

21 December 2020

Ryan Thomas fyi-request-14314-94fa6f4f@requests.fyi.org.nz

Dear Ryan Thomas

Thank you for your request made under the Official Information Act 1982 (the OIA), received on 16 December 2020. You requested the following:

...the costs involved to the taxpayer in regards to xmas parties this year? Wether this be directly funding parties or allowing staff paid time off.

Inland Revenue provides a subsidy of up to \$25 (GST inclusive) per employee for a team end of year function. Employees include permanent, fixed term and casual staff. There is no Inland Revenue contribution for contingent workers (e.g. consultants, contractors and agency staff).

Each employee is subsidised for only one function per year, and the subsidy covers food, venue, and activity costs. There is no staff cost associated with end of year functions as staff use their normal breaks and any accumulated flexitime.

Thank you for your request.

N.S. Bradhy

Yours sincerely

Nick Bradley

Chief Financial Officer