



Inland Revenue
Te Tari Taake

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Helping you to understand child support



Child support information

Find out more information about child support at ird.govt.nz/child-support

myIR

You can manage your child support online with a myIR account.

In myIR you can:

- apply for child support
- send secure messages
- check your payments
- update your phone, email or address
- update your bank account details
- estimate your income, or cancel an estimate
- advise of a change in your circumstances
- manage your alert email settings
- read your letters and statements.

myIR is available 24 hours a day, seven days a week. You can register for myIR secure online services at ird.govt.nz/myIR

Forgotten your myIR user ID or password?

Request these online from the myIR login screen and we will send them to the email address we hold for you.

How to get our child support forms and guides

For copies of all our forms and guides go to ird.govt.nz/forms-guides or call 0800 257 773.

Child Support Terms

Below is a list of child support terms we use in this guide.

Adjusted income – income for the relevant year used to assess your child support.

Dependent child – a child in a parent’s care who the parent does not pay or receive child support for. A dependent child must be:

- a child of whom you’re the parent
- under 18 years of age or 18 years of age and enrolled at and attending a registered school in New Zealand or an overseas school
- not financially independent and in your care at least 28% of the time
- not living with another person in a marriage, civil union or de facto relationship
- not assessed for child support in New Zealand or overseas.

Estimate of income – when you want to use the income you expect to earn for the current year in the formula assessment rather than your income from a previous year.

Formula assessment – the calculation we use to work out a person’s child support.

Liable parent – a parent of a qualifying child who is normally required to pay child support.

Non-parent carer – a person who is caring for a child they are not the parent of. They are entitled to receive child support if they care for the child for 35% or more of the time.

Financially independent – a child aged 16 or older, and working more than 30 hours a week on average or receiving a benefit or student allowance.

Objection – when you advise us in writing that you disagree with a decision or an assessment we’ve made.

Parent – for child support purposes, a person who:

- is named on the child’s birth certificate as a parent, or
- has acknowledged in writing, or in a court, or before an overseas public authority that they are the parent of a child, or

- was legally married at the time the child was conceived by or born to the person, or the other party to the marriage,
- or has adopted the child and the adoption order hasn't been discharged, or
- is found to be a parent of the child by the Court or public authority and that finding has not been cancelled or set aside, or
- has been granted a paternity order against the person in respect of the child, or
- is the natural mother of the child, or
- the Court has declared to be a step-parent of the child, or
- a Court has appointed or declared the person as a guardian of the child because he is the child's father.

Payment waiver – a non-parent carer can choose not to receive child support payments from one of the parents.

Qualifying child – a child that child support is paid for. They must be:

- under 18 years of age or 18 years of age and enrolled at and attending a registered school in New Zealand or an overseas school
- a New Zealand citizen or ordinarily resident in New Zealand
- not living in a marriage, civil union or de facto relationship
- not financially independent.

Receiving carer – a parent or non-parent carer of a qualifying child who is normally entitled to receive child support from a liable parent. They must have at least 35% care to receive child support.

Recognised care – the amount of care a parent provides their child. It's taken into account in the formula assessment and must be for at least 28% of the time.

Recognised carer – a parent who has at least 28% care of a child, or a non-parent carer who has at least 35% care of a child.

Sole parent rate of benefit – one of the following benefits from Work and Income paid at a rate for a single parent with children:

- sole parent support
- supported living payment (on the grounds of sickness, injury, disability or total blindness)
- jobseeker support with children included
- an emergency benefit
- young parent payment.

Note

Child support is no longer retained by the government for sole parent beneficiaries for child support periods from 1 July 2023 onwards.

Unsupported Child's Benefit – a benefit paid by Work and Income to help carers with the costs of supporting a child that lives with them that they are not the parent of.

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What is child support?

Child support is financial support paid by parents who either do not live with their children, or who share the care of their children with another person.

Sometimes, children may be cared for by someone other than parents, such as grandparents, other family members, or Oranga Tamariki—Ministry for Children. In these cases, both parents may pay child support.

Child support aims to ensure that:

- parents take financial responsibility for their children
- financial contributions from liable parents help to cover the cost of benefits that support their children.

Paying child support

We collect payments from the liable parent and pass them on to either:

- the receiving carer to help with the costs of looking after the child or
- the government, if the receiving carer is receiving an Unsupported Child's Benefit or the receiving carer was receiving a sole parent rate benefit and the child support is for a period prior to 1 July 2023.

