



Child support – prisoners

If you're a liable parent who is currently in prison, you may be able to stop your child support payments. Read this factsheet to find out if you qualify.

Stopping your child support payments

If you are in a prison, either in New Zealand or overseas, and your income reduces or ceases, you may be able to stop your child support payments, depending on your circumstances. This is called an exemption from paying child support.

You have a child support 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 cannot 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 are on home detention

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

You are in an overseas prison

If you are in an overseas prison you can apply to have your New Zealand child support stopped as long as you are in prison for at least 13 weeks and you meet the income rules.

Stopping payments

You need to complete a **Prisoner and hospital patient exemption – application - IR105** form. An authorised person from the prison will need to sign and stamp the form and send it on to us.

If you are in a in New Zealand prison you can also call us on 0800 387 782 and we may be able to complete your application over the phone.

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 we grant you an exemption, a receiving carer can apply for your exemption from payment to be overturned.

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 need to complete an **Estimate of income for child support assessment - IR104** form or if you are in a New Zealand prison call us on 0800 387 782.

Go to ird.govt.nz/forms-guides to download a form.

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 to arrange to start making your payments and to make sure your child support details are correct.

How to contact us

By phone

From New Zealand

0800 387 782

(8 am to 5 pm weekdays)

By message

Send and receive messages through your myIR secure online services account. To register or log in, go to

ird.govt.nz/myIR

By post

Child Support

PO Box 39010

Wellington Mail Centre

Lower Hutt 5045

New Zealand



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.

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