



**Inland Revenue**  
Te Tari Taake

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# Child Support - Helping you to understand recognised care



# Introduction

This guide is for people who are providing or who intend to provide care for a child or children and the care is shared with someone else.

A person's care of a child will affect a child support formula assessment. This depends on whether the carer is a parent or non-parent carer of the child and the level of care they provide.

Our decision on the amount of care does not affect who has the legal day-to-day care of the child or who may have contact with the child. This decision just lets us work out the child support formula assessment.

## Your level of care may affect your Working for Families Tax Credits

The level of care required to qualify for Working for Families Tax Credits (WfFTC) is different to the one we use for child support. You may be entitled to WfFTC if you care for a child at least five days a fortnight on average (122 days a year).

If there are any changes in care for the children you receive WfFTC payments for you need to tell us about them straight away as they could affect your payments.

You can notify us of a change in family circumstances including income in myIR. If you have any questions about your entitlement to WfFTC, please call us on 0800 227 773.

The information in this guide is based on laws at the time of printing.

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## Terms we use

### **Non-parent carer**

A non-parent carer is someone who provides care for a child but is not the child's parent.

### **Parenting agreement/care arrangement**

An agreement between parents, or carers, that records a child's care arrangements.

### **Recognised care**

The amount of care a parent provides their child that is taken into account in the formula assessment (must be for at least 28% of the time).

## Who is a carer?

A "carer" of a child is a person who provides them with ongoing daily care other than on a commercial basis. This can be a parent or a non-parent.

If two people live together and they both provide care for a child, and:

- one of them is a parent of the child, only the parent can be treated as the carer
- neither one is a parent of the child, only one of them can be treated as the carer, and they can decide who this will be
- both are parents of the child, we'll treat both parents as carers.

If Oranga Tamariki–Ministry for Children is making payments for a child who has been placed in foster care, Oranga Tamariki are the only carer for child support purposes. Any care the parents of the child provide can not be taken into account.

# When is care recognised?

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.

If a person is a non-parent, they are considered a carer for child support if they look after the child 35% of the time or more. They must have at least 35% care of a child before they can apply for child support.

We generally determine care based on the number of nights a person cares for a child over a 365-day period:

- 28% is approximately two nights a week on average, or 103 nights a year
- 35% is approximately five nights a fortnight, or 128 nights a year.

If the number of nights is not a reasonably accurate reflection of the amount of care a person provides, we can consider the time the person is responsible for caring for the child. For example, although a father (who works nights) provides no overnight care for his daughter, he does provide care from 8 am to 6 pm, six days a week.

## 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.

## Allocating costs to recognised care

The amount of care a parent is recognised as having for a child, is used to work out the amount of a child's costs that the parent meets through their care