and the previous four financial years.

Location	Address	2014/15 \$m	2015/16 \$m	2016/17 \$m	2017/18 \$m	2018/19 \$m
Auckland - Ellerslie	650 Great South Road	0.466	0.638	0.628	0.663	0.642
Auckland - Manukau	5 Osterley Way	1.933	1.980	1.982	1.979	1.979
Auckland - Takapuna	5-7 Byron Avenue	2.517	2.662	2.660	2.874	2.896

Location	Address	2014/15 \$m	2015/16 \$m	2016/17 \$m	2017/18 \$m	2018/19 \$m
Christchurch	39 Durham Street	0.117	0.043	0.048	0.046	0.008
Christchurch	72-74 Moorhouse Avenue	0.570	0.607	0.597	0.596	0.607
Christchurch	92E Russley Road	1.651	1.663	1.676	1.676	1.685
Christchurch	663 Colombo Street	0.805	0.805	0.805	0.805	0.805
Dunedin	144 Rattray Street	0.535	0.541	0.540	0.550	0.550
Gisborne	42 Grey Street	-	0.059	0.080	0.080	0.086
Gisborne	44 Reads Quay	0.085	0.042	-	-	-
Greymouth	15-19 Guinness Street	0.132	0.131	0.129	0.129	0.129
Hamilton	21 Home Straight	-	-	-	-	0.869
Hamilton	101 Garnett Avenue	0.964	0.964	0.965	1.061	1.022
Hamilton	1 Bryce Street	1.575	1.572	1.572	1.574	0.798
Napier	202 Hasting Street	-	-	-	-	0.258
Napier	22 Dalton Street	0.177	0.182	0.186	0.001	0.003
Napier	18-26 Bower Street	-	-	-	0.170	0.095
Napier	74 Tennyson Street	-	-	-	0.187	0.110
Nelson	110 Trafalgar Street	0.140	0.134	0.132	0.132	0.138
New Plymouth	52-58 Gill Street	0.137	0.132	0.132	0.132	0.132
New Plymouth	315 Devon Street East	-	-	-	-	0.019
Palmerston North	43 Ashley Street	0.722	0.746	0.746	0.757	0.761
Rotorua	1144 Pukaki Street	0.077	0.077	0.085	0.085	0.087
Tauranga	306 Cameron Road	-	-	0.385	1.193	1.156
Tauranga	1 Elizabeth Street	0.624	0.624	0.312	-	-
Timaru	7-15 Beswick Street	0.076	0.054	0.052	0.056	0.051
Upper Hutt	11 Jepsen Grove	1.098	1.097	1.097	1.099	1.093
Wellington	12-22 Hawkestone Street	2.083	2.017	1.973	1.990	1.981
Wellington	55 Featherston Street	14.796	14.738	14.781	14.866	14.883
Wellington	135 Victoria Street	-	-	-	0.595	0.633
Wellington	110 Featherston Street	0.587	1.794	1.834	1.596	0.883

Location	Address	2014/15 \$m	2015/16 \$m	2016/17 \$m	2017/18 \$m	2018/19 \$m
Wellington	34 Manners Street	-	-	-	0.125	-
Wellington	10 Brandon Street	-	0.287	0.657	0.586	-
Wellington	3 The Terrace	-	-	-	0.436	-
Whangarei	70-82 Bank Street	0.521	0.521	0.521	0.521	0.521
Total		32.388	34.119	34.634	36.559	34.879

The totals above do not include a site where there are confidentiality requirements or other property costs that are not assigned to a specific site. The totals also exclude our costs for the Auckland Policy Office.

Question 41

Were any of your offices relocated in 2018/19? In each case please provide where did the office move from and to, a breakdown of the cost of relocating, the amount of any saving or increase in rent paid resulting from the move, the floor space of the original and new office, and the reason for the relocation. Please also provide these details for each of the previous four financial years.

The tables below provide details of office relocations for 2018/19 and the previous four financial years.

2018/2019

Relocation (from/to)	Cost to relocate (\$)	Decrease/increase in rent paid (\$)	Change in floor area (m ²)	Relocation reason
Hamilton			From: 12,743 To: 9,914	
From: 1 Bryce Street To: 21 Home Straight (new development) and 101 Garnett Avenue	74,466	Decrease 61,814		The lease for Bryce Street expired and our staff relocated to either our new Home Straight site or our existing Garnett Avenue site.
New Plymouth			From: 656 To: 415	
From: 52-58 Gill Street To: 315 Devon Street East	19,452	Decrease 13,378		The lease expired for Gill Street and our staff relocated to Devon Street East.
Napier			From: 937 To: 1,243	
From: 18-26 Bower Street and 74 Tennyson Street To: 202 Hastings Street (new development)	40,352	Decrease 81,960		Our staff were located in two temporary sites after vacating a site identified as earthquake prone in 2017/18. (See the table below). In 2018/19 we were able to move from our temporary sites to our new permanent location in Hastings St.

Inland Revenue was advised the building at Ashley Street, Palmerston North, was earthquake prone and vacated the building in June 2019. This relocation has not been included in the table above because we leased the temporary sites we relocated to from 1 July 2019. We will report this relocation in the 2019/20 annual review.

2017/18

Relocation (from/to)	Cost to relocate (\$)	Decrease/increase in rent paid (\$)	Change in floor area (m ²)	Relocation reason
Wellington			From: 32,473 To: 32,770	
From: 12-22 Hawkestone Street To: 135 Victoria Street	22,071	Increase 633,200		Relocation while building maintenance (strengthening work and damage repair) was carried out following the Kaikoura earthquakes in November 2016.
From: 34 Manners Street To: 12-22 Hawkestone Street	2,916	Decrease 138,452		Relocated to permanent site from temporary site that we occupied following the Kaikoura earthquakes in November 2016.
From: 55 Featherston St To: 12-22 Hawkestone Street	102,798	No change		Relocation while building maintenance was carried out due to damage caused by the Kaikoura earthquakes in November 2016.
From: 3 The Terrace To: 55 Featherston Street	35,283	Decrease 501,652		Relocated to permanent site from temporary site that we occupied following the Kaikoura earthquakes in November 2016.
Napier			From: 1,213 To: 937	
From: 22 Dalton Street To: – 18-26 Bower Street – 74 Tennyson Street	31,327	Decrease 185,813 Increase 358,134		Vacated site after the Dalton Street building was identified as earthquake prone. Rental increased following relocation to two more modern buildings. The previous Dalton Street building was aged, and the rental was well below market value.

Relocation (from/to)	Cost to relocate (\$)	Decrease/increase in rent paid (\$)	Change in floor area (m ²)	Relocation reason
Christchurch			From: 9,144 To: 8,982	
From: 39 Durham Street To: 72-74 Moorhouse Avenue	4,728	Decrease 46,259		Consolidated Christchurch offices into fewer sites.

2016/17

Relocation (from to)	Cost to relocate (\$)	Decrease/increase in rent paid (\$)	Change in floor area (m ²)	Relocation reason
Tauranga			From: 2,958 To: 3,118	
From: 1 Elizabeth Street To: 306 Cameron Road	70,119	Increase 418,140		Lease for 1 Elizabeth Street expired, and office relocated to new site at 306 Cameron Road. Housing New Zealand shares the site with Inland Revenue.
Wellington			From: 8,721 To: 1,633	
From: Hawkestone Street and 10 Brandon Street To: 34 Manners Street and 3 The Terrace	22,072	Increase 725,638		Relocation due to earthquake damage caused by the Kaikoura earthquakes in November 2016. Short term leases taken to meet immediate accommodation requirements.
Napier			From: 1,213 To: 937	
From: 22 Dalton Street	Nil	Decrease 185,813		Building owner advised building is earthquake prone. We vacated the building in June 2017 and relocated into temporary sites in July 2017 as shown in the table for 2017/18.

2015/16

Relocation (from/to)	Cost to relocate (\$)	Decrease/increase in rent paid (\$)	Change in floor area (m ²)	Relocation reason
Gisborne			From: 460 To: 313	
From: 44 Reads Quay To: 42 Grey Street	12,163	Decrease 4,674		The lease expired for Reads Quay. Moved to shared site with Ministry of Education.

2014/15

Relocation (from/to)	Cost to relocate (\$)	Decrease/increase in rent paid (\$)	Change in floor area (m ²)	Relocation reason
Wellington			From: 1,154 To: Nil (Existing office space)	
From: 110 Featherston Street (part of level 1) To: 55 Featherston Street	22,000	Decrease 631,225		Staff relocated into an existing building. Leaving part of level 1 enabled Inland Revenue to sublease levels 1 and 2 with significant rental savings.

Question 42

How much was spent on each renovation, refurbishment or redecoration project in offices or buildings of the department, agency or organisation that cost more than \$5,000 in the 2018/19 financial year? For each, please provide the following details:

- a. A description of the renovation carried out
- b. Location of the project
- c. Name of provider(s) or manufacturer(s)
- d. Type of product or service generally provided by the above
- e. Cost of the project
- f. Completion date
- g. Whether tenders were invited, if so, how many were received
- h. List separately any single item of furniture or fixture worth more than \$2,500 with its cost.

Inland Revenue carried out renovation, refurbishment and redecoration projects in the 2018/19 financial year at several sites across the country. These projects largely related to security upgrades to our front of house facilities. The table on the following page shows the details of how much was spent on each project.

Details of the project	Location	Providers/manufacturers	Product or service	Cost	Completion date	Tenders received	Furniture item greater than \$2,500
New Front of House	Christchurch 74 Moorhouse Ave	Catalyst Consulting Ltd	Design services and construction work	\$414,728 capital	March 2019	National contracts in place	Nil
		Rawlinsons Ltd	Quantity surveying services				
		Aurecon NZ Ltd	Environmental services				
		ADT Security Ltd	Security services				
Front of House security enhancements	Wellington 12-22 Hawkestone St	Catalyst Consulting Ltd	Design services	\$66,373 capital	November 2018	National contracts in place	Nil
		Aspect Furniture Systems Ltd	Furniture requirements	\$4,050 operating		or	
		Vidak Ltd	Furniture requirements			Spend value did not require contract	
		AHI Carrier (NZ) Ltd	Carpentry				

Details of the project	Location	Providers/manufacturers	Product or service	Cost	Completion date	Tenders received	Furniture item greater than \$2,500
Front of House security enhancements	Tauranga 306 Cameron Rd	Catalyst Consulting Ltd ADT Security Ltd Aspect Furniture Systems Ltd	Design services Security services Furniture requirements	\$45,600 capital \$24,991 operating	November 2018	National contracts in place or Spend value did not require contract	Nil
Front of House security enhancements	Rotorua 1144 Pukaki St	Catalyst Consulting Ltd ADT Security Ltd	Design services Security services	\$32,416 capital \$11,500 operating	November 2018	National contracts in place or Spend value did not require contract	Nil

Details of the project	Location	Providers/manufacturers	Product or service	Cost	Completion date	Tenders received	Furniture item greater than \$2,500
Front of House security enhancements	New Plymouth 52-58 Gill St	Catalyst Consulting Ltd ADT Security Ltd Aspect Furniture Systems Ltd Street & Cook Construction Company Ltd	Design services Security services Furniture requirements Carpentry	\$12,265 capital \$3,780 operating	November 2018	National contracts in place or Spend value did not require contract	Nil
Front of House security enhancements	Gisborne 42 Grey St	Catalyst Consulting Ltd ADT Security Ltd Aspect Furniture Systems Ltd Window Treatments NZ Ltd	Design services Security services Furniture requirements Frosting	\$40,210 capital \$10,650 operating	November 2018	National contracts in place or Spend value did not require contract	Nil

Details of the project	Location	Providers/manufacturers	Product or service	Cost	Completion date	Tenders received	Furniture item greater than \$2,500
Front of House security enhancements	Invercargill 45 Yarrow St	Catalyst Consulting Ltd ADT Security Ltd Aspect Furniture Systems Ltd	Design services Security services Furniture requirements	\$58,754 capital	November 2018	National contracts in place or Spend value did not require contract	Nil
Fitout of temporary site	Wellington 135 Victoria St	Deneefe Signing Systems Ltd AHI Carrier (NZ) Ltd	Autex wall panels and frosting Billi – boiling and chilled filtered water system	\$12,850 capital	November 2018	Spend value did not require contract	Nil

Details of the project	Location	Providers/manufacturers	Product or service	Cost	Completion date	Tenders received	Furniture item greater than \$2,500
Front of House re-design	Dunedin 144 Rattray St	Catalyst Consulting Ltd	Design services and construction works	\$245,247 capital	August 2018	National contracts in place	Nil
		Rawlinsons Ltd	Quantity surveying services				
		Aurecon NZ Ltd	Environmental services				
		ADT Security Ltd	Security services				
		Vidak Furniture	Furniture				
		Deneefe Signing Systems Ltd	Frosting and manifestations				
		Harvey Norman Store Pty Ltd	TV for front of house				
Front of House security enhancements*	Auckland 5 Osterley Way	Catalyst Consulting Ltd	Design services	\$19,530 operating	March 2020 (TBC)	National contracts in place	Nil
		Aurecon NZ Ltd	Environmental services				

Details of the project	Location	Providers/manufacturers	Product or service	Cost	Completion date	Tenders received	Furniture item greater than \$2,500
Parental and reflection rooms*	National - all sites	Noel Leeming Group Ltd SPL Ltd NZ	Small fridges Baby changing tables	\$11,717 capital	30 September 2019	Spend value did not require contract	Nil

* Where projects are to be completed during the 2019/20 financial year, the cost is for the work completed during 2018/19 rather than the total estimated cost of the project.

Question 43

What offices were closed in 2018/19 and how much is the closure of each office expected to cost or save? What offices were closed in each of the previous four financial years?

Inland Revenue did not close any offices in 2018/19 or in the previous four financial years. Please refer to Question 41 for office relocations.

Question 44

What offices did your department, agency or organisation open in 2018/19 and how much is the opening of each office expected to cost or save? What offices were opened in each of the previous four financial years?

Inland Revenue did not open any new offices in 2018/19 or in the previous four financial years. For information on where Inland Revenue relocated its offices within towns and cities please refer to Question 41.

Question 45

How many regional offices, other than your department, agency or organisation's head office, reduced their opening hours during the 2018/19 financial year listed by new and former opening hours, date of change, and location?

Inland Revenue's Palmerston North office was closed from 13 June 2019 due to earthquake issues. While this building was closed, customer appointment requests were managed by phone, meeting at a mobile office or the home or business of the customer. Our new site in Palmerston North opened on 1 October 2019.

There were no changes to the opening hours of any other regional offices.

Question 46

How many vehicles did your department, agency or organisation own during the 2018/19 financial year and to what office are each of these vehicles assigned by vehicle year and vehicle model? How many were owned during each of the previous four financial years and to what office are each of these vehicles assigned by vehicle year and vehicle model?

The following table shows the numbers of vehicles owned by Inland Revenue in 2018/19 and the previous four financial years, broken down by the primary location, make, model and year of the vehicles.

Location	Make, model and year	2014/15	2015/16	2016/17	2017/18	2018/19
Auckland	Toyota Corolla 2008	8	-	-	-	-
	Toyota Corolla 2012	32	38	38	38	36
	Toyota RAV4 2012	4	4	4	4	4
	Total	44	42	42	42	40
Christchurch	Toyota Hiace 2008	1	1	1	1	-
	Toyota Corolla 2012	11	10	10	10	8
	Toyota RAV4 2012	1	1	1	1	1
	Toyota RAV4 2014	1	1	1	1	1
	Total	14	13	13	13	10
Dunedin	Toyota Corolla 2012	2	2	2	2	2
	Toyota RAV4 2012	2	2	2	2	2
	Total	4	4	4	4	4
Gisborne	Toyota Corolla 2012	1	-	-	-	-
	Toyota RAV4 2014	2	2	2	2	2
	Total	3	2	2	2	2
Greymouth	Toyota Corolla 2012	1	-	-	-	-
	Toyota RAV4 2012	1	1	1	1	1
	Toyota RAV4 2014	1	1	1	1	1
	Total	3	2	2	2	2
Hamilton	Toyota Corolla 2008	1	-	-	-	-
	Toyota Corolla 2012	20	21	21	21	21
	Toyota RAV4 2012	3	3	3	3	3
	Total	24	24	24	24	24
Invercargill	Toyota Corolla 2012	2	1	1	1	1
	Toyota RAV4 2012	2	2	2	2	2
	Total	4	3	3	3	3
Napier	Toyota Corolla 2012	2	3	3	3	3
	Toyota RAV4 2012	4	2	2	2	2
	Total	6	5	5	5	5

Location	Make, model and year	2014/15	2015/16	2016/17	2017/18	2018/19
Nelson	Toyota Corolla 2012	3	2	2	2	2
	Toyota RAV4 2012	2	2	2	2	2
	Total	5	4	4	4	4
New Plymouth	Toyota Corolla 2012	2	2	2	2	2
	Toyota RAV4 2012	2	2	2	2	2
	Total	4	4	4	4	4
Palmerston North	Toyota Corolla 2012	5	5	5	5	5
	Toyota RAV4 2012	2	1	1	1	1
	Toyota RAV4 2014	-	1	1	1	1
	Total	7	7	7	7	7
Rotorua	Toyota Corolla 2012	5	2	2	2	2
	Toyota RAV4 2012	2	2	2	2	2
	Total	7	4	4	4	4
Tauranga	Toyota Corolla 2012	7	6	6	6	6
	Toyota RAV4 2012	2	2	2	2	2
	Total	9	8	8	8	8
Timaru	Toyota Corolla 2012	1	-	-	-	-
	Toyota RAV4 2012	1	1	1	1	1
	Toyota RAV4 2014	1	1	1	1	1
	Total	3	2	2	2	2
Upper Hutt	Toyota Corolla 2012	3	3	3	3	3
	Toyota RAV4 2012	1	1	1	1	1
	Total	4	4	4	4	4
Wellington	Toyota Hiace 2009	1	1	1	1	1
	Toyota Corolla 2012	7	7	7	7	7
	Toyota RAV4 2014	2	2	2	2	2
	Total	10	10	10	10	10

Location	Make, model and year	2014/15	2015/16	2016/17	2017/18	2018/19
Whangarei	Toyota Corolla 2012	3	3	3	3	3
	Toyota RAV4 2012	2	2	2	2	2
	Total	5	5	5	5	5
All Offices	Total	156	143	143	143	138

Question 47

What was the total amount spent on purchasing vehicles during the 2018/19 financial year and to what office were each of these vehicles assigned by vehicle year and vehicle model? How much was spent during each of the previous four financial years and to what office are each of these vehicles assigned by vehicle year and vehicle model?

Inland Revenue did not purchase any vehicles in the 2018/19, 2017/18, 2016/17 and 2015/16 financial years.

The following table shows vehicle purchases in the 2014/15 financial year. All vehicles purchased were manufactured in 2014.

Location	Make and model	Number of vehicles	Cost (\$)
Christchurch	Toyota RAV4	1	29,716
Gisborne	Toyota RAV4	2	59,432
Greymouth	Toyota RAV4	1	29,716
Palmerston North	Toyota RAV4	1	29,716
Timaru	Toyota RAV4	1	29,716
Wellington	Toyota RAV4	2	59,432
All offices		8	237,728

Question 48

Were any labour and/or contractor costs been capitalised into capital project costs during the 2018/19 financial year, if so, for each project what is the breakdown by project of labour vs non-labour costs?

The following table shows capitalised labour and non-labour costs for each capital project or programme in the 2018/19 financial year.

Project Name	Labour (\$m)	Non-Labour (\$m)	Total (\$m)
Business Transformation	78.735	15.076	93.811
IT Infrastructure Programme	1.477	2.318	3.795
Hamilton Accommodation	0.169	4.332	4.501
Property, Plant and Equipment	0.211	3.749	3.960
Palmerston North Accommodation	0.199	1.584	1.783
Total	80.791	27.059	107.850

Question 49

Does your department, agency or organisation have a policy about the use of personal email accounts (e.g. Gmail accounts) in the workplace; if so, what policies are in place and do those policies include a prohibition on the use of such accounts for official government business? How many breaches of any such policy during the last financial year were reported and how does this compare to each of the previous four financial years?

Inland Revenue has various security policies including prohibiting the use of personal email accounts for official government business. These are referenced in the Inland Revenue Code of Conduct (revised 2019).

We also have policies covering off other information exchange mechanisms, for example exchange with other government departments, that prohibit use of personal email accounts.

We have no reported incidences of personal email addresses being used to transmit Inland Revenue information.

Question 50

What IT projects, if any, were shelved or curtailed in the 2018/19 year and how much will have been spent on each project before it is shelved or curtailed?

No IT projects were shelved or curtailed in the 2018/19 year.

Question 51

What IT projects, if any, were completed or under way in the 2018/19 year? For each, please provide the following details:

- Name of project
- Initial estimated budget
- Initial estimated time frame
- Start date
- Completion date or estimated completion date
- Total cost at completion or estimated total cost at completion.

The following table details the IT projects completed or underway in the 2018/19 financial year.

Project name	Capital / Operating	Initial estimated budget cost (\$m)	Initial estimated timeframe	Start date	Completion date or est. completion date	Total cost at completion or est. total cost at completion (\$m)
Infrastructure Programme	Capital	4.835	12 months	Jul-18	Jun-19	3.376
	Operating	5.740				5.278
BSI Programme	Operating	5.300	12 months	Jul-18	Jun-19	3.956
Oracle Refresh Project	Capital	5.410	23 months	Oct-15	Feb-19	3.156
	Operating	5.869				3.661

Inland Revenue's Business Transformation programme, which is currently at the solution delivery stage, also has significant technology implications which are detailed in the Business Transformation Programme Detailed Business Case (November 2015).

Question 52

How much was spent for software licensing fees in the 2018/19 financial year and how does this compare with spending in each of the previous four financial years?

The table below details the amount spent for software licensing fees and as a service operating cost for the 2018/19 financial year and the amount spent in software licensing fees for the previous four financial years.

Financial year	Capital (\$m)	Operating (\$m)
2018/19	0.842	21.088
2017/18	8.294	9.069
2016/17	7.216	9.026
2015/16	7.177	7.804
2014/15	5.998	5.373

Where the split between maintenance/hosting and licence fees was able to be identified, only the licence fees are included in the response. However, where a split could not be determined, the total as-a-service cost has been included.

Inland Revenue is moving from a predominantly insourced service model to as-a-service and cloud-based services. This change has increased our operating spend and decreased the capital spend for the purchase of software licences in the 2018/19 financial year.

Question 53

How many websites did your department, agency or organisation run in 2018/19 and for each, what is it called, what is its URL, when was it established, what is its purpose and what is the annual cost of operating it?

The websites run by Inland Revenue in the 2018/19 financial year are set out in the table below.

Name	URL	Established	Purpose
IRD website	ird.govt.nz	Established in Apr-19 (replacing IRD heritage site)	This site is Inland Revenue's new website which was launched on 25 April 2019 with product areas still being migrated across later in 2019. Provides information and self-service interactive services to a broad range of tax and social policy customers.
<i>The total annual cost is \$446,948.00.</i>			
IRD heritage website	classic.ird.govt.nz	Established in Dec-96 and re-launched in 2005	Previous version of the ird.govt.nz website which is co-existing with the new IRD website from April 2019. Provides information not yet being covered by the IRD website.
Kiwisaver website	kiwisaver.govt.nz	Jul-07	Provide information and tools for both employers and savers.
<i>Servers hosting the above two websites are managed by IR's internal team. The costs incurred in operating the above two websites are covered by internal operating costs.</i>			
Tax Policy website	taxpolicy.ird.govt.nz	Oct-99	Provides news and information about tax policy developments in New Zealand.
<i>The annual cloud hosting cost for the Tax Policy website is \$10,740. The operating cost for this site is covered by internal content updating and maintenance costs.</i>			
IR media website	media.ird.govt.nz	Sep-17	Publishes and archives tax and social policy related articles for media release.
IR emergency updates site	emergencyupdates.ird.govt.nz	Sep-17	Keeps Inland Revenue staff safe and informed in the event of an emergency.
<i>The total hosting cost for the above two websites on Common Web Platform is \$29,621 for 2018/19 financial year.</i>			

Name	URL	Established	Purpose
Business survival guide	business-survival-guide.ird.govt.nz	Jul-17	Provides clear, concise, and tailored information to help people understand what to expect and help them prepare for starting up and managing their business.
<i>Total annual cost was \$19,566.</i>			

Question 54

How many data security issues were identified in 2018/19 and how many data security issues were there in each of the previous four financial years? If there were breaches, what were they and what are the titles of any reports into them? What involvement, if any, was there from either the GCSB or the National Cyber Security Centre?

The number of data security issues in 2018/19 and the previous four financial years is detailed in the table below.

Financial year	Number of data security issues	Number of data security breaches
2018/19	0	1
2017/18	1	0
2016/17	1	0
2015/16	4	1
2014/15	6	1

The details of data security breaches in the previous four financial years are set out below.

Breach date	Description	Report
May 2019	One individual was able to access other individuals' account information as user names logging on to the system were not being validly tested for specific characters.	Investigated; the root cause was determined and code changes were made to test for specific characters and to ensure correct operation and functionality of user names within the system.
October 2015	e-Mail Alerts containing incorrect IRD number	Investigated; data cleansing activity undertaken.
June 2015	Passwords and other personal information were being written to log files unaltered where they should have been redacted, resulting in exposure to staff and contractors who did not require access to that information	Formal investigation report completed.

For the three security breaches that have occurred since 2014/15 there has not been any involvement with either the GCSB or the National Security Centre. These breaches were specific to Inland Revenue with Inland Revenue staff members having the internal capability to contain, address and remediate the breach.

There continue to be numerous "spam" and "phishing" attempts to elicit customers' details (essentially identity theft attempts that could lead to a subsequent attempt to obtain a customer's Inland Revenue information or refunds). These are approaches to customers rather than Inland Revenue and have occurred via electronic means, door knocking or phone contact. Inland Revenue warns taxpayers about the safety and security of their information to prevent against such attempts and does what it can to mitigate such attempts.

There is sometimes a cross over between data security breaches and privacy breaches which are recorded separately. Those considered privacy breaches are listed in the answer to Question 83.

Question 55

How many laptop computers, tablet computers and hard drives, if any, provided or paid for by your department, agency or organisation have been lost or gone missing in the 2018/19 financial year; and how many of these were returned to or found by the agency or organisation if any? How many were lost or missing and how many subsequently returned or found in each of the previous four financial years?

The table below details the number of laptop computers, tablet computers and hard drives that were lost or went missing in 2018/19 and in the previous four financial years.

Financial year	Device type	Number missing or lost	Number returned or found
2018/19	Laptop (9), Tablet (8)	17	3
2017/18		0	0
2016/17		0	0
2015/16	iPad (1), Laptop (1)	2	0
2014/15		0	0

The increase in the number of devices lost or missing in the 2018/19 financial year can be attributed to the significant increase in the number of devices that were allocated to Inland Revenue staff members due to the transition to the new cloud-based Microsoft Office 365 software as-a-service environment. During this period the number of laptop and tablet devices allocated to Inland Revenue staff members has increased from approximately 1300 to approximately 4500.

In all the above instances when a laptop or tablet was reported as lost or missing, the device was remotely wiped and locked, and the SIM card was disabled. Access to Inland Revenue information is restricted based on the implementation of standard device authentication security protocols, including hard-drive encryption and strong password policies.

A user awareness campaign about the use of workplace technology tools was delivered as part of the move to cloud computing in 2018/19. In 2019/20 this will be extended to cover the use of other related services, including flexible workplace tools.

Question 56

Please provide a list of all reports that were prepared in 2018/19 relating to:

- baseline update (if applicable)
- value for money
- savings identified

The following reports were prepared for the Minister of Revenue and Minister of Finance in relation to Inland Revenue's baseline update in 2018/19.

Title	Date submitted
2018 October Baseline Update submission for Vote Revenue	3 October 2018
Half Year Economic and Fiscal Update (HYEFU) Forecasts for Non-Departmental Expenditure	5 December 2018
2019 March Baseline Update Submission for Vote Revenue	20 February 2019
2019/20 Estimates and 2018/19 Supplementary Estimates	1 May 2019
Budget 2019 Forecasts for Non-Departmental Expenditure Appropriations	1 May 2019

Question 57

Please provide copies of the current work plan.

The current Tax Policy Work Programme is in the following table.

Workstream	Description
Land	<p>The current land rules will be reviewed, particularly in relation to investment property and speculators, land banking, and vacant land. The objective would be to recommend ways to improve the efficient use of land, and ensure that the current tax settings are fair, balanced, and encourages and supports productive investment.</p> <p>The review will also look at whether we can do anything more around enforcement of the current rules. It is unlikely that any significant reforms relating to vacant land and property would be feasible in the short term. However, in the short-term the Government could consider a number of measures aimed at improving the fairness and balance of the tax rules for land.</p> <p><i>Possible items that could be included in a short-term package</i></p> <p>Measures to support efficient land use:</p> <ul style="list-style-type: none"> • clarifying and tightening the rules for the deductibility of holding costs (e.g. rates and insurance) for land that is taxable on sale; and • consider ways to encourage seismic strengthening of residential property. <p>Measures to improve the integrity of the rules:</p> <ul style="list-style-type: none"> • review the exemptions in the land rules, in particular the exceptions for developers and habitual renovators; and • review whether the apportionment rules for GST are working appropriately for mixed use land. <p>Measures to improve collection:</p> <ul style="list-style-type: none"> • consider whether applying withholding tax on transactions involving New Zealand resident vendors is a better approach to collecting this revenue; and • improving information flows (including from LINZ) to assist compliance with the current land tax rules. <p><i>Possible items that could be considered in a longer-run review</i></p> <ul style="list-style-type: none"> • the Productivity Commission's advice on the use of vacant land and property taxes to discourage land banking; • review whether the land rules, in particular the "10-year" rules, negatively impact the supply of land or create inefficient "lock-in effects";

	<ul style="list-style-type: none"> consider whether other tax measures could reduce speculation and improve the supply of land. This could include reviewing the scope of existing rules such as the bright-line test and ring-fencing, as well as looking at potential new taxes to help improve the supply of available housing; consider whether withholding taxes might be appropriate for other taxable land transactions; consider whether allowing losses on building disposals might improve the fairness and efficiency of the current land tax rules. This option may remove a potential distortion discouraging transactions that may result in capital losses – for example, the acquisition of earthquake prone buildings; and review the provisional tax rules in light of bright-line income from land sales.
Business	<p>Enhancing economic performance and minimising the tax system's impact on businesses are priorities for the Government. Reducing compliance costs directly impacts on productivity (particularly of smaller firms) leaving them more time to focus on running their business, as well as continue to innovate and develop new opportunities. Increasing neutrality will also be a focus, ensuring that commercial decisions are not driven by tax whilst protecting the integrity of the tax base.</p> <p>This workstream will focus on:</p> <ul style="list-style-type: none"> increasing integrity, fairness and the neutrality of the system; lifting the economic performance of all businesses, especially smaller firms; and ensuring compliance at a low cost to businesses. <p>This includes working with other Government agencies to ensure that items in this workstream support wider Government work on business.</p> <p>Examples of items that could be considered for inclusion relating to businesses TWG recommendations including:</p> <ul style="list-style-type: none"> seismic strengthening (note this also includes consideration of residential property); loss carry forwards and trading when ownership changes; and tax treatment of innovative spending (feasibility and blackhole expenditure). <p>Items already underway such as:</p> <ul style="list-style-type: none"> R&D; purchase price allocation; cross-border employment; financial arrangement issues; and

	<ul style="list-style-type: none"> • other integrity issues. <p>Examples of items that could be considered for inclusion relating to small businesses TWG recommendations including:</p> <ul style="list-style-type: none"> • closely-held company issues; • compliance and enforcement issues; • simplifying FBT; and • tax disputes for small taxpayers. <p>Items already underway such as:</p> <ul style="list-style-type: none"> • tax compliance for self-employed (accounts payable reporting); • considering issues around the sharing economy/platforms; • options for assisting businesses to become more digital; and • AIM review.
Infrastructure	<p>Infrastructure is a key area of interest for the Government. It contributes to economic performance, and the Government is focussed on achieving better outcomes for infrastructure investment in New Zealand. Many of the changes being looked at are outside of the tax system, but the tax system may have to adapt to new arrangements. This project will consider whether the tax system should have a role in driving infrastructure investment.</p> <p>The infrastructure project will:</p> <ul style="list-style-type: none"> • respond to the Tax Working Group's recommendation to consider developing a regime that encourages investment into nationally-significant infrastructure projects; • ensure that the tax system treats new institutional arrangements for infrastructure appropriately; and • consider consistency of revenue collection for infrastructure across Government.
Information collection and use	<p>The effective use of information by Government is critical to the efficient delivery of Government services. The efficient and effective collection and use of information helps to ensure the tax system minimises compliance and administration costs, while also supporting and contributing to wider Government priorities. Better information also contributes to the integrity and fairness of the tax system and helps to ensure that the tax system can respond well to future challenges.</p> <p>This package will consider:</p> <ul style="list-style-type: none"> • overall data strategy for the collection and use of information; • information sharing agreements and development of more efficient ways to allow the sharing of information; • automatic exchange of information and country-by-country reporting consequential matters;

	<ul style="list-style-type: none"> • repeat collection of large datasets – reporting, consultation and regulation making processes; and • the collection and public release of information to support policy advice, evaluation and public debate on policy issues.
Business Transformation (BT)	<p>We will continue to support Inland Revenue’s BT programme. Over the next 18 months, Inland Revenue will implement Release 4 of its BT programme (Student Loans and KiwiSaver) and commence design on Release 5 (Child Support).</p> <p>Further, we envisage the BT policy work stream as identifying and developing policy proposals that leverage off and support the new tax and social policy system.</p> <p>This would include work on:</p> <ul style="list-style-type: none"> • potential review of the prescribed investor rate (PIR); • taxation of lump sum payments such as ACC weekly compensation; and • other possible changes to: <ul style="list-style-type: none"> ○ withholding tax such as PAYE and RWT to minimise where possible any over- or under-withholding, and ensure that the amount of tax is about right; and ○ the tax products that have been deployed into START such as WFFTC to improve administration.
Reforms and remedials	<p>Many of the specific provisions in the Taxation Acts need to be regularly maintained or updated in response to changing technology, business practices, jurisprudence or other factors. In addition, as Inland Revenue and taxpayers begin to apply new tax legislation we may identify legislative errors or unintended consequences which require remedial amendments.</p> <p>These issues can create high compliance costs or inadvertent non-compliance so need to be addressed promptly to maintain the certainty, efficiency and fairness of the tax system.</p> <p>Some examples of items include:</p> <ul style="list-style-type: none"> • a GST issues paper to consult on various changes to ensure GST aligns with business practices and modern technology and to maintain the GST Act more generally; • review of donee status applications under schedule 32 (charities with activities outside New Zealand); • BEPS remedials; and • general maintenance and remedial work as issues arise. This includes an important stewardship role, looking ahead to issues that might arise and working with other agencies on Government measures that have tax or social policy implications.
Social policy including Government response to Welfare Overhaul	<p>This workstream includes policy work on:</p> <ul style="list-style-type: none"> • the Government’s welfare overhaul work programme including: <ul style="list-style-type: none"> ○ reform of Working for Families;

	<ul style="list-style-type: none"> ○ child support pass-on; and ○ debt. • student loan scheme (non-BT work); • KiwiSaver – enhancing Trans-Tasman superannuation portability; and • other agency initiatives that impact on the tax or social policy system. <p>On the Government response to the welfare overhaul, officials are working closely with MSD and other agencies to develop a welfare package. This will take a phased approach given the complexity of the welfare system and the need to balance fiscal prudence with improving wellbeing and other high priority government objectives.</p>
Environment/ sustainable economy	<p>The Tax Working Group noted a range of areas where greater environmental taxation could be used to change behaviour and raise revenue. In response, this project will consider the Group's framework for taxing negative environmental externalities. The Government decided not to advance specific environmental proposals raised by the Group beyond what is already on its work programme. However, this leaves scope for tax reforms for greenhouse gases, solid waste, water pollution, and congestion. Tax policy officials will work with other agencies on environmental issues to provide environmental tax analysis and advise on tax implications of environmental policy.</p> <p>Key areas are:</p> <ul style="list-style-type: none"> • Emissions Trading Scheme (ETS) reform – specific issues include: <ul style="list-style-type: none"> ○ auctioning of units and hypothecation of revenue from the ETS; ○ options for including agricultural emissions in the ETS; ○ changes to the way that the ETS will apply to new forests; and ○ the introduction of an international scheme for air travel similar to the ETS; ○ the Water Taskforce is working to improve water quality and nutrient run-off; ○ the Ministry for the Environment is reviewing the Waste Disposal Levy to see how it can be increased and its coverage extended; and ○ the Auckland Council is working on congestion charging for the use of key roads in Auckland. <p>This project will include two further areas of work:</p> <ul style="list-style-type: none"> • As part of the work on the environmental tax framework, consider how specific tax regimes, such as FBT, might be used to achieve positive environment outcomes (for example, FBT treatment of employer-provided public transport).

