



Child support – prisoners

If you're a liable parent who is currently in prison, you may be able to stop or reduce your child support 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 prison for at least 13 weeks, and:

- you earn no income while you're in prison, or
- your income is only from investments which, on average, are less than the minimum weekly child support amount.

You have a voluntary agreement or court order

You may be able to stop paying child support if you're in prison for at least 13 weeks, and:

- you earn no income while you're in prison, or
- your only income is from investments and averages \$10 a week or less.

You get a prison allowance

You can still apply to stop your child support payments.

You get paid under a "release-to-work" programme

If you're paid under a release-to-work programme, you can't apply to stop your payments. If you've already stopped paying child support, and you go on a release-to-work programme, you'll need to start paying child support again. If you stop being paid under a release-to-work programme you may qualify for an exemption for the time you're not working.

You're on home detention

You can't apply to stop your payments if you're on home detention.

Stopping payments

You need to complete a *Prisoner and hospital patient exemption – application (IR 105)* form. An authorised person will need to sign and stamp the form and send it on to us.

Please read these notes before you apply

- You need to complete the application form before you're released from prison.
- 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 prison, 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 from payment 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 need to complete an *Estimate of income for child support assessment (IR 104)* form.

We may ask 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're released from prison

Contact us as soon as possible after you leave prison. We need to know:

- the date you were released
- your new address and living arrangements
- 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.

How to contact us

By email

Send and receive secure mail through your myIR secure online services account. To register or log in, go to www.ird.govt.nz/myIR

By phone

From New Zealand 0800 387 782
(8 am to 5 pm weekdays)

By post

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.

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