Calculate your Prescribed Investor Rate

Use this simple guide to confirm your Prescribed Investor Rate (PIR).

Before you start you will need to know what your income (including income from PIE investments) was over the last two years.

If you're unsure of your income we recommend you contact your employer(s), your accountant, or Inland Revenue.

Are you a NZ tax resident?

Your PIR is
28%

In either of the last two income years:

- was your taxable income \$14,000 or less (excluding income from PIEs); and
- was your total taxable income (including PIE and non-PIE income)
\$48,000 or less?

NO

In either of the last two income years:

- was your taxable income \$48,000 or less (excluding income from PIEs); and
- was your total taxable income (including PIE and non-PIE income) \$70,000 or less?

YES

Your PIR is

17.5%

NO

In each of the last two income years, was either:

- your taxable income \$48,000 or more; or
- your total taxable income (including PIE and non-PIE income) \$70,000 or more?

YES

Your PIR is