When we pass payments on to a receiving carer, we tell Work and Income what has been paid so that it can be included as income for any benefits they receive.

Inland Revenue does not deal directly with children or pay child support direct to the children. Payments are made to the receiving carer.

Care arrangements

Inland Revenue does not decide parenting arrangements, who is a parent or who has the day-to-day care of children. For help with these matters you can contact your lawyer, community law centre, local Family Court coordinator or Citizens Advice Bureau.

Child support options

There are three options for setting up child support:

- private arrangement
- voluntary agreement, or
- formula assessment.

If a carer receives an Unsupported Child's Benefit they'll complete a child support formula assessment application as part of the benefit application process.

Carers who do not receive an Unsupported Child's Benefit can make their own arrangements for child support.

Private arrangement

A private arrangement suits parents and carers who can come to an agreement on the amount of child support and do not need our help to manage the payments. A private arrangement gives you the flexibility to agree:

- the amount of child support to pay
- when it will be paid, and
- how it will be paid.

Voluntary agreement

A voluntary agreement suits parents and carers who can agree on an amount of child support, but still want us to be involved to collect the child support and pass it on. A voluntary agreement lets you and the other parent or carer set the amount of child support paid, then we apply the rules for when a payment is due and when it is paid to the carer. See page 26 for more information on voluntary agreements.

Formula assessment

A formula assessment suits parents and carers who are unable to agree on an amount to pay or prefer that we work out the amount that should be paid. Because we use a set formula it is less flexible than other types of child support arrangements but provides an impartial calculation that considers the ability of both parents to contribute to the financial support of their children.

Either parent can apply for a formula assessment of child support. Non-parent carers who care for a child for at least 35% of the time can also apply for a formula assessment of child support. A non-parent carer must apply from both parents of a child.

A formula assessment must be used if a carer is receiving an Unsupported Child's Benefit.

Which children qualify for child support?

Children who are not living with one or both of their parents either some or all the time, qualify for child support. They must be a New Zealand citizen or ordinarily resident in New Zealand.

Child support for a child stops once they turn 18 unless they are attending school. If they attend school for the full school year in which they turn 18, then child support stops on the 31st of December of that year.

A child is no longer eligible for child support if they:

- are 16 or older and working full time or receiving a benefit or student allowance
- marry or enter a civil union or de facto relationship
- are aged 18 and no longer attending a registered school.

"Full-time" means working as an employee or being self-employed for a minimum (on average) of 30 hours a week or in employment that is considered full-time regardless of actual hours worked.

Working for Families

Child support is different from Working for Families. Working for Families are a government-funded payment for families with children who meet certain qualifying criteria. For more information, read our guide **Working and raising a family - IR201** or **What are Working for Families Tax Credits?** at ird.govt.nz/forms-guides

Help from Work and Income

You and your family may be able to get support from Work and Income. Go to www.workandincome.govt.nz for information on what assistance is available to you.

Other government help

If you want to learn more about other government services or support that may be available to you go to www.govt.nz

How we work out child support

When a person applies for a child support formula assessment, we use the formula set out in the Child Support Act 1991 to work out how much child support is payable.

The formula considers some basic principles:

- support for a child should be assessed using both parent's income
- it should take into account the age of the child and the amount of care each parent has
- it should take into account support they provide for other children, and
- the costs of raising the child should be shared between the parents based on their financial ability.

The parent who earns the most income will usually be expected to contribute to more of the costs of raising a child.

Income of each parent

We work out the income to use for a parent by looking at the type of income they earned in the previous tax year.

If we are working out child support for the year 1 April 2024 to 31 March 2025, we look at what is earned for 1 April 2023 to 31 March 2024. The income used is called the adjusted income.

If all of your income is taxed at source, such as salary, wages, a benefit or interest and dividends your adjusted income, is income you earned in the last calendar year (1 January to 31 December).

If we are working out your child support for the year 1 April 2024 to 31 March 2025 this would be based on your taxable income earned in the year 1 January 2023 to 31 December 2023.

Your adjusted income is your income from two tax years ago if you need to:

- provide an income tax return – for example, your income is from rents or self-employment
- tell us about other income – for example, overseas income.

If we are working out your child support for the year 1 April 2024 to 31 March 2025 this would be based on your income tax return for the year 1 April 2022 to 31 March 2023.

Income from two years ago is adjusted for inflation.

If you have losses from a previous tax year in your income, we will ignore those losses for child support. This means the losses will not reduce your income for child support purposes.

Allowances

When working out child support we use allowances to recognise other costs that a parent has to support themselves or their children.

These are:

- Living allowance – a set amount deducted from a parent's income for their own living costs to recognise they need to support themselves.
- Dependent child allowance – an amount deducted from a parent's income to recognise the costs of their dependent children. These are children child support is not paid for.
- Multi-group allowance – an amount deducted from a parent's income to recognise the costs of other children they pay or receive child support for, to a different parent.

The child support formula steps

There are eight steps in the child support formula.

Step 1 Work out each parent's adjusted income.

Step 2 Reduce the adjusted income by any of the following allowances if they apply:

- Living allowance
- Dependent child allowance
- Multi-group allowance

The result is the parent's child support income.

Step 3 Add both parents' child support income together to get a combined child support income.

Step 4 Divide each parent's child support income by the combined child support income to get an income percentage for each parent.

Step 5 Work out each parent's amount of recognised care for the child, and work out the care cost percentage (that is the percentage of costs the parent needs to be able to cover based on the time the child lives with them).

Step 6 Subtract the care cost percentage from the income percentage for each parent. The result is the "child support percentage".

- If the result is a negative percentage, that parent is a receiving carer.
- If the result is a positive percentage, that parent is a liable parent.
- If the result is a nil percentage, the parent is a liable parent.

Step 7 Work out the costs for each child, based on the parents' combined child support income and applying this against the "Child expenditure" table. The table can be found at ird.govt.nz/child-support/types/formula-assessment/amount-expenditure-tables

Step 8 Work out the child support payable by multiplying the positive child support percentage (from step 6) by the cost of the child (from step 7).

You can work through the child support formula for your situation using the child support liability/entitlement calculator at ird.govt.nz/child-support/types/formula-assessment/amount/estimate

Recognised care

The child support formula assessment recognises the care a parent provides for their child if they provide ongoing daily care for at least 28% of the time - approximately two nights a week on average (103 nights a year).

We generally determine care based on the number of nights a person cares for a child but can look at day-time care if nights in care is not appropriate.

How recognised care affects a formula assessment

Care is recognised in the child support formula assessment as a contribution towards the costs of raising a child and helps determine what a parent pays or receives:

- care between 25% and 35% of the time can reduce the amount of child support a parent pays
- a parent can receive child support if they have care of a child for at least 35% of the time
- a parent will not pay child support if they have care of a child more than 65% of the time.

For more information about recognised care and how it might apply to you, read our guide **Helping you to understand recognised care - IR156**

Applying for child support

A parent or non-parent carer can apply for a formula assessment of child support. You can apply online through your myIR account.

If you're getting Unsupported Child's Benefit

If you're an Unsupported Child's Benefit, you must apply for child support. Your Work and Income case manager will discuss this with you when you apply for a benefit.

If you're a non-parent carer

If you're a non-parent carer, you can apply by completing the **Application to assess child support by a non-parent carer - IR954** form.

Non-parent carers:

- must have a minimum of 35% care of a child to apply for child support (at least 128 nights over a 12-month period)
- cannot be living in a relationship with a parent of the child
- must apply for child support from both parents.

If you are not able to provide information about both parents; where possible, we'll identify the other parent from the information we hold and include their details in the assessment. We will not assess the other parent if they are deceased, unknown, or not a New Zealand citizen or ordinarily resident in New Zealand or Australia.

If you're not receiving an Unsupported Child's Benefit you can choose not to receive child support from one of the liable parents. This is called a payment waiver.

For more information go to our website at ird.govt.nz/childsupport or read our factsheet **Child support - non-parent carers - IR1023**

Note

If you're receiving board and lodging payments from Oranga Tamariki—Ministry for Children for the child in your care, you cannot receive child support for them.

What you need for your application

For us to accept a child support application the child must have an IRD number. If your child doesn't have one you can apply by completing an **IRD number application - resident individual - IR595** form.

You also need to provide proof of parentage for the child, this is usually a New Zealand birth certificate but can also be one of the following documents:

- the child's full overseas birth certificate (with a certified English translation if necessary)
- adoption order for the child
- a paternity order for the child made by a New Zealand or overseas court
- a document signed by the parent acknowledging they are the child's parent
- a copy of the Family Court's declaration of step-parentage.

If you do not have proof of paternity

A parent will not be made liable to pay child support until we receive proof of parentage.

If you do not have any proof of paternity when you decide to apply for child support, you can still apply and tell us the name of the person you believe is the parent of the child.

If a paternity order is made later, we can start your child support from the day you made your original application if:

- you apply to the court for the paternity order before or within 60-days of applying for child support, and
- you provide the paternity order to Inland Revenue within 60-days of it being granted.

If you do not meet these timeframes, we'll start the child support from the date we get the paternity order.

To learn more about applying for paternity orders go to justice.govt.nz/family/care-of-children/prove-paternity

What happens if you do not accept my application?

If we do not accept your application, we'll send you a letter telling you why. If you disagree with our decision, you have 28 days to object.

If we do not accept your application because of some missing information, you need to send us that information as soon as possible. We'll start your child support from the date we receive it.

Example

You apply for child support on 1 February but you do not include the child's birth certificate. We decline your application. You then send us the birth certificate and we receive it on 1 April. Your child support will start from 1 April.

What is the minimum child support?

There is a minimum amount of child support that a liable parent must pay for a year. The minimum is:

- required to be paid by the liable parent even if the formula works out less than that amount
- applied to the liable parent for all the children they pay for. So, if they pay child support for more than one child, the minimum payment is divided between all the children.
- adjusted each year in line with inflation.

For the current year's minimum amount, go to ird.govt.nz/child-support/types/formula-assessment/amount/annual-rates

To work out how much your child support might be, use our child support liability/entitlement calculator at ird.govt.nz/child-support/types/formula-assessment/amount/estimate

After we accept your application

Confirming the amount of child support

If you apply for a formula assessment of child support we use the formula in the Child Support Act 1991 to work out how much child support needs to be paid and send you a letter to let you know the details of your child support.

The receiving carer will get a letter advising their child support entitlement and the liable parent will get a letter advising them how much child support they need to pay.

The letter also confirms:

- who you're receiving child support from, or who you're paying child support to,
- the children the child support is for, and how much child support you'll receive or pay, and
- the other information we've used to work out your child support for example, your income, or other dependent children.

If you have registered a voluntary agreement, we will send the liable parent and the receiving carer a letter confirming how much child support is to be paid each month.

Checking the details of your child support

You need to check the details in your letter to make sure that we have included all your relevant circumstances, for example, we have included all your dependent children. If something is missing, you need to tell us within 28 days of the date we sent you the letter so we can update your information from the start of your child support.

Example

We sent you a letter on 28th of July letting you know you have been assessed to pay child support from the 21st of July. You notice that we have not included Jeremy, your child with your new partner as a dependent. You need to contact us with the details about Jeremy by the 25th of August so we can update your child support from the 21st of July. If you tell us after the 25th of August, we will update your child support from the date you contact us.

Making child support payments

Deductions from employment income

If a liable parent has employment income (salary, wages, or ACC) or receives a benefit, they must pay their child support by deductions from this income. We will work out how much needs to be deducted and let the liable parent's employer or Work and Income know how much to deduct and when to start the deductions.

There may be times when a liable parent does not want deductions from their employer, for example they have a genuine privacy concern, or they will only be employed casually. In these types of situations, we can allow the liable parent to pay another way as long as they keep up to date with their payments.

If for any reason an employer does not make a child support deduction as expected, for example the liable parent has taken leave without pay, the liable parent will need to make those missed payments themselves.

How to make payments

There are several options for liable parents who need to organise their payments themselves. Go to our website at ird.govt.nz/cs-pay to view the information about how to make payments.

When payments are due

Liable parents have 30 days from the date we send the first child support to pay letter to make the first child support payment. The first payment will normally be a part-month payment, because we calculate the amount payable from the date we accept the application.

Receiving carers should receive their first payment about seven weeks after we receive the application, as long as the liable parent makes their first payment on time.

After that, child support for a month needs to be paid by the 20th of the following month. For example, payment for August is due on the 20th of September.

After that, child support is then paid to the receiving carers by the 23rd of the month. For example, child support for August

has to be paid on the 20th of September and we pay this to the receiving carer by the 23rd of September.

What happens if child support is paid late?

If you are new to paying child support, we do not charge any penalties in the first 60 days. This gives you a chance to make sure you understand your obligations and have your payments organised.

After this one-off grace period, if you do not pay your child support by the due date, a two stage late payment penalty is charged as follows:

- 2% of the unpaid child support the day after the due date
- 8% of the unpaid child support 27 days later.

Example

You did not pay your monthly assessment of \$300 for May. We charged a \$6 penalty (2% of the amount due) on 21 June. You now owe \$306.

If you still do not make a payment before 17 July, a \$24 penalty (8% of the \$300 child support amount due) is charged. You now owe \$330.

What happens if I get behind on payments?

If you get behind on your child support payments, it's important that you catch up as quickly as possible. The best way to do this is by paying the total amount in one lump sum.

If you cannot pay the amount owing in one lump sum contact us on 0800 221 221 or go to ird.govt.nz/child-support/managing/debt/liable-parents to find out your options.

If you do not contact us to arrange to repay the amount owing, we'll need to take collection action.

If you have an employer or are on ACC or a benefit, we'll arrange for extra child support to be taken direct from your income each payday (we can ask for up to 40% of your income after tax).

We may also collect overdue child support from:

- bank accounts (the available balance on the account)
- any other money that may be payable to you, for example, a trust account or superannuation payouts.

We can also take legal action against you such as stopping you at the border or charging orders over assets. However, we'll always try to work out a payment agreement with you before taking any legal action.

If you have a tax refund owing, we'll use this to pay your child support debt, even if you have a payment agreement with us.

Remember we cannot pass on any payments for the support of your children until you have paid us.

Receiving child support payments

What happens to the child support payments?

We pass child support payments that we have received from the liable parent to the receiving carer.

However, if the receiving carer receives an Unsupported Child's Benefit, the child support is passed on to the government to help pay for their benefit.

When and how do I get paid?

When you apply for child support, we'll ask you for your bank account details. We'll pay your child support into your bank account by the 23rd of each month as long as the liable parent has paid.

When we pass payments on to you, we tell Work and Income what has been paid so that it can be included as income for any benefit you receive.

Example

If you're entitled to receive child support of \$900 each month from the liable parent for a child and you receive an Unsupported Child's Benefit of \$700 each month for that child, we'll pay you child support of \$200.

How can I check my payments?

You can check what you've received, and what you're entitled to receive, by:

- logging into your myIR account
- using our 0800 self-service number. See page 30 for more about this service.

What if the liable parent does not pay?

We can only pay a receiving carer the child support that is paid by the liable parent. If they do not pay, we'll try to recover the unpaid child support.

Changes to your circumstances

Please let us know immediately about any changes to your circumstances that could affect your child support. You need to tell us about your changes in circumstances within 28 days of the change happening. If there is a delay in telling us this could lead to you paying or receiving the wrong amount of child support. See the checklist on the next page for changes you need to tell us about.

✓	Checklist
	You start living with the person who you pay child support to, or who pays you child support.
	You are a receiving carer for child support and start living in Australia.
	You start or stop being liable for child support in Australia.
	The children you pay or receive child support for stop living in New Zealand.
	Any child leaves your care or comes into your care (this may be a child you're paying child support for).
	Any child in your care starts work, or goes on to a benefit or student allowance.
	Your 18-year old child stops attending school.
	Any child in your care marries, enters into a civil union or de facto relationship.
	The amount of time a child is in your care changes.

If you are unsure whether you need to tell us about a change call us on 0800 221 221 to discuss your situation.

You can tell us about a change using your myIR account or by completing the **Change of circumstances - IR116** form. You can download a copy from ird.govt.nz/forms-guides and send it to us.

Changes to the amount of child support you pay or receive

If we send you a letter to say the amount of child support has changed, it could be for one of the following reasons:

- a child has started or stopped living with either parent
- either parent's income has changed
- either parent has started or stopped paying for another child
- the liable parent has been exempted from paying child support. For more information please see page 27.

When we can, we will tell you the reason your child support has changed. However, please note that due to privacy for other parties in your child support assessment we're not always allowed to tell you exactly why the amount has changed.

What if I receive too much child support?

If your circumstances change in any way, you can receive too much child support. It's important you tell us as soon as possible to avoid an overpayment.

Overpaid child support normally needs to be repaid to us. We recognise that this could cause difficulties and we're open to discussing a payment agreement with you. If you're still entitled to receive child support, we'll usually arrange with you to reduce those payments by an agreed amount until we recover the debt.

In some circumstances, we may write the debt off. Please call us on 0800 221 221 to discuss your situation.

Time limit on reassessments for past child support

There is a four-year time limit on assessing past child support years. This means we cannot change your child support for a year that ended more than four-years ago unless one of the limited exceptions apply, for example information supplied was fraudulent or misleading.

When does child support stop?

Your child support will stop when the child:

- turns 18 years of age, or if they are 18 years of age and attending school at the 31st of December, or
- starts working full-time (on average 30 hours a week or more), or
- receives a benefit or student allowance, or
- starts living in a marriage, civil union or defacto relationship.

Can I cancel child support?

If you are the receiving carer and you want to cancel child support, you can do this in your myIR account by calling us or by completing a **Cancelling your child support - IR107** form. You can download a copy from ird.govt.nz/forms-guides

If you want to cancel a child support formula assessment anyone with at least 28% care of the child must also agree to cancel the child support.

You cannot cancel child support for any child you receive Unsupported Child's Benefit for.

Does living in Australia affect my child support?

There is an agreement with Australia covering how child support is administered when one parent lives in Australia and one lives in New Zealand. This agreement means:

- receiving carers living in Australia must apply in Australia to receive child support and we will collect payments from the parent living in New Zealand if Australia requests it
- receiving carers living in New Zealand must apply through us to receive child support and Australia will collect payments from the liable parent in Australia if we request it.

For more information go to

ird.govt.nz/child-support/overseas/australia

What if my income is lower than what's used in my child support?

If you believe your income will be lower than the amount used in your child support assessment you may be able to estimate your income. Your income needs to have reduced by 15% or more from the income we used in your child support assessment.

If you estimate your income, at the end of the child support year, we will compare your estimated income to your actual income and reassess your child support to make sure you paid or received the right amount.

To learn more about estimating your income go to

ird.govt.nz/child-support/managing/income

Voluntary agreements

We encourage parents and carers to negotiate their own child support agreements, if possible. If parents and carers can agree on child support, but would like us to administer it for them, they can register a voluntary agreement with us.

How to register an agreement

You can register a voluntary agreement using your myIR account or by completing a **Registration of voluntary agreement for Child Support - IR102** form. Both parties must agree for us to register the agreement.

Your voluntary agreement for child support must be:

- for at least \$10 a week (\$520 a year)

The parties to the agreement must both be either New Zealand citizens or ordinarily resident in New Zealand, and the children must qualify for child support.

Note

If a receiving carer is getting an unsupported child's benefit they can only register a voluntary agreement if the amount is equal to or more than the amount payable under a child support formula assessment.

What happens next?

After we register your agreement, we'll work out the monthly payments and let you know how much you'll pay or receive.

Note

When we've registered your voluntary agreement, only Inland Revenue can collect the payments.

Changing or ending the agreement

You can change your agreement at any time in your myIR account or by completing a new **Registration of voluntary agreement for Child Support - IR102** form and sending it to us.

The receiving carer can end the voluntary agreement by completing the **Cancellation of child support - IR107** form or in their myIR account.

If either party decides to apply for child support under a formula assessment this ends the voluntary agreement.

Are there exemptions from paying child support?

Temporary exemptions

You may be able to apply for a temporary exemption from making child support payments if you're:

- in prison for 13 weeks or longer
- in hospital for 13 weeks or more
- suffering a long term-illness
- under 16 years of age.

If you're in prison you must apply for the exemption before you're released. If you're in hospital you have up to three months after the day you leave hospital to apply for the exemption. If you are suffering a long-term illness you have up to three months after your illness ends to apply for the exemption. You have up to three months after the day you turn 16 to apply for the exemption.

There may be reasons why you do not qualify for an exemption, for example, you have income over a certain level.

To learn more about temporary exemptions go to ird.govt.nz/child-support/reviews-objections-exemptions/exemptions

What if I disagree with a temporary exemption?

If the liable parent has been granted an exemption from paying child support, you may be able to have it reviewed. For more information about exemption reviews please read our guide [Helping you to understand child support reviews - IR175](#)

Permanent exemptions

Victims of a sex offence can apply for a permanent exemption from paying child support for a child if:

- you believe the child was conceived as the result of a sex offence (as defined by sections 127-144C of the Crimes Act 1961).

A permanent exemption will be granted if:

- a person other than you has been:
 - convicted of the sex offence, or
 - proved to have committed the sex offence before the Youth Court, or
 - If no-one has been convicted of the offence, Inland Revenue is satisfied it is likely that an offence has been committed
- in the opinion of Inland Revenue, the child was conceived as a result of that sex offence.

If no one has been convicted of the sex offence you will need to provide as much information as you can to support your application for the exemption, such as a letter from a doctor or a police report. Call us on 0800 221 221 if you would like more information.

You can apply for a permanent exemption, by completing a **Victim of sex offence exemption from child support payments application - IR105B** form. You can download a copy from ird.govt.nz/forms-guides

If you disagree with us

What if I think the assessment is wrong?

If you think we've made a mistake in your child support assessment contact us on 0800 221 221 to see if it's a simple error which can be easily fixed. If after speaking with us you still think the assessment is wrong, you can make an objection to the assessment.

What if I do not agree with your decision?

If you do not agree with a decision we've made, contact us on 0800 221 221 so we can discuss the matter with you. If we cannot resolve it with you over the phone, you can may be able to make a formal objection. There are a number of decisions you can object to, for example you can object to our decision:

- that a child is or is not a dependent child
- to accept or decline a change of circumstances.

For more information about objections go to ird.govt.nz/child-support/reviews-objections-exemptions

How do I object to a decision or an assessment?

You can object in your myIR account, by writing a letter explaining why you disagree with our decision or your assessment, or by completing our **Notice of objection - child support - IR119** form.

We must receive your objection within 28 days of the date on our letter giving you our decision, or the date on your letter telling you about your child support to pay or your child support entitlement. If you cannot get your objection to us within 28 days, please contact us on 0800 221 221.

What happens next?

We'll review our decision or your assessment, and the reasons you've given in your objection and advise you of the outcome.

If you're a liable parent you have to continue paying your child support while we consider your objection and until we advise you to pay a different amount.

What if the amount of child support I'm paying or receiving does not consider my circumstances?

If you disagree with the amount of child support you're paying or receiving because of special circumstances, you can apply for a child support administrative review. An administrative review is a way of looking at your child support formula assessment to see if it can be altered to fit your particular situation. The administrative review is done by a review officer who is an independent person contracted by us. Review officers are experienced in law and follow precedents set by past court cases.

For more information about administrative reviews read our guide **Helping you to understand child support reviews - IR175**

How to contact us

By email

Send a secure email through myIR secure online services at any time. You'll need to register first at ird.govt.nz/myIR

By phone

From New Zealand 0800 221 221 (8am to 5pm weekdays)

From Australia 1800 504 042 (8am to 5pm New Zealand standard time weekdays)

From other countries +64 4 832 5209 (8am to 5pm New Zealand standard time weekdays)

Additional countries can now call us for free from Canada, United States of America, China, Hong Kong Special Administrative Region, South Korea and United Kingdom. Visit ird.govt.nz to view the Overseas customers – tollfree numbers.

0800 self-service

Our 0800 self-service number, 0800 257 777, is open 7 days a week. Make sure you have your IRD number ready when you call.

For access to your account-specific information, you'll need to be enrolled with voice ID or have a PIN.

When you call, confirm what you want from the options given. If you need to talk with us, we'll re-direct your call to someone who can help you.

Postal address (for all child support correspondence)

Child Support
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045

If you have a complaint about our service

We're committed to providing you with a quality service. If there's a problem, we'd like to know about it and have the chance to fix it.

Find out more about making a complaint at ird.govt.nz/disputes

Privacy

Meeting your child support obligations means giving us accurate information so we can assess your liabilities and entitlements under the Child Support Act 1991.

We may also exchange information about you with:

- some government agencies
- another country, if we have an information supply agreement with them, and
- Statistics New Zealand (for statistical purposes only).

You can ask for the personal information we hold about you. We'll give the information to you and correct any errors, unless we have a lawful reason not to. Find our full privacy policy at ird.govt.nz/about-this-site/privacy

New Zealand Government