

Child support – hospital patients or long term illness

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

Can I stop my child support payments?

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

If you have a child support formula assessment

You may be able to stop paying child support if you're in a hospital, a drug or alcohol rehabilitation centre, or suffering from long term illness. You must be in hospital, in a rehabilitation centre or suffering from illness for at least 13 weeks and:

- you earn no income, or
- your income is only from investments which, on average, are less than the minimum weekly child support amount, or
- your only income while in hospital or rehabilitation centre is a reduced benefit from Work and Income (if you receive a full benefit for part of the time, you may still qualify)
- you are unable to pay child support as a result of suffering from a long term illness.

If you have a voluntary agreement or court order

You may be able to stop paying child support if you're in a hospital, a drug or alcohol rehabilitation centre, or suffering from long term illness. You must be in hospital, in a rehabilitation centre or suffering from illness for at least 13 weeks and:

- you earn no income, or
- your only income is from investments and averages \$10 a week or less, or
- your only income while in hospital or rehabilitation centre is a reduced benefit from Work and Income (if you receive a full benefit for part of the time, you may still qualify)
- you are unable to pay child support as a result of suffering from a long term illness.



Stopping payments

If you are in hospital or a rehabilitation centre

You need to:

- complete a **Prisoner and hospital patient exemption – application - IR105** form
- ask an authorised person at the hospital or rehabilitation centre to sign and stamp the form.

Long term illness exemption

You may qualify for an exemption due to long term illness if you are unable to pay your child support as a result of your illness.

If you are applying for an exemption due to an illness you will need to:

- complete a **Long term illness exemption - IR105C** form
- provide documents to support your exemption application for example a letter from your doctor or hospital.

If your period of illness is going to last for longer than 13 weeks, we may contact you for additional supporting documentation.

Please read these notes before you apply

- If you are applying for a hospital exemption you need to apply while you're in hospital or a rehabilitation centre, or within three months of leaving.
- If you are applying for an illness exemption you need to apply during your period of illness or within three months of your period of illness ending.
- If you're unable to apply, another person can do it for you.
- If your application for exemption is granted a receiving carer can apply for your exemption to be overturned. For more information, read our guide **Helping you to understand child support reviews - IR175**.

Reducing your child support payments

Even if you do not 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 in myIR. To register or log in, go to ird.govt.nz/myIR, or
- an **Estimate of income for child support assessment - IR104** form. You can download a copy from ird.govt.nz/forms-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

An exemption applies to ongoing child support only. Any child support debt you already owe, remains payable.

Ending your exemption

Any exemption ends when you leave the hospital or rehabilitation centre, or your illness no longer prevents you from meeting your child support payments.

Contact us as soon as possible after you leave the hospital, rehabilitation centre or your illness no longer prevents you from meeting your child support. This is to ensure your child support details are correct and to arrange making your payments.

Where to find more information

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

You can view copies of all our forms and guides by going to ird.govt.nz/forms-guides

myIR

If you register for myIR at ird.govt.nz/myIR, you can check your child support payments, update your details online and correspond with us by message through myIR whenever you like.

How to contact us

If you need to contact us, including from overseas go to ird.govt.nz/contactus



ird.govt.nz

Go to our website for information and to use our services and tools.

- **Log in or register for myIR** - manage your tax and entitlements online.
- **Calculators and tools** - use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- **Forms and guides** - download our forms and guides.

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

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