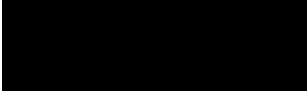




15 May 2025



Kia ora 

Your Official Information Act request, reference: GOV-039890

Thank you for your email of 5 May 2025, asking for the following information under the Official Information Act 1982 (the Act):

We are doing a research project at the moment and would like to calculate the ACC levy for historical years.

- Can I ask if there is a record about*
- 1. the ACC earner’s levy rate, and*
 - 2. maximum leviable earning*

from 2000/2001 until the most recent year. We can find some data at [ACC earners' levy rates](#), however the data only starts from 2010 or so.

Historical levy rates

Please see the below table which shows historical ACC levy rates. Please also refer to the notes below the table.

Levy Year	Earners levy Rate (GST Exclusive)	Residual Earners levy Rate (GST Exclusive)	Total (GST Exclusive)	Maximum Liabile	
				Earnings Amount - Self-Employed Person	Maximum Liabile Earnings Amount - Any Other Earner
2000/01	\$0.9556	\$0.20	\$1.1556	N/A	\$84,636
2001/02	\$0.9278	\$0.05	\$0.9778	N/A	\$85,795
2002/03	\$1.037	\$0.03	\$1.0670	N/A	\$87,185
2003/04	\$1.0467	\$0.02	\$1.0667	N/A	\$88,728
2004/05	\$1.0646	\$0.0021	\$1.0667	\$88,728	\$92,189
2005/06	\$1.0667	\$0.00	\$1.0667	\$92,189	\$94,226
2006/07	\$1.1556	\$0.00	\$1.1556	\$94,226	\$96,619
2007/08	\$1.1556	\$0.00	\$1.1556	\$96,619	\$99,817
2008/09	\$1.2444	\$0.00	\$1.2444	\$99,817	\$102,922
2009/10	\$1.4320	\$0.0790	\$1.5110	\$102,922	\$106,473
2010/11	\$1.7245	\$0.0533	\$1.7778	\$106,473	\$110,018
2011/12	\$1.7245	\$0.0533	\$1.7778	\$110,018	\$111,669
2012/13	\$1.4435	\$0.0348	\$1.4783	\$111,669	\$113,768
2013/14	\$1.4408	\$0.0374	\$1.4782	\$113,768	\$116,089

2014/15	\$1.2226	\$0.0374	\$1.2600	\$116,089	\$118,191
2015/16	\$1.2226	\$0.0374	\$1.2226	\$118,191	\$120,070
2016/17	\$1.21	-	\$1.21	\$120,070	\$122,063
2017/18	\$1.21	-	\$1.21	\$122,063	\$124,053
2018/19	\$1.21	-	\$1.21	\$124,053	\$126,286
2019/20	\$1.21	-	\$1.21	N/A	\$128,470
2020/21	\$1.21	-	\$1.21	N/A	\$130,911
2021/22	\$1.21	-	\$1.21	N/A	\$130,911
2022/23	\$1.27	-	\$1.27	N/A	\$136,544
2023/24	\$1.33	-	\$1.33	N/A	\$139,384
2024/25	\$1.39	-	\$1.39	N/A	\$142,283
2025/26	\$1.45	-	\$1.45	N/A	\$152,790
2026/27	\$1.52	-	\$1.52	N/A	\$156,641
2027/28	\$1.59	-	\$1.59	N/A	\$160,244

Notes

- A residual levy was charged up until the 2015/16 Levy Year.
- Between 2004/05 and 2018/19 there was a separate maximum liable earnings amount for self-employed people.
- The Total column above includes the combined earners levy and residual levy which represents the total levy contribution from earners for the period.
- The rates in this table exclude GST, while the rates in the Inland Revenue website linked in your request include GST.

As this information may be of interest to other members of the public

ACC may publish a copy of this response on ACC's website. All requester data, including your name and contact details, will be removed prior to release. The released response will be made available www.acc.co.nz/resources/#/category/12. Please also view this page about making requests and our published responses <https://www.acc.co.nz/contact/official-information-act-requests>.

If you have any questions about this response, please get in touch

You can email me at GovernmentServices@acc.co.nz.

Ngā mihi



Thomas Jackson
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 Government Engagement