	<ul style="list-style-type: none"> Review of industry-specific tax provisions impacting on natural capital. Petroleum mining will be the initial focus-industry in a series of reviews. We are currently considering issues relating to the timing of deductions for petroleum development expenditure and have completed the legislative changes for the time-limited non-resident oil-rig exemption.
Charities	<p>Government periodically reviews the charitable sector's use of what would otherwise be tax revenue, to verify that intended social outcomes are being achieved.</p> <p>This project will include a report to Ministers before the end of 2019 to address recommendations of the Tax Working Group. It will take into account DIA's modernisation review of the Charities Act. On current timeframes, it is anticipated that high level policy decisions arising from DIA's review will be made by Cabinet before the end of 2019, with detailed policy decisions to follow in the first half of 2020.</p> <p>The specific tax policy issues are:</p> <ul style="list-style-type: none"> accumulation (will require coordination with DIA); business activity for significant charities (coordination with DIA); deregistration tax; and GST and not-for-profits (NFP). <p>A second report to Ministers will outline other sector tax matters that could potentially be subject to policy change and sector consultation. For example:</p> <ul style="list-style-type: none"> imputation credit refundability; tax rules for mutuals/the \$1,000 NFP deduction threshold; rules for donating trading stock; removing out-of-date concessions; and resetting donee concessions and clarifying the approach to social enterprises. <p>Inland Revenue has consulted with DIA on these proposals and will be working with DIA on any policy or regulatory impacts associated with these initiatives. This work is on-going. NFP/charity concessions interact with both local government settings and the Māori sector.</p>
Tax exemptions	<p>The income tax legislation contains various exemptions from income tax, including income earned by charities and businesses run for charitable purposes, Local Authorities, Government entities often as public authorities, and Crown-controlled companies (in certain circumstances). In contrast state enterprises are subject to income tax and local council-controlled companies are also taxable. The overall treatment of these different entities is not completely consistent. There are an increasing number of requests for income tax exemptions, and a need to adopt a coherent framework to consider these requests.</p>

	<p>The review will consider entity tax exemptions with a view to providing more consistency. It will consider:</p> <ul style="list-style-type: none"> • how different entities fit within the Government's public policy purposes; • the compliance costs and benefits; • fiscal implications; and • the impact of particular exemptions on competitive neutrality with the private sector.
International	<p>There has been recent and growing concern from Governments and the public about the low levels of income tax paid by digital companies (that is, companies operating through highly digitalised business models). Pressure has been building on the long-standing international income tax framework; and the OECD (including New Zealand) have undertaken to review the framework.</p> <p>This workstream will include:</p> <ul style="list-style-type: none"> • reporting back on the digital service tax discussion document; • double tax agreement negotiations and assisting with free trade agreements; • multi-lateral work (including the OECD working parties); and • follow-on work to monitor and adjust the BEPS measures enacted last year.

Question 58

Please list projects and major policy initiatives progressed in 2018/19.

Government priorities and coalition and confidence and supply agreement items

Project	Description
Supporting the Tax Working Group and advising Government on recommendations from the Tax Working Group	
Supporting the Welfare Expert Working Group and advising Government on recommendations of the Welfare Expert Working Group	
Research and development tax credit	Development of a regime that incentivises business research and development.
Ring-fencing rental losses	To stop losses from rental housing being offset against other income.
Penalties	Considering regimes to optimise compliance.
Bloodstock initiative	Taxation of new investors acquiring interests in stand-out yearlings.
Secondary tax codes	More proactive targeting of individualised tax codes will reduce confusion and remove the risk of over or under-taxation that requires wash-ups at year-end.
Small business tax issues	Developed a number of initiatives to support small businesses and ensure they are taxed appropriately.

Social policy

Project	Description
Student loans	This work included reviewing the repayment settings and considering measures to address the overdue debt of overseas- based borrowers.
Child Support	This work included establishing effective international reciprocal collection arrangements.

Enhancing tax policy within broad-base, low-rate (BBLR) tax settings

Project	Description
Financial arrangement issues	We progressed a number of issues to ensure these arrangements worked as intended.
GST on imported low value goods	Introduction of a regime to collect GST on low value imported goods.
Non-resident oil rig exemption	Review of the tax exemption for non-resident oil rigs and seismic exploration.

Project	Description
GST discussion document	Development of a discussion document containing proposals on various GST policy issues.
Feasibility and black hole expenditure	Reviewing the rules on deductions for the costs related to undertaking feasibility studies and other possible black hole expenditures.
FBT on employment related loans	This addressed the situation in which banks and other employers in the business of lending money are required to pay fringe benefit tax (FBT) if they provide a loan to an employee at a rate below the market interest rate. The legislative definition of the market interest rate was out-dated and resulted in the over-taxation of loans to employees of banks and other money lending institutions.
Charities and not-for-profit organisations	Reviewing the appropriateness of the tax exemption for significant businesses associated with charities and reducing the compliance costs experienced by small charities.
Tax compliance for the self-employed	Options to address the underreporting of income and therefore under taxation of the self-employed.
Treatment of losses	To consider the tax treatment of carrying forward losses when business ownership changes.
Purchase price allocation	To address situations in which vendors and purchasers are adopting different valuations for the same assets in a sale. This inconsistency means that the intended tax outcome may not be achieved.
Cross-border employment	This is to reduce the compliance costs generated from the rules/ requirements for employees going across borders.
Review of donee status applications	Dealing with applications by organisations for donee status under schedule 32.
Treaty of Waitangi settlements	Tax implications of Treaty settlements are addressed as required.
Remedial amendments	Amendments to tax legislation to ensure it is consistent with the policy intent.

International tax and base erosion and profit shifting (BEPS)

Project	Description
Base Erosion and Profit Shifting	Implementing decisions on interest limitation, transfer pricing and permanent establishment, and hybrid entities.
Digital economy	Consideration of measures New Zealand may look at in response to concerns with the expansion of the digital economy.

Project	Description
Double tax agreement (DTA) work programme	New Zealand is seeking to establish new and updated DTAs with a number of countries, including China, Hong Kong, Korea, and Fiji.
Automatic exchange of information consequential to DTAs	Updating DTAs to comply with the automatic exchange of financial bank account information with treaty partners.
Multilateral instrument	As part of the BEPS work, we have signed a multilateral instrument that simultaneously amends the DTAs of participating countries. The amendments to DTAs will address certain aspects of the BEPS project that have a treaty dimension, for example: treaty shopping and permanent establishment avoidance.

Business Transformation

Project	Description
Review of the Tax Administration Act	Developing a framework for tax administration with an emphasis on the key roles of the Commissioner, taxpayers and tax agents, as well as the rules around information collection and tax secrecy which underpin their interactions.
Individuals' taxation	Improving the tax system for individuals, including the comprehensive pre-population of income information, collection of information, more efficient debt collection processes and the degree of interaction with the tax system. This includes matters identified in submissions that require further analysis and consultation.
Business taxation	Improving the tax system for business, including the calculation of provisional tax, the collection of information and reviewing the penalties and interest rules. Includes researching additional measures that have potential to deliver further benefits to businesses, reduce compliance costs and make the tax system simpler.
Social policy	Improving the social policy system for individuals and families, including alignment of definitions, reviewing assessment periods to improve accuracy and timeliness of payments, more efficient debt collection and prevention processes, and improving outcomes for customers with special or exceptional circumstances.
Design	Supporting Business Transformation with design and implementation.

Information sharing

Project	Design
Information Sharing	This included working to share information that will support crime prevention and the gang strategy, the sharing of information in relation to serious offences with the Serious Fraud Office and Customs, and to share information with the Companies Office. This work also incorporates streamlining information sharing with MSD.

Question 59

Please provide copies of any reports made to the Minister in 2018/19 about performance against the agency or organisation's Statement of Intent, Statement of Corporate Intent, Statement of Performance Expectations or Output Plan.

The Estimates of Appropriations for the Government of New Zealand – Vote Revenue sets out our output performance measures and standards. Our impact and outcome measures are also contained in the Statement of Intent and are reported in our Annual Report and Quarterly Reports to the Minister of Revenue.

Copies of our Annual Report for 2019 and our Quarterly Reports are appended to our response. Our Annual Report can also be found on our website:
ird.govt.nz/aboutir/reports/annual-report/

Question 60

How many evaluations of policies or programmes were completed in 2018/19? Please provide details of who carried out the evaluation, the cost of the evaluation, the date completed, and its main findings.

All related projects were still ongoing at the end of 2018/19.

Question 61

What reviews of capability were started or completed in 2018/19? What aspects of capability were or are being reviewed? Who undertook or is undertaking these reviews and when were or will they be completed?

Organisational capability uplift is an important enabler of Inland Revenue's Business Transformation and People strategy. This is demonstrated through Inland Revenue's commitment to the public sector skills pledge as one of three initial agencies participating in the pledge.

Since 2015 a range of tools and resources have been introduced to support organisational capability uplift and these continue to be embedded. This includes an online capability tool that is available to all staff across Inland Revenue based on our twelve people capabilities, and the State Services Commission's leadership success profile. While the use of the tool is voluntary, uptake has been strong - as at 30 June 2019, 44% of people had used the tool. The aggregated results provide useful insight into Inland Revenue's organisational capability to inform development priorities and capability-based workforce planning.

The tool is one example of the resources available to provide insight into an individual's capability potential that can be used to understand areas of strength or development based on role requirements or individual career aspirations. Inland Revenue's performance approach, *Whanake*, centres around regular coaching between individuals and leaders to identify the right combination of formal and on-the-job learning opportunities that will support tailored development.

Inland Revenue is in the process of adopting a new cloud-based software solution (Enterprise Support Services), to be implemented in phases over the remainder of Business Transformation, that will enable more detailed information about the capability of our people. The insight obtained from these tools will be reviewed regularly on an ongoing basis by business units across Inland Revenue to inform capability-based workforce planning and approaches.

Question 62

Please provide details of all monitoring, evaluation and auditing of programmes or initiatives undertaken or commissioned by your department, agency or organisation in the 2018/19 financial year (including details of all performance measures, targets and benchmarks and whether programmes contributed to desired outcomes in an efficient and effective manner).

The following table sets out the programmes and initiatives that have been evaluated in 2018/19 financial year.

Project Name	Performance Measures, targets and benchmarks	Outcome area	Date created/the work is to commence	Date resolved/ for completion
R3 Tax Agents Support Plan Evaluation	This evaluation tested the effectiveness of the R3 Tax Agents' Support Plan in terms of how well it prepared and supported agents through the changes.	The evaluation found that the Support Plan had been effective in achieving its intended outcomes in the areas of customer experience, relationship with Inland Revenue, and understanding of Inland Revenue services	Jun-19	Oct-19
Schedular Payment Amendment 2018	This project considered the potential impact of schedular payments on contractors in industry subgroups.	The evaluation was to consider the potential impact of the amendments and the effect of policy changes.	Dec-18	Aug-19
Research and Development Tax Incentive Policy Process Review	This evaluation looked at the effect of using a quasi-agile approach to the policy process for the R&D Tax Incentive	The evaluation found that the new process had been an effective engagement tool and had led to better relationships with partners. It also found some lessons that could apply to future work.	Apr-19	Aug-19

Project Name	Performance Measures, targets and benchmarks	Outcome area	Date created/the work is to commence	Date resolved/ for completion
Evaluation of the Effectiveness of Community Compliance Seminars	This evaluation looked at how effective changes made to the "Intro to Business" seminars were in improving customers' knowledge of basic tax concepts.	The evaluation found the seminars were achieving some of the intended outcomes and suggested improvements to support further achievements in customer experience, understanding of tax concepts, relationship with Inland Revenue, and understanding of Inland Revenue services.	Dec-18	Aug-19

Question 63

What policies were in place in 2018/19 on accepting corporate gifts or hospitality? How did this compare to the previous financial year? Please list all corporate gifts or hospitality accepted by staff in the 2018/19 financial year with the following details:

- Gift or hospitality accepted
- Position of staff member who accepted
- Estimated value
- Date received
- Name of the organisation or individual who paid for/gave the gift or hospitality.

Inland Revenue's Gifts and Hospitality Policy offers clear guidance to all staff about accepting gifts or hospitality from external parties and requires them to enter all such gifts or hospitality into Inland Revenue's Gifts & Hospitality Register. Careful consideration must be taken as to the impact on public trust and confidence in Inland Revenue as a result of accepting gifts or hospitality. Some gifts are refused on these grounds and Inland Revenue continues to remind all staff of the Policy and their obligations under it.

The Gifts and Hospitality Policy was last reviewed in 2015 and was due for regular review in October 2018. However, the anticipated changes will not be significant, therefore the review has been deferred until 2019 to accommodate other priorities. The policy is available to all staff on Inland Revenue's internal website, along with clear guidelines on managing offers of gifts or hospitality over \$50. Reminders on the importance of reporting gifts or hospitality in the register are published from time to time via Inland Revenue's internal website.

Most gifts and hospitality relate to relationships with other international tax agencies (reciprocal small gifts are an expected part of conducting these relationships) or are tokens of appreciation for various public service related activities outside of the administration of our core tax and social policy business, for example, speaking engagements.

From time to time, customers offer small gifts in appreciation of the quality of service they have received from staff. Such gifts are carefully considered by managers, who are required to weigh up the perception risk against causing offence to the customer. These gifts are not available to individual staff members once they become the property of Inland Revenue and are disposed of under the direction of management, or small items such as food are often allowed to be shared within a team.

The following table sets out corporate gifts or hospitality accepted by staff in the 2018/19 financial year.

Date received	Position of Staff Member	Name of Organisation who gave or paid for gift/hospitality	Gift Description	Estimated value (<\$50 or \$50-\$250)
Jul-18	Commissioner	NZ Bookkeepers	Wireless charger	\$50-\$250
Jul-18	Senior Advisor BCEM	ReadiNow Corp.	Amazon Echo Dot (2nd Gen)	\$50-\$250
Aug-18	Management Support	CA ANZ	Accommodation/travel for 11 IR presenters	Over \$250
Sep-18	Chief Financial Officer	DLA Piper Law Firm	Piper Heidsieck Champagne	\$50-\$250
Sep-18	Community Compliance Officer	Accountants Plus Lower Hutt Limited	Bottle of Moet champagne	\$50-\$250
Sep-18	International Revenue Strategy Manager	CA ANZ	\$50 Farmers card	\$50-\$250
Sep-18	Compliance Strategist	NZ Law Society	Three bottles of wine (approx value \$75)	\$50-\$250
Sep-18	International Revenue Strategy Manager	NZ Law Society	Three bottles of wine (approx \$75)	\$50-\$250
Sep-18	Deputy Commissioner - CCS Business	Deloitte	Bottle of Wine	Less than \$50
Oct-18	Commissioner	IPANZ	Rocket book everlast	\$50-\$250
Oct-18	Chief Financial Officer	DXC Red Rocks	Working meeting over Dinner	\$50-\$250
Oct-18	Business Transformation Manager (BTM)	DXC Red Rocks	Working meeting over Dinner	\$50-\$250
Oct-18	Customer Compliance Specialist	FAST Enterprises	\$60 value of dinner at Tinakori Bistro (Thorndon, Wellington)	\$50-\$250
Oct-18	Senior Project Manager	FAST Enterprises	Dinner	\$50-\$250
Oct-18	Business Analyst	FAST Enterprises	Dinner	\$50-\$250
Nov-18	Transformation Account Manager	The Association for Payroll Specialists	Gift for presenting at conference in Sydney	\$50-\$250
Nov-18	Transformation Account Manager	TAPS	Bottle of champagne	\$50-\$250

Date received	Position of Staff Member	Name of Organisation who gave or paid for gift/hospitality	Gift Description	Estimated value (<\$50 or \$50-\$250)
Nov-18	Legal Services Leader	PwC	Drinks and nibbles at a networking event	Less than \$50
Nov-18	Commissioner	People's Republic of China	Book - Illustrated Dictionary of Famous Tea in China	Less than \$50
Nov-18	Commissioner	Australian Taxation Office	Aboriginal picture	\$50-\$250
Nov-18	Commissioner	People's Republic of China	Gift box - tie, necklace and scarf	\$50-\$250
Nov-18	Commissioner	Hong Kong SAR	Stamps	Less than \$50
Nov-18	Commissioner	Indonesia Directorate General of Taxes	Figure	Less than \$50
Nov-18	Commissioner	Japan National Tax Agency	Stationery set	Less than \$50
Nov-18	Commissioner	Republic of Korea, National Tax Service	Music box	\$50-\$250
Nov-18	Commissioner	Chinese Taipei, Taxation Administration	Tea	Less than \$50
Nov-18	Commissioner	Inland Revenue Board of Malaysia	Gold/plastic disc	Less than \$50
Nov-18	Commissioner	Mongolia General Department of Taxation	Silk scarf	\$50-\$250
Nov-18	Commissioner	The Philippines Bureau of Internal Revenue	Shell picture frame	Less than \$50
Nov-18	Commissioner	Inland Revenue Authority of Singapore	Flowers in a clear container	Less than \$50
Nov-18	Commissioner	General Department of Taxation of Vietnam	Picture	Less than \$50
Nov-18	Commissioner	Cambodia General Department of Taxation	Table cloth in woven blanket	Less than \$50
Nov-18	Commissioner	MACAO, China Financial Services Bureau	Coins and paper	Less than \$50
Nov-18	Personal Assistant	Oracle	Food/Beverages	Over \$250

Date received	Position of Staff Member	Name of Organisation who gave or paid for gift/hospitality	Gift Description	Estimated value (<\$50 or \$50-\$250)
Nov-18	Business Transformation Manager	MBIE	\$100 Whitcoulls voucher	\$50-\$250
Nov-18	Community Compliance Officer	Sealords Group	Seafood Product to the value of \$180	\$50-\$250
Nov-18	Policy Manager	Tax Management NZ	Dinner	\$50-\$250
Nov-18	Chief Financial Officer	Accenture	Book - Human + Machine - Reimagining work in the age of AI	Less than \$50
Nov-18	Business Transformation Manager	Combined Law Agency Group (CLAG)	\$250 Barkers voucher	\$50-\$250
Nov-18	Deputy Commissioner - CCS Business	PwC	Christmas Invitation - 5pm onwards at PwC office at 10 Waterloo Quay	Less than \$50
Dec-18	National Learning & Development Manager	Inspire	Box of food items	\$50-\$250
Dec-18	National Learning & Development Manager	Updraft and Growability	Lunch	\$50-\$250
Dec-18	Manager BCEM	Resilient Organisations	Christmas Cake	\$50-\$250
Dec-18	FM Team Leader	OCS Cleaning Ltd	2 x Bottles of Wine	Less than \$50
Dec-18	National Learning & Development Manager	Inspire	Lunch	\$50-\$250
Dec-18	FM Officer	Spotless	Wine, Cookies	Less than \$50
Feb-19	Commissioner	Air New Zealand	Air NZ Parliamentary Function - Annual Parliamentary Reception	\$50-\$250
Feb-19	Commissioner	ANZ	Book - The Kiwi Pair, Hamish Bond & Eric Murray; merino scarf	\$50-\$250

Date received	Position of Staff Member	Name of Organisation who gave or paid for gift/hospitality	Gift Description	Estimated value (<\$50 or \$50-\$250)
Feb-19	Commissioner	Back to Business NZ	Back to Business 2019 Cocktail Party to celebrate start of 2019	\$50-\$250
Feb-19	Commissioner	Government House	Government House SheEO cocktail party	\$50-\$250
Feb-19	Senior Policy Advisor	Welfare Expert Advisory Group	Pounamu	Less than \$50
Feb-19	Senior Policy Analyst Economics	Welfare Expert Advisory Group	Pounamu	Less than \$50
Feb-19	Commissioner	Tax Advisory Group	Dinner in Queenstown	\$50-\$250
Mar-19	Senior Marketing Specialist	Marketing Impact	A bottle of wine and Whittakers chocolates	\$50-\$250
Apr-19	Chief Financial Officer	Oracle	Dinner at Juniper	\$50-\$250
Apr-19	Solicitor	Barrister	A textbook: Tax Disputes and Litigation (7th ed)	Over \$250
May-19	Senior Strategist	CISCO	CISCO Webex Share Device	Over \$250
May-19	Commissioner	Institute of Directors	Bottle of Ata Rangi Martinborough Pinot Noir	\$50-\$250
May-19	Senior Policy Analyst	Russian Federal Tax Service	1 ticket to Don Quixote ballet at Bolshoi Theatre, Moscow, Russia.	\$50-\$250
Jun-19	Director Strategy	Alicia McKay	Book From Strategy to Action	Less than \$50

Question 64

What policies were in place in 2018/19 on the organisation giving gifts to external organisations or individuals? How did this compare to the previous financial year? Please list all gifts given to external organisations or individuals in the 2017/18 financial year. For each, please provide the following details:

- Gift given
- Name of external organisation or individual
- Reason given
- Estimated value
- Date given.

Inland Revenue staff members who give gifts to external organisations or individuals must comply with Inland Revenue's Koha Policy. The Koha Policy was developed to ensure that there are clear principles as to what is and is not appropriate expenditure in relation to koha.

The Koha Policy is consistent with the policy and guidelines contained in the following Inland Revenue documents:

- Delegations policy
- Inland Revenue Code of Conduct
- Standards of Integrity and Conduct
- New Zealand Institute of Internal Auditors Guidelines for Discretionary Expenditure in the public sector
- Controlling sensitive expenditure: Guidelines for public entities (Office of the Auditor General).

Guidelines also provide guidance about the approval and documentation required in different circumstances. In accordance with koha principles, any koha payment must be moderate or conservative and comply with financial delegation limits.

Koha and donations

The following table sets out koha payments made by Inland Revenue in the 2018/19 financial year:

Reason for koha	Recipient	Date given
Acknowledging the Kaumatua providing guidance and support	Private individual	May-18

Corporate gifts

A limited range of corporate gifts (under \$100) are available for Inland Revenue staff members who travel overseas where protocol requires the giving of a gift.

A register for corporate gifts is not maintained, however, the following table sets out gifts given by the Commissioner and delegates to attendees at the Study Group on Asian Tax Administration and Research (SGATAR) meeting in the 2018/19 financial year.

Gift	Name of external organisation or individual	Reason given	Estimated value (\$)	Date given
x1 Paua Pen in Rimu box	Host Secretariat (China Commissioner)	Cultural gift exchange ceremony	69	Nov-18
x16 Framed Maori Bone Carving	SGATAR member Commissioners	Cultural gift exchange ceremony	992	Nov-18
X26 Rimu Bookmarks	Delegates of SGATAR Meeting	Cultural gift exchange ceremony	195	Nov-18
X2 Silver Fern Badges	Administrators of SGATAR Meeting	Cultural gift exchange ceremony	9	Nov-18
X2 Rimu Boxes	Liaison Officers SGATAR Meeting	Cultural gift exchange ceremony	62	Nov-18
X21 Tea Towels - Kiwiana	Delegates of SGATAR meeting	Cultural gift exchange ceremony	136	Nov-18
X21 Coasters - Single	Delegates of SGATAR meeting	Cultural gift exchange ceremony	189	Nov-18

Question 65

What policies were in place in 2018/19 on giving gifts to staff? How did this compare to the previous financial year? Please list all gifts given to staff exceeding \$100 in value in the 2018/19 financial year. For each, please provide the following details:

- Gift given
- Position of staff member
- Reason given
- Estimated value
- Date given.

Expenditure on gifts to staff is covered by Inland Revenue's policies for entertainment, financial delegations and credit card expenditure. The relevant parts of the policies are unchanged from the previous financial year.

The decision to purchase gifts is made on a case by case basis depending on the circumstances. Gifts may be purchased for staff to convey congratulations or sympathy on significant occasions such as:

- births
- bereavement
- marriage
- significant illness or injury
- other significant occasions.

Inland Revenue also uses gift cards for rewards and recognition. This is part of Inland Revenue's recognition approach, focused on recognising great contributions and behaviours.

In 2018/19 Inland Revenue purchased gifts for staff totalling \$45,395 (2017/18: \$48,726). Of this, the department spent \$12,446 on gifts with a value exceeding \$100.

The following table shows the gift given to staff individually exceeding \$100.

General gifts

Gift description	Position of staff member	Reason	Value (\$)	Date
Flowers	Security Manager	Arrival of a baby	108	Oct 18
Flowers	Customer Services Officer	Bereavement	124	Dec 18
Flowers	Customer Services Officer	Bereavement	103	Jan 19
Flowers	Group Lead - Customer Compliance	Bereavement	117	Feb 19
Flowers	Group Lead - Customer Compliance	Bereavement	104	Feb 19

Reward and recognition

Gift description	Position of staff member	Reason	Value (\$)	Date
Flowers	Management Support	Reward and recognition	104	Sep 18
Gift Card	Analyst	Reward and recognition	150	Jul-18
Gift Card	Community Compliance Officer	Reward and recognition	150	Jul-18
Gift Card	Customer Services Officer	Reward and recognition	150	Jul-18
Gift Card	Customer Services Officer	Reward and recognition	150	Jul-18
Gift Card	Facilities Management Officer	Reward and recognition	150	Jul-18
Gift Card	Intelligence & Insight Specialist	Reward and recognition	150	Jul-18
Gift Card	Relationship and Delivery Lead	Reward and recognition	150	Jul-18
Gift Card	Business Support Officer	Reward and recognition	100	Jul-18
Gift Card	Customer Experience Designer	Reward and recognition	250	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	250	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	250	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	250	Aug-18
Gift Card	Relationship and Delivery Lead	Reward and recognition	250	Aug-18
Gift Card	Team Lead	Reward and recognition	250	Aug-18
Gift Card	Customer Compliance Specialist	Reward and recognition	150	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	150	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	144	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	144	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	144	Aug-18
Gift Card	Business Lifecycle Manager	Reward and recognition	100	Aug-18
Gift Card	Customer Services Officer	Reward and recognition	150	Sep-18
Gift Card	Customer Services Officer	Reward and recognition	100	Sep-18
Gift Card	Customer Services Officer	Reward and recognition	100	Sep-18
Gift Card	Customer Compliance Specialist	Reward and recognition	150	Oct-18
Gift Card	Customer Compliance Specialist	Reward and recognition	150	Oct-18

Gift description	Position of staff member	Reason	Value (\$)	Date
Gift Card	Customer Services Officer	Reward and recognition	150	Oct-18
Gift Card	Customer Services Officer	Reward and recognition	150	Oct-18
Gift Card	Customer Services Officer	Reward and recognition	150	Oct-18
Gift Card	Solicitor	Reward and recognition	150	Oct-18
Gift Card	Team Lead	Reward and recognition	150	Oct-18
Gift Card	Technical Specialist	Reward and recognition	150	Oct-18
Gift Card	Customer Services Officer	Reward and recognition	100	Oct-18
Gift Card	Group Lead	Reward and recognition	100	Oct-18
Gift Card	Project Lead	Reward and recognition	100	Oct-18
Gift Card	Management Support	Reward and recognition	150	Dec-18
Gift Card	Customer Compliance Specialist	Reward and recognition	100	Dec-18
Gift Card	Customer Services Officer	Reward and recognition	150	Jan-19
Gift Card	Customer Services Officer	Reward and recognition	150	Jan-19
Gift Card	Facilities Management Officer	Reward and recognition	150	Jan-19
Gift Card	Team Lead	Reward and recognition	150	Jan-19
Gift Card	Team Lead	Reward and recognition	150	Jan-19
Gift Card	Technology Specialist	Reward and recognition	150	Jan-19
Gift Card	Customer Compliance Specialist	Reward and recognition	100	Jan-19
Gift Card	Customer Services Officer	Reward and recognition	100	Jan-19
Gift Card	Team Lead - Community Compliance	Reward and recognition	100	Jan-19
Gift Card	Business Support Officer	Reward and recognition	150	Feb-19
Gift Card	Change Analyst	Reward and recognition	150	Feb-19
Gift Card	Customer Compliance Specialist	Reward and recognition	150	Feb-19
Gift Card	Customer Services Officer	Reward and recognition	150	Feb-19
Gift Card	Group Lead	Reward and recognition	150	Feb-19
Gift Card	Performance and Capability Consultant	Reward and recognition	150	Feb-19
Gift Card	Customer Services Officer	Reward and recognition	144	Mar-19
Gift Card	Capability & Outcomes Specialist	Reward and recognition	150	Apr-19
Gift Card	Customer Services Officer	Reward and recognition	150	Apr-19

Gift description	Position of staff member	Reason	Value (\$)	Date
Gift Card	Marketing and Communications Advisor	Reward and recognition	150	Apr-19
Gift Card	Customer Compliance Specialist	Reward and recognition	200	May-19
Gift Card	Customer Compliance Specialist	Reward and recognition	150	May-19
Gift Card	Customer Service Officer	Reward and recognition	100	May-19
Gift Card	Solicitor	Reward and recognition	100	May-19
Gift Card	Team Lead	Reward and recognition	100	May-19
Gift Card	Customer Service Officer	Reward and recognition	150	Jun-19
Gift Card	Intelligence & Insight Specialist	Reward and recognition	150	Jun-19
Gift Card	START Help Advisor	Reward and recognition	150	Jun-19
Gift Card	Technical Specialist	Reward and recognition	150	Jun-19
Gift Card	Community Compliance Officer	Reward and recognition	100	Jun-19
Gift Card	Community Compliance Officer	Reward and recognition	100	Jun-19
Gift Card	Community Compliance Officer	Reward and recognition	100	Jun-19
Gift Card	Community Compliance Officer	Reward and recognition	100	Jun-19
Trophy	Customer Services Officer	Reward and recognition	310	Aug-18
Trophy	Customer Services Officer	Reward and recognition	310	Aug-18
Trophy	Customer Services Officer	Reward and recognition	310	Aug-18
Trophy	Customer Services Officer	Reward and recognition	310	Aug-18
Trophy	Customer Services Officer	Reward and recognition	310	Aug-18
Trophy	Relationship and Delivery Lead	Reward and recognition	310	Aug-18
Total			12,446	

Question 66

What potential conflicts of interest were identified regarding the board, management or senior staff in 2018/19? For each, please provide the following details:

-Conflict identified.

-Whether or not any contract, policy, consent or other consideration has been entered into with any entity identified in any conflict in the last three financial years.

-Value of any contract, policy, consent or other consideration has been entered into with any entity identified in any conflict in each of the previous three financial years.

-Steps taken to mitigate any possible conflict in granting any contract, policy, consent or other consideration which has been entered into with any entity identified in any conflict in each of the previous three financial years.

Three potential conflicts of interest identified for senior staff in 2018/19. No contract, policy, consent or other consideration was entered into with the entity concerned. The potential conflicts of interest were managed by the people involved agreeing to step aside from any Request For Proposal or consulting work if it were to arise.

All Inland Revenue employees (including the executive leadership team) are required to disclose any personal interests or circumstances they encounter as part of their role, that either directly or indirectly compromise or appear to compromise their responsibilities within Inland Revenue, the Government, or their relationships with the general public.

Question 67

What non-government organisations, associations, or bodies, if any, was your department, agency or organisation a paid member of in 2018/19? For each, what was the cost for each of its memberships? How does this compare to each of the previous four financial years?

The following table sets out Inland Revenue's expenditure on corporate memberships in 2018/19 and the previous four financial years:

Financial year	Cost (\$)
2018/19	765,474
2017/18	883,710
2016/17	951,532
2015/16	954,112
2014/15	836,106

This year we have included memberships for the Arbitrators' and Mediators' Institute of New Zealand Inc which had not been included in previous responses to this question. Costs for the last four years have been restated to reflect this. These memberships are shown in the first line of the table below.

The following table provides the details of memberships paid by Inland Revenue, excluding individual staff memberships such as for Chartered Accountants Australia and New Zealand, in 2018/19 and the previous four financial years:

Name of organisation/association/body	Cost				
	2014/15 (\$)	2015/16 (\$)	2016/17 (\$)	2017/18 (\$)	2018/19 (\$)
Arbitrators' and Mediators' Institute of New Zealand Inc	-	17,082	21,601	25,386	22,334
Business Mentors New Zealand Ltd	40,000	20,000	20,000	20,000	20,000
Centre for Internet Security	-	14,238	12,694	12,942	17,398
Corporate Executive Board	71,587	162,934	155,395	116,868	-
Deloitte Consulting LLP	50,322	70,000	72,010	74,548	76,807
Doban Media Ltd	-	-	-	-	730
EconData Pty Ltd	-	-	-	-	2,800
Forrester Switzerland	25,209	17,472	52,417	-	-
Gartner Australasia Pty Ltd	339,942	323,125	301,450	302,608	252,700
GOVIS (Government Info Systems) Forum	-	-	-	-	174
Hay Group Limited	7,900	7,900	8,100	8,250	8,250
IDC NZ Pty Limited	13,232	-	11,500	11,500	11,500
Infometrics Ltd	-	5,800	5,800	5,550	8,000
Institute of IT Professionals	-	-	-	1,990	-
Institute of Public Administration New Zealand	4,950	4,950	4,950	4,950	6,064
International Fiscal Association	-	350	1,050	1,050	700
Leadership Development Centre	104,700	173,168	163,178	163,178	155,678
New Zealand Business Excellence Foundation	-	5,000	3,000	-	-
New Zealand Graduate Employers	-	400	-	-	-
New Zealand Oracle User Group	600	600	-	-	-
New Zealand Technology Industry	-	8,000	8,000	8,000	11,200
NZ Institute of Economic Research	2,100	2,100	2,100	2,100	2,450
New Zealand Institute of Intelligence Professionals	-	-	-	-	2,108
NZ Marketing Association Inc	3,799	3,799	3,799	3,799	3,932
Organisation for Economic Co-Operation and Development	56,437	36,095	39,470	33,506	77,945
Ovum Pty Ltd	36,509	32,500	-	-	-
Public Relations Institute of NZ	1,375	1,925	2,842	2,360	-
The Commonwealth Association of Tax Administration	12,747	12,924	13,738	13,738	14,704
Transparency International NZ Inc	17,391	-	20,000	20,000	20,000
Victoria University of Wellington Foundation	42,188	33,750	28,438	50,000	50,000
World Wide Tax Treaties Database	5,118	-	-	1,387	-
Total	836,106	954,112	951,532	883,710	765,474

Question 68

How many penalties for late payment of an invoice were incurred in the 2018/19 year and what was the total cost of that. How does this compare to each of the previous four financial years?

Inland Revenue did not incur any penalties or interest relating to late payment of invoices in the 2018/19 financial year, or any of the four previous financial years.

Question 69

How many and what proportion of invoices and bills received in the 2018/19 financial year were not paid on time, and how does this compare to each of the previous four financial years?

The following table sets out the percentage (by volume) and the volume of invoices and bills received by Inland Revenue that were not paid on time in the 2018/19 financial year and in the previous four financial years.

Financial year	Percentage of invoices not paid on time (%)	Volume of invoices not paid on time
2018/19	34	6,915
2017/18	31	6,880
2016/17	36	7,290
2015/16	34	7,318
2014/15	33	7,555

For this question, invoices 'not paid on time' are defined as those paid more than 28 calendar days after the invoice date.

Reasons for late payment of invoices include:

- delays in receiving the invoice from the vendor and business
- invoices received before goods have been provided or services delivered
- delays in goods receipting.

Responses for 2014/15 and 2015/16 have been restated to exclude manual payments issued to the Ministry of Justice for court filing fees.

Question 70

What polls, surveys or market research did your department, agency or organisation undertake in the last financial year and what were the total estimated costs of this work? Please provide a copy of the polling report(s) and the following details:

- a. Who conducted the work
- b. When the work commenced
- c. When it was completed (or due to be completed)
- d. Estimated total cost
- e. Whether tenders were invited; if so, how many were received.

The following table sets out the polls, surveys or market research undertaken in the 2018/19 financial year.

Project Name	Who conducted the work	Date the work commenced	Date the work was completed (or due to be completed)	Total cost (\$)	Whether tenders were invited
Maori Customer Landscape	Internal	Dec-18	First stage by Sep-19	Internal	N/A
Landscape - Significant Enterprise	Litmus	Dec-18	Oct-19	72,399	Tenders invited. Two received.
Not-for-profit and Charities Landscape	Internal	Aug-19	Sep-19	Internal	N/A
Voice of Customer Measure Tax agents	UMR	Feb-19	Feb-20	32,585	Tenders invited. Two received.
2018 SME compliance cost survey	Primarily internal. Colmar Brunton and Research First assisted with cognitive testing and reminder calls, respectively.	Aug-18	Jun-19	23,780	No tenders invited - suppliers selected from AOG panel.
Landscape - Individuals	TRA	Mar-18	Aug-18	20,195	Tenders invited. Three received.
Landscape - Small business	TRA	Mar-18	Aug-18		
Trust in IR and the tax system	Colmar Brunton	Oct-18	Oct-19	111,641	Tenders invited. Four received.
Intel Landscape	TRA	Sep-19	Dec-19	52,000	No. Commissioned a provider on the AOG panel who has specialist skills in this area.
Incentivising Child Support Payments	Internal	Jan-19	Apr-19	Internal	N/A

Project Name	Who conducted the work	Date the work commenced	Date the work was completed (or due to be completed)	Total cost (\$)	Whether tenders were invited
Child Support use of Independent Contractors in Admin Reviews	Internal	Jan-19	Feb-19	Internal	N/A
Release 3 Communications Concept testing	TRA	Sep-18	Oct-18	15,200	No. We approached a provider on the AOG panel due to timing constraints.
Estimating the impact of Release 3 changes on frontline services	Colmar Brunton	Sep-18	Mar-19	59,960	No. Commissioned a provider on the AOG panel who has specialist skills in this area.
Landscape - Intermediaries	ThinkPlace	Aug-18	Apr-19	102,980	Tenders invited. Two received.
Employer Payday Filing Seminar Survey	Internal	Aug-18	Oct-18	Internal	N/A
Payday filing communications message testing	Internal	Aug-18	Dec-18	Internal	N/A
Peak season communications research	Colmar Brunton	Aug-18	Sep-18	23,700	No. Approached provider on the AOG panel who had undertaken this work previously.

Project Name	Who conducted the work	Date the work commenced	Date the work was completed (or due to be completed)	Total cost (\$)	Whether tenders were invited
Release 3 Qualitative research: Exploring customer reactions to Proposed Release 3 changes	TRA	Jun-18	Aug-18	24,700	Tenders invited. Three received.
Go Live survey Release 2	Internal	Jun-18	Sep-18	Internal	N/A
Connecting & Onboarding Non-Digital Users	Primarily internal. Research First assisted with recruiting customers.	Jun-18	Dec-18	5050	No. We went directly to a provider on the AOG panel.
NZ Based Borrowers messaging effectiveness evaluation	Internal	Apr-18	Jul-18	Internal	N/A
Timing of IR Child Support Payments	Internal	May-19	Jul-19	Internal	N/A
Survey to understand the awareness and barriers to using SmartStart	Colmar Brunton	Jun-18	Jul-18	0	Tenders invited. Two received.
Digital registration of new immigrants	Internal	Sep-17	Aug-18	Internal	N/A

Project Name	Who conducted the work	Date the work commenced	Date the work was completed (or due to be completed)	Total cost (\$)	Whether tenders were invited
Impact of information sharing and compliance	ThinkPlace	Jun-18	Sep-18	13,387	Tenders invited. Three received.
FBT Customer Effort Survey	Internal	Mar-19	Jun-19	Internal	N/A
Significant Enterprises' Tax Compliance Costs	Internal	Aug-18	Oct-18	Internal	N/A
Customer Satisfaction and Perceptions survey	Colmar Brunton	Ongoing	Jun-2020	271,021	Colmar Brunton was selected using an open tender process. Thirteen tenders were received for this longitudinal project.
Automated tax refunds campaign	Internal	Jan-18	Feb-18	Internal	N/A
Property compliance marketing effectiveness	Internal	May-19	Aug-19	Internal	N/A
Go Live Release 3	Primarily internal with Colmar Brunton adding a question to our existing customer satisfaction survey.	Mar-19	Jul-19	19,990	No. Cost was for additional question in our customer satisfaction and perceptions survey, and provision of data tables.
Construction Hidden Economy Post Campaign Research	Colmar Brunton	May-19	Oct-19	9,653	No. Approached provider on the AOG panel.

Project Name	Who conducted the work	Date the work commenced	Date the work was completed (or due to be completed)	Total cost (\$)	Whether tenders were invited
Release 3 payday filing survey	Colmar Brunton	Aug-18	Sep-18	4,510	No.
Release 3 Comms Awareness and Effectiveness	Colmar Brunton	Nov-18	Oct-19	281,500	Yes, for the Release 2 survey. Only one tender was received. Contract allowed provision for commissioning the same provider for R3.

Question 71

How much was spent on advertising, public relations campaigns or publications in the last financial year? How does this compare to the cost of this in the previous four financial years?

The following table sets out the expenditure on advertising, public relations campaigns and publications for the 2018/19 financial year and the previous four financial years.

Financial year	Total cost (\$m)
2018/19	*6.813
2017/18	*2.778
2016/17	*3.087
2015/16	1.323
2014/15	1.893

*This increase was due to campaigns to inform customers of the Business Transformation changes. It is important that customers are aware of the changes so they can continue to file and pay on time. Much of this cost relates to letters, emails and texts to customers, not advertising.

Question 72

For each advertising or public relations campaign or publication conducted or commissioned in the 2018/19 financial year, please provide the following:

- Details of the project including a copy of all communication plans or proposals, any reports prepared for Ministers in relation to the campaign and a breakdown of costs
- Who conducted the project
- Type of product or service generally provided by the above
- Date the work commenced
- Estimated completion date
- Total cost
- Whether the campaign was shown to the Controller and Auditor-General
- Whether tenders were or are to be invited; if so, how many were or will be received.

Details of all advertising, public relations campaigns or publications conducted, commissioned or planned in the 2018/19 financial year are set out in the table below.

Project	Who conducts project	Type of product or service	Total cost (\$)	Start date	Finish date	Tenders sought	Shown to Controller and Auditor-General
myIR uptake - retargeting	FCB/GSL	Planning, design, production, media buying, evaluation	26,013	Jul-18	Jun-19	AoG contract	No
Tax refund campaign (tail end of previous FY)	FCB/ Marketing Impact	Planning, design, production, media buying, evaluation	49,191	Jul-18	Aug-18	AoG contract	No
Student Loans advertising	FCB/Ocean Design Group	Planning, design, production, media buying, evaluation	208,017	Aug-18	Jun-19	AoG contract	Yes
Automatic exchange of information	GSL/ Homegrown Creative	Planning, design, production, media buying, evaluation	253,291	May-18	Nov-18	AoG contract	No
Hidden economy Construction and hospitality	FCB/GSL/ Marketing Impact	Planning, design, production, media buying, evaluation	45,587	Jul-18	Jun-19	AoG contract	No

Project	Who conducts project	Type of product or service	Total cost (\$)	Start date	Finish date	Tenders sought	Shown to Controller and Auditor-General
Social Media placements – all campaigns	Facebook/ LinkedIn/ Google	Media placement	110,031	Jul-18	Jun-19	NA	No
Social Media - content development	Clemenger/ Colmar Brunton	Creative design and animation of videos	69,205	Jul-18	Jun-19	AoG contract	No
Business Transformation	Clemenger/ FCB/ Homegrown Creative/ Marketing Impact/NZ Post/The Research Agency/ OMD	Planning, design, production, media buying, evaluation	5,931,867	Oct-18	Jun-19	AoG Contract	Yes
GST Low Value Goods	Ocean Design, FCB	Planning, design, production, media buying, evaluation	26,988	Mar-18	Jun-19	AoG Contract	No
Property compliance education	GSL	Planning, design, production, media buying, evaluation	93,001	Nov-18	Jun-19	AoG contract	No

Question 73

How many public relations and/or communications staff, contractors/consultants or providers of professional services were employed in the last financial year; what was the total salary budget for these staff and how much were these staff paid broken down by salary band? How does that compare with each of the previous four financial years? Provide a numerical and percentage breakdown of public relations or communications staff by employment status i.e. permanent, contractor/consultant, provider of professional service.

Inland Revenue employed 27.3 full-time equivalent permanent and fixed-term communications staff and was using eight contractors/consultants at 30 June 2019. The majority of communications staff are employed for the purposes of communicating with customers about what they have to do to meet their tax and social benefit obligations, communicating with staff, and communicating with external stakeholders.

Three staff in this team are focused on media relations and responding to enquiries from the media.

From the 2016/17 financial year there has been a significant increase in the salary cost of communications staff. This reflects the requirements of the Business Transformation programme. As the programme moved from planning to deployment, the level of communication required to support staff, customers and external stakeholders through the change increased. This was managed, in part, by increasing the number and experience of staff within the Business Transformation Communications team, including the use of contract resource.

The salary cost for the full team, with a comparison to the previous five years, is shown below:

Financial year	Salary Cost (\$m)
2018/19	4.987
2017/18	4.712
2016/17	3.686
2015/16	3.186
2014/15	2.912

The breakdown by salary band and employment type as at 30 June 2019 is shown in the following tables. This question was first asked and answered in 2017 (data for previous years was not readily available as there is no automatic way to tell which staff are captured by the term 'communications' at any point in time).

2018/19 Salary Band (\$)	Staff (Permanent)	Staff (Temporary)	Number of contractors
Up to 60,000	2	-	-
60,000 - 70,000	-	1	-
70,001 - 80,000	-	2.8	-
80,001 - 90,000	1	-	-
90,001 - 100,000	3	2	-
100,001 +	9	6.5	8
Total	15.0	12.3	8
Total (%)	42%	35%	23%

2017/18 Salary Band (\$)	Staff (Permanent)	Staff (Temporary)	Number of Contractors
Up to 60,000	1	-	-
60,000 - 70,000	-	2	-
70,001 - 80,000	-	2.8	-
80,001 - 90,000	2	1	-
90,001 - 100,000	3.8	4	-
100,001 +	8.8	4.3	6
Total	15.6	14.1	6
Total (%)	43	40	17

2016/17 Salary Band (\$)	Staff (Permanent)	Staff (Temporary)	Number of Contractors
Up to 60,000	1	1	2
60,000 - 70,000	3	-	-
70,001 - 80,000	2	-	-
80,001 - 90,000	2	1	2
90,001 - 100,000	5	1	-
100,001 +	9	4	2
Total	22	7	6
Total (%)	63	19	17

Question 74

How much was spent in 2018/19 on merchandise/promotional products (apparel, stationery, pen drives etc) carrying the branding of your department, agency or organisation or its campaigns, policies or marketing? How did this compare to each of the previous four financial years? For each invoice over \$1,000 in 2018/19 please provide the item purchased, the amount purchased, costs and the intended use.

In the 2018/19 financial year, \$687 was spent on 30 compendiums for our Community Compliance staff for carrying documents when they are out of the office. Information on merchandising for 2018/19 and the previous four financial years is provided in the following table.

Financial year	Actual (\$)
2018/19	687
2017/18	1,275
2016/17	2,133
2015/16	9,730
2014/15	13,010

Question 75

How many press releases, if any, were released in the 2018/19 financial year? How many were released in each of the previous four financial years?

The following table refers to the number of press releases issued in the 2017/18 financial year and the four previous financial years.

Financial year	Press releases
2018/19	54
2017/18	*51
2016/17	20
2015/16	26
2014/15	30

*In September 2017, Inland Revenue established a dedicated media website for publishing and archiving tax and social policy articles for media release. This has seen an increase in press releases made.

Question 76

In 2018/19, did your department, agency or organisation have an internal group of staff whose primary role was to support the Minister or their Office by processing information requests such as Parliamentary questions, Official Information Act requests, and ministerial correspondence; if so, what is the name of that group, how many staff were in the group, what was the cost of this, and where were they located? What were these numbers for each of the previous four financial years?

Inland Revenue's Government and Executive Services team is primarily responsible for providing support to the office of the Minister of Revenue and the office of the Commissioner of Inland Revenue.

The Government and Executive Services team has staff members in Hamilton and Wellington. This has not changed in the past five financial years.

The number of staff in the Government and Executive Services team for the 2018/19 financial year, and the past five financial years is set out in the table below. Please note, this includes the staff seconded to Minister's offices mentioned in the answer to Question 106.

Financial Year	Cost (\$)	Total FTE
2018/19	1,787,656	19.1
2017/18	1,584,369	16.5
2016/17	1,494,099	16.3
2015/16	947,340	18.0
2014/15	947,956	12.2

Note: Total FTE represents the total number of full time equivalent employees, taking into consideration the percentage of part time employee's work. It includes active/seconed, permanent and fixed-term employees and excludes permanent and fixed-term employees on leave without pay/parental leave, contractors and casual staff.

Inland Revenue has reviewed the historical figures to make sure they align with the Total FTE calculation method above. This has resulted in some differences in the figures compared to those that have been reported previously.

Question 77

What was the number of Official Information Act Requests received, responded to within 20 working days, responded to after 20 working days, transferred, and declined during 2018/19? What were these numbers for each of the previous four financial years?

The following table refers to Official Information Act (OIA) requests categorised as National Office requests* for 2018/19 financial year and the previous four financial years.

Financial year	Total OIAs responded to	<20 days	>20 days	Transferred	Declined
2018/19	250	246	4	8	65
2017/18	243	236	7	9	46
2016/17	184	179	5	4	42
2015/16	183	156	1	3	24
2014/15	186	137	4	11	34

Where an extension of time was applied to an OIA, providing we then met the extended deadline, those cases have been included as being responded to within the 20-day statutory timeframe.

**National Office official information requests are co-ordinated by our Government and Executive Services unit. Official information requests from Members of Parliament, political research units, the media, as well as requests in relation to complex or sensitive issues, are considered National Office requests.*

Question 78

What was the average response time for Official Information Act Requests during 2018/19? What was this number for each of the previous four financial years?

The table below refers to the average response time for Official Information Act (OIA) requests categorised as National Office requests in 2018/19 and the previous four financial years.

Financial year	Average OIA response time (working days)
2018/19	18
2017/18	17
2016/17	16
2015/16	17
2014/15	12

Question 79

How many complaints were received under the Privacy Act or Official Information Act during 2018/19 broken down by whether each has been upheld, dismissed, or still under investigation? How does this compare to each of the previous four financial years?

The following tables show the number of complaints Inland Revenue has received from the Office of the Ombudsman relating to the Official Information Act 1982 (OIA), or from the Office of the Privacy Commissioner relating to the Privacy Act.

Financial year	Total OIA complaints	Upheld	Dismissed	Under investigation
2018/19	6	0	4	2
2017/18	10	0	8	2
2016/17	16	1	14	1
2015/16	4	0	1	3
2014/15	3	1	2	0

The OIA complaints recorded above are OIA complaints Inland Revenue has received from the Ombudsman. Where the Ombudsman has not provided a final view, this is recorded as an ongoing case (i.e. under review) until the final view has been received. Included in the total received statistics above are OIA complaints that were addressed less formally, but where a provisional/formal view may result.

Financial year	Total Privacy complaints	Upheld	Dismissed	Under investigation
2018/19	4	2	2	0
2017/18	6	1	5	0
2016/17	3	0	2	1
2015/16	5	0	2	3
2014/15	2	2	0	0

For consistency with the Ombudsman statistics, where a final view has not been received, this is marked as an ongoing case (i.e. under investigation). The Privacy Act complaints recorded above are complaints Inland Revenue has received from the Privacy Commissioner. Cases are closed when the Privacy Commissioner provides a final view.

Question 80

What policies are in place for Official Information requests to be cleared by or viewed by the Minister's office? Have any of these policies changed since the new Government was sworn in?

Inland Revenue does not have a specific agreement or protocol in place with the Minister of Revenue for Official Information Act requests to be cleared or considered by him or his Office. However, in accordance with the principle of 'no surprises', Inland Revenue does provide the Minister's Office with the request and response where it is considered necessary.

None of these policies have changed since the new Government was sworn in.

Question 81

Does your department, agency or organisation have specific policies or procedures that apply to requests for information from media, bloggers, political parties, or OIAs deemed 'high risk' which differ to those for regular requests; if so, please provide full details of those policies?

Requests for information from the media, bloggers, or political parties are considered 'National Office' requests by Inland Revenue, which are coordinated by its Government and Executive Services team.

These requests are handled in the same manner as other requests, that is, the request is referred to the relevant business unit(s) to consider the information for release.

Government and Executive Services staff provide advice and assistance throughout this process. Generally, these requests would be referred to the Minister's office for noting, in accordance with the principle of 'no surprises' as mentioned in the response to Question 80.

Question 82

What instructions or directions from Ministers or their staff regarding the processing or handling of Official Information Act requests did the agency or organisation receive during 2018/19?

Inland Revenue did not receive any instructions or directions from Ministers or their staff regarding the processing or handling of Official Information Act requests during 2018/19.

Question 83

Were any privacy issues identified in the 2018/19 financial year and in the previous four financial years? If so, what were they and what are the titles of any reports into them?

Inland Revenue records, and reports on, the number of privacy breaches annually. The following table details privacy breaches recorded in 2018/19 and in the previous four financial years.

Financial year	Privacy breaches recorded
2018/19	112
2017/18	160
2016/17	129
2015/16	131
2014/15	214

All recorded breaches for 2018/19 were minimal or minor using the Government Chief Privacy Officer's reporting matrix. For instance, emails sent to the incorrect address and customers being linked incorrectly in Inland Revenue's database. None of the breaches resulted in harm or adverse consequences to any individual. No privacy issues were identified that resulted in reports.

Question 84

How many staff positions in the policy area were left unfilled in the 2018/19 financial year broken down by policy area in total? How did that compare with each of the previous four financial years? How is the agency or organisation continuing to carry out work in the absence of staff in these positions?

As with any large organisation, Inland Revenue has a significant number of unfilled positions at any one time. When staff leave a position, either temporarily or permanently, a decision is made as to whether or not this person should be replaced and when. Inland Revenue does not distinguish between unfilled positions that are currently being actively recruited for and those that are not.

Inland Revenue does not retain detailed records of unfilled positions by area or over time. However, we do not believe the level of unfilled positions has changed materially over the past six financial years.

Whilst it is not possible to report on unfilled positions, Inland Revenue's recruitment data shows that during the 2018/19 financial year there were no recruitment rounds in the policy area that closed without being filled.

Since 2017, Inland Revenue has had workforce management principles in place to minimise the impact of Business Transformation on permanent staff. These principles have supported business decisions about filling unfilled positions and greater use of fixed term arrangements where appropriate. In recognising the importance of enhancing our policy capability, we have continued to recruit permanent staff as required in this area.

Question 85

How many permanent staff were employed within your department, agency or organisation during the last financial year? How does this compare to each of the previous four financial years? Please breakdown by:

- Role (e.g. policy/admin/operational)
- Classification (full and part-time)
- Office (e.g. geographical location)

Please provide detailed explanations for any fluctuations in staff numbers of plus or minus 10%.

Inland Revenue expects its permanent staff numbers to decrease over 2019/20 as part of managing its workforce as the organisation transforms the way in which services are delivered to customers.

The table on the following pages provides the total number of permanent staff employed by Inland Revenue for the 2018/19 and the past four financial years, broken down by full time, part time and by office.

Permanent staff		2014/15			2015/16			2016/17			2017/18			2018/19		
		Total	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time
Christchurch																
	People Leader	76	75	1	77	75	2	83	80	3	59	58	1	61	60	1
	Staff	613	522	91	577	494	83	557	477	80	574	491	83	534	445	89
Dunedin																
	People Leader	17	17	-	20	20	-	17	17	-	14	13	1	14	14	-
	Staff	146	136	10	137	127	10	124	118	6	115	110	5	109	99	10
Ellerslie																
	People Leader	11	11	-	10	10	-	12	12	-	9	9	-	10	10	-
	Staff	131	125	6	111	106	5	98	96	2	76	73	3	53	51	2
Gisborne																
	People Leader	1	1	-	1	1	-	1	1	-	1	1	-	1	1	-
	Staff	11	11	-	11	11	-	12	12	-	12	12	-	12	11	1
Greymouth																
	People Leader	1	1	-	1	1	-	1	1	-	1	1	-	1	1	-
	Staff	8	7	1	5	5	-	5	5	-	5	5	-	4	4	-
Hamilton																
	People Leader	58	57	1	61	61	-	55	54	1	36	36	-	-	-	-
	Staff	468	424	44	456	419	37	393	352	41	375	344	31	-	-	-
Invercargill																
	People Leader	2	2	-	3	3	-	2	2	-	2	2	-	1	1	-
	Staff	21	18	3	14	10	4	15	11	4	14	11	3	15	13	2
Lower Hutt																
	People Leader	2	2	-	2	2	-	3	3	-	2	2	-	-	-	-
	Staff	37	36	1	43	42	1	39	37	2	34	34	-	-	-	-
Manukau																
	People Leader	61	61		56	56		56	56		41	41		42	42	
	Staff	423	398	25	419	393	26	403	375	28	364	332	32	333	302	31
Napier																
	People Leader	9	9	-	8	8	-	10	10	-	7	7	-	8	8	-
	Staff	59	50	9	66	59	7	62	52	10	58	51	7	52	42	10
Nelson																
	People Leader	4	4	-	3	3	-	3	3		4	4		4	4	
	Staff	24	20	4	23	21	2	26	24	2	25	22	3	22	19	3

Permanent staff		2014/15			2015/16			2016/17			2017/18			2018/19		
		Total	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time	Total	Full Time	Part Time
New Plymouth																
	People Leader	2	2	-	2	2	-	2	2	-	2	2	-	2	2	-
	Staff	21	17	4	22	17	5	21	17	4	21	18	3	18	15	3
Offsite																
	People Leader	0	0	-	0	0	-	1	1	-	0	-	-	-	-	-
	Staff	1	1	-	2	2	-	7	6	1	5	4	1	2	2	-
Palmerston North																
	People Leader	20	20	-	20	20	-	23	22	1	16	16	-	17	17	-
	Staff	181	151	30	168	141	27	177	147	30	172	142	30	157	124	33
Rotorua																
	People Leader	2	2	-	2	2	-	2	2	-	2	2	-	2	2	
	Staff	23	21	2	19	17	2	17	14	3	18	15	3	19	18	1
Takapuna																
	People Leader	64	64	-	68	68	-	63	63	-	42	42	-	46	46	-
	Staff	453	404	49	454	409	45	421	377	44	372	335	37	332	292	40
Tauranga																
	People Leader	20	17	3	23	21	2	23	21	2	17	15	2	21	19	2
	Staff	211	181	30	198	167	31	177	152	25	178	152	26	163	129	34
Te Rapa																
	People Leader	38	36	2	40	38	2	38	37	1	31	29	2	71	70	1
	Staff	366	320	46	343	301	42	384	346	38	329	295	34	600	540	60
Timaru																
	People Leader	2	2	-	1	1	-	1	1	-	1	1	-	1	1	-
	Staff	9	6	3	6	5	1	4	4	-	4	4	-	4	4	-
Upper Hutt																
	People Leader	24	24	-	23	23	-	25	25	-	22	22	-	24	24	-
	Staff	236	211	25	220	198	22	235	213	22	203	182	21	190	166	24
Wellington																
	People Leader	288	282	6	274	269	5	269	264	5	229	226	3	216	209	7
	Staff	1611	1473	138	1562	1439	123	1408	1297	111	1267	1158	109	1201	1102	99
Whangarei																
	People Leader	8	8	-	9	9	-	9	9	-	6	6	-	10	10	-
	Staff	83	71	12	80	70	10	77	66	11	75	66	9	66	56	10
	Total	5846	5300	546	5640	5146	494	5361	4884	477	4840	4394	449	4438	3975	463

Question 86

Please provide a breakdown by role (e.g. policy/administration/operational) and location of the agency or organisation's staff numbers in 2018/19 and each of the previous four financial years, by age and gender.

The tables on the following pages provide a breakdown of the staff employed by Inland Revenue by location age and gender for the 2018/19 and previous four financial years.

2018/19

		<20		20-29				30-39			40-49		50-59			>60+		Total
		Female	Male	Female	Male	Gender Diverse	Prefer not to say	Female	Male	Gender Diverse	Female	Male	Female	Male	Prefer not to say	Female	Male	
Christchurch	Total	-	-	66	29	-	-	97	41	-	87	37	104	50	-	56	28	595
	People Leader	-	-	1	1	-	-	9	4	-	14	8	13	7	-	1	3	61
	Staff	-	-	65	28	-	-	88	37	-	73	29	91	43	-	55	25	534
Dunedin	Total	-	-	5	2	-	-	16	7	-	17	5	34	16	-	12	9	123
	People Leader	-	-	-	-	-	-	4	-	-	2	-	7	-	-	-	1	14
	Staff	-	-	5	2	-	-	12	7	-	15	5	27	16	-	12	8	109
Ellerslie	Total	-	-	8	5	-	-	17	15	-	3	4	7	3	-	-	1	63
	People Leader	-	-	-	1	-	-	1	2	-	0	1	3	2	-	-	-	10
	Staff	-	-	8	4	-	-	16	13	-	3	3	4	1	-	-	1	53
Gisborne	Total	-	-	-	-	-	-	-	-	-	1	1	6	1	-	1	3	13
	People Leader	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1
	Staff	-	-	-	-	-	-	-	-	-	1	-	5	1	-	1	3	12
Greymouth	Total	-	-	-	-	-	-	2	-	-	1	-	1	1	-	-	-	5
	People Leader	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	1	-	-	1	-	1	1	-	-	-	4
Hamilton	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	People Leader	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Invercargill	Total	-	-	-	-	-	-	1	1	-	5	1	3	3	-	1	1	16
	People Leader	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1
	Staff	-	-	-	-	-	-	1	1	-	5	1	2	3	-	1	1	15
Lower Hutt	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	People Leader	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Staff	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

		<20		20-29				30-39			40-49		50-59			>60+		Total
		Female	Male	Female	Male	Gender Diverse	Prefer not to say	Female	Male	Gender Diverse	Female	Male	Female	Male	Prefer not to say	Female	Male	
Manukau	Total	-	-	19	11	-	-	60	25	-	71	34	66	43	1	23	22	375
	People Leader	-	-	1	-	-	-	4	2	-	8	5	12	6	1	1	2	42
	Staff	-	-	18	11	-	-	56	23	-	63	29	54	37	-	22	20	333
Napier	Total	-	-	2	1	-	-	5	3	-	11	6	17	4	-	4	7	60
	People Leader	-	-	-	-	-	-	1	-	-	1	-	2	-	-	2	2	8
	Staff	-	-	2	1	-	-	4	3	-	10	6	15	4	-	2	5	52
Nelson	Total	-	-	-	-	-	-	1	2	-	8	-	7	5	-	-	3	26
	People Leader	-	-	-	-	-	-	-	-	-	1	-	-	2	-	-	1	4
	Staff	-	-	-	-	-	-	1	2	-	7	-	7	3	-	-	2	22
New Plymouth	Total	-	-	1	-	-	-	2	2	-	4	-	6	2	-	2	1	20
	People Leader	-	-	-	-	-	-	-	-	-	1	-	-	1	-	-	-	2
	Staff	-	-	1	-	-	-	2	2	-	3	-	6	1	-	2	1	18
Offsite (working in an unspecified location)	Total	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	2
	People Leader	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Staff	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1	2
Palmerston North	Total	-	-	28	6	-	-	40	9	-	28	9	23	12	-	12	6	174
	People Leader	-	-	2	-	-	-	3	-	-	4	3	2	-	-	1	2	17
	Staff	-	-	26	6	-	-	37	9	-	24	6	21	12	-	11	4	157
Rotorua	Total	-	-	-	-	-	-	2	1	-	5	2	5	1	-	2	3	21
	People Leader	-	-	-	-	-	-	0	-	-	-	1	-	-	-	1	-	2
	Staff	-	-	-	-	-	-	2	1	-	5	1	5	1	-	1	3	19
Takapuna	Total	-	-	18	10	-	-	59	34	-	64	31	60	51	-	27	24	378
	People Leader	-	-	2	-	-	-	6	5	-	6	5	12	6	-	3	1	46
	Staff	-	-	16	10	-	-	53	29	-	58	26	48	45	-	24	23	332

		<20		20-29				30-39			40-49		50-59			>60+		Total
		Female	Male	Female	Male	Gender Diverse	Prefer not to say	Female	Male	Gender Diverse	Female	Male	Female	Male	Prefer not to say	Female	Male	
Tauranga	Total	-	-	22	7	-	-	30	5	-	41	4	36	17	-	17	5	184
	People Leader	-	-	2	-	-	-	3	-	-	6	-	6	4	-	-	-	21
	Staff	-	-	20	7	-	-	27	5	-	35	4	30	13	-	17	5	163
Te Rapa	Total	1	-	67	30	-	-	97	53	-	124	46	127	46	-	54	26	671
	People Leader	-	-	4	4	-	-	11	3	-	14	8	12	8	-	3	4	71
	Staff	1	-	63	26	-	-	86	50	-	110	38	115	38	-	51	22	600
Timaru	Total	-	-	-	-	-	-	-	1	-	-	-	3	-	-	1	-	5
	People Leader	-	-	-	-	-	-	-	1	-	-	-	0	-	-	-	-	1
	Staff	-	-	-	-	-	-	-	-	-	-	-	3	-	-	1	-	4
Upper Hutt	Total	-	-	24	5	1	-	39	6	-	36	8	48	15	-	26	6	214
	People Leader	-	-	3	-	-	-	2	0	-	8	2	8	-	-	1	-	24
	Staff	-	-	21	5	-	-	37	6	-	28	6	40	15	-	25	6	190
Wellington	Total	1	-	105	75	-	2	177	129	1	209	166	196	176	-	84	96	1417
	People Leader	-	-	5	1	-	-	10	16	-	43	42	42	26	-	10	21	216
	Staff	1	-	100	74	-	2	167	113	1	166	124	154	150	-	74	75	1201
Whangarei	Total	-	-	2	-	-	-	11	4	-	13	-	21	7	-	12	6	76
	People Leader	-	-	-	-	-	-	2	-	-	2	-	4	-	-	1	1	10
	Staff	-	-	2	-	-	-	9	4	-	11	-	17	7	-	11	5	66
Total		2	-	367	181	1	2	656	338	1	729	354	770	453	1	334	248	4437

2017/18

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Christchurch	Total	0	0	80	28	101	41	87	44	108	49	56	20	0	0	614
	People Leader	-	-	4	1	9	4	12	9	13	4	2	3	-	-	61
	Staff	-	-	76	27	92	37	75	35	95	45	54	17	-	-	553
Dunedin	Total	0	0	10	4	13	7	18	6	35	17	10	9	0	0	129
	People Leader	-	-	-	-	3	-	3	-	6	1	-	1	-	-	14
	Staff	-	-	10	4	10	7	15	6	29	16	10	8	-	-	115
Ellerslie	Total	0	0	15	7	19	20	7	5	5	2	0	2	0	0	82
	People Leader	-	-	-	1	1	3	1	-	3	1	-	-	-	-	10
	Staff	-	-	15	6	18	17	6	5	2	1	-	2	-	-	72
Gisborne	Total	0	0	0	0	0	0	1	2	6	0	1	3	0	0	13
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	1	2	5	-	1	3	-	-	12
Greymouth	Total	0	0	0	0	2	0	1	0	2	1	0	0	0	0	6
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	-	-	2	-	1	-	1	1	-	-	-	-	5
Hamilton	Total	0	0	51	25	60	36	70	32	51	34	24	22	0	0	405
	People Leader	-	-	-	1	6	3	7	2	4	9	1	2	-	-	35
	Staff	-	-	51	24	54	33	63	30	47	25	23	20	-	-	370
Invercargill	Total	0	0	0	0	2	1	5	0	3	3	1	1	0	0	16
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	-	-	2	1	5	-	2	3	1	1	-	-	15
Lower Hutt	Total	0	0	16	4	9	2	2	0	1	2	0	0	0	0	36
	People Leader	-	-	1	-	1	-	-	-	-	-	-	-	-	-	2
	Staff	-	-	15	4	8	2	2	-	1	2	-	-	-	-	34
Manukau	Total	0	0	29	13	67	28	78	37	61	41	24	22	0	1	401
	People Leader	-	-	1	1	4	1	6	6	12	4	1	2	-	1	39
	Staff	-	-	28	12	63	27	72	31	49	37	23	20	-	-	362

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Napier	Total	0	0	2	0	6	6	13	5	16	7	3	4	0	0	62
	People Leader	-	-	-	-	2	-	1	-	3	1	1	-	-	-	8
	Staff	-	-	2	-	4	6	12	5	13	6	2	4	-	-	54
Nelson	Total	0	0	0	1	1	1	9	0	8	5	0	3	0	0	28
	People Leader	-	-	-	-	-	-	-	-	1	2	-	1	-	-	4
	Staff	-	-	-	1	1	1	9	-	7	3	-	2	-	-	24
New Plymouth	Total	0	0	1	0	4	2	5	0	3	2	2	1	0	0	20
	People Leader	-	-	-	-	-	-	1	-	-	1	-	-	-	-	2
	Staff	-	-	1	-	4	2	4	-	3	1	2	1	-	-	18
Offsite (working in an unspecified location)	Total	0	0	1	1	0	1	1	1	1	1	0	0	0	0	7
	People Leader	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
	Staff	-	-	1	1	-	1	1	-	1	1	-	-	-	-	6
Palmerston North	Total	0	0	38	10	36	8	28	9	25	12	9	7	0	0	182
	People Leader	-	-	1		3	-	4	3	1	1	1	1	-	-	15
	Staff	-	-	37	10	33	8	24	6	24	11	8	6	-	-	167
Rotorua	Total	0	0	0	0	1	1	6	0	5	1	0	4	0	0	18
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	-	-	1	1	6	-	4	1	-	4	-	-	17
Takapuna	Total	1	0	24	10	64	47	64	32	61	53	32	25	0	0	413
	People Leader	-	-	-	-	4	4	7	7	11	6	2	1	-	-	42
	Staff	1	-	24	10	60	43	57	25	50	47	30	24	-	-	371
Tauranga	Total	0	0	29	8	29	4	45	6	38	15	14	3	0	0	191
	People Leader	-	-	2	-	3	-	6	-	4	3	-	-	-	-	18
	Staff	-	-	27	8	26	4	39	6	34	12	14	3	-	-	173
Te Rapa	Total	0	0	50	17	49	26	63	18	82	11	28	7	0	0	351
	People Leader	-	-	1	2	6	4	9	2	4	1	1	-	-	-	30
	Staff	-	-	49	15	43	22	54	16	78	10	27	7	-	-	321
Timaru	Total	0	0	0	0	0	1	0	0	3	0	1	0	0	0	5
	People Leader	-	-	-	-	-	1	-	-	-	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	-	-	3	-	1	-	-	-	4

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Upper Hutt	Total	0	0	24	4	30	6	41	14	49	16	33	7	0	0	224
	People Leader	-	-	3	-	2	-	10	2	7	-	-	-	-	-	24
	Staff	-	-	21	4	28	6	31	12	42	16	33	7	-	-	200
Wellington	Total	1	0	119	96	194	138	219	173	198	187	80	87	0	0	1492
	People Leader	-	-	3	1	11	19	49	43	36	36	11	18	-	-	227
	Staff	1	-	116	95	183	119	170	130	162	151	69	69	-	-	1265
Whangarei	Total	0	0	4	0	9	4	14	1	21	6	11	6	0	0	76
	People Leader	-	-	-	-	-	-	1	-	3	-	1	1	-	-	6
	Staff	-	-	4	-	9	4	13	1	18	6	10	5	-	-	70
Total		2	0	493	228	696	380	777	385	782	465	329	233	0	1	4771

2016/17

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Christchurch	Total	0	0	89	29	110	42	83	44	115	50	57	21	0	0	640
	People Leader	-	-	2		13	9	13	11	14	11	6	4	-	-	83
	Staff	-	-	87	29	97	33	70	33	101	39	51	17	-	-	557
Dunedin	Total	0	0	10	8	18	7	23	8	33	17	7	10	0	0	141
	People Leader	-	-	1	-	3		2	-	7	1	-	3	-	-	17
	Staff	-	-	9	8	15	7	21	8	26	16	7	7	-	-	124
Ellerslie	Total	0	0	23	14	24	26	9	6	4	2	0	2	0	0	110
	People Leader	-	-	-	2	3	2	1	1	3	-	-	-	-	-	12
	Staff	-	-	23	12	21	24	8	5	1	2		2	-	-	98
Gisborne	Total	0	0	0	0	0	0	1	2	6	0	1	3	0	0	13
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	1	2	5	-	1	3	-	-	12
Greymouth	Total	0	0	1	0	1	0	1	0	2	1	0	0	0	0	6
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	1	-	1	-	1	-	1	1	-	-	-	-	5

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Hamilton	Total	0	0	57	32	69	40	76	38	56	29	25	26	0	0	448
	People Leader	-	-	2	3	13	2	7	5	9	10	1	3	-	-	55
	Staff	-	-	55	29	56	38	69	33	47	19	24	23	-	-	393
Invercargill	Total	0	0	0	0	4	0	5	0	3	3	1	1	0	0	17
	People Leader	-	-	-	-	-	-	1	-	1	-	-	-	-	-	2
	Staff	-	-	-	-	4	-	4	-	2	3	1	1	-	-	15
Lower Hutt	Total	1	0	23	5	6	1	3	0	2	1	0	0	0	0	42
	People Leader	-	-	1	-	1	-	1	-	-	-	-	-	-	-	3
	Staff	1	-	22	5	5	1	2	-	2	1	-	-	-	-	39
Napier	Total	0	0	2	1	9	6	13	9	19	4	4	5	0	0	72
	People Leader	-	-	-	-	2	-	1	1	3	1	1	1	-	-	10
	Staff	-	-	2	1	7	6	12	8	16	3	3	4	-	-	62
Nelson	Total	0	0	0	1	1	1	9	0	8	6	0	3	0	0	29
	People Leader	-	-	-	-	1	-	-	-	-	1	-	1	-	-	3
	Staff	-	-	-	1	-	1	9	-	8	5	-	2	-	-	26
New Plymouth	Total	0	0	1	0	4	2	7	0	3	2	2	2	0	0	23
	People Leader	-	-	-	-	-	-	1	-	-	1	-	-	-	-	2
	Staff	-	-	1	-	4	2	6	-	3	1	2	2	-	-	21
Offsite (working in an unspecified location)	Total	0	0	0	0	0	0	3	2	2	1	0	0	0	0	8
	People Leader	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	3	1	2	1	-	-	-	-	7
Palmerston North	Total	0	0	48	12	31	13	32	8	25	14	8	9	0	0	200
	People Leader	-	-	1	-	4	-	7	4	2	2	-	3	-	-	23
	Staff	-	-	47	12	27	13	25	4	23	12	8	6	-	-	177
Rotorua	Total	0	0	1	0	2	0	5	1	5	1	0	4	0	0	19
	People Leader	-	-	-	-	-	-	-	1	1	-	-	-	-	-	2
	Staff	-	-	1	-	2	-	5	-	4	1	-	4	-	-	17
Takapuna	Total	2	0	32	25	75	51	71	41	58	57	44	28	0	0	484
	People Leader	-	-	1	1	6	6	10	9	11	11	5	3	-	-	63
	Staff	2	-	31	24	69	45	61	32	47	46	39	25	-	-	421

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Tauranga	Total	0	0	30	8	34	5	46	7	37	15	13	5	0	0	200
	People Leader	-	-	1	-	4	-	8	-	5	3	-	2	-	-	23
	Staff	-	-	29	8	30	5	38	7	32	12	13	3	-	-	177
Te Rapa	Total	2	0	86	27	60	21	71	19	85	13	32	6	0	0	422
	People Leader	-	-	-	1	5	2	12	3	12	2	1	-	-	-	38
	Staff	2	-	86	26	55	19	59	16	73	11	31	6	-	-	384
Timaru	Total	0	0	0	0	0	0	0	1	3	0	1	0	0	0	5
	People Leader	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	-	-	3	-	1	-	-	-	4
Upper Hutt	Total	0	0	33	6	39	7	43	15	59	16	32	10	0	0	260
	People Leader	-	-	2	1	-	-	7	3	9	2	-	1	-	-	25
	Staff	-	-	31	5	39	7	36	12	50	14	32	9	-	-	235
Manukau	Total	0	0	27	21	82	41	91	47	58	40	30	22	0	0	459
	People Leader	-	-	-	1	6	1	13	10	10	8	4	3	-	-	56
	Staff	-	-	27	20	76	40	78	37	48	32	26	19	-	-	403
Wellington	Total	1	0	149	111	218	155	263	197	213	200	87	83	0	0	1677
	People Leader	-	-	4	3	23	15	56	42	42	51	14	19	-	-	269
	Staff	1	-	145	108	195	140	207	155	171	149	73	64	-	-	1408
Whangarei	Total	0	0	2	1	10	3	18	2	20	11	13	6	0	0	86
	People Leader	-	-	-	-	-	-	1	1	4	2	-	1	-	-	9
	Staff	-	-	2	1	10	3	17	1	16	9	13	5	-	-	77
Total		6	0	614	301	797	421	873	447	816	483	357	246	0	0	5361

2015/16

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Christchurch	Total	1	0	94	37	104	40	88	43	117	53	54	23	0	0	654
	People Leader	-	-	4	1	9	6	12	11	14	11	5	4	-	-	77
	Staff	1	-	90	36	95	34	76	32	103	42	49	19	-	-	577
Dunedin	Total	0	0	14	10	17	8	29	10	36	17	7	9	0	0	157
	People Leader	-	-	2		3	1	2	1	7	2		2	-	-	20
	Staff	-	-	12	10	14	7	27	9	29	15	7	7	-	-	137
Ellerslie	Total	0	1	27	27	24	19	10	6	4	1	1	1	0	0	121
	People Leader	-	-	-	1	2	2	1	1	3	-	-	-	-	-	10
	Staff	-	1	27	26	22	17	9	5	1	1	1	1	-	-	111
Gisborne	Total	0	0	0	0	0	0	1	2	7	1	0	1	0	0	12
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	1	2	6	1	-	1	-	-	11
Greymouth	Total	0	0	1	0	1	0	1	0	2	1	0	0	0	0	6
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	1	-	1	-	1	-	1	1	-	-	-	-	5
Hamilton	Total	6	0	91	50	80	37	75	43	63	27	18	27	0	0	517
	People Leader	-	-	-	1	16	5	9	5	12	10	1	2	-	-	61
	Staff	6	-	91	49	64	32	66	38	51	17	17	25	-	-	456
Invercargill	Total	0	0	0	0	4	0	6	0	2	3	1	1	0	0	17
	People Leader	-	-	-	-	-	-	1	-	1	1	-	-	-	-	3
	Staff	-	-	-	-	4	-	5	-	1	2	1	1	-	-	14
Lower Hutt	Total	1	0	23	8	6	2	2	0	2	1	0	0	0	0	45
	People Leader	-	-	-	-	1	-	1	-	-	-	-	-	-	-	2
	Staff	1	-	23	8	5	2	1	-	2	1	-	-	-	-	43
Manukau	Total	0	0	37	25	90	41	88	53	56	38	29	18	0	0	475
	People Leader	-	-	2	1	3	2	14	13	8	6	4	3	-	-	56
	Staff	-	-	35	24	87	39	74	40	48	32	25	15	-	-	419
Napier	Total	0	0	5	2	9	5	15	9	16	4	4	5	0	0	74
	People Leader	-	-	-	-	-	-	1	1	4	1	-	1	-	-	8
	Staff	-	-	5	2	9	5	14	8	12	3	4	4	-	-	66

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Nelson	Total	0	0	0	0	2	1	7	2	7	4	0	3	0	0	26
	People Leader	-	-	-	-	1	-	-	1	-	-	-	1	-	-	3
	Staff	-	-	-	-	1	1	7	1	7	4	-	2	-	-	23
New Plymouth	Total	0	0	1	0	5	2	8	0	3	2	1	2	0	0	24
	People Leader	-	-	-	-	-	-	1	-	-	1	-	-	-	-	2
	Staff	-	-	1	-	5	2	7	-	3	1	1	2	-	-	22
Offsite (working in an unspecified location)	Total	0	0	0	0	0	0	0	1	0	1	0	0	0	0	2
	People Leader	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Staff	-	-	-	-	-	-	-	1	-	1	-	-	-	-	2
Palmerston North	Total	3	0	39	11	28	13	33	9	23	13	8	8	0	0	188
	People Leader	-	-	-	-	3	-	6	3	4	2	-	2	-	-	20
	Staff	3	-	39	11	25	13	27	6	19	11	8	6	-	-	168
Rotorua	Total	0	0	1	0	2	0	5	1	7	1	0	4	0	0	21
	People Leader	-	-	-	-	-	-	-	1	1	-	-	-	-	-	2
	Staff	-	-	1	-	2	-	5	-	6	1	-	4	-	-	19
Takapuna	Total	1	0	34	40	72	59	79	47	58	59	41	32	0	0	522
	People Leader	-	-	1	1	6	9	9	7	14	12	5	4	-	-	68
	Staff	1	-	33	39	66	50	70	40	44	47	36	28	-	-	454
Tauranga	Total	1	1	35	8	38	7	51	8	36	16	15	5	0	0	221
	People Leader	-	-	1	1	5	-	5	-	6	3	-	2	-	-	23
	Staff	1	1	34	7	33	7	46	8	30	13	15	3	-	-	198
Te Rapa	Total	2	0	54	15	62	20	70	21	85	10	33	11	0	0	383
	People Leader	-	-	1	1	6	3	12	3	12	1	1	-	-	-	40
	Staff	2	-	53	14	56	17	58	18	73	9	32	11	-	-	343
Timaru	Total	0	0	0	0	1	0	0	1	3	0	2	0	0	0	7
	People Leader	-	-	-	-	-	-	-	1	-	-	-	-	-	-	1
	Staff	-	-	-	-	1	-	-	-	3	-	2	-	-	-	6
Upper Hutt	Total	0	0	32	12	33	6	45	12	57	13	27	6	0	0	243
	People Leader	-	-	3	3	1	1	4	-	9	2	-	-	-	-	23
	Staff	-	-	29	9	32	5	41	12	48	11	27	6	-	-	220

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Wellington	Total	1	0	195	124	241	172	297	223	194	213	93	83	0	0	1836
	People Leader	-	-	5	2	22	19	59	49	37	54	14	13	-	-	274
	Staff	1	-	190	122	219	153	238	174	157	159	79	70	-	-	1562
Whangarei	Total	0	0	2	0	13	2	23	2	18	13	11	5	0	0	89
	People Leader	-	-	-	-	-	-	2	1	2	2	1	1	-	-	9
	Staff	-	-	2	-	13	2	21	1	16	11	10	4	-	-	80
Total		16	2	685	369	832	434	933	493	796	491	345	244	0	0	5640

2014/15

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Christchurch	Total	3	1	104	38	107	38	98	45	124	59	53	19	0	0	689
	People Leader	-	-	3	1	10	6	13	11	13	12	4	3	-	-	76
	Staff	3	1	101	37	97	32	85	34	111	47	49	16	-	-	613
Dunedin	Total	0	1	15	9	20	10	29	14	32	17	10	6	0	0	163
	People Leader	-	-	1	-	4	-	1	1	7	1	-	2	-	-	17
	Staff	-	1	14	9	16	10	28	13	25	16	10	4	-	-	146
Ellerslie	Total	0	0	41	31	26	19	11	5	5	2	2	0	0	0	142
	People Leader	-	-	-	-	3	3	2	1	2	-	-	-	-	-	11
	Staff	-	-	41	31	23	16	9	4	3	2	2	-	-	-	131
Gisborne	Total	0	0	0	0	0	0	3	2	5	1	0	1	0	0	12
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	-	-	-	-	3	2	4	1	-	1	-	-	11
Greymouth	Total	0	0	1	0	2	0	1	1	3	1	0	0	0	0	9
	People Leader	-	-	-	-	-	-	-	-	1	-	-	-	-	-	1
	Staff	-	-	1	-	2	-	1	1	2	1	-	-	-	-	8
Hamilton	Total	5	1	95	48	87	43	83	40	59	29	15	21	0	0	526
	People Leader	-	-	1	1	16	5	9	5	10	10	-	1	-	-	58
	Staff	5	1	94	47	71	38	74	35	49	19	15	20	-	-	468
Invercargill	Total	0	0	1	0	7	0	5	0	3	4	1	2	0	0	23
	People Leader	-	-	-	-	-	-	1	-	1	-	-	-	-	-	2
	Staff	-	-	1	-	7	-	4	-	2	4	1	2	-	-	21

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Lower Hutt	Total	0	0	21	5	4	2	3	1	3	0	0	0	0	0	39
	People Leader	-	-	1	-	-	-	1	-	-	-	-	-	-	-	2
	Staff	-	-	20	5	4	2	2	1	3	-	-	-	-	-	37
Manukau	Total	1	0	37	25	97	41	86	58	55	40	28	16	0	0	484
	People Leader	-	-	1	4	7	-	16	13	8	7	4	1	-	-	61
	Staff	1	-	36	21	90	41	70	45	47	33	24	15	-	-	423
Napier	Total	0	0	2	1	9	4	15	8	16	5	4	4	0	0	68
	People Leader	-	-	-	-	1	-	1	1	4	2	-	-	-	-	9
	Staff	-	-	2	1	8	4	14	7	12	3	4	4	-	-	59
Nelson	Total	0	0	0	0	2	1	8	1	8	4	0	4	0	0	28
	People Leader	-	-	-	-	2	-	-	1	-	-	-	1	-	-	4
	Staff	-	-	-	-	-	1	8	-	8	4	-	3	-	-	24
New Plymouth	Total	0	0	0	0	6	2	8	0	2	2	1	2	0	0	23
	People Leader	-	-	-	-	-	-	1	-	-	1	-	-	-	-	2
	Staff	-	-	-	-	6	2	7	-	2	1	1	2	-	-	21
Offsite (working in an unspecified location)	Total	0	0	0	0	0	0	0	0	0	1	0	0	0	0	1
	People Leader	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0
	Staff	-	-	-	-	-	-	-	-	-	1	-	-	-	-	1
Palmerston North	Total	2	0	47	12	30	13	34	12	25	10	8	8	0	0	201
	People Leader	-	-	-	-	2	1	7	4	3	1	-	2	-	-	20
	Staff	2	-	47	12	28	12	27	8	22	9	8	6	-	-	181
Rotorua	Total	0	0	3	0	1	0	6	2	7	2	0	4	0	0	25
	People Leader	-	-	-	-	-	-	-	1	1	-	-	-	-	-	2
	Staff	-	-	3	-	1	-	6	1	6	2	-	4	-	-	23
Takapuna	Total	0	0	40	39	74	58	71	50	57	60	40	28	0	0	517
	People Leader	-	-	1	-	3	9	8	9	12	13	6	3	-	-	64
	Staff	-	-	39	39	71	49	63	41	45	47	34	25	-	-	453
Tauranga	Total	1	0	49	6	38	7	53	9	33	15	17	3	0	0	231
	People Leader	-	-	3	-	3	-	3	-	5	5	1	-	-	-	20
	Staff	1	-	46	6	35	7	50	9	28	10	16	3	-	-	211
Te Rapa	Total	2	1	68	12	60	23	78	22	77	11	37	13	0	0	404
	People Leader	-	-	1	1	4	5	11	2	11	2	1	-	-	-	38
	Staff	2	1	67	11	56	18	67	20	66	9	36	13	-	-	366

		<20		20 - 29		30 - 39		40 - 49		50 - 59		60+		Unspecified		Total
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	
Timaru	Total	0	0	0	0	1	0	2	1	3	0	3	1	0	0	11
	People Leader	-	-	-	-	-	-	1	1	-	-	-	-	-	-	2
	Staff	-	-	-	-	1	-	1	-	3	-	3	1	-	-	9
Upper Hutt	Total	0	0	43	16	30	8	47	11	62	13	25	5	0	0	260
	People Leader	-	-	1	2	1	4	5	-	9	2	-	-	-	-	24
	Staff	-	-	42	14	29	4	42	11	53	11	25	5	-	-	236
Wellington	Total	6	0	206	133	267	176	303	240	197	214	84	73	0	0	1899
	People Leader	-	-	2	2	27	20	58	61	41	57	8	12	-	-	288
	Staff	6	-	204	131	240	156	245	179	156	157	76	61	-	-	1611
Whangarei	Total	0	0	4	1	15	1	21	4	20	14	9	2	0	0	91
	People Leader	-	-	-	-	-	-	1	1	2	3	1	-	-	-	8
	Staff	-	-	4	1	15	1	20	3	18	11	8	2	-	-	83
Total		20	4	777	376	883	446	965	526	796	504	337	212	0	0	5846

Question 87

If your agency or organisation has a cap on the number of Full Time Equivalent (FTE) positions in 2018/19, what was the figure at which it was capped? How many FTEs were employed in 2018/19, and how does this compare to each of the previous four financial years?

Inland Revenue does not have a cap on the number of full-time equivalent positions. All things being equal, Inland Revenue will be approximately 25%-30% smaller at the end of the Business Transformation programme than it was in 2014/15.

The following table shows the number of full-time equivalent positions for the 2018/19 and the previous four financial years.

Financial year	FTE
2018/19	4888.0
2017/18	5135.5
2016/17	5400.8
2015/16	5661.8
2014/15	5679.4

Question 88

How many of the total staff employed are considered to be frontline staff and how many are considered back office staff (both in nominal terms and as a percentage of total staff) and how does that number compare to the number of frontline and back office staff in each of the past four financial years?

As at 30 June 2019, frontline staff make up 65% of employees (3,292 people) and back office staff make up 35% of employees (1,791 people). This has remained relatively unchanged since we aligned our job coding to facilitate this kind of reporting in January 2009.

The following table shows the percentage of frontline and back office staff for the 2018/19 and the previous four financial years:

Financial year	Frontline staff (%)	Back office staff (%)
2018/19	65	35
2017/18	67	33
2016/17	65	35
2015/16	66	34
2014/15	67	33

Question 89

How many contractors, consultants, including those providing professional services, were engaged or employed in 2018/19 and what was the estimated total cost? How did this compare to each of the previous four financial years, both in terms of the number engaged and the total cost? For each consultant or contractor that has been engaged in the previous four financial years please provide the following details:

- Name of consultant or contractor
- Type of service generally provided by the consultant or contractor
- Details of the specific consultancy or contract
- Budgeted and/or actual cost
- Maximum hourly and daily rates charged
- Date of the contract
- Date the work commenced
- Completion date
- Whether tenders were invited; if so, how many were received
- Whether there are proposals for further or following work from the original consultancy; if so, the details of this work?

We engage consultants and contractors to complement our internal resources. This may be for work of a specialist nature which requires expertise and experience that we do not require on a permanent basis or for defined periods where we are not able to recruit employees with the required experience and expertise.

Our transformation programme requires specialist skills and knowledge to complement our own resources and is one of the reasons that we are currently using more contractors and consultants than we normally would.

Transformation is an inherently high-risk undertaking and we have recruited an experienced team, who have delivered transformational change of this scale and complexity before, from within New Zealand and overseas. This expertise did not exist in-house. Additional capability has been sourced from the market, such as our design partner (Accenture) and implementation partner (FAST Enterprises LLC).

As set out in the business case, our transformation programme will change the nature and composition of our workforce. To minimise the impact of the transformation for our people, we have had workforce management principles in place since November 2016 that encourage the use of fixed-term employees and contractors where the nature of our workforce is likely to change. During 2018/19, we continued to see a decrease in our permanent staff and an increase in our fixed-term employees and contractors.

We also use temporary workers to help manage our peak periods of customer demand. We work closely with our service providers to ensure the employment contracts that are in place with our temporary workforce are appropriate.

Inland Revenue spent \$205.976 million on consultants and contractors in the 2018/19 financial year.

The 2018/19 and 2017/18 information has been prepared using the guidance issued by the State Services Commission (SSC) in September 2018. The previous periods to 2017/18 have not been restated using SSC guidance and are presented as they were in those years.

The following table shows the total contractors and consultants spend for 2018/19 and the previous four financial years.

Contractors and consultants expenditure	2014/15 (\$m)	2015/16 (\$m)	2016/17 (\$m)	2017/18 (\$m)	2018/19 (\$m)
Business Transformation	-	71.095	133.660	157.290	156.235
Non-Business Transformation	55.643	38.960	29.064	37.669	49.741
Total	55.643	110.055	162.724	194.959	205.976

The table below shows the contractor and consultant costs for 2018/19 split between capital and operating expenditure.

	2018/19 (\$m)
Contractors and consultants - operating	136.842
Contractors and consultants - capital	69.134

The next table provides a list of consultants and contractors engaged in the 2018/19 financial year, including their name, the specific purpose of the engagement, and the actual cost of the engagement for each engagement greater than \$10,000. The table separates business transformation and non-business transformation programme consultants and contractors.

Expenses include contractor and consultant time and other costs such as travel, accommodation and other disbursements, where the contracted party pays these costs themselves and the expense is an agreed part of the contracted deliverables.

Inland Revenue's responses to the 2014/15, 2015/16, 2016/17, and 2017/18 Annual Review Questions provide details of contractor and consultant costs for those financial years.

Details of contract dates, tender details, daily/hourly rates and reports prepared cannot be made available without substantial collation and research.

2018/19 Contractors and Consultants Expenditure

The total expenditure on contractors and consultants for the 2018/19 financial year was \$205,975,834.

A. Business transformation programme contractors and consultants

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Absolute IT	Project management (9 positions)	1,804,566
Absolute IT	Business analysis (15 positions)	1,561,757
Absolute IT	Programme management (2 positions)	899,310
Absolute IT	Procurement delivery (2 positions)	534,744
Absolute IT	Deployment and change services	401,372
Absolute IT	Network support	373,876
Absolute IT	Enterprise change and release management	295,308
Absolute IT	Security support	288,575
Absolute IT	Integration architecture	270,045
Absolute IT	Environment support (3 positions)	250,201
Absolute IT	Digital test environment	242,077
Absolute IT	Change analysis (2 positions)	232,739
Absolute IT	Environment provisioning support	232,089
Absolute IT	Workforce analysis	230,644
Absolute IT	Environment and release management	193,615
Absolute IT	Training delivery	186,167
Absolute IT	Database analysis	181,428
Absolute IT	Release management	180,960
Absolute IT	Technical analysis (2 positions)	175,234
Absolute IT	Enterprise architecture	164,000
Absolute IT	Service design	138,130
Absolute IT	Infrastructure architecture	111,798
Absolute IT	System design and implementation	109,133
Absolute IT	Project coordination (2 positions)	80,278
Absolute IT	Change and communications	61,903
Absolute IT	Communications support	47,770
Absolute IT Total		9,247,721
Accenture New Zealand Ltd	System design and implementation	40,797,366
Accenture New Zealand Ltd	Solution architecture	287,144
Accenture New Zealand Ltd	Environment management services	185,197
Accenture New Zealand Ltd	Business design	25,289
Accenture New Zealand Ltd Total		41,294,996
Allegis Group New Zealand Ltd Total	Business analysis (2 positions)	287,463
Alphero Ltd	Service design	104,212
Alphero Ltd	Website design	101,630
Alphero Ltd Total		205,842
Assurity Consulting Ltd Total	Testing services	17,052,339
Azimuth Consulting Ltd Total	Project management	225,040

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Beyond Recruitment	Project management (7 positions)	1,405,576
Beyond Recruitment	Project coordination (8 positions)	918,876
Beyond Recruitment	Business analysis (6 positions)	743,002
Beyond Recruitment	Account management (2 positions)	530,563
Beyond Recruitment	Web content development (3 positions)	397,218
Beyond Recruitment	Change analysis (3 positions)	309,568
Beyond Recruitment	Test management	307,977
Beyond Recruitment	Data warehouse architecture	237,132
Beyond Recruitment	Change management (2 positions)	211,546
Beyond Recruitment	Service delivery management	147,742
Beyond Recruitment	Business process analysis	121,581
Beyond Recruitment	Environment technical release support	108,737
Beyond Recruitment	Network engineering	99,493
Beyond Recruitment	Commercial management	81,207
Beyond Recruitment	Capability development	80,660
Beyond Recruitment	Cloud platform engineering	61,541
Beyond Recruitment	Release management	20,802
Beyond Recruitment	Organisation design and implementation services	16,573
Beyond Recruitment Total		5,799,793
Blackland Public Relations Total	Communication services	36,966
Boombox Marketing Ltd Total	Business analysis	202,625
CDP GROUP Ltd Total	Project management	188,453
Change Savvy Ltd Total	Change management	404,540
Creative Leadership Ltd Total	Service design	203,010
Datacom Systems Ltd Total	Database services (2 positions)	127,621
Davanti Consulting Ltd	System design and implementation	2,292,947
Davanti Consulting Ltd	Solution architecture	100,873
Davanti Consulting Ltd Total		2,393,820
Deloitte	System design and implementation	2,324,573
Deloitte	Production support	1,394,793
Deloitte	Business analysis (2 positions)	67,229
Deloitte	System integration	56,071
Deloitte	Technical support	48,327
Deloitte	Business intelligence reporting	15,395
Deloitte	System implementation	10,319
Deloitte Total		3,916,708
Desert Road Project Management Ltd Total	Business analysis	164,500
EbIT Asia Pacific Pty Ltd Total	System design and implementation	599,055

Name of contractor or consultant	Purpose of engagement	Cost (\$)
eRisk consulting ltd Total	Security architecture	227,814
Ernst & Young Total	Design services	15,715
Experience Networks Ltd Total	Design services	70,000
Fairchild Consulting Services LLC Total	System design and implementation	118,867
FAST Enterprises LLC	Core system design and implementation	40,103,318
FAST Enterprises LLC	System design and implementation	1,582,768
FAST Enterprises LLC	Batch monitoring services	122,958
FAST Enterprises LLC Total		41,809,044
Flagship Consultants (NZ) Ltd Total	Communications support	339,570
Flare Design (NZ) Ltd Total	Network implementation	12,400
Fore Business Services Ltd Total	Organisation design and implementation	38,138
GBL Personnel Ltd Total	Project coordination (3 positions)	111,344
Grant Thornton New Zealand Ltd Total	Independent quality assurance	66,564
H2R Ltd Total	Capability analysis	212,611
Hays New Zealand Total	Project management	293,511
Inspire Group Ltd Total	Leadership development programme design	21,500
Invert Consulting Ltd Total	Test management	318,240
IQA New Zealand Ltd	Independent quality assurance	60,008
IQA New Zealand Ltd	Independent process review	20,340
IQA New Zealand Ltd Total		80,348
Kordia Ltd Total	Security assessment	32,320
KPMG (New Zealand)	Independent quality assurance	422,053
KPMG (New Zealand)	Tax policy assistance	15,900
KPMG (New Zealand) Total		437,953
Lateral Security (IT) Services Ltd Total	Testing services	43,595
Madison Recruitment Ltd	Project management	234,274
Madison Recruitment Ltd	Analyst management	21,460
Madison Recruitment Ltd Total		255,734
Martin Jenkins & Associates Total	Organisation design and implementation	235,765
Momentum Consulting Group Ltd	Project management (7 positions)	1,430,921
Momentum Consulting Group Ltd	Communications support (7 positions)	969,293
Momentum Consulting Group Ltd	Business analysis (3 positions)	647,179
Momentum Consulting Group Ltd	Solution architecture (2 positions)	582,699

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Momentum Consulting Group Ltd	Deployment management	345,766
Momentum Consulting Group Ltd	Change management (2 positions)	288,687
Momentum Consulting Group Ltd	Project coordination (3 positions)	274,029
Momentum Consulting Group Ltd	Account management	249,734
Momentum Consulting Group Ltd	System design and implementation (2 positions)	247,546
Momentum Consulting Group Ltd	Web content development	244,097
Momentum Consulting Group Ltd	Digital experience	157,257
Momentum Consulting Group Ltd	Technical design	128,469
Momentum Consulting Group Ltd	Policy analysis	92,506
Momentum Consulting Group Ltd	Programme coordination (2 positions)	87,188
Momentum Consulting Group Ltd	Network support	81,254
Momentum Consulting Group Ltd	Information architecture	11,284
Momentum Consulting Group Ltd Total		5,837,909
Name withheld*	Programme management (6 positions)	3,121,045
Name withheld*	Solution architecture	320,600
Name withheld*	Project management	280,800
Name withheld*	Business analysis	147,360
Name withheld* Total		3,869,805
OCG Consulting Ltd Total	Data cleansing	17,299
OddSocks Consulting Total	Professional coaching	50,000
ON24, Inc Total	Webinar training delivery	19,216
Opra NZ Ltd Total	Online capability enhancements	49,015
Orthogonal Consulting Ltd Total	Technical analysis	258,500
Perpetuity Inc. Ltd Total	Organisation design and implementation	12,000
Pikselin Ltd Total	Website design	376,631
Potentia Wellington Ltd Total	Project management	130,835
PricewaterhouseCoopers	Independent process review	240,525
PricewaterhouseCoopers	Controls assurance	139,969
PricewaterhouseCoopers	Incident management assurance	75,314
PricewaterhouseCoopers Total		455,808
PrimeQ NZ Ltd Total	System design and implementation	1,893,125
Prismac Systems Ltd Total	System design and implementation	148,419

Name of contractor or consultant	Purpose of engagement	Cost (\$)
PWC Consulting Total	Organisation design and implementation services	100,000
Qual IT Software Testing Solutions Total	Business analysis	179,591
Robert Walters New Zealand Ltd	Change analysis (3 positions)	376,687
Robert Walters New Zealand Ltd	Business analysis (3 positions)	340,250
Robert Walters New Zealand Ltd	Procurement delivery (2 positions)	295,446
Robert Walters New Zealand Ltd	Web content development	283,403
Robert Walters New Zealand Ltd	Project management	247,165
Robert Walters New Zealand Ltd	Project coordination (2 positions)	134,127
Robert Walters New Zealand Ltd	Change integration (2 positions)	110,537
Robert Walters New Zealand Ltd	Communications support	43,631
Robert Walters New Zealand Ltd	Training delivery	13,671
Robert Walters New Zealand Ltd Total		1,844,917
Rubicon Red, NZ Acc. Total	System design and implementation	41,923
SAS Institute (NZ) Ltd Total	Data migration platform	3,989,561
Sauce Films Ltd Total	Training videos	114,950
Signify Ltd Total	Digital integration	10,546
Sitecore Australia Pty Ltd Total	Web content management solution	160,000
Spark New Zealand Trading Ltd	Environment provisioning	292,234
Spark New Zealand Trading Ltd	Technical support	18,001
Spark New Zealand Trading Ltd Total		310,235
Starfish Consulting Ltd Total	Project coordination (2 positions)	129,558
Taska Limited Total	Business analysis	85,959
Team Asparona Ltd Total	System design and implementation	1,967,972
The Laptop Company Total	Workplace deployment	76,839
The Sysdoc Group Ltd	Instructional design of training materials	1,184,273
The Sysdoc Group Ltd	Training development	16,600
The Sysdoc Group Ltd Total		1,200,873
ThinkPlace Ltd Total	Business support	52,942
Union Digital Ltd	Website development	2,565,516
Union Digital Ltd	Business design	291,610

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Union Digital Ltd Total		2,857,126
Unisys New Zealand Ltd	System design and implementation	1,028,517
Unisys New Zealand Ltd	Network analysis	14,250
Unisys New Zealand Ltd Total		1,042,767
Vodafone New Zealand Ltd Total	System design and implementation	613,710
W6 CONSULTING Ltd Total	Project management	287,933
Zephyr Consulting	Project management (4 positions)	689,487
Zephyr Consulting	System design and implementation	99,440
Zephyr Consulting Total		788,927
ZX Security Total	Testing services	123,883
Other Total	Other consultants and contractors under \$10,000	44,578
BT Total		156,234,877

* Names have been withheld to protect the privacy of natural persons

B. Other contractors and consultants (non-business transformation)

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Absolute IT	Project management (5 positions)	675,371
Absolute IT	Technical support (5 positions)	616,354
Absolute IT	Integration support (2 positions)	541,364
Absolute IT	Systems analysis (2 positions)	470,396
Absolute IT	Business analysis (4 positions)	281,381
Absolute IT	Cyber security analysis	280,107
Absolute IT	Design engineering (3 positions)	271,478
Absolute IT	Programme management	258,983
Absolute IT	Information technology delivery management	233,250
Absolute IT	Business intelligence	219,800
Absolute IT	IT service management	214,510
Absolute IT	Systems management	180,401
Absolute IT	Infrastructure service management	177,340
Absolute IT	Health and safety support	170,431
Absolute IT	Infrastructure architecture	115,799
Absolute IT	Environment support	100,610
Absolute IT	Technology specialist (2 positions)	93,983
Absolute IT	Workplace deployment	92,824
Absolute IT	Release management	84,388
Absolute IT	Enterprise architecture	71,454
Absolute IT	Strategic analysis	52,618
Absolute IT	Software administration	54,250
Absolute IT	Enterprise change management	18,813
Absolute IT Total		5,275,904
Accenture New Zealand Ltd	System design and implementation	3,014,663

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Accenture New Zealand Ltd	Customer engagement and stakeholder planning	1,930,465
Accenture New Zealand Ltd	Technology specialist	213,185
Accenture New Zealand Ltd	IR environment support	129,168
Accenture New Zealand Ltd Total		5,287,481
AgileCoLab Ltd	Professional coaching	35,252
AgileCoLab Ltd	Agile coaching	34,650
AgileCoLab Ltd Total		69,902
Allegis Group New Zealand Ltd Total	Business analysis	17,712
Ascent Business Consulting Ltd	Technical analysis	296,380
Ascent Business Consulting Ltd	Project management	146,300
Ascent Business Consulting Ltd Total		442,680
Assurity Consulting Ltd Total	Testing services (18 positions)	1,512,692
Aurecon New Zealand Ltd Total	Building services advice	229,492
Azimuth Consulting Ltd Total	Project management (2 positions)	221,954
Beef & Lamb New Zealand Ltd Total	Livestock valuation	81,230
Beyond Recruitment	Project coordination (2 positions)	275,071
Beyond Recruitment	Business analysis (3 positions)	256,195
Beyond Recruitment	Application service management	225,230
Beyond Recruitment	Release management	191,551
Beyond Recruitment	Process analysis	111,965
Beyond Recruitment	Intelligence and insight support	75,959
Beyond Recruitment	Service assurance management	71,861
Beyond Recruitment	Capability development	63,864
Beyond Recruitment	Database analysis	45,566
Beyond Recruitment	Personal assistance (2 positions)	33,642
Beyond Recruitment	Service management	12,832
Beyond Recruitment Total		1,363,736
Canda C&A Ltd Total	Security certification	42,165
Catalyst Consulting Ltd	Architectural design services	97,514
Catalyst Consulting Ltd	Project management	35,605
Catalyst Consulting Ltd Total		133,119
Catalyst.Net Ltd Total	Technical support	47,240
Catalyze APAC Pty Ltd Total	Account management	13,263
Colmar & Brunton Research Ltd Total	Audit satisfaction survey	42,898
Consegna.Cloud Ltd	Controls management	18,392
Consegna.Cloud Ltd	System design and implementation	12,495

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Consegna.Cloud Ltd Total		30,887
DairyNZ Ltd Total	Livestock valuation	65,000
Datacom Systems Ltd	Database services	908,185
Datacom Systems Ltd	Testing services	40,602
Datacom Systems Ltd Total		948,787
Deloitte	Identity and access management system support	1,347,120
Deloitte	System design and implementation	944,582
Deloitte	System implementation	488,332
Deloitte	Business analysis	266,172
Deloitte	Organisation design and implementation services	242,856
Deloitte	Release management support (2 positions)	204,275
Deloitte	Enterprise privileged access management	190,244
Deloitte	Professional coaching	74,126
Deloitte	Quality assurance	30,000
Deloitte	Security analysis	18,421
Deloitte	System support	12,980
Deloitte Total		3,819,107
Name withheld*	Private equity analysis services	69,735
Eagle Technology Group Ltd Total	Systems implementation	36,450
EbIT Asia Pacific Pty Ltd Total	Imaging infrastructure upgrade	143,289
EnterpriseIT Ltd	Cloud database migration support	86,880
EnterpriseIT Ltd	Platform analysis	62,560
EnterpriseIT Ltd Total		149,440
Ernst & Young	Controls review	257,463
Ernst & Young	Design services	20,000
Ernst & Young Total		277,463
Exigen Asia Pacific Pty Ltd Total	Imaging infrastructure upgrade	10,461
Extensor Advisory Ltd Total	Valuation services	10,450
Fore Business Services Ltd Total	Quality review and assurance	17,438
GBL Personnel Ltd	Personal assistance (10 positions)	352,495
GBL Personnel Ltd	Administration support	31,535
GBL Personnel Ltd Total		384,030
GKC Ltd	Platform support	55,388
GKC Ltd	Web portal support	28,034
GKC Ltd Total		83,422
Grant Thornton New Zealand Ltd	Security architecture (2 positions)	260,956
Grant Thornton New Zealand Ltd	Controls assurance	42,885

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Grant Thornton New Zealand Ltd Total		303,841
GreenwoodRocheChisnall Total	Tax policy advice	19,285
Grow Capability Ltd Total	Advanced leadership development programme	16,403
H2R Ltd	Recruitment administration (4 positions)	27,236
H2R Ltd	Human resource support	23,215
H2R Ltd	Capability analysis	15,987
H2R Ltd Total		66,439
Hays New Zealand	Project management	43,335
Hays New Zealand	Management accounting (3 positions)	12,015
Hays New Zealand Total		55,351
Impact Consulting Ltd Total	Assessment of Agile methodology readiness	25,009
INSIDE Executive Recruitment Ltd Total	Capability development	47,706
Insomnia Security Group Ltd Total	Testing services	92,460
Integration Works Ltd Total	Systems integration	15,975
Integri-T	Asset management planning	201,110
Integri-T	System design and implementation	25,038
Integri-T Total		226,147
Madison Recruitment Ltd	Temporary customer service officers	17,742,775
Madison Recruitment Ltd	System administration	24,754
Madison Recruitment Ltd Total		17,767,529
Martin Jenkins & Associates	Organisation design and implementation services	153,536
Martin Jenkins & Associates	Independent review	78,780
Martin Jenkins & Associates	Employment relations advice (2 positions)	32,477
Martin Jenkins & Associates Total		264,793
Michael Johnson Associates Pty Ltd Total	Independent legislative review	30,711
Momentum Consulting Group Ltd	Project management (3 positions)	325,452
Momentum Consulting Group Ltd	Environment support	207,373
Momentum Consulting Group Ltd	Programme coordination	180,903
Momentum Consulting Group Ltd	Business analysis (2 positions)	157,747
Momentum Consulting Group Ltd	Intelligence and insight support (2 positions)	125,948
Momentum Consulting Group Ltd	Graphic design	79,544
Momentum Consulting Group Ltd	Communications support	79,429

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Momentum Consulting Group Ltd	Change management	78,062
Momentum Consulting Group Ltd	Project coordination	49,669
Momentum Consulting Group Ltd Total		1,284,127
MSS International GmbH Total	Feasibility study	130,000
Name withheld*	Risk analysis	91,883
Name withheld*	Tax policy advice	72,398
Name withheld*	Voice recording	19,740
Name withheld* Total		184,021
NSpire Technologies Total	Network engineering	193,315
NZ Stock & Station Agents Assoc. Total	Livestock valuation	66,500
OCG Consulting Ltd	Personal assistance	24,420
OCG Consulting Ltd	Intelligence and insight support	12,265
OCG Consulting Ltd Total		36,685
OptimalBI Ltd Total	Technical support	61,609
Pelorus Architecture Ltd Total	Architectural design services	190,130
Personal Information Management Ltd Total	Online service enhancements	80,000
Petoni Mahi Ltd	Agile coaching	142,259
Petoni Mahi Ltd	Professional coaching	113,952
Petoni Mahi Ltd Total		256,211
Pikselin Ltd Total	Website development	72,238
Place Recruitment Total	Data governance strategy	112,585
Planit Software Testing Ltd Total	Testing services	135,686
Potentia Wellington Ltd Total	Information technology delivery management	258,039
PricewaterhouseCoopers	Contact centre review	451,140
PricewaterhouseCoopers	Incident management and support	143,587
PricewaterhouseCoopers	Risk analysis	119,850
PricewaterhouseCoopers	Certification and accreditation	86,698
PricewaterhouseCoopers	Controls assurance	70,028
PricewaterhouseCoopers	Legislation draft	42,000
PricewaterhouseCoopers	Technical support	25,358
PricewaterhouseCoopers	Independent review	12,128
PricewaterhouseCoopers Total		950,788
Probe Contact Solutions Total	Temporary customer service officers	454,936
Rawlinsons Ltd Total	Construction services	84,072
Robert Walters New Zealand Ltd	Business analysis	201,638
Robert Walters New Zealand Ltd	Management accounting	149,573

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Robert Walters New Zealand Ltd Total		351,211
Signify Ltd Total	Website development	807,670
Solnet Solutions Ltd	Web portal support	575,629
Solnet Solutions Ltd	Deployment automation	139,637
Solnet Solutions Ltd	Agile coaching	115,233
Solnet Solutions Ltd Total		830,499
Spark New Zealand Trading Ltd	Disaster recovery testing	206,191
Spark New Zealand Trading Ltd	System design and implementation	197,842
Spark New Zealand Trading Ltd Total		404,032
Starfish Consulting Ltd Total	Process analysis	95,811
Talegent LP Total	System design and implementation	12,000
Taylor Fry Pty Ltd Total	Professional actuarial services	12,500
Team Asparona Ltd Total	System support	80,000
Terra Firma Pty Ltd Total	Business continuity planning	19,456
The Akina Foundation Total	Social procurement consultancy	15,000
The Building Intelligence Group Total	Construction project management	360,700
ThinkPlace Ltd Total	Training delivery	78,786
Tocker Associates Ltd	Professional coaching	36,274
Tocker Associates Ltd	Emerging leaders' workshop	20,737
Tocker Associates Ltd Total		57,011
Tregaskis Brown Ltd Total	Strategic support and advice	290,500
Unisys New Zealand Ltd	Business analysis	24,368
Unisys New Zealand Ltd	Disaster recovery testing	11,579
Unisys New Zealand Ltd Total		35,946
Updraft Ltd Total	Professional coaching	46,675
Velocity Recruitment Ltd	Personal assistance (2 positions)	22,286
Velocity Recruitment Ltd	Administration support (3 positions)	21,653
Velocity Recruitment Ltd Total		43,939
Vodafone New Zealand Ltd	Service monitoring	195,073
Vodafone New Zealand Ltd	Testing services	142,805
Vodafone New Zealand Ltd	Technical support	45,133
Vodafone New Zealand Ltd	System design and implementation	23,983
Vodafone New Zealand Ltd Total		406,994
Zephyr Consulting	System design and implementation (5 positions)	626,199
Zephyr Consulting	Project management	254,438
Zephyr Consulting	Business analysis	234,936

Name of contractor or consultant	Purpose of engagement	Cost (\$)
Zephyr Consulting	Programme management	136,957
Zephyr Consulting Total		1,252,530
Other Total	Other consultants and contractors under \$10,000	229,679
Non BT Total		49,740,957

* Names have been withheld to protect the privacy of natural persons

Question 90

Were any contracts awarded in the last financial year which were valued at \$1 million or more? If so, please list by name of company contracted and total value of contract. How did this at compare with each of the previous four financial years?

The table below sets out the contracts over \$1 million awarded in the 2018/19 financial year. The level of spend relating to some contracts are higher than normal as a result of the ongoing Business Transformation Programme.

The contract value is the initial value of the contract. It may traverse a number of financial years and excludes any financial impacts if the contract is extended past the initial contract term.

2018/19 Year

Supplier	Number of Contracts	Contract Value (\$)
Accenture NZ Limited	5	36,790,932.00
Madison Recruitment Ltd	3	36,730,000.00
Spark New Zealand Trading Limited	4	24,241,718.18
Assurity Consulting Limited	1	20,980,042.00
Oracle New Zealand	3	17,896,215.67
SAS Institute NZ Limited	3	16,212,244.00
Vodafone New Zealand Ltd	2	15,000,000.00
Unisys New Zealand Limited	2	14,741,323.08
Revera Limited	2	10,080,729.68
Actifio Incorporated	1	5,213,690.00
Clemenger BBDO	1	3,875,000.00
FAST Enterprises	1	3,356,039.74
Datacom Systems Limited	2	3,125,000.00
PrimeQ NZ Limited	1	3,035,827.00
Davanti Consulting Limited	2	2,948,455.50
ServiceNow Australia PTY Limited	1	2,522,062.08
New Zealand Post Ltd	1	2,500,000.00
Deloitte	1	1,956,892.00
McMillan & Lockwood (PN) Limited	1	1,611,422.00
Team Asparona Limited	1	1,471,838.00
Name Withheld*	1	1,441,000.00
Enterprise Services New Zealand	1	1,435,000.00
Union Digital Limited	1	1,365,957.10
Microsoft New Zealand Limited	1	1,202,344.39
The Laptop Company	1	1,101,001.00
OMD New Zealand Limited	1	1,039,000.00
The Information Management Group	1	1,000,000.00

*Names have been withheld to protect the privacy of natural persons

The tables below provide the details of contracts over \$1 million awarded in the previous four financial years.

Contract award reporting for financial year 2014/15 reflect the initial term value of the contract and the maximum term value assuming provisions allowed in the contracts for renewals are exercised. However, as at the time of reporting the options to exercise the renewal is not decided, we changed the reporting format from 2015/16. Therefore, for financial years 2015/16, 2016/17, 2017/18 and 2018/19 the reports reflect only the value of the current term of contracts over \$1 million.

2017/18 Year

Supplier	Number of contracts	Contract value (\$)
Accenture New Zealand Ltd	5	72,164,797
Vodafone New Zealand Ltd	4	18,779,835
Salmat Contract Solution	1	16,950,951
Enterprise Services New Zealand	1	12,767,015
Revera Ltd	3	12,586,814
Spark Digital (Gen-i) Trading Ltd	4	9,343,879
Unisys New Zealand Ltd	1	9,116,979
Assurity Consulting Ltd	4	9,025,323
Team Asporona Ltd	2	6,282,135
Deloitte	3	6,069,194
Oracle New Zealand	1	5,604,605
Alaska Construction Interior	2	5,150,532
Madison Recruitment Ltd	2	4,500,016
The Laptop Company	2	4,078,362
Davanti Consulting Ltd	1	1,907,850
Kelly Services (NZ) Ltd	1	1,700,160
Fast Enterprises	1	1,622,971
Microsoft New Zealand Ltd	1	1,040,205
New Zealand Post Ltd	1	1,038,856

2016/17

Supplier	Number of contracts	Contract value (\$)
Accenture New Zealand Ltd	6	65,605,342
Unisys New Zealand Ltd	4	17,760,916
Vodafone New Zealand Ltd-Main	3	15,552,790
Salmat Contact Solutions	1	7,426,377
Datacom Systems Ltd	1	5,800,000
Deloitte	3	4,797,285
Team Asparona Ltd	3	3,375,849
Assurity Consulting Ltd	2	3,274,056
Revera Ltd	1	2,481,828
Kelly Services (NZ) Ltd	1	2,457,636
Watt & Hughes Ltd	1	1,391,500
AbsoluteIT	1	1,270,000
Spark Digital (Gen-i) NZ Trading	1	1,223,074
W6 Consulting Ltd	1	1,194,480

2015/16

Supplier	Number of contracts	Contract value (\$)
FAST Enterprise	6	211,585,644
Accenture New Zealand Ltd	6	51,703,609
Deloitte	5	8,805,093
Assurity Consulting Ltd	4	7,206,766
Datacom Systems Ltd	2	5,598,664
SalesForce NZ Ltd	1	3,339,956
Tenzing Ltd	1	2,362,320
ServiceNow Nederland BV	1	1,688,513
BAE Systems Applied Intelligen	1	1,440,000
Ernst & Young	1	1,350,000
Unisys New Zealand Ltd	1	1,174,605
Image Commercial Interiors Ltd	1	1,115,000
Beyond Recruitment	1	1,013,077

2014/15

Supplier	Initial term value (\$)	Maximum term value (\$)
Unisys New Zealand Ltd	15,000,000	18,000,000
Accenture New Zealand Ltd	10,480,383	11,980,408
IBM New Zealand Ltd	3,390,000	4,000,000
IQANZ Ltd	3,000,000	3,000,000
Baycorp Document Services	1,804,633	2,804,633
Oracle New Zealand	2,000,000	2,000,000
Tenzing Ltd	1,546,180	1,738,545
Waste Management New Zealand Ltd	1,100,000	1,500,000
Vizor Ltd	1,000,000	1,500,000
Name Withheld*	475,000	1,425,000
Name Withheld*	896,790	1,344,290
Deloitte	1,135,080	1,244,880
Integration Works Ltd	1,224,000	1,224,000
Name Withheld*	396,580	1,207,700
Name Withheld*	763,950	1,141,800

*Names have been withheld to protect the privacy of natural persons

Question 91

What is the policy of your department, agency or organisation on the use of consultants, contractors or people providing professional services as opposed to regular employees? Has this policy changed in the last financial year, if so, why and how?

Inland Revenue's policy is that consultants, contractors, or people providing professional services are engaged where the work required is of a specialist nature requiring expertise and experience that is not permanently required by the organisation. Consultants, contractors, or people providing professional services are sometimes engaged for defined periods where Inland Revenue is not able to recruit employees with the required experience and expertise.

This policy has not changed recently.

Question 92

How many consultants, contractors or people providing professional services contracted in 2018/19 were previously employed permanently within your department, agency or organisation during the previous two financial years broken down by whether they had received a redundancy payment, severance or other termination package or not? How many contractors hired in each of the previous four financial years had previously been permanent employees in the agency or organisation in the previous two financial years?

Inland Revenue would generally not re-employ a recent ex-employee in a consultant or contracting position. However, it is possible that there could be cases of previous employees being directly or indirectly engaged as consultants and contractors. This is because the contractual arrangement is through companies rather than directly with the individuals. We do not have this information.

Question 93

Were any consultants, contractors or agencies contracted to provide communications, media or public relations advice or services in the 2018/19 financial year; if so, with whom did they contract, what was the specific purpose or project, for what length of time and at what total actual or estimated cost? How does this compare to each of the previous four financial years?

The following table shows details of consultants, contractors or agencies contracted to provide communications, media or public relations advice in the 2018/19 financial year.

Name of entity	Purpose	Dates	Cost (\$)
Momentum Consulting Group Ltd	Communication advisors (six positions)	Full year	969,263
Flagship Consultants (NZ) Limited	Communications and stakeholder management	Full year	339,570
Absolute IT Ltd	Principal BT Communications Advisor	Jul-18 to Aug-18	47,769
Acumen Republic Ltd	PR for BT Release 3	Jan-19 to May-19	45,252
Blackland Public Relations Ltd	Case study writing	Feb-19 to Mar-19	36,966
Clemenger BBDO	Provision of marketing campaigns	Full year	879,179
Coalface Group Ltd	Audio recording	Nov-18	824
Footcone & Belding Ltd	Provision of marketing campaigns	Full year	359,282
Graham Strategic Ltd	Provision of marketing campaigns	Full year	391,751
Gregory Mark Ward	Media training	Sep-18 to Oct-18	2,042
Homegrown Creative Ltd	Design work on marketing campaigns	Full year	149,131
Hootsuite Media Inc	Social media software	Jul-18 & Jun-19	86,376
iSentia Ltd	Media monitoring	Full year	79,344
Name withheld*	Voice overs for videos	Full year	7,070
Marketing Impact Ltd	Provision of direct marketing campaigns	Full year	1,263,637
Name Withheld*	Advice on creating content	Jan-19	2,726
New Zealand Marketing Association	Training and professional fees	Aug-18 to Apr-19	6,354
Ocean Design Group Ltd	Design work on marketing campaigns	Dec-18 to May-19	54,200
OMD New Zealand Ltd	Provision of marketing campaigns	Nov-18 to Jun-19	2,158,909
Public Relations Institute of New Zealand	Training and professional fees	Aug-18 & Dec-18	870

Name of entity	Purpose	Dates	Cost (\$)
Robert Walters NZ Ltd	Business Transformation Senior Communications Advisor	May-19 to Jun-19	43,631
Stuff Ltd	Provision of marketing campaigns	Dec-18	5,980
The Surgery Studio Ltd	Studio use for video voiceovers	Jul-18 & Mar-19	2,300
Videoworks NZ Ltd	Production of videos	Nov-18 & Feb-19	1,460
Write Ltd	Plain language writing	Apr-19	3,500
Total cost			6,937,287

**Note some names have been withheld to protect the privacy of individuals.*

The following table refers to the costs in the 2018/19 financial year and the previous four financial years. Please note that the figures for years prior to 2016/17 did not include contractors or marketing agencies, and so are not comparable to later years.

Financial year	Cost (\$m)
2018/19	6.937
2017/18	3.225
2016/17	2.117
2015/16	0.222
2014/15	0.377

The increase in the past three financial years is largely the result of Inland Revenue needing to inform New Zealanders about changes to the way the tax system operates, due to our business transformation. For the 2018/19 financial year, there were changes affecting every person and business in New Zealand, especially Payday filing becoming mandatory and all New Zealanders being sent income tax notifications. There was an extensive communications campaign to support this.

Question 94

How many temporary staff were contracted by your department, agency or organisation in the 2018/19 financial year, listed by purpose of contract, name of company or individual contracted, duration of temporary staff's service, hourly rate of payment and total cost of contract?

Since November 2016, Inland Revenue has had a set of workforce management principles in place. The principles are designed to help us manage the implications of staffing reductions, maximise opportunities for existing staff and achieve the right capability for the future. We have agreed not to make permanent external appointments to existing positions in our current organisational structure across Inland Revenue (exceptions are considered).

As a result, the mix of our workforce between permanent, fixed term and temporary staff is changing. Our workloads vary significantly over time because of peak periods for processing and inbound calls. As workloads change from day to day, the number and duration of service of temporary staff also changes.

Temporary staff are defined as agency staff and exclude people on fixed term contracts. The following table shows the temporary staff full-time equivalent (FTE) at the end of each month for 2018/19. The FTE is calculated using the total number of hours worked each month divided by the number of working days per month and 7.5 hours per day. The FTE average is not cumulative and changes each month depending on the total number of hours worked.

Month	Temporary FTE
July	259
August	248
September	250
October	273
November	443
December	403
January	444
February	477
March	477
April	428
May	447
June	440

In 2018/19, Inland Revenue contracted temporary staff from 8 agencies. The total spend by agency is shown in the table below. Madison Recruitment Ltd and Probe Contact Solutions provided temporary staff to support Inland Revenue's 2019 peak season.

Additional temporary staff were required in the 2018/19 year to support customers through Release 3 of Business Transformation while maintaining the delivery of core services.

Agency	Amount (\$m)
Beyond Recruitment	0.039
GBL Personnel Ltd	0.402
H2R Ltd	0.039
Hays New Zealand	0.012
Madison Recruitment Ltd	17.762
OCG Consulting Ltd	0.024
Probe Contact Solutions	0.455
Velocity Recruitment Limited	0.034
Total	18.767

This information on temporary staff is also included in the response to Inland Revenue's use of contractors and consultants in Question 89.

Question 95

How many staff were hired on each of the following contract lengths: three-month or less, three-to-six month, or six-to-nine month in the 2018/19 financial year? How does this compare to the number hired on each of these contracts in each of the previous four financial years?

The following table shows the number of staff hired on fixed-term contracts for the 2018/19 and the previous four financial years.

Financial year	0-3 months	3-6 months	6-9 months	>9 months	Duration Not Specified	Total
2018/19	6	48	40	268	0	362
2017/18	13	14	9	535	4	575
2016/17	2	4	15	160	0	181
2015/16	6	17	15	26	18	82
2014/15	6	17	14	34	25	96

From 1 November 2016, Inland Revenue implemented a set of workforce management principles, which stated that there would be no permanent external appointments to new or existing positions in the existing organisation structure. This is the cause of the large increases in the 2016/17, 2017/18 and 2018/19 financial years. Consequently, there was a reduction in Inland Revenue's permanent full-time equivalent (FTE) and an increase in fixed-term FTE. Exceptions regarding permanent external appointments may be approved.

Question 96

How many staff were employed on a fixed term contract in total in 2018/19? How does this compare to each of previous four financial years?

The following table shows of staff hired on fixed-term contracts for the 2018/19 and the previous four financial years.

Financial year	Total
2018/19	362
2017/18	575
2016/17	181
2015/16	82
2014/15	96

From 1 November 2016, Inland Revenue implemented a set of workforce management principles which stated that there would be no permanent external appointments to new or existing positions in the existing organisation structure. This is the cause of the large increases in the 2016/17, 2017/18 and 2018/19 financial years. Consequently, there was a reduction in Inland Revenue's permanent full-time equivalent (FTE) and an increase in fixed-term FTE. Exceptions regarding permanent external appointments may be approved.

Question 97

How many staff were hired in the last financial year whose contracts included a 90-day probationary period? Please provide a breakdown by role.

Inland Revenue did not hire any staff on contracts that included a 90-day probationary period in the 2018/19 financial year. Inland Revenue has not entered into any of these types of contracts in previous years.

Question 98

Please provide a summary of any collective employment agreement negotiations completed in the 2018/19 financial year including the cost of that, and an outline and timeline of negotiations to be conducted in 2019/20?

In the 2018/19 financial year Inland Revenue completed collective employment agreement negotiations with the PSA (New Zealand Public Service Association).

The cost of the settlement was \$8.56 million.

Inland Revenue's three collective employment agreements with the PSA, Taxpro (Inland Revenue's in-house union) and NUPE (the National Union of Public Employees) all expire on 30 September 2019. As at September 2019, negotiations for new collective employment agreements have commenced with the three unions. Negotiations are being conducted concurrently.

Question 99

How many staff were on collective and individual employment agreements respectively in the last financial year? How does this compare with the numbers of staff on collective and individual employment contracts for each of the previous four financial years?

The following table shows the number of staff employed on collective and individual employment agreements in the 2018/19 and the previous four financial years.

Financial year	Staff on collective employment contracts/ agreements	Staff on individual employment contracts/ agreements
2018/19	3,470	1,539
2017/18	3,635	1,615
2016/17	3,791	1,728
2015/16	3,997	1,792
2014/15	4,325	1,495

Question 100

Were any specific instructions, directions or advice received in relation to employment agreement matters from the State Services Commission or responsible Minister in the 2018/19 financial year? If so, please provide details.

Inland Revenue has received the "Government Expectations on Employment Relations in the State Sector", dated March 2018. The department has engaged with the State Services Commission for approval of its bargaining strategy for the three collective agreements set to expire on 30 September 2019.

Question 101

How many days of annual leave did employees have accrued on average during 2018/19? How does this compare to each of the previous four years? What strategies are used to encourage employees to reduce annual leave balances?

Inland Revenue employees are entitled to (and therefore accrue) either four or five weeks annual leave each year. This has not changed over the past four years.

People Leaders in Inland Revenue are expected to encourage employees to use their annual leave balance to take a break from work on a regular basis to relax and refresh.

An employee's leave balance may not exceed:

- Their annual entitlement plus five days; or
- Their annual entitlement plus their current year's accrual.

The average leave balances for the 2018/19 financial year and the past four financial years are set out in the following table.

Financial year	Average Balance
2018/19	15.0
2017/18	14.6
2016/17	14.4
2015/16	14.1
2014/15	13.9

Question 102

How many annual leave applications did the agency or organisation cancel or refuse during 2018/19? How does this compare to each of the previous four financial years?

Inland Revenue does not explicitly track annual leave applications that have been 'cancelled'.

Question 103

How many employees sold their fourth week of annual leave in the 2018/19 financial year? How does this compare to each of the previous financial years since this policy came into effect?

The following table sets out the number of employees who have taken the option of selling their fourth week of annual leave since the policy came into effect.

Financial year	Number of staff
2018/19	226
2017/18	274
2016/17	235
2015/16	220
2014/15	261
2013/14	231
2012/13	204
2011/12	171

Question 104

How many days of sick leave did employees take on average during 2018/19? How does this compare to each of the previous four financial years? What strategies are used to reduce the amount of sick leave employees need to take?

Sick leave is an area of continual management focus for Inland Revenue. It is not uncommon for sick leave to increase in organisations undergoing significant change. Levels of sick leave will continue to be monitored closely by Inland Revenue.

The average sick and domestic leave taken for the past four financial years is set out in the following table:

Financial year	Sick/domestic leave taken*
2018/19	11.3
2017/18	11.6
2016/17	10.6
2015/16	9.7
2014/15	9.6

*Note that data up to 2015/16 taken from State Services Commission Human Resources Capability Survey results. Domestic Leave is leave that is taken to care for a dependant.

Inland Revenue's sick leave support resources for People Leaders aim to create an environment where people turn up to work ready, motivated and engaged to do their best in their job when they are well, and stay away when they are sick.

The resources have also resulted in a healthier workplace, with a range of initiatives undertaken such as an online wellness portal, physical improvements to Inland Revenue workplaces, and free onsite annual flu vaccinations.

Like all workplaces, staff at Inland Revenue are encouraged to be open and honest about their sick leave, and to adhere to the guidelines for taking sick leave.

Question 105

How much was spent on EAP or workplace counselling in the 2018/19 financial year and how did that compare to each of the previous four financial years?

The following table sets out the amount spent on EAP and workplace counselling for the 2018/19 financial year and previous four financial years.

Financial year	EAP (\$)	Workplace Counselling (\$)	Total Spend (\$)
2018/19	195,754	58,488	254,242
2017/18	171,541	25,740	197,281
2016/17*	186,820	25,740	212,560
2015/16	136,754	24,666	161,420
2014/15	101,235	26,000	127,235

*Please note the 2016/17 EAP cost includes \$19,876.50 for EAP usage from the 2015/16 year. This cost was a one-off catch-up payment.

Inland Revenue is going through significant change. To support our people in continuing to provide exceptional support to New Zealand's taxpayers, Inland Revenue trialled a proactive approach by examining the feasibility and effectiveness of on-site support. This was particularly useful during Business Transformation Release 3, where unprecedented levels of customer contact were required, and also happened to be in place during the Christchurch terror event. However, after the trial the service was not continued. Instead the focus shifted to creating awareness into mental health, wellbeing and encouraging employees to proactively use EAP services.

The increase in EAP should be considered alongside the non-tangible benefits in taking a preventative approach to mental distress as Inland Revenue rolled out the most significant change of its history.

Question 106

What was the number and cost of staff seconded to Ministerial offices during 2018/19 and how many of these had their salaries paid by the department, agency or organisation rather than Ministerial Services? What were these numbers in each of the previous four financial years? For each staff member seconded, please provide the following details:

- How long they were seconded for (less than 6 months, 6-12 months, 12-24 months or 24 months or more);
- The role they were seconded to;
- The role they were seconded from;
- The reason for the secondment;
- The remuneration they have received over and above the remuneration they are contracted for in the role they have come from.

Three staff members are seconded to Ministerial offices – two to the Minister of Revenue and one to the Minister of Finance. This number is unchanged over the last four financial years. Staff members' salaries are paid by Inland Revenue.

Direct costs, including salaries, of staff based in, and servicing, ministerial offices for the 2018/19 financial year total \$487,742.

The following table shows the amount spent on servicing ministerial offices for the previous four financial years.

Financial year	Total (\$)
2018/19	487,742
2017/18	397,806
2016/17	354,643
2015/16	368,892
2014/15	322,161

During the 2018/19 financial year, two staff members were seconded to the Minister of Revenue's office. Details of these secondees are as follows:

Private Secretary

The individual seconded to this position was initially seconded for 18 months (4 August 2017 to 28 February 2019). This secondment was extended until 26 July 2019. She was seconded from the position of Business Transformation Governance Lead at Inland Revenue to the position of the Minister of Revenue's Private Secretary.

The reason for the secondment was to ensure information and requests flow effectively through the Minister of Revenue's office, and that the Minister is kept informed of emerging issues in relation to Inland Revenue business.

We have not included the exact allowance received by the individual for privacy reasons. However, we can confirm that the individual received a small allowance over and above the usual remuneration.

Revenue Advisor

The individual seconded to this position was initially seconded for 18 months (27 November 2017 to 1 June 2019). This secondment was extended until 29 November 2019. He was seconded from the position of Senior Policy Analyst at Inland Revenue to the position of the Minister of Revenue's Revenue Advisor.

The reason for the secondment was to ensure information and requests flow effectively through the Minister of Revenue's office, and that the Minister is kept informed of emerging issues in relation to Inland Revenue business. A key aspect of this role is to establish and maintain effective relationships and networks across Inland Revenue to access information and advice as required.

We have not included the exact allowance received by the individual for privacy reasons. However, we can confirm that the individual received a small allowance over and above the usual remuneration.

During the 2018/19 financial year, one staff member was seconded to the Minister of Finance's office. Details of this secondee are as follows:

Tax Policy Advisor

The individual seconded to this position was seconded for 18 months (11 November 2017 to 1 June 2019). This was extended to 20 December 2019. She was seconded from the position of Manager OCTC at Inland Revenue to the position of the Minister of Finance's Tax Policy Advisor.

The reason for the secondment was to ensure that information and requests flow effectively through the Minister of Finance's office, and that the Minister is kept informed of any emerging issues in relation to Inland Revenue business. A key aspect of the role is to establish and maintain effective relationships and networks across Inland Revenue to access information and advice as required.

We have not included the exact allowance received by the individual for privacy reasons. However, we can confirm the individual received a small allowance over and above the usual remuneration.

Question 107

What was the turnover rate of staff seconded to Ministerial offices from the agency or organisation during 2018/19 and what was it for each of the previous four financial years?

The table below reflects the turnover of staff seconded to Ministerial offices in the 2018/19 financial year and in each of the previous four financial years.

Financial year	Number of staff	Turnover
2018/19	3	0
2017/18	3	3
2016/17	3	1
2015/16	3	3
2014/15	3	0

Question 108

Has your department, agency or organisation covered any travel or accommodation costs for any staff seconded from one role to another in 2018/19; if so, what was the total cost for each secondment, broken down by type of expenditure? How does this compare to the previous three financial years?

Inland Revenue is at the peak of our Business Transformation programme. We are engaging more of our people across the business, and more of our people are working in agile ways to help deliver the programme. Staff from across our network of offices are seconded to the Business Transformation programme to contribute their subject matter knowledge, experience in providing customer services and knowledge of our systems and data flows to a range of programme activities. Those activities include: input to the detailed design of new services and processes, engaging with customer groups to ensure new services will meet their needs, ensuring customers and our staff are ready for the changes, testing new processes to ensure they work as intended and supporting the co-existence of our old and new systems.

Obtaining the subject matter expertise of our people to help ensure the success of Business Transformation is not always done using a formal secondment arrangement.

Accordingly, for the 2018/19 financial year, consistent with the 2017/18 response, we have included not only staff who have entered a formal secondment agreement, but also staff temporarily performing another role.

Formal secondments include employees who have signed a secondment agreement. Informal secondments include employees who, due to the size and complexity of Business Transformation, are brought into the programme from other areas of the organisation for short periods of time each year. Although there is no signed secondment agreement, for the purposes of this question we refer to all such arrangements as 'secondments'.

During 2018/19, Inland Revenue spent \$8.325 million on travel, accommodation and related costs for staff on both formal and informal secondments, as shown in the table below. For each secondment the range of cost varies considerably, reflecting the duration of each secondment with some of relatively brief duration, while others are longer term in nature.

Financial year	Travel (\$)	Accommodation and other (\$)	Total cost (\$)
2018/19	3,173,880	5,151,176	8,325,056

Our responses in years prior to 2017/18 only included individuals on formal secondment agreements to other cities, and only the costs incurred to travel and stay at the secondment destination.

The table below shows the total we have reported for travel and related costs for secondments for the previous three financial years. We have not restated our responses for the years 2016/17 and 2015/16, and they are not therefore comparable to the current and last year's response.

Financial year	Travel (\$)	Accommodation and other (\$)	Total cost (\$)
2017/18	1,977,396	3,210,692	5,188,088
2016/17	289,902	599,778	889,680
2015/16	194,280	282,640	476,920

The staff on secondment and the related costs are listed in the table below.

Role seconded to	Travel (\$)	Accommodation and other (\$)	Total cost (\$)
Business Transformation Subject Matter Expert	17,147	73,003	90,150
Business Transformation Training Analyst	30,138	51,564	81,702
Business Transformation Manager	26,983	53,580	80,563
Business Transformation Training Analyst	27,952	52,571	80,523
Business Transformation Subject Matter Expert	27,068	53,061	80,129
Business Transformation Training Analyst	27,300	52,223	79,523
Business Transformation Subject Matter Expert	29,456	49,993	79,449
Business Transformation Subject Matter Expert	27,367	51,048	78,415
Business Transformation Subject Matter Expert	25,798	51,355	77,153
Business Transformation Subject Matter Expert	24,752	51,960	76,712
Business Transformation Manager	25,425	51,192	76,617
Business Transformation Manager	27,793	48,317	76,110
Business Transformation Subject Matter Expert	30,097	45,680	75,777
Business Transformation Subject Matter Expert	22,700	50,278	72,978
Business Transformation Subject Matter Expert	26,321	44,585	70,906
Business Transformation Subject Matter Expert	20,393	48,354	68,747
Business Transformation Subject Matter Expert	27,057	41,566	68,623
Business Transformation Subject Matter Expert	26,076	40,035	66,111
Business Transformation Subject Matter Expert	25,804	39,899	65,703
Business Transformation Subject Matter Expert	12,687	52,942	65,629
Business Transformation Subject Matter Expert	14,997	50,061	65,058
Business Transformation Process Analyst	17,140	45,785	62,925
Business Transformation Manager	12,938	47,912	60,850
Business Transformation Subject Matter Expert	17,605	43,191	60,796
Business Transformation Subject Matter Expert	25,242	35,273	60,515
Business Transformation Tester	21,479	37,562	59,041
Business Transformation Tester	26,136	32,857	58,993
Business Transformation Tester	19,258	39,639	58,897

Role seconded to	Travel (\$)	Accommodation and other (\$)	Total cost (\$)
Business Transformation Tester	26,309	32,066	58,375
Business Transformation Subject Matter Expert	23,904	34,318	58,222
Business Transformation Process Analyst	16,505	41,593	58,098
Business Transformation Subject Matter Expert	17,175	39,919	57,094
Business Transformation Subject Matter Expert	16,355	39,437	55,792
Business Transformation Tester	17,626	38,021	55,647
Business Transformation Subject Matter Expert	17,500	38,067	55,567
Business Transformation Tester	16,292	38,758	55,050
Business Transformation Training Analyst	11,625	43,358	54,983
Business Transformation Tester	20,026	33,310	53,336
Business Transformation Subject Matter Expert	15,251	37,983	53,234
Business Transformation Subject Matter Expert	25,143	28,015	53,158
Business Transformation Tester	21,897	30,861	52,758
Business Transformation Manager	18,063	34,568	52,631
Business Transformation Manager	24,652	27,052	51,704
Business Transformation Subject Matter Expert	17,276	34,417	51,693
Business Transformation Subject Matter Expert	9,406	41,997	51,403
Business Transformation Tester	17,593	33,158	50,751
Business Transformation Subject Matter Expert	15,466	34,569	50,035
Business Transformation Tester	17,365	32,081	49,446
Business Transformation Change Analyst	14,900	33,771	48,671
Business Transformation Subject Matter Expert	15,278	33,257	48,535
Business Transformation Subject Matter Expert	22,581	25,666	48,247
Business Transformation Tester	20,962	26,643	47,605
Business Transformation Subject Matter Expert	15,278	32,108	47,386
Business Transformation Subject Matter Expert	3,108	43,986	47,094
Business Transformation Tester	10,175	36,836	47,011
Business Transformation Process Analyst	16,350	30,215	46,565
Business Transformation Tester	8,429	37,692	46,121
Business Transformation Subject Matter Expert	7,598	37,181	44,779
Business Transformation Trainer	13,929	29,995	43,924
Business Transformation Tester	9,342	33,846	43,188
Business Transformation Manager	17,012	26,104	43,116
Business Transformation Subject Matter Expert	14,617	28,462	43,079
Business Transformation Subject Matter Expert	16,022	26,999	43,021
Business Transformation Subject Matter Expert	13,874	27,812	41,686
Business Transformation Tester	20,347	21,189	41,536
Business Transformation Tester	11,756	29,229	40,985

Role seconded to	Travel (\$)	Accommodation and other (\$)	Total cost (\$)
Business Transformation Tester	10,022	30,732	40,754
Business Transformation Subject Matter Expert	15,793	24,609	40,402
Business Transformation Subject Matter Expert	35,060	4,996	40,056
Business Transformation Manager	24,170	15,712	39,882
Business Transformation Tester	19,477	19,924	39,401
Business Transformation Subject Matter Expert	16,126	23,183	39,309
Business Transformation Subject Matter Expert	17,626	21,164	38,790
Business Transformation Tester	22,153	16,182	38,335
Business Transformation Tester	16,410	21,677	38,087
Business Transformation Tester	12,798	25,054	37,852
Business Transformation Subject Matter Expert	15,282	22,527	37,809
Business Transformation Tester	11,017	25,801	36,818
Business Transformation Tester	10,649	25,873	36,522
Business Transformation Tester	13,097	22,808	35,905
Business Transformation Subject Matter Expert	1,427	34,413	35,840
Business Transformation Tester	6,442	29,244	35,686
Business Transformation Process Analyst	4,827	30,835	35,662
Business Transformation Tester	12,004	23,527	35,531
Business Transformation Tester	10,405	24,614	35,019
Business Transformation Tester	13,616	21,337	34,953
Business Transformation Trainer	21,228	13,654	34,882
Business Transformation Tester	17,733	17,053	34,786
Business Transformation Subject Matter Expert	4,365	30,217	34,582
Business Transformation Change Analyst	8,616	25,864	34,480
Business Transformation Tester	18,405	15,639	34,044
Account Manager	18,881	14,955	33,836
Business Transformation Subject Matter Expert	20,595	12,935	33,530
Business Transformation Tester	17,431	15,977	33,408
Business Transformation Manager	18,516	14,517	33,033
Business Transformation Tester	14,007	18,893	32,900
Business Transformation Tester	10,120	22,363	32,483
Business Transformation Tester	13,443	18,822	32,265
Business Transformation Tester	8,976	23,044	32,020
Business Transformation Manager	3,111	28,807	31,918
Business Transformation Tester	7,953	23,705	31,658
Business Transformation Process Analyst	14,329	17,316	31,645
Business Transformation Manager	15,945	15,552	31,497
Business Transformation Subject Matter Expert	4,146	27,141	31,287

Role seconded to	Travel (\$)	Accommodation and other (\$)	Total cost (\$)
Business Transformation Tester	10,815	20,279	31,094
Business Transformation Tester	13,621	17,312	30,933
Business Transformation Tester	11,158	19,682	30,840
Business Transformation Tester	9,606	20,896	30,502
Business Transformation Tester	6,010	24,172	30,182
Business Transformation Tester	15,817	14,264	30,081
Business Transformation Tester	14,695	15,211	29,906
Business Transformation Trainer	11,038	18,410	29,448
Business Transformation Tester	2,883	26,555	29,438
Business Transformation Tester	15,382	13,880	29,262
Business Transformation Training Analyst	13,227	15,808	29,035
Business Transformation Tester	11,456	16,988	28,444
Business Transformation Tester	9,690	18,647	28,337
Business Transformation Subject Matter Expert	17,479	10,430	27,909
Business Transformation Tester	10,300	16,361	26,661
Business Transformation Tester	8,842	17,772	26,614
Business Transformation Subject Matter Expert	5,750	20,399	26,149
Business Transformation Tester	9,503	16,499	26,002
Business Transformation Tester	7,735	17,727	25,462
Business Transformation Tester	10,132	15,278	25,410
Business Transformation Training Analyst	10,602	14,360	24,962
Business Transformation Tester	4,552	20,399	24,951
Business Transformation Communications Advisor	13,724	11,158	24,882
Business Transformation Training Analyst	10,930	13,569	24,499
Business Transformation Tester	10,094	14,258	24,352
Business Transformation Product Owner	7,718	16,249	23,967
Business Transformation Subject Matter Expert	4,701	19,218	23,919
Business Transformation Tester	4,208	19,635	23,843
Business Transformation Tester	11,405	12,257	23,662
Business Transformation Tester	9,550	14,050	23,600
Business Transformation Training Analyst	10,225	13,308	23,533
Business Transformation Tester	8,306	14,896	23,202
Business Transformation Tester	4,950	18,030	22,980
Business Transformation Subject Matter Expert	6,464	16,434	22,898
Business Transformation Training Analyst	7,834	14,660	22,494
Business Transformation Training Analyst	3,921	18,394	22,315
Business Transformation Tester	10,658	11,541	22,199

Role seconded to	Travel (\$)	Accommodation and other (\$)	Total cost (\$)
Business Transformation Trainer	12,851	9,312	22,163
Business Transformation Tester	9,151	12,917	22,068
Team Leader	11,479	10,505	21,984
Business Transformation Tester	8,406	13,550	21,956
Business Transformation Tester	6,527	14,611	21,138
Business Transformation Trainer	11,446	9,570	21,016
Business Transformation Tester	6,757	14,221	20,978
Business Transformation Subject Matter Expert	7,523	13,310	20,833
Business Transformation Tester	8,637	12,052	20,689
Business Transformation Tester	9,708	10,944	20,652
Business Transformation Tester	11,110	9,391	20,501
Business Transformation Subject Matter Expert	9,377	11,065	20,442
Business Transformation Training Analyst	5,426	14,799	20,225
Business Transformation Subject Matter Expert	5,684	14,494	20,178
Other secondment costs individually under \$20,000*	888,520	930,758	1,819,278
Total	3,173,880	5,151,176	8,325,056

**There were 437 secondments with travel and related costs individually totaling less than \$20,000 in 2018/19.*

Question 109

What was the staff turnover for 2018/19 and what was the staff turnover for each of the previous four financial years by category? Please provide this information both as a percentage and in numerical terms. Is the turnover rate cause for any concern, if so, what are the major issues and how will these be addressed in 2019/20?

The turnover of staff for the 2018/19 financial year and the past four financial years is set out in the following table.

Financial year	Gross Turnover (N)	Gross Turnover (%)	Unplanned Turnover (N)	Unplanned Turnover (%)
2018/19	437	9.64	413	9.11
2017/18	942	17.50	589	11.90
2016/17	677	12.00	592	10.90
2015/16	685	11.80	592	10.40
2014/15	679	11.70	593	10.40

Note: Data taken from State Services Human Resources Capability Survey results 2018 and this data only includes permanent employees.

Although gross turnover in 2017/18 increased as a result of change processes outlined in the response to Question 22, unplanned turnover (resignations) remains similar. The number of exits remains stable with the percentage increasing due to Inland Revenue becoming a smaller organisation over time.

Gross turnover for Inland Revenue is expected to be largely similar to previous years. Inland Revenue does not consider current turnover levels to be cause for concern.

Question 110

What was the average length of service in your department, agency or organisation in the 2018/19 financial year and each of the previous four financial years? Please also provide this information broken down by age and gender.

The following table provides the average length of service (years) in the 2018/19 financial year and in each of the previous four financial years, broken down by age and gender.

Financial year	Age	<20	20–29	30–39	40–49	50–59	>60	Overall Tenure
2018/19	Female	0.9	3.3	7.3	12.1	18.8	21.7	12.3
	Male	0.7	3.0	7.2	12.1	21.0	24.8	13.9
	Gender Diverse	0.0	2.2	3.0	0.0	0.0	0.0	2.3
	Prefer not to say	0.0	3.0	0.0	0.0	14.0	0.0	6.7
	Total	0.9	3.2	7.3	12.1	19.6	23.0	12.8
2017/18	Female	0.7	2.9	7.4	12.1	18.4	21.5	11.7
	Male	0.3	2.8	7.2	11.9	20.8	24.5	13.2
	Total	0.6	2.9	7.3	12	19.3	22.7	12.2
2016/17	Female	0.9	3.1	7.2	12.2	17.9	20.9	11.7
	Male	-	3	7	12.6	20.1	24.8	13.2
	Total	0.9	3	7.1	12.4	18.7	22.5	12.2
2015/16	Female	0.9	2.7	6.7	12.1	17.1	20.5	10.9
	Male	0.5	2.8	6.8	12.9	19.6	23.4	12.6
	Total	0.9	2.7	6.7	12.4	18	21.7	11.5
2014/15	Female	0.5	2.7	6.6	11.9	16.6	20.2	10.6
	Male	0.8	2.7	6.4	12.7	19.3	22.7	12.1
	Total	0.6	2.7	6.5	12.2	17.6	21.2	11.2
2013/14	Female	0.7	2.7	6.4	12.1	16.3	19.6	10.4
	Male	1	2.7	6.2	12.6	18.8	22.1	11.9
	Total	0.8	2.7	6.3	12.3	17.3	20.5	11.0

Question 111

How many staff resigned during 2018/19, what were the reasons provided, and what are the possible implications for the agency or organisation? Please also provide the number broken down by age and gender.

The following table provides the number of resignations in the 2018/19 financial year.

		<20yrs	20-24yrs	25-29yrs	30-39yrs	40-49yrs	50-59yrs	60+yrs	Total
Looking for new job	Total	0	3	2	5	4	0	0	14
	Female	0	1	2	3	2	0	0	8
	Male	0	2	0	2	2	0	0	6
Overseas Position	Total	0	1	3	1	1	1	0	7
	Female	0	1	1	1	1	1	0	5
	Male	0	0	2	0	0	0	0	2
Overseas to travel	Total	0	0	1	2	0	0	0	3
	Female	0	0	1	2	0	0	0	3
	Male	0	0	0	0	0	0	0	0
Personal/family reasons	Total	0	3	3	8	3	3	0	20
	Female	0	3	1	3	3	3	0	13
	Male	0	0	2	5	0	0	0	7
Private Sector Position	Total	0	5	22	35	12	10	0	84
	Female	0	3	13	18	9	8	0	51
	Male	0	2	9	17	3	2	0	33
Public Sector Position	Total	0	6	27	36	25	17	0	111
	Female	0	5	15	21	14	12	0	67
	Male	0	1	12	15	11	5	0	44
Retiring	Total	0	0	0	0	0	0	1	1
	Female	0	0	0	0	0	0	1	1
	Male	0	0	0	0	0	0	0	0
Self-Employment	Total	0	0	1	1	1	2	0	5
	Female	0	0	1	0	1	1	0	3
	Male	0	0	0	1	0	1	0	2
Unknown	Total	6	44	57	48	34	16	5	210
	Female	4	28	38	41	15	15	2	143
	Male	1	16	19	7	19	1	3	66
	Unknown	1	0	0	0	0	0	0	1
Total		6	76	127	155	90	53	6	513

Note: This data includes both permanent and fixed term employees.

There are no implications or concerns for Inland Revenue because of the number of resignations.

An increase in resignations can be a side effect of significant organisational change. As such, the increase in resignations is consistent with the significant organisational changes that Inland Revenue implemented in February 2018.

Question 112

How many people received and how much was spent in total on redundancy payments, severance or other termination packages by the agency or organisation in the 2018/19 financial year? How does that compare to the number and amount spent in each of the previous four financial years?

The following table provides the total number and amount of redundancy, severance or other termination packages in the 2018/19 and previous four financial years.

Financial year	Number	Total amount (\$)
2018/19	25	3,007,201
2017/18	164	18,083,034
2016/17	22	1,459,711
2015/16	38	2,596,258
2014/15*	28	2,126,633

*Note the 2014/15 data has been updated. This has decreased the 2014/15 total by approximately \$99,000.

The marked increase in redundancy payments in 2017/18 is associated with the structural change of the organisation which occurred in February 2018 (see Question 22).

Question 113

How much, in \$10,000 bands, of all individual total amounts, was paid out in redundancy, severance or other termination packages in the 2018/19 financial year? How does this compare to the individual total amounts paid out in redundancy, severance or other termination packages in each of the previous four financial years?

The following table provides the amount paid out, in \$10,000 bands, in redundancy, severance and other termination packages in the 2018/19 and the previous four financial years.

\$10,000 bands (\$000)	2014/15*	2015/16	2016/17	2017/18	2018/19
<10	0	0	0	2	0
10-20	7	6	1	9	2
20-30	4	9	6	13	0
30-40	1	0	5	10	2
40-50	3	0	1	10	1
50-60	1	3	1	7	1
60-70	0	2	1	4	0
70-80	0	2	0	3	1
80-90	0	1	0	7	2
90-100	0	5	1	5	1
100-110	2	4	1	11	3
110-120	3	0	1	15	4
120-130	2	3	1	7	0
130-140	0	2	0	7	1
140-150	1	0	1	9	0
150-160	0	0	0	10	1
160-170	0	0	0	8	0
170-180	1	1	1	6	1
180-190	2	0	0	2	0
190-200	0	0	1	4	0
200-210	1	0	0	5	0
210-220	0	0	0	1	1
220-230	0	0	0	0	1
230-240	0	0	0	1	0
240-250	0	0	0	0	0
250-260	0	0	0	1	2
260-270	0	0	0	1	1
270-280	0	0	0	1	0
280-290	0	0	0	1	0
290-300	0	0	0	1	0
300-310	0	0	0	1	0
310-320	0	0	0	1	0
320-330	0	0	0	0	0
330-340	0	0	0	1	0
Total	28	38	22	164	25

*Note the table has been refreshed with updated data, this has resulted in a minor change to the totals for 2014/15 (-1).

Question 114

How much was spent on performance bonuses, incentive payments or additional leave in 2018/19 and each of the previous four financial years? Please provide a breakdown of the number of bonuses received during 2018/19 in \$5,000 bands. What were the specific criteria for such performance payments? Has there been any changes to the criteria since October 2017; if so, what specific changes and why?

The following table provides the total amount spent on performance bonuses, incentive payments and additional leave in the 2018/19 and the previous four financial years.

Financial year	Total spent – performance bonuses (\$)	Total spent – additional leave (\$)	Total spent – combined (\$)
2018/19	273,642	7,679	281,321
2017/18	208,590	7,680	216,270
2016/17	90,751	7,602	98,353
2015/16	100,043	7,375	107,418
2014/15	82,250	7,102	89,352

In the 2018/19 financial year, the following one-off payments were made:

Bonus range (\$)	2018/19
Up to 4,999	18
5,000–9,999	2
15,000–19,999	1
20,000–24,999	1
25,000–29,999	1
30,000–34,999	3
55,000–59,999	1
Total	27

Inland Revenue's employment agreements and remuneration policy provide that one-off payments may be paid in recognition of exceptional short-term performance or on-going good performance that does not warrant a permanent salary increase. One-off payments may not be paid in lieu of salary progression entitlements. In exceptional circumstances, a one-off payment may be paid in relation to the retention of a key employee. For a small number of senior leaders, their employment agreements provide for an 'At Risk' portion of salary, which is only paid out on the achievement of identified performance objectives.

These criteria have not been amended since October 2017. In 2009/10 the approval process for one-off payments was centralised to the Executive level, to ensure that the standards required as per the established criteria were consistently met. The expected standard of performance required to warrant a one-off payment was reinforced as being exceptional.

Question 115

In \$10,000 bands, what are the salary levels of all staff, and how does this compare with the salary levels for each of the previous four financial years? Please also provide this information by age and gender.

The following tables provide the salary levels of all staff, in \$10,000 bands, for the 2018/19 and the previous four financial years, broken down by age and gender.

2018/19

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
40,000-50,000	Total	9	483	284	151	131	55	1113
	Female	8	334	198	115	109	47	811
	Male	1	145	86	36	22	8	298
	Gender Diverse		3					3
	Prefer not to say		1					1
50,000-60,000	Total	0	115	236	235	285	175	1046
	Female		81	169	187	230	136	803
	Male		34	67	48	55	39	243
60,000-70,000	Total	0	114	178	128	111	33	564
	Female		61	121	99	82	23	386
	Male		51	57	29	29	10	176
	Gender Diverse		1					1
	Prefer not to say		1					1
70,000-80,000	Total	0	19	69	98	128	71	385
	Female		12	43	76	77	37	245
	Male		7	26	22	51	34	140
80,000-90,000	Total	0	34	143	154	173	76	580
	Female		16	90	100	92	33	331
	Male		17	52	54	81	43	247
	Gender Diverse		1	1				2
90,000-100,000	Total	0	19	97	130	114	41	401
	Female		10	56	83	71	21	241
	Male		9	41	47	43	20	160
100,000-110,000	Total	0	5	33	64	85	33	220
	Female		1	21	38	49	18	127
	Male		4	12	26	36	15	93
110,000-120,000	Total	0	0	30	81	84	23	218
	Female		0	12	39	32	5	88
	Male		0	18	42	51	18	129
	Prefer not to say		0			1		1

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
120,000-130,000	Total	0	0	17	26	26	20	89
	Female		0	10	15	12	4	41
	Male		0	7	11	14	16	48
130,000-140,000	Total	0	0	15	33	39	21	108
	Female		0	8	12	19	7	46
	Male		0	7	21	20	14	62
140,000-150,000	Total	0	0	7	26	30	10	73
	Female		0	2	16	10	4	32
	Male		0	5	10	20	6	41
150,000-160,000	Total	0	0	9	11	29	10	59
	Female		0	5	6	12	2	25
	Male		0	4	5	17	8	34
160,000-170,000	Total	0	0	1	14	12	11	38
	Female		0		5	1	3	9
	Male		0	1	9	11	8	29
170,000-180,000	Total	0	0	2	12	6	7	27
	Female		0	1	6	3	4	14
	Male		0	1	6	3	3	13
180,000-190,000	Total	0	0	0	4	6	2	12
	Female		0		2	3		5
	Male		0		2	3	2	7
190,000-200,000	Total	0	0	1	10	6	3	20
	Female		0		5	2		7
	Male		0	1	5	4	3	13
>200,000	Total	0	0	1	17	25	13	56
	Female		0	1	5	11	3	20
	Male		0		12	14	10	36
Total		9	789	1123	1194	1290	604	5009

2017/18

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
30,000-40,000	Total	1	25	6	9	11	4	56
	Female	1	21	3	9	11	3	48
	Male	-	4	3	-	-	1	8
40,000-50,000	Total	18	675	352	212	188	82	1527
	Female	14	484	227	158	162	69	1114
	Male	4	190	125	54	26	13	412
	Unknown	-	1	-	-	-	-	1
50,000-60,000	Total	1	141	246	237	257	153	1035
	Female	-	88	175	188	198	114	763
	Male	1	53	71	49	59	39	272
60,000-70,000	Total	0	73	117	94	100	41	425
	Female	-	40	85	72	71	25	293
	Male	-	33	32	22	29	16	132
70,000-80,000	Total	0	34	146	152	153	74	559
	Female	-	21	87	104	88	40	340
	Male	-	13	59	48	65	34	219
80,000-90,000	Total	0	23	113	141	164	58	499
	Female	-	14	65	95	96	24	294
	Male	-	9	48	46	68	34	205
90,000-100,000	Total	0	7	63	91	103	45	309
	Female	-	1	36	46	62	23	168
	Male	-	6	27	45	41	22	141
100,000-110,000	Total	0	5	22	68	72	19	186
	Female	-	3	12	35	33	7	90
	Male	-	2	10	33	38	12	95
	Unknown	-	-	-	-	1	-	1
110,000-120,000	Total	0	1	28	72	67	21	189
	Female	-	-	11	38	26	7	82
	Male	-	1	17	34	41	14	107
120,000-130,000	Total	0	0	13	32	29	16	90
	Female	-	-	7	18	13	5	43
	Male	-	-	6	14	16	11	47
130,000-140,000	Total	0	0	18	29	40	14	101
	Female	-	-	9	12	20	3	44
	Male	-	-	9	17	20	11	57
140,000-150,000	Total	0	0	5	21	29	11	66
	Female	-	-	3	9	7	4	23
	Male	-	-	2	12	22	7	43
150,000-160,000	Total	0	0	3	18	31	8	60
	Female	-	-	1	8	9	2	20
	Male	-	-	2	10	22	6	40

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
160,000-170,000	Total	0	0	2	17	10	9	38
	Female	-	-	1	8	4	4	17
	Male	-	-	1	9	6	5	21
170,000-180,000	Total	0	0	1	11	8	4	24
	Female	-	-	1	3	3	2	9
	Male	-	-	-	8	5	2	15
180,000-190,000	Total	0	0	0	6	3	3	12
	Female	-	-	-	3	1	1	5
	Male	-	-	-	3	2	2	7
190,000-200,000	Total	0	0	5	9	5	2	21
	Female	-	-	1	4	2	-	7
	Male	-	-	4	5	3	2	14
>200,000	Total	0	0	0	18	25	10	53
	Female	-	-	-	7	8	3	18
	Male	-	-	-	11	17	7	35
Total		20	984	1140	1237	1295	574	5250

2016/17

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
30,000-40,000	Total	3	108	40	11	16	6	184
	Female	3	75	26	10	15	5	134
	Male	-	33	14	1	1	1	50
40,000-50,000	Total	6	612	341	242	189	95	1485
	Female	6	421	236	185	164	75	1087
	Male	-	191	105	57	25	20	398
50,000-60,000	Total	0	124	252	258	267	152	1053
	Female	-	76	170	211	199	122	778
	Male	-	48	82	47	68	30	275
60,000-70,000	Total	0	75	149	95	111	50	480
	Female	-	43	100	71	80	26	320
	Male	-	32	49	24	31	24	160
70,000-80,000	Total	0	26	160	174	167	81	608
	Female	-	13	95	122	100	45	375
	Male	-	13	65	52	67	36	233
80,000-90,000	Total	0	13	110	142	166	54	485
	Female	-	7	65	85	96	26	279
	Male	-	6	45	57	70	28	206
90,000-100,000	Total	0	7	52	121	100	53	333
	Female	-	4	32	70	55	24	185
	Male	-	3	20	51	45	29	148
100,000-110,000	Total	0	4	32	68	80	23	207
	Female	-	3	13	31	40	10	97
	Male	-	1	19	37	40	13	110

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
110,000-120,000	Total	0	0	22	65	41	17	145
	Female	-		10	32	20	5	67
	Male	-	-	12	33	21	12	78
120,000-130,000	Total	0	1	27	58	47	22	155
	Female	-		14	31	23	7	75
	Male	-	1	13	27	24	15	80
130,000-140,000	Total	0	0	15	42	47	15	119
	Female	-	-	8	22	18	5	53
	Male	-	-	7	20	29	10	66
140,000-150,000	Total	0	0	4	12	23	5	44
	Female	-	-	2	4	5	2	13
	Male	-	-	2	8	18	3	31
150,000-160,000	Total	0	0	5	29	26	13	73
	Female	-	-	2	12	5	3	22
	Male	-	-	3	17	21	10	51
160,000-170,000	Total	0	0	3	15	13	7	38
	Female	-	-	1	7	5	4	17
	Male	-	-	2	8	8	3	21
170,000-180,000	Total	0	0	1	10	10	4	25
	Female	-	-	1	4	6	1	12
	Male	-	-		6	4	3	13
180,000-190,000	Total	0	0	0	7	7	5	19
	Female	-	-	-	3	3	2	8
	Male	-	-	-	4	4	3	11
190,000-200,000	Total	0	0	0	6	4	1	11
	Female	-	-	-	2			2
	Male	-	-	-	4	4	1	9
>200,000	Total	0	0	0	18	25	12	55
	Female	-	-	-	7	7	3	17
	Male	-	-	-	11	18	9	38
Total		9	970	1213	1373	1339	615	5519

2015/16

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
30,000-40,000	Total	12	226	57	30	28	9	362
	Female	11	168	46	22	27	6	280
	Male	1	58	11	8	1	3	82
40,000-50,000	Total	8	585	346	257	204	99	1499
	Female	7	383	245	199	169	80	1083
	Male	1	202	101	58	35	19	416
50,000-60,000	Total	0	137	249	266	264	142	1058
	Female	-	88	176	216	203	108	791
	Male	-	49	73	50	61	34	267
60,000-70,000	Total	0	83	179	114	115	55	546
	Female	-	46	123	78	69	26	342
	Male	-	37	56	36	46	29	204
70,000-80,000	Total	0	48	181	191	187	85	692
	Female	-	23	110	137	112	47	429
	Male	-	25	71	54	75	38	263
80,000-90,000	Total	0	11	102	160	143	52	468
	Female	-	6	61	92	80	28	267
	Male	-	5	41	68	63	24	201
90,000-100,000	Total	0	6	54	110	74	43	287
	Female	-	3	31	62	40	15	151
	Male	-	3	23	48	34	28	136
100,000-110,000	Total	0	4	44	74	68	20	210
	Female	-	2	19	36	36	10	103
	Male	-	2	25	38	32	10	107
110,000-120,000	Total	0	0	31	79	42	19	171
	Female	-	-	17	39	18	5	79
	Male	-	-	14	40	24	14	92
120,000-130,000	Total	0	1	29	60	45	22	157
	Female	-	-	16	30	21	7	74
	Male	-	1	13	30	24	15	83
130,000-140,000	Total	0	1	8	36	35	11	91
	Female	-	-	5	16	12	5	38
	Male	-	1	3	20	23	6	53
140,000-150,000	Total	0	0	5	16	23	5	49
	Female	-	-	1	4	7	1	13
	Male	-	-	4	12	16	4	36
150,000-160,000	Total	0	0	7	24	27	10	68
	Female	-	-	4	11	7	5	27
	Male	-	-	3	13	20	5	41

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
160,000-170,000	Total	0	0	4	8	11	6	29
	Female	-	-	3	3	5	2	13
	Male	-	-	1	5	6	4	16
170,000-180,000	Total	0	0	0	7	7	7	21
	Female	-	-	-	2	2	2	6
	Male	-	-	-	5	5	5	15
180,000-190,000	Total	0	0	0	5	6	1	12
	Female	-	-	-	2	2		4
	Male	-	-	-	3	4	1	8
190,000-200,000	Total	0	0	0	6	8		14
	Female	-	-	-	2	2	-	4
	Male	-	-	-	4	6		10
>200,000	Total	0	0	1	15	28	11	55
	Female	-	-	-	4	6	3	13
	Male	-	-	1	11	22	8	42
Total		20	1102	1297	1458	1315	597	5789

2014/15

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
30,000-40,000	Total	17	225	62	48	27	10	389
	Female	14	165	47	41	25	8	300
	Male	3	60	15	7	2	2	89
40,000-50,000	Total	8	637	371	285	240	111	1652
	Female	7	423	258	217	196	90	1191
	Male	1	214	113	68	44	21	461
50,000-60,000	Total	0	111	209	249	239	122	930
	Female	-	64	150	200	188	94	696
	Male	-	47	59	49	51	28	234
60,000-70,000	Total	0	89	193	143	136	65	626
	Female	-	53	125	104	68	36	386
	Male	-	36	68	39	68	29	240
70,000-80,000	Total	0	36	198	204	189	75	702
	Female	-	16	118	139	115	42	430
	Male	-	20	80	65	74	33	272
80,000-90,000	Total	0	11	84	157	129	54	435
	Female	-	5	51	90	71	27	244
	Male	-	6	33	67	58	27	191
90,000-100,000	Total	0	2	64	115	73	38	292
	Female	-	2	33	59	38	12	144
	Male	-		31	56	35	26	148

\$10,000 bands		<20	20-29	30-39	40-49	50-59	60+	Total
100,000-110,000	Total	0	1	38	76	54	11	180
	Female	-	-	23	36	21	7	87
	Male	-	1	15	40	33	4	93
110,000-120,000	Total	0	0	29	83	46	17	175
	Female	-	-	18	41	22	5	86
	Male	-	-	11	42	24	12	89
120,000-130,000	Total	0	0	21	50	49	12	132
	Female	-	-	12	22	25	3	62
	Male	-	-	9	28	24	9	70
130,000-140,000	Total	0	0	10	26	30	6	72
	Female	-	-	7	10	7	3	27
	Male	-	-	3	16	23	3	45
140,000-150,000	Total	0	0	6	27	23	8	64
	Female	-	-	3	9	5	4	21
	Male	-	-	3	18	18	4	43
150,000-160,000	Total	0	0	5	15	22	4	46
	Female	-	-	2	6	5	1	14
	Male	-	-	3	9	17	3	32
160,000-170,000	Total	0	0	0	10	15	7	32
	Female	-	-	-	5	7	3	15
	Male	-	-	-	5	8	4	17
170,000-180,000	Total	0	0	1	9	3	3	16
	Female	-	-	-	2	1		3
	Male	-	-	1	7	2	3	13
180,000-190,000	Total	0	0	0	4	10	2	16
	Female	-	-	-	-	2	1	3
	Male	-	-	-	4	8	1	13
190,000-200,000	Total	0	0	0	6	7	0	13
	Female	-	-	-	1	1	-	2
	Male	-	-	-	5	6	-	11
>200,000	Total	0	0	2	11	29	6	48
	Female	-	-	1	4	7	2	14
	Male	-	-	1	7	22	4	34
Total		25	1112	1293	1518	1321	551	5820

Question 116

How much was spent on catering in the 2018/19 financial year? What policies were in place for the use of catering and were there any changes to these?

Inland Revenue spent \$447,081 on catering in the 2018/19 financial year. This includes food and beverages provided for meetings with external visitors, internal meetings, internal conferences and workshops, training and staff functions.

The amount excludes expenditure on general tea, coffee and kitchen supplies and food and beverages consumed by staff while travelling.

Expenditure on catering is covered by Inland Revenue's policies for entertainment, alcohol, financial delegations and credit card expenditure. There have been no changes to these policies in 2018/19. We will review all our corporate policies in the 2019/20 financial year.

Question 117

How much was spent on domestic travel in the 2018/19 financial year and how does this compare to each of the previous four financial years? Provide a breakdown of spending on airfares, taxis/UBER and rental cars. Please provide a list of the positions of the top twenty spenders on domestic travel for 2018/19 including the amount spent.

Inland Revenue spent \$16.433 million on domestic travel costs in 2018/19.

The increase in the 2018/19 year is largely the result of Inland Revenue preparing its customers and its people for Release 3 of Business Transformation in April 2019. This was a significant release that impacted most New Zealanders, and more legislative changes came into effect e.g. payday reporting became mandatory for employers.

Inland Revenue staff are key to the success of the Business Transformation programme. Staff from across Inland Revenue's network of offices are seconded to the programme to contribute their subject matter knowledge to a range of programme activities. Those activities include: input to the detailed design of new services and processes, engaging with customer groups to ensure new services will meet their needs, ensuring customers and staff are ready for the changes, testing new processes to ensure they work as intended and supporting the co-existence of our old and new systems. The number of staff seconded to the programme increased throughout the 2018/19 financial year in preparation for Release 3. The increased travel in relation to these secondments is also reflected in the response to Question 108.

The following table sets out spending on domestic travel by flights, ground travel, accommodation and other travel-related costs for the 2018/19 and the previous four financial years.

Financial year	Flights (\$000)	Ground travel (\$000)	Accommodation and other (\$000)	Total expenditure (\$000)
2018/19	5,668	2,164	8,601	16,433
2017/18	4,250	1,639	5,005	10,894
2016/17	3,664	1,301	3,292	8,257
2015/16	3,463	1,198	2,412	7,073
2014/15	2,857	1,414	3,460	7,731

The table below shows the position of the top twenty domestic travellers (based on travel and accommodation spend) for the 2018/19 financial year.

Position	2018/19 actual expenditure (\$)
Business Transformation Subject Matter Expert	90,150
Business Transformation Training Analyst	81,702
Business Transformation Manager	80,563
Business Transformation Training Analyst	80,523
Business Transformation Subject Matter Expert	80,129
Business Transformation Training Analyst	79,523
Business Transformation Subject Matter Expert	79,449
Business Transformation Subject Matter Expert	78,415
Business Transformation Subject Matter Expert	77,153
Business Transformation Subject Matter Expert	76,712
Business Transformation Manager	76,617
Business Transformation Manager	76,110
Business Transformation Subject Matter Expert	75,777
Business Transformation Subject Matter Expert	72,978
Business Transformation Subject Matter Expert	70,906
Business Transformation Subject Matter Expert	68,747
Business Transformation Subject Matter Expert	68,623
Business Transformation Subject Matter Expert	66,111
Business Transformation Subject Matter Expert	65,703
Business Transformation Subject Matter Expert	65,629

Question 118

What domestic airlines are used by staff and why? Provide a breakdown of spending on each airline used in 2018/19 financial year and how does this compare to each of the previous four financial years?

More than 94% of Inland Revenue's domestic air travel is on Air New Zealand. Inland Revenue's travel principles encourage staff to book the best fare available for their preferred travel times regardless of the airline.

The following table shows the breakdown of spending on each airline used for domestic flights in 2018/19 and the previous four financial years.

Airline	2014/15 (\$000)	2015/16 (\$000)	2016/17 (\$000)	2017/18 (\$000)	2018/19 (\$000)
Air New Zealand	2,389	3,084	3,293	3,929	5,358
Chatham Air	1	-	-	-	13
JetStar	465	377	367	318	295
Origin Air	-	-	-	-	1
Sounds Air	-	-	3	2	1
Sunair Aviation	2	2	-	1	-
Air 2 There	-	-	1	-	-
Total	2,857	3,463	3,664	4,250	5,668

Question 119

How much was spent on international travel in the 2018/19 financial year, how does this compare to each of the previous four financial years, and what proportion of operating expenditure does this represent? Please provide a list of the positions of all spenders on international travel for 2018/19, including the amount spent (broken down by travel, accommodation and other expenditure), locations travelled, reason visited, and outcomes achieved. For any items of other expenditure greater than \$15,000 please provide details of what this was.

Inland Revenue spent \$1.014 million (0.1% of total operating expenditure) on international travel in the 2018/19 financial year. These travel costs include transport, accommodation, and travel-related expenses.

The following table sets out expenditure on international travel for 2018/19 and the previous four financial years:

Financial year	Expenditure (\$m)	% of total operating expenditure
2018/19	1.014	0.1
2017/18	1.147	0.1
2016/17	0.986	0.1
2015/16	0.916	0.1
2014/15	1.551	0.2

From 2015/16, Business Transformation programme-related external contractors' international travel expenditure was reported as part of the contractors and consultants question (refer to Question 89).

The following table sets out expenditure on international travel for the 2018/19 financial year.

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Jul-18	1 Advisor	Three weeks secondment to Inland Revenue from the Australian Tax Office to work on a project with the GST/Tax Administrators Association team	Advise and assist in drafting policy for the application of GST to low value goods	664	3,424	-	4,088
Australia	Jul-18	3 Managers	Reference check for Data and Intelligence Platform	Make continuous improvement and understand new concepts	2,740	672	303	3,715
Australia	Jul-18	1 Manager	Attend Digital Records and Information Management meeting	Discuss development opportunities in Digital Records and Information Management	795	812	22	1,629
Australia	Jul-18	1 Manager	Attend the Society of Consumer Affairs Professionals Board meeting	Discuss New Zealand membership strategy, and opportunities to increase the capabilities, skills and knowledge of Inland Revenue's complaints management function	577	261	122	960

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Jul-18	2 Advisors	Participate in a tripartite Mutual Agreement Procedure and brief the Australian Tax Office and Internal Revenue Service on the Inland Revenue position	Australian Tax Office undertake to conduct an analysis and revert to Inland Revenue	1,778	975	50	2,803
Australia	Jul-18	2 Advisors	Discuss a bilateral Advance Pricing Agreement with Internal Revenue Service USA	Finalise the Advance Pricing Agreement with Internal Revenue Service USA	1,330	522	545	2,397
Australia	Jul-18	1 Advisor	Attend the Business Continuity Institute Australasian Summit	Learn, develop and share knowledge and solutions of business continuity	602	874	-	1,476
Australia	Aug-18	1 Manager	Attend Information Exchange Development conference provided by International Quality and Productivity Centre	Increase knowledge around information security and collaboration with other professionals who are facing the same threats and challenges	713	-	145	858
Australia	Aug-18	3 Advisors	Attend series of presentations at the Australian Tax Office	Attend a series of presentations regarding the treatment of financial derivatives between branches of the same bank	2,048	2,815	629	5,492

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Aug-18	4 Managers	Attend Society of Consumer Affairs Professionals 2018 symposium	Maintain knowledge of emerging trends, processes and best practice in complaints management, to share with team and wider Inland Revenue	2,048	4,295	315	6,658
Australia	Aug-18	1 Manager	Attend Chief Information Officer conference	Provide insight on how organisations are taking active measures to drive digital dexterity	614	441	233	1,288
Australia	Aug-18	2 Managers	Attend Government Contact Centre Series conference provided by Public Sector Network	Provide First Contact Resolution presentation at Contact Centre conference	1,209	2,709	1,104	5,022
Australia	Aug-18	2 Managers	Provide training on exchange of information matters to the Australian Tax Office	Provided training to approximately 40 attendees from the Australian Tax Office	1,935	2,456	501	4,892
Australia	Aug-18	1 Advisor	Handover and briefing at conclusion of secondment based at Australian Tax Office	Complete handover and finalise papers	836	828	78	1,742

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Sep-18	1 External Expert	Court hearing	Bring UK expert who was in Australia to New Zealand to give evidence in court	1,810	-	-	1,810
Australia	Sep-18	1 Manager	Attend the Australian Tax Office meeting	Share approaches to change the public culture around taxation	931	577	131	1,639
Australia	Sep-18	1 Advisor	Attend Cyber Crime conference	Gain updates and understanding of cyber crime and fraud	607	1,562	246	2,415
Australia	Sep-18	1 Manager	Attend second meeting of World Tax Authority Five Eyes conference	Allow alignment of best practice for forensic amongst the group and coordination of work streams like cryptocurrencies and mobile applications	1,014	1,910	343	3,267
Australia	Sep-18	1 Manager	Attend 2018 Asia Pacific Fraud conference	Upskill and network, understand developments in fraud investigation and detection	675	1,154	-	1,829
Australia	Oct-18	1 Manager	Attend ServiceNow Forum conference	Get an overview on newest ServiceNow developments and how they can help Inland Revenue	676	455	324	1,455

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Oct-18	1 Manager	Attend meeting at the Australian Tax Office	Gain knowledge on information security threats and solutions, and network with other information security professionals	1,052	441	230	1,723
Australia	Oct-18	2 Advisors	Attend one-day course on visual scribing and visual scribing conference	Upskill and professional development in design and facilitation of meetings and workshops	2,188	1,474	504	4,166
Australia	Oct-18	3 Managers	Attend the Australian Tax Office meetings	Discuss transfer pricing and tax assurance engagement approaches	2,959	3,277	628	6,864
Australia	Oct-18	1 Manager	Attend Learn X Awards	Formally recognise and accept learning award on behalf of Inland Revenue National Learning and Development team	487	252	25	764
Australia	Oct-18	4 Managers, 1 Advisor	Attend Gartner symposium	Deliver latest technology strategy and leadership insights	4,556	4,966	699	10,221

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Oct-18	2 Managers	Attend Payroll Specialists Association annual conference	Increased awareness and compliance with payday filing	1,479	2,195	314	3,988
Australia	Oct-18	4 Managers	Attend Australian Business Software Industry Association conference and Australian Tax Office meetings	Understand e-invoicing delivery in Australian Tax Office and Strategic Transformation Programme delivery	3,344	2,204	369	5,917
Australia	Nov-18	2 Managers	Attend World Congress of Accountants conference	Share industry leaders' views on the transformation occurring in the accounting profession	2,824	5,944	1,011	9,779
Australia	Nov-18	3 Managers	Attend OECD Shadow Economy meeting	Work towards producing a report on sharing intelligence	2,265	2,967	1,010	6,242
Australia	Nov-18	1 Manager, 1 Advisor	Attend Commissioners' Group conference	Attend as a speaker to the main topic Workforce Planning and Capability Uplift	2,295	317	113	2,725
Australia	Nov-18	1 Manager	Attend IT Asset Management Annual conference	Learn and gain cross industry engagement	610	881	232	1,723
Australia	Jan-19	2 Managers	Visit DXC Technology Security Operations Centre	Understand how mature DXC Technology security operation is and what capabilities it provides	1,109	630	155	1,894

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Feb-19	1 Manager	Attend Society of Consumer Affairs Professionals strategy meeting	Learn strategic outcomes for handling complaints and how Inland Revenue can benefit	629	667	93	1,389
Australia	Feb-19	1 Advisor	Attend the 2019 Intelligent Automation Summit	Obtain guidance on the strategic shift from robotic process automation to intelligent automation	744	783	218	1,745
Australia	Feb-19	4 Managers	Attend International Quality and Productivity Centre Customer Contact Week 2019 conference	Find out the opportunities to optimise contact centre operations and technology	3,100	2,907	2,494	8,501
Australia	Mar-19	1 Manager, 2 Advisors	Visit Baycorp site, provide training to Baycorp staff and building relationships	Ensure Baycorp are adhering to the Baycorp Contract Agreement and deliver new training	1,573	2,393	624	4,590
Australia	Mar-19	1 Manager, 2 Advisors	Attend and represent IR at OECD Global VAT forum	Present NZ views and gain knowledge on VAT/GST challenges and opportunities in the digital economy	1,914	4,323	781	7,018

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Mar-19	3 Managers	Attend International Association of Contract and Commercial Management's Asia and Pacific Annual conference	Speak at conference and bring learnings regarding internal audit networking knowledge back to Inland Revenue staff	2,061	-	-	2,061
Australia	Mar-19	2 Advisors	Attend South Pacific and Asia conference	Attend conference and meet with Australian Tax Office staff and meet technology providers	1,508	1,469	213	3,190
Australia	Apr-19	2 Advisors	Attend Blockchain Analytics Software training	Understand how Chainalysis Software is used	2,878	929	505	4,312
Australia	Apr-19	1 Advisor	Attend Amazon Web Services Summit	Learn about the latest developments in cloud computing and network with peers	834	901	-	1,735
Australia	May-19	1 Manager	Attend Towards Strategic Leadership programme run by Australia and New Zealand School of Government	Professional development in leadership skills	715	243	126	1,084
Australia	May-19	2 Managers	Attend meeting with Her Majesty's Revenue and Customs and the Australian Tax Office	Learn how the Serious Crime Taskforce multi-agency makes a difference in dealing with trans-national and organised crime	3,642	2,133	1,153	6,928

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia	Jun-19	1 Manager	Attend Shared Services conference	Gained insight and information to guide Inland Revenue's shared services strategy	993	871	-	1,864
Australia	Jun-19	1 Manager, 1 Advisor	Attend meetings at Ministry of Foreign Affairs and Trade Australia, and Australian Tax Office	Discuss tax matters about progressing a project to match New Zealanders with their Australian superannuation	2,080	2,134	165	4,379
Australia	Jun-19	2 Managers	Attend and speak at International Fiscal Association conference	Meet with representatives and share knowledge	1,221	1,405	341	2,967
Australia	Jun-19	3 Managers, 2 Advisors	Attend International Fiscal Association conference and Australian Treasury Office meetings	Attend conference and meet with Australian tax officials, OECD officials and the private sector	4,801	3,294	317	8,412
Australia	Jun-19	2 Managers	Attend the Australasian Reporting Awards	Represent Inland Revenue at the Australian Reporting Awards to collect an award	1,652	1,232	64	2,948
Australia	Jun-19	1 Advisor	Visit Helix Security office who provide web platform services to Inland Revenue	Conduct security and practice audit to Helix Security office	807	319	156	1,282

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Australia and France	Jun-19	1 Advisor	Attend International Fiscal Association conference, Australian Treasury Office meetings and OECD Working Party 11 - Aggressive Tax Planning	Provide New Zealand view on numerous tax design issues and share the progress on important international tax development	9,033	3,469	311	12,813
Austria	Dec-18	1 Advisor	Attend and speak at a digital economy workshop for VAT/GST	Develop a greater understanding of VAT/GST in a digital economy	9,829	1,017	469	11,315
Chile	Mar-19	2 Managers	Attend 12th OECD meeting - Forum on Tax Administration	Explore how and where tax administrations can collaborate most effectively	16,050	1,729	1,475	19,254
China	Nov-18	2 Managers, 2 Advisors	Attend a Study Group on Asian Tax Administration and Research conference	Present a paper on New Zealand's experience implementing base erosion and profit shifting measures	26,525	6,502	1,321	34,348
China	Apr-19	1 Manager	Attend Belt and Road Initiative Tax Administration Co-Operation forum	Sign the memorandum of understanding on behalf of the Commissioner, participate on a panel of experts discussing international tax dispute resolution	1,451	2,381	-	3,832

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Fiji	Sep-18	2 Advisors	Attend Pacific Islands Tax Administrators Association meeting	Strengthen core tax functions in tax administrations through compliance and data analytics	1,944	1,168	409	3,521
Fiji	Nov-18	1 Manager	Attend 39th Commonwealth Association of Tax Administrators conference	Represent Inland Revenue and present on international reforms	957	1,680	131	2,768
Fiji	Jun-19	2 Managers	Provide expert training with the OECD for the Pacific region	Provide expert training on international tax issues for the Pacific region	3,124	3,133	-	6,257
Finland and Ireland	Jan-19	4 Managers	Meet with the Finnish Tax Administration and the Irish Tax and Customs	Collect lessons learnt from Irish and Finnish tax authorities' transformation programmes	35,919	8,844	3,329	48,092
France	Jul-18	1 Manager	Attend Automatic Exchange of Information Working Group meeting and Common Transmission System Launch Summit	Gain better understanding of the developments with Automatic Exchange of Information Peer Review work and Common Transmission System	3,185	1,832	1,511	6,528

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
France	Jul-18	1 Advisor	Attend OECD Task Force meetings - changes to the international income tax framework in order to tax the digital economy	The OECD Secretariat modified its proposals for taxing the digital economy	9,078	2,132	294	11,504
France	Sep-18	1 Manager, 1 Advisor	Attend Working Party 1- Tax conventions and related questions	Improve global tax compliance	8,747	4,164	1,238	14,149
France	Sep-18	1 Manager	Attend Automatic Exchange of Information meeting	Discuss Automatic Exchange of Information through peer review	3,931	1,453	645	6,029
France	Oct-18	1 Manager	Attend OECD Working Party 10 - Exchange of information and tax compliance, and expert sub-group	Learn about the latest developments on exchange of information	3,166	1,555	455	5,176
France	Oct-18	1 Manager	Attend OECD - Automatic Exchange of Information Working Group meeting	Finalise Automatic Exchange of Information peer review proposals	4,302	1,218	445	5,965
France	Nov-18	1 Advisor	Attend OECD Working Party 2 - Competition and regulation meetings	Represent New Zealand at OECD meetings	9,213	2,868	662	12,743

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
France	Nov-18	1 Advisor	Attend OECD Working Party 6 - Financial Transactions	Learn international guidance directly related to New Zealand domestic law	5,023	357	-	5,380
France	Nov-18	1 Advisor	Attend OCED Working Party 11 - Multinational tax avoidance meeting	Contribute to and benefit from global advances in thinking about corporate tax	8,533	947	40	9,520
France	Dec-18	1 Advisor	Attend OECD meeting on the digital economy	Discuss global tax compliance issues	7,887	866	236	8,989
France	Jan-19	1 Advisor	Attend OECD 6th meeting of the Inclusive Framework on Base Erosion and Profit Shifting	Alignment with international approaches on Base Erosion and Profit Shifting, and digital taxation to support advice to Government	7,265	1,559	259	9,083
France	Feb-19	1 Manager, 1 Advisor	Attend OECD global tax compliance meetings	Discuss international tax compliance and co-operation in tax matters	7,701	3,588	1,060	12,349
France	Mar-19	1 Manager	Attend OECD Working Party 10 - Exchange of information and tax Compliance and related expert and focus groups meeting	Attend as speaker and learn about a range of international transparency initiatives and related technical issues	3,609	1,073	345	5,027

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
France	Mar-19	1 Advisor	Attend OECD Task Force meetings and public consultation	Work on the tax challenges arising from digitalisation	8,309	1,994	281	10,584
France	Mar-19	1 Advisor	Attend OECD Working Party 6 - Taxation of multinational enterprises meeting	Finalise Financial Transactions project	5,282	1,328	48	6,658
France	Apr-19	1 Manager	Attend OECD risk assurance work shop and meet Her Majesty's Revenue and Customs	Continue involvement in the international risk and assurance community	11,751	3,054	1,064	15,869
France	May-19	1 Manager	Attend Automatic Exchange of Information Working Group and the Joint International Taskforce on shared intelligence and collaboration network	Participate in development of Automatic Exchange of Information compliance framework	2,483	1,128	397	4,008
France	May-19	1 Advisor	Represent New Zealand at OECD Working Party 2 - Tax Policy and Statistics	Contribute in discussions regarding tax challenges of the digitalisation of the economy	7,180	1,529	361	9,070
France	Jun-19	1 Advisor	Attend Extended Bureau of OECD Working Party 1 - Digital Economy	Discuss working on the digital economy	-	369	345	714

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
France	Jun-19	1 Advisor	Provide an assessor for the Global Forum's Peer Review meeting for Micronesia	Presented findings and reports of the Peer Review assessment	2,691	219	459	3,369
France	Jun-19	1 Advisor	Attend OECD Working Party 6 - Digital tax proposals	Involvement in forming a focus group on the OECDs digital tax proposals	5,939	-	-	5,939
Ireland	May-19	2 Managers	Attend Global Tax Policy conference and OECD meeting - Inclusive Framework on Base Erosion and Profit Shifting	Speak at the conference and update delegates on the tax challenges regarding digitalisation of economies worldwide	14,100	4,222	1,452	19,774
Philippines	Oct-18	1 Advisor	Attend Study Group on Asian Tax Administration and Research - Asian Development Bank VAT workshop	Participate in a Study Group on Asian Tax Administration and Research commitments	4,341	629	190	5,160
Philippines	Jun-19	1 Manager, 4 Advisors	Support the design, build and testing of changes to IR Heritage Systems for BT Release 4. Undertake the annual security controls review	Worked with staff in the Accenture facility in Manila. Skills transferred and increased competency with Inland Revenue systems built	24,845	29,272	2,198	56,315

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
Russia	May-19	1 Advisor	Assist at an OECD outreach event - Global Relations programme	Assisted with presenting a course to tax officials at OECD event	7,559	792	40	8,391
Singapore	Oct-18	1 Advisor	Attend Tax Academy Signature conference provided by Inland Revenue Authority of Singapore	Share knowledge on low value imports and digital economy and indirect tax	4,892	671	40	5,603
Singapore	Jan-19	2 Managers	Speak at conference and attend OECD Working Party 9 - Consumption Taxes	Present at conference and consult with tax authorities on GST and imports of low value goods	9,710	2,548	1,178	13,436
Singapore	Jan-19	2 Managers	Deliver training to Asian tax administration	Deliver training for Asian tax administration attendees	5,345	7,878	2,128	15,351
Singapore	Apr-19	3 Advisors	Attend the Asia Pacific Money Laundering conference	Understand laundering trends in the Asia Pacific region in preparation for an evaluation on money laundering compliance	4,587	6,948	322	11,857
South Korea	Sep-18	1 Advisor	Attend International Fiscal Association congress	Speak at the congress on general anti-avoidance rules	4,545	966	80	5,591

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
South Korea	Oct-18	1 Advisor	Attend 2018 Global Relations programme	Deliver a course on the latest version of International Monetary Fund/OECD toolkit on indirect transfers	4,912	-	-	4,912
Spain	Oct-18	2 Managers, 1 Advisor	Attend OECD forum on Tax Debt Management	Help develop new tools to assist effective tax debt management	20,776	2,854	337	23,967
Switzerland	Oct-18	1 Manager	Attend United Nations Sub-Committee meetings	Discuss global issues	-	1,647	413	2,060
United Kingdom	Aug-18	1 External Expert	Court hearing	Bring UK expert to New Zealand to give evidence at a court hearing	8,808	199	-	9,007
United Kingdom	Nov-18	1 Manager, 1 Advisor	Undertake an audit on 3rd party suppliers and meet with UK government agencies	Improve working relationship with 3rd party provider and establish networks with UK government agencies	17,391	3,961	2,013	23,365

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
United Kingdom	Jun-19	1 Advisor	Give a series of talks to UK government parliamentary drafters on developments in Inland Revenue's drafting practice, including "Better Rules" and research and development tax credits	Professional development, education and relationship building	-	1,727	228	1,955
Uruguay	Nov-18	1 Manager	Attend Global Forum plenary meeting	Finalise terms of reference for review of Automatic Exchange of Information	2,725	1,140	205	4,070
United States of America	Jul-18	1 Manager	Attend Bsides and Defcon conference	Update on cyber security trends and developments, and network with cyber security professionals	5,387	1,074	-	6,461
United States of America	Aug-18	3 Managers, 1 Advisor	Attend National Agency Compliance conference and Revenue Agency Compliance conference	Learn about new initiatives/products being developed for GenTax software	39,524	4,663	756	44,943
United States of America	Aug-18	1 Manager, 1 Advisor	Attend National Child Support Enforcement Agency conference	Gain insight and build relationships with professionals in child support administration	24,714	4,465	1,039	30,218

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
United States of America	Sep-18	1 Advisor	Attend International conference and visit SAS as one of the partners chosen to implement a data intelligence platform	Discuss Inland Revenue's analytical roadmap	13,128	5,182	1,960	20,270
United States of America	Sep-18	1 Advisor	Visit SAS Research lab and attend Strata Data conference	Gain further understanding of SAS and cloud era products	14,342	3,635	470	18,447
United States of America	Sep-18	1 Manager, 1 Advisor	Attend Review, Network and Best Practices Talks conference	Review security best practices and improvements in security technology	15,243	4,397	1,714	21,354
United States of America	Oct-18	3 External Experts	Engaged PwC to complete a review on Inland Revenue contact centres	The review brought together the key opportunities, initiatives and roadmap for Inland Revenue's contact centres.	57,668	12,760	50	70,478
United States of America	Oct-18	1 Advisor	Attend Stanford program - Customer Focussed Innovation	Learn Human Centred Design methods that can be used to ensure digital channel designs meet customer needs	5,723	-	-	5,723
United States of America	Oct-18	1 Advisor	Oversee delivery of new Statistical Analysis System Data Intelligence Platform	Help expedite the successful delivery of the new Data Intelligence Platform	11,332	4,417	140	15,889

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
United States of America	Nov-18	2 Managers	Visit the Oracle Customer Visit Centre and Accenture (ESS implementation partner)	Meet with Oracle and Accenture to assist in the successful delivery of the Oracle implementation for Inland Revenue's Enterprise Support Services	21,297	3,497	942	25,736
United States of America	Feb-19	1 Manager	Attend FAST Enterprises 2019 Compliance conference	Share updates on GenTax, the tax administration software tool being implemented at Inland Revenue, and meet with various customers to share innovative ideas and best practice	12,957	777	218	13,952
United States of America	Apr-19	1 Manager	Present Inland Revenue's work in people practice design and people experience at Impact international conference	Bring back the latest research and industry trends in relation to people experience and future operating models for HR departments	7,887	2,297	-	10,184
United States of America	Apr-19	1 Manager, 1 Advisor	Attend UN meetings as a Government observer	Improve global tax compliance	7,995	1,637	426	10,058

Destination	Travel date	Position	Purpose	Outcome	Transport (\$)	Accommodation (\$)	Other expense (\$)	Total cost (\$)
United States of America	Apr-19	1 Manager	Attend Statistical Analysis Systems Global User conference	Obtain a broad, diverse understanding from various Statistical Analysis Systems clients and share Inland Revenue's implementation experience	13,630	1,258	40	14,928
Zambia	Mar-19	1 Advisor	Attend Commonwealth Association of Legislative Counsel conference	Deliver presentation "Change and Continuity in Legislative Drafting" at conference	3,431	3,526	432	7,389
Total					698,823	257,064	54,232	1,013,543

Question 120

How many staff have Koru Club memberships paid for by your department, agency or organisation, and how does this compare with each of the previous four financial years? What is the policy regarding entitlement to Koru Club membership?

Inland Revenue paid Koru Club memberships for two staff members during the 2018/19 financial year.

The following table provides the number of staff with Koru Club memberships paid for by Inland Revenue for 2018/19 and the previous four financial years.

Financial year	Number of staff with memberships	Amount (\$)
2018/19	2	1,085
2017/18	5	2,546
2016/17*	2	790
2015/16	5	2,444
2014/15	8	2,825

*The cost for 2016/17 was previously reported as \$688. The correct value is \$790.

Approval of Koru Club memberships is considered when the staff members travel frequently and/or are required to undertake work while in transit. Membership is reviewed annually.

Question 121

How many staff had the use of vehicles paid for by your department, agency or organisation in 2018/19; what are the estimated costs; how do these numbers compare to each of the previous four financial years?

Inland Revenue keeps a pool of vehicles for business use, mainly used by staff members in front line services teams carrying out customer education, advisory and compliance work.

The following table shows the acquisition cost, net book value (carrying value), running costs and number of vehicles owned by Inland Revenue in 2018/19 and each of the previous four financial years.

Financial year	Acquisition cost (\$m)	Net book value (\$m)	Motor vehicle running costs (\$m)	Number of vehicles
2018/19	3.316	0.789	0.378	138
2017/18*	3.441	1.200	0.384	143
2016/17**	3.441	1.585	0.364	143
2015/16	3.441	1.970	0.441	143
2014/15	3.711	2.461	0.477	156

*The net book value in 2017/18 was previously reported as \$1.136 million and has been corrected to \$1.200 million

**The net book value in 2016/17 was previously reported as \$1.584 million and has been corrected to \$1.585 million.

Question 122

How much was spent on internal conferences and seminars, staff retreats, offsite training, or planning and teambuilding exercises, including travel costs, and what is the purpose of each in 2018/19? How does this compare to each of the previous four financial years? For each year please include:

- a. Purpose
- b. Venue
- c. Cost (including travel and accommodation costs)
- d. Activities undertaken

In 2018/19, Inland Revenue spent \$1.872 million on internal conferences and seminars, staff retreats, offsite training and planning and team building exercises (including travel and accommodation-related costs).

The following table provides a summary of expenditure on these events for 2018/19 and the previous four financial years.

Financial year	Internal conferences and seminars, staff retreats, training, planning and teambuilding exercises (\$m)
2018/19	1.872
2017/18	1.508
2016/17	1.575
2015/16	1.188
2014/15	1.174

We have also provided details of the events for the 2018/19 financial year in the table below.

A number of the events listed in this table include a training component that focuses on professional development. Where there is a training component, the cost is included as part of the total of the event cost and also included in the response to Question 124.

Inland Revenue's response to the Annual Review Questions 2014/15 (Questions 101 and 102), 2015/16 (Questions 96 and 97), 2016/17 (Questions 95 and 97), and 2017/18 (Questions 101 and 103) provides equivalent information for the 2014/15, 2015/16, 2016/17, and 2017/18 financial years.

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Accelerate first line advance leaders programme	Te Wharewaka o Pōneke Function Centre, Wellington	Jul-2018 to Mar- 2019	Leadership development	6	24	64,590	0	64,590
Accelerate first line advance leaders programme	Te Wharewaka o Pōneke Function Centre, Wellington	Sep-18	Leadership development	2	26	32,568	0	32,568
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Aug-18	Leadership development	2	37	2,231	0	2,231
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Sep-18	Leadership development	1	26	2,454	0	2,454
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Oct-18	Leadership development	1	24	1,519	0	1,519
Accelerate strategic programme	Peppers Parehua, Martinborough	Dec-18	Leadership development	4	14	10,366	0	10,366
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Dec-18	Leadership development	1	13	1,739	0	1,739
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Feb-19	Leadership development	2	12	3,334	0	3,334

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Apr-19	Leadership development programme	6	80	24,252	855	25,107
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	May-19	Leadership development programme	15	30	27,299	0	27,299
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Aug-Oct 18	Leadership development	5	14	16,399	0	16,399
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Jul-18 to Mar-19	Leadership development	10	64	147,481	0	147,481
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Jun-Dec 18	Leadership development	8	44	7359	0	7,359
Accelerate strategic programme	Te Wharewaka o Pōneke Function Centre, Wellington	Sep-Nov 18	Leadership development	6	15	7,391	0	7,391
Analyst planning and meeting	Onsite, Wellington	Nov-18	Analyst planning and meeting	1	6	161	2,250	2,411
Automation software training	Harbour Tower	Mar-19	Technical training for Inland Revenue staff	2	9	9,500	0	9,500

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Banking specialists meeting	Onsite, Wellington	Mar-19	Annual meeting for the banking specialists team	1	17	144	2,000	2,144
Business Partnering team planning day Performance, Facilities and Finance	Westpac Stadium, Wellington	Oct-18	Team building and planning	1	40	7,018	2,700	9,718
Business Transformation and Finance planning workshop	Onsite, Wellington	Aug-18	Strategic planning	1	18	437	0	437
Business Transformation and Finance planning workshop	Onsite, Wellington	Oct-18	Strategic planning	1	17	314	0	314
Business Transformation Communications Team Planning Day	Terrace Conference Centre	Jun-19	Business Transformation Communications team planning day	1	15	1,270	0	1,270
Business Transformation Communications team planning day	Harbourside Function Centre	Dec-18	Business Transformation Communications team planning day	1	12	1,390	0	1,390

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Business Transformation focus group	Harbourside Function Centre	Jul-18	Leadership workshop - approach to stakeholder and customer group impact	2	64	8,394	0	8,394
Charging through change	Rydges Hotel, Wellington	Oct-Nov 2018	Change readiness workshop for staff	1	37	6,659	0	6,659
Communication and impact workshop	Deloitte, Wellington	Jul-18	Workshop and training	2	26	25,442	0	25,442
Community Compliance team lead planning day	Lakes Lodge Okataina, Rotorua	Feb-19	Team building and planning	2	9	4,383	0	4,383
Contact centre training	Aventedge House, Wellington	Nov-18	Training	2	2	1,619	620	2,239
Corporate Integrity and Assurance leadership team strategic away day	Pricewaterhouse Coopers, Wellington	May-19	Strategic planning for 19/20	1	8	3,928	0	3,928
Corporate Legal planning day	Onsite, Wellington	Jun-19	Strategic Planning	2	14	4,200	0	4,200
Cross agency meeting with customs	The Spencer on Byron Hotel, Auckland	Jul-18	Customs and cross agency activity	1	20	539	0	539
Crypto team meeting	Onsite, Manukau	Mar-19	Strategic planning day	1	12	137	4,000	4,137

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Customer and Compliance Service joint leadership meeting	Ellerslie Event Centre, Auckland	Nov-18	Leadership meeting	2	29	3,249	6,840	10,089
Customer and Compliance Services analysts planning and meeting	Fusion Meetings and Events, Christchurch	Dec-18	Team building and planning	1	33	1,822	12,375	14,197
Customer and Compliance Services team lead workshop	Westpac Stadium, Wellington	May-18	Team leaders workshop	1	110	7,896	23,800	31,696
Customer Insight and Evaluation team lead strategic planning day	The Society for the Prevention of Cruelty to Animals Wellington Centre, Wellington	Jan-19	Strategic planning	1	10	314	1,100	1,414
Customer insight and evaluation training	Toi Poneke Community Hall, Wellington	Apr-19	Internal training	4	124	1,721	0	1,721
Customer insight workshops – Applying behavioural science to customer insight	Onsite (Day 1), Toi Poneke Community Hall, Wellington (Day 2)	Feb-19	Capability development workshops	2	33	49,742	1,925	51,667

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Data Science and Analytics planning day	Westpac Stadium, Wellington	Aug-18	Team building and planning	1	65	7,546	9,350	16,896
Debt processes workshop	Onsite, Takapuna	Jul-18	Debt processes workshop	2	25	541	0	541
Debt processes workshop	Onsite, Takapuna	Aug-18	Debt workshop	2	25	404	0	404
Design review workshop	Te Wharewaka o Pōneke Function Centre	Sep-18	Walk through the system and process design for Business Transformation Release 3	1	40	3,454	0	3,454
Design review workshop	SkyCity Hamilton	Jun-19	Walk through the system and process design for Business Transformation Release 4	3	90	25,000	41,308	66,308
Digital Audit and Forensics planning day	Rydges Hotel, Wellington	Feb-19	Team building and planning	1	13	1,362	1,650	3,012
Digital Audit and Forensics team planning day	Rydges Hotel, Wellington	Jun-19	Planning for Digital Audit and Forensics team	2	13	381	0	381
Engagement with Unions	Te Wharewaka o Pōneke Function Centre	Nov-18	Update Union on Business Transformation and Release 3	2	35	7,532	0	7,532

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Engagement with Unions	Harbourside Function Centre	Mar-19	Update Union on Business Transformation and Release 3	1	40	3,270	0	3,270
Engagement with Unions	Kumutoto Function Venue	Jun-19	Update Union on Business Transformation and Release 3	1	40	849	0	849
Finance Business Partner capability development	Deloitte, Wellington	Jul-Aug 18	Workshop and 1:1 sessions	1	9	19,640	0	19,640
eServices workshop	Onsite, Asteron	Mar-19	Customer engagement workshop	1	15	364	0	364
Executive leadership team away day	Chartered Accountants Australia and New Zealand Conference Centre, Wellington	Jul-18	Leadership meeting and planning	1	10	6,178	0	6,178
Executive Leadership team away day	The Society for the Prevention of Cruelty to Animals Wellington Centre, Wellington	May-19	Team planning	1	12	1,166	0	1,166
Executive leadership team away day	National Library of New Zealand, Wellington	Jun-19	Executive Leadership team away day	1	11	700	0	700

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Facilities management resilience workshop	Onsite, Wellington	Jun-19	Prepare facilities management team leaders for change	2	20	6,000	4,165	10,165
Facilities Management team annual planning days	Onsite, Wellington	Sep-18	Team building and planning	2	25	1,398	6,460	7,858
Facilities Management team annual planning days	Onsite, Wellington	Dec-18	Facilities management leadership team planning	1	9	390	400	790
Facilities Management workshop	Onsite, Wellington	Jun-19	Preparing for change	2	20	1,549	4,000	5,549
Graduation for government regulation certificate	Victoria University, Wellington	Feb-19	Inland Revenue Staff Graduation - government regulation course	1	35	1,370	6,800	8,170
Information Technology and Change away day	Onsite, Wellington	Mar-19	Senior Leadership team planning	1	9	1,850	0	1,850
Information Technology and Change - Let's talk business	Rydges Hotel, Wellington	Oct-18	Information and knowledge sharing forum	1	230	3,298	0	3,298
Information Technology and Change - Let's talk business	Rydges Hotel, Wellington	Nov-18	Information and knowledge sharing forum	1	230	6,455	0	6,455

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Information Technology and Change - Let's talk business	InterContinental Hotel, Wellington	Nov-18	Information and knowledge sharing forum	1	230	5,608	0	5,608
Information Technology and Change - Let's talk business	Rydges Hotel, Wellington	Feb-19	Information and knowledge sharing forum	1	230	5,273	0	5,273
Information Technology and Change - Let's talk business	Rydges Hotel, Wellington	Mar-19	Information and knowledge sharing forum	1	230	5,418	0	5,418
Information Technology and Change - Let's talk business	Rydges Hotel, Wellington	May-19	Information and knowledge sharing forum	1	230	3,502	0	3,502
Information Technology and Change senior leadership team away day	Martinborough Hotel, Martinborough	Jul-18	Leadership meeting and planning day	1	8	1,018	0	1,018
IT&C Senior leadership team building	Pricewaterhouse Coopers, Wellington	Jul-18	Team building and planning	1	8	490	0	490
IT&C Senior leadership team building	Boat Café, Wellington	Oct-18	Team building and planning	1	8	5,137	0	5,137

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Information Technology and Change senior leadership team leading yourself through change	Onsite, Wellington	Sep-18	Change readiness workshop for leaders	1	13	2,000	0	2,000
Information Technology and Change transition consultation final decisions	Ryldges Hotel, Wellington	Nov-18	Transition consultation update	1	400	5,238	0	5,238
Information Technology and Change transition consultation proposal	InterContinental Hotel, Wellington	Oct-18	Transition consultation update	1	400	1,828	0	1,828
Intelligence and Information Services 2018 forum	Harbourside Function Centre, Wellington	Jul-18	Team building and planning	1	180	11,508	15,125	26,633
Intelligence and Insight leadership away days	Thrive Adventure Centre, Carterton	Oct-18	Leadership meeting and planning	2	17	1,505	3,115	4,620
Internal Communications team building	Wellington Zoo, Wellington	Dec-18	Team building and planning	1	10	890	0	890
Internal money laundering training	James Cook Hotel Grand Chancellor, Wellington	Sep-18	Money laundering training	2	35	6,257	16,350	22,607

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Internal money laundering training	Ellerslie Event Centre, Auckland	Nov-18	Money laundering training	2	40	8,310	13,080	21,390
Leadership away day	Westpac Stadium, Wellington	Jul-18	Leadership meeting and planning	1	54	3,892	1,125	5,017
Leadership development day Performance, Facilities and Finance people leaders	Meetings on the Terrace, Wellington	Jun-19	Leadership team meeting	1	37	2,548	0	2,548
Leading through change	Onsite, Wellington	Oct-18	Change readiness workshop for leaders	2	10	6,000	0	6,000
Leading through change	Onsite, Wellington	Mar-19	Change readiness workshop for leaders	1	8	2,100	0	2,100
Leading through change	Rydges Hotel, Wellington	Apr-19	Change readiness workshop for leaders	1	18	5,212	0	5,212
Leading through change	Rydges Hotel, Wellington	May-19	Preparing leaders for transition	1	12	438	0	438
Leading through change	Onsite, Wellington	May-19	Preparing leaders for transition	3	111	15,027	0	15,027
Leading through change	Rydges Hotel, Wellington	May-19	Preparing leaders for transition	3	12	2,609	0	2,609

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Leading through change	Onsite, Wellington	May-19	Preparing leaders for transition	1	11	208	0	208
Leading through change	Onsite, Wellington	Jun-19	Preparing leaders for transition	1	10	620	0	620
Māhutonga Strategic Hui	Onsite, Wellington	Apr-19	Strategic planning	4	24	551	6,820	7,371
Micro Business team lead forum	Onsite, Wellington	Sep-18	Team leads forum	2	30	1,270	12,730	14,000
National Community Compliance team lead conference	Onsite, Wellington	Sep-18	Team leads workshop	2	45	2,035	19,075	21,110
Operations manager away day	PwC, Wellington	Apr-19	Leadership meeting and planning day	1	12	1,880	0	1,880
Oracle Virtual Machine training	Deloitte, Wellington	Jul-18	Training	5	3	23,004	0	23,004
Payday filing training	Brentwood Hotel, Wellington	Sep-18	Training	2	55	14,406	16,125	30,531
People and Culture away day	Taranaki Wharf Event Centre, Wellington	Apr-19	Planning day	1	31	3,510	0	3,510
People and Culture away day	Te Wharewaka o Pōneke Function Centre	May-19	Planning day	5	125	9,551	0	9,551
People leader's hot topics	Onsite, Wellington	May-19	Information technology and change transition information and knowledge sharing forum	1	35	416	0	416

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Performance and Culture team 'Form2Perform' programme workshops	Onsite, Wellington	Sep-18	To develop effective practices based around a high performance team model	4	8	16,295	1,200	17,495
Performance Facilities and Finance development day	Meetings on the Terrace, Wellington	Feb-19	Development and training	1	43	2,456	1,125	3,581
Policy and Strategy away day	Te Wharewaka o Pōneke Function Centre	Sep-18	Policy and Strategy annual planning day	1	80	8,462	0	8,462
Policy and Strategy leadership team workshop	Chartered Accountants Australia and New Zealand Conference Centre	Aug-18	Policy and Strategy leadership team workshop	1	8	672	0	672
Policy and Strategy leadership team workshop	Chartered Accountants Australia and New Zealand Conference Centre	Dec-18	Policy and Strategy leadership team workshop	1	8	2,000	0	2,000
Policy and Strategy leadership team workshop	Chartered Accountants Australia and New Zealand Conference Centre	Mar-19	Policy and Strategy leadership team workshop	1	8	546	0	546

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Programme leadership team planning day	Museum of New Zealand Te Papa Tongarewa	Jun-18	Planning session	1	20	2,100	0	2,100
Project planning day	Westpac Stadium	Mar-19	Data Intelligence planning day	2	45	8,915	0	8,915
Project planning day	Harbourside Function Centre	Nov-18	Research and Development Tax Incentive planning day	1	24	1,706	0	1,706
Project planning day	Westpac Stadium	Dec-18	Data Intelligence planning day	2	60	6,285	0	6,285
Project planning day	Rydges Hotel	Feb-19	Information Knowledge Management project planning day	1	40	1,719	0	1,719
Project planning day	Onsite, Asteron	Apr-19	Cloud project team planning day	1	8	271	0	271
Python scripting training	Auldhouse	May-19	Technical training for the Cloud Services project team	1	5	13,750	0	13,750
Regional leadership forum	Rydges Hotel	Oct-18	Regional leadership workshop - business transformation strategic planning	1	104	25,742	440	26,182

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Regional leadership forum	Rydges Hotel	Nov-18	Regional leadership workshop - business transformation strategic planning	1	83	21,038	16,359	37,397
Regional leadership forum	Rydges Hotel	Nov-18	Regional leadership workshop - business transformation strategic planning	1	101	24,802	0	24,802
Regional leadership forum	Rydges Hotel	Nov-18	Regional leadership workshop - business transformation strategic planning	1	79	17,910	0	17,910
Regional leadership forum	Claudlands Arena (H3)	Nov-18	Regional leadership workshop - business transformation strategic planning	1	108	23,659	6,500	30,159

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Regional leadership forum	Crowne Plaza Auckland	Nov-18	Regional leadership workshop - business transformation strategic planning	1	122	15,058	6,505	21,563
Research and Development Tax Incentive event	Onsite, Asteron	Jul-18	Team planning with solutions/outlines for Research and Development Tax Incentive projects	2	30	990	0	990
Research and Development Tax Incentive stakeholders	Onsite, Asteron	Nov-18	Stakeholder engagement	1	14	294	0	294
SAS training for Inland Revenue staff	SAS Tower	Jan-19	SAS training - visual analytics	2	11	20,426	0	20,426
SAS training for Inland Revenue staff	SAS Tower	Jan-19	SAS training - visual analytics	2	7	20,426	0	20,426
SAS training - workbench and Cloudera data analysis	SAS Tower	Feb-19	SAS training workbench	2	13	23,939	0	23,939

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
SAS training for Inland Revenue staff	SAS Tower	Feb-19	SAS training - visual studio	2	11	13,617	0	13,617
SAS training for Inland Revenue staff	SAS Tower	Feb-19	SAS training - visual text analytics	1	8	11,063	0	11,063
SAS training for Inland Revenue staff	SAS Tower	Feb-19	SAS training workbench	1	1	742	0	742
SAS training for Inland Revenue staff	SAS Tower	Mar-19	SAS training - visual analytics	1	5	15,000	0	15,000
SAS training - workbench and Cloudera data analysis	SAS Tower	Apr-19	SAS training workbench	1	7	13,362	0	13,362
SAS training for Inland Revenue staff	SAS Tower	Apr-19	SAS training - Cloudera	1	1	2,842	0	2,842
SAS training for Inland Revenue staff	SAS Tower	May-19	SAS training - interactive machine learning	1	5	9,559	0	9,559
SAS training for Inland Revenue staff	SAS Tower	Jun-19	SAS training - decision manager	1	13	16,945	0	16,945
Scrum master training	Terrace Conference Centre	Aug-18	Project induction and Product Owner training	3	10	12,881	0	12,881
Secure developer training	Kordia House, Wellington	Apr-18	Developer training	2	7	13,534	0	13,534

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Senior leaders' forum	Te Wharewaka o Pōneke Function Centre	Mar-19	Leadership development workshop	1	100	13,990	0	13,990
Senior leaders' forum	Harbourside Function Centre, Wellington	Sep-18	Senior leaders workshop	1	90	12,621	0	12,621
Senior leaders' forum	Museum of New Zealand Te Papa Tongarewa, Wellington	Dec-18	Senior leaders workshop	1	90	17,240	0	17,240
Senior leaders' forum	Harbourside Function Centre, Wellington	Mar-19	Senior leaders workshop	1	90	6,430	0	6,430
Senior leadership team organisational design update	Pricewaterhouse Coopers, Wellington	Oct-18	Leadership meeting and planning	1	16	274	0	274
Senior technical conference	Rydges Hotel, Wellington	Aug-18	Tax technical training	1	102	33,895	0	33,895
Significant Enterprises leaders meeting	Rydges Hotel, Wellington	Sep-18	Team leaders workshop	1	10	1,013	2,800	3,813
Significant Enterprises leaders meeting	Onsite, Wellington	Oct-18	Team leaders workshop	1	10	139	2,800	2,939
Significant Enterprises leaders workshop	Ibis & Novotel, Auckland	Jul-Aug 2018	Strategic planning	2	41	13,895	14,952	28,847

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Significant Enterprises leaders workshop	Novotel Ellerslie, Auckland	Nov-18	Leadership planning and training	2	41	13,027	13,110	26,137
Small and Medium Enterprise leadership meeting	Waipuna Hotel and Conference Centre, Auckland	Jul-18	Leadership meeting and planning	1	7	1,598	2,625	4,223
Small and Medium Enterprises and Micro Business team leads forum	Waipuna Hotel and Conference Centre, Auckland	Nov-18	Team leaders workshop	2	120	47,709	29,250	76,959
Small and Medium Enterprises and Micro Business team leads workshop	Waipuna Hotel and Conference Centre, Auckland	Aug-18	Team leaders workshop	2	120	47,032	29,250	76,282
Small and Medium Enterprises leadership team meeting	Waipuna Hotel and Conference Centre, Auckland	Nov-18	Team leaders workshop	1	7	973	2,625	3,598
Small and Medium Enterprises managers meeting	Distinction Hamilton Hotel, Hamilton	Mar-19	Leadership meeting and planning	1	5	170	1,332	1,502
Solution design review workshop	Kumutoto Function Venue	May-19	Solution design review workshop Release 4	3	50	13,132	0	13,132
Southern team lead meeting	Tasman District Council, Nelson	Oct-18	Team leaders workshop	2	12	369	0	369

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Stakeholder Relations team building and planning	Te Wharewaka o Pōneke Function Centre, Wellington	Nov-18	Team building and planning	1	27	2,150	1,300	3,450
Tax policy work programme	Onsite, Wellington	Apr-19	Team building and planning	1	21	314	0	314
Tax technical training (Deloitte)	Onsite, Wellington	Nov-18 – Jun 19	To grow technical skills and knowledge on complex issues.	3-5 days per course	In total 85 (across 7 courses)	57,532	0	57,532
Team building – Information Technology and Change admin team	Tirohana Estate, Martinborough	Jul-18	Team building and planning	1	5	205	0	205
Team building and planning – Marketing team	Thistle Inn, Wellington	Nov-18	Team planning and development	1	14	2,085	275	2,360
Team planning day – Data Science and Analytics team	Pricewaterhouse Coopers, Wellington	Apr-19	Team building and planning	1	34	2,277	5,225	7,502
Technical Specialist team day	Ellerslie Event Centre, Auckland	Sep-18	Team building and planning	2	75	5,174	9,580	14,754
Training	Jet Park Airport Hotel, Auckland	Oct-18	Internal training officer in charge	2	30	3,793	9,810	13,603

Name of Event	Venue	Month/ year	Purpose	Duration (days)	Number of attendees	Event cost (excl. travel and accom.) (\$)	Estimated travel and accom. costs (\$)	Total cost (\$)
Virtual classroom training (Oracle – Enterprise Support Services)	Deloitte	Aug-18	Oracle Cloud technical training for Enterprise Support Services project staff	5	90	51,368	0	51,368
Workflow team – team building and planning days	Harbourside Function Centre, Wellington	Dec-18	Team building and planning	2	34	4,992	7,140	12,132
Workplace technology – Planning day for 2019/20	Onsite, Wellington	May-19	Strategic planning for 19/20	1	12	189	0	189
Total						1,471,809	400,346	1,872,155

Question 123

What are the measures used to evaluate the success or effectiveness for internal conferences or seminars?

Inland Revenue uses a range of measures to assess the success or effectiveness of internal conferences or seminars, including participant feedback forms, surveys and focus groups.

The measures used are specific to the conference or seminar. Participants may be asked, for example, about relevance to their work, session quality, and their ability to apply what they have learnt.

Question 124

How much was spent on staff training in 2018/19; and what percentage of the vote does the amount represent? How does this compare to each of the previous four financial years?

Inland Revenue is making a significant investment in building the capabilities identified as critical for success through Business Transformation and beyond. The majority of training provided to staff is in-house, self-guided and on the job. In addition, we spent \$2.814 million on external staff training in 2018/19, representing 0.3% of the total departmental operating appropriation.

Our response below only includes external course fees, exam and study fees and training provided through external seminars and conferences.

Where there is a training component included in internal conferences and seminars, staff retreats, offsite training, or planning and team building exercises, the training component is included in the response to question 122.

Financial year	Staff training (\$m)	Percentage of total departmental operating appropriation (%)
2018/19	2.814	0.3
2017/18	2.962	0.3
2016/17	3.490	0.4
2015/16	3.335	0.4
2014/15	4.666	0.6

Question 125

What specific activities or events were conducted that contributed towards staff morale in the last financial year?

Throughout the year, all business groups carry out a range of activities that support staff engagement. This includes weaving engagement activities into their day-to-day work plans and recognising performance and excellence including the celebration of organisational, business group, team and individual achievement. An end-of-year Commissioner's Morning Tea is also held each year for all staff to acknowledge their contributions throughout the year.

We monitor our staff's engagement and how our people feel through Kōrero Mai – our culture and engagement survey.

We have run surveys previously in November 2015 and July 2017. In 2018 we introduced Kōrero Mai pulse surveys, these have run quarterly and complement our full surveys. Our next full survey is planned for October/November 2019.

Whilst we measure engagement periodically, our focus is on building our workplace culture and employee engagement in our day-to-day operations, making it just part of what we do every day. We seek to enhance our working environment by considering employee engagement as part of all our people activities as they are designed and implemented. For example, through enabling flexible working arrangements for many of our people and activities related to our performance approach, supporting leaders, learning and development activities and our capability uplift approach.

Our overall engagement is remaining static, and we are continuing to make this our focus as Inland Revenue continues to transform and experience significant change.

Over the year we have seen some positive shifts in our peoples' perceptions and how they feel about different aspects of their work environment. These shifts if sustained will help support engagement uplift over time. Culture and Engagement shift takes time and requires continuous effort and focus.

Our people's perceptions have improved in the following:

- Diversity and inclusion, through supporting different work styles and approaches.
- Our people are feeling more empowered to make appropriate decisions about their work.
- Realising their potential through understanding what capabilities they need to focus on and sharing best practice and job knowledge.
- Implementing change, by senior leaders helping others to understand the reasons for organisational change and open communication being encouraged.

Question 126

How much was spent on pay television subscriptions (such as SKY and Netflix) in the last financial year and for how many subscriptions? How much was spent in each of the previous four financial years and how much has been budgeted for the latest financial year?

Inland Revenue does not currently subscribe to pay television networks and has not done so over the previous four financial years.

Question 127

What is the total amount spent, if any, on speaker's fees and/or speaker honorariums for year of the last seven financial years by event, event date, speaker and amount received?

Inland Revenue did not incur any expenditure on speaker fees and speaker honorariums in 2018/19.

Inland Revenue's response to the Annual Review Questions 2014/15 (Question 106), 2015/16 (Question 101), 2016/17 (Question 100), and 2017/18 (Question 106) provides equivalent information for the 2014/15, 2015/16, 2016/17, and 2017/18 financial years.

The following table sets out the total amount spent on speakers' fees for the 2018/19 financial year as well as the previous four financial years.

Financial year	Total speakers' fees (\$)
2018/19	-
2017/18	3,500
2016/17	30,806
2015/16	15,176
2014/15	22,801

Question 128

Does your department, agency or organisation pay travel and/or accommodation costs for guest speakers; if so what was the total amount of travel and/or accommodation costs paid over the last seven financial years by speaker and event spoken at?

Inland Revenue does not generally pay travel and accommodation costs for guest speakers. If any travel and accommodation costs are incurred, they are included within the total cost of the speakers' engagement fees.

Please refer to Question 127 for details of 2018/19 speakers' fees.

Question 129

What special units, task forces or reviews have been set up; and what particular issue or issues are they providing advice or analysis on? How many people are in any such units or reviews, and from what other government departments or outside organisations, if any, are they drawn? What is the total cost of this work?

Inland Revenue did not set up any special units, task forces or reviews in the 2018/19 financial year.

Question 130

What actions, if any, have been taken to improve the seismic safety of buildings, offices, and workplaces; or the seismic resilience of key infrastructure? What is the total cost of this work?

Inland Revenue leases all its office accommodation. The department's policy is that the buildings it occupies meet a seismic strength standard of at least 67% of the New Building Standard.

Inland Revenue works closely with its landlords to ensure this standard is met and any issues with seismic resilience are addressed.

Inland Revenue has not taken any specific action in the 2018/19 financial year to improve the seismic safety of its office accommodation or the seismic resilience of key infrastructure. We work closely with the Ministry of Business, Innovation and Employment's Government Property Group (GPG) and with engineers to ensure we are meeting GPG standards and taking into account GPG guidelines.

In June 2019 Inland Revenue was advised the building occupied at Ashley Street, Palmerston North, was earthquake-prone. The building was vacated and staff were relocated into temporary accommodation that met Inland Revenue's seismic strength standards. They have relocated to permanent accommodation in September 2019.

Question 131

What actions, if any, have been taken to lower greenhouse gas emissions; and how does the level of greenhouse gas emissions in 2018/19 compare to previous years? What is the total cost of this work?

Inland Revenue has not taken specific actions in 2018/19 or in previous financial years to lower greenhouse gas emissions. However, we apply the Government Property Group's principles, standards and guidelines for our office design, which include options for managing and reducing energy consumption.

We also leverage modern standards to reduce the amount of energy to heat, light and operate our buildings. As an alternative to air travel, from 2019/20 we are looking at how we can better use our workplace tools and technology, including Office 365, to meet and work together virtually.

Page 67 of our Annual Report includes information about our activities improving energy performance, reducing waste, reducing print and looking at alternatives to air travel.

In 2019/20 Inland Revenue will bring in new performance measures to monitor printing and emissions from air travel, vehicles and energy use in our premises.

Question 132

What actions, if any, have been taken to improve the gender pay gap; and how does the gender pay gap in 2018/19 compare to previous years? What is the total cost of this work?

The following table shows Inland Revenue's gender pay gap for the 2018/19 and the previous four financial years.

Financial year	Gender pay gap (%)
2018/19	18.0
2017/18	19.2
2016/17	19.4
2015/16	20.5
2014/15	20.2

Inland Revenue's gender pay gap is almost entirely driven by the over representation of women in less complex roles, and under representation of women in senior and highly complex roles in the organisation. On average there is no difference in average pay between men and women doing the same or similar jobs, or different jobs of similar complexity, which cannot be explained by indicators of experience, such as age or length of service.

Inland Revenue has developed a Gender Pay Gap Action Plan to help close this gap. The Plan includes things such as how we attract, develop and retain talent, embedding flexible work arrangements, and reducing the impact of bias. A project team has been formed to progress the actions within the Plan.

We are also working on implementing the State Services Commission's guidance *Ensuring gender is not a factor in salaries for the same or similar roles*. By December 2019 Inland Revenue has committed to review the salaries of current Inland Revenue employees in the same or similar roles, determine whether salaries are justified and reasonable according to gender-neutral criteria and, if necessary, correct salaries.

As part of this review, we expect that the elimination of the gender pay gap would be cost neutral in salary terms, unless any anomalies are identified for correction. Initiatives that are a result of the Gender Pay Gap Action Plan are expected to be covered within baseline budgets.