

Child support – hospital patients

If you're a liable parent in long-term hospital care, you may be able to stop or reduce your payments. Read this factsheet to find out if you qualify.

Stopping your child support payments

If your income reduces or ceases, you may be able to stop your child support payments, depending on your circumstances.

You have a formula assessment

You may be able to stop paying child support if you're in a hospital or a drug or alcohol rehabilitation centre for at least 13 weeks and:

- you earn no income while you're a patient, or
- your income is only from investments which, on average, are less than the minimum weekly child support amount, or
- your only income is a reduced benefit from Work and Income (if you receive a full benefit for part of the time, you may still qualify).

You have a voluntary agreement or court order

You may be able to stop paying child support if you're in a hospital or a drug or alcohol rehabilitation centre for at least 13 weeks and:

- you earn no income while you're a patient, or
- your only income is from investments and averages \$10 a week or less, or
- your only income is a reduced benefit from Work and Income (if you receive a full benefit for part of the time, you may still qualify).

Stopping payments

You need to:

- complete a *Prisoner and hospital patient exemption – application (IR 105)* form
- ask an authorised person at the hospital to sign and stamp the form
- send the form to us (see over the page for our address).



Please read these notes before you apply

- You need to complete the application form while you're in hospital, or within three months of leaving.
- If you're unable to apply, another person can do it for you.
- If you don't qualify for an exemption during the first child support year you're in hospital, you may qualify for the following year or years. If you think you may qualify for the following years, contact us (see over the page for our phone number and address).
- A receiving carer can apply for your exemption to be overturned. For more information, read our guide *Helping you to understand child support reviews (IR 175)*.

Reducing your child support payments

Even if you don't qualify to have your payments stopped, you may still be able to have them reduced.

How to qualify for a payment reduction

If you believe your income will be lower than the amount we've used to work out your child support payments, you may be able to estimate your income for child support. Your income needs to be at least 15% less to qualify. If your estimate is accepted, we'll reassess your child support and your payments will reduce.

For example, if we originally used an income of \$30,000 a year to work out your payments and the income you expect to get for the whole year has fallen by at least \$4,500 (15%), you may be able to estimate your income.

How to estimate your income

You can either complete:

- an income estimate through your myIR secure online services account. To register or log in, go to www.ird.govt.nz, or
- an *Estimate of income for child support assessment (IR 104)* form. You can download a copy from www.ird.govt.nz "Form and guides".

We may ask you for evidence to support your estimation, for example:

- a payslip
- a letter from your accountant if you're self-employed.

If you already owe child support

The amount remains payable and you may be required to make payments.

When you leave hospital

You need to contact us as soon as possible after you leave hospital. We need to know:

- the date you left hospital
- your address
- if you're receiving a benefit, or
- if you're working, your employer's name.

We'll then make sure you pay the right amount of child support.

Where to find more information

If you'd like more information about child support, go to our website www.ird.govt.nz/childsupport. This site offers general child support information.

If you register for myIR secure online services at www.ird.govt.nz, you can check your child support payments, update your details online and correspond with us by secure email whenever you like.

You can view copies of all our forms and guides by going to www.ird.govt.nz and selecting "Forms and guides". You can also order copies by calling 0800 257 773.

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 www.ird.govt.nz

By phone

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

By post

General correspondence Child Support
PO Box 39010
Wellington Mail Centre
Lower Hutt 5045



www.ird.govt.nz

Go to our website for information, services and tools.

- **myIR secure online services** – log in to check and update your account information, file your EMS, IR 3 or GST return, request or confirm your PTS and send us secure mail.
- **Get it done online** – complete and send us forms and returns, make payments, make an appointment to see us and give us feedback.
- **Work it out** – use our calculators, worksheets and tools to help you manage your tax business, like checking your tax code, or your filing and payment dates.
- **Forms and guides** – download our guides and print forms to post to us.
- **Contact us** – for phone numbers, addresses and contact options.

You can also subscribe to our newsletters at www.ird.govt.nz/subscribe and follow us on Twitter @NZInlandRevenue.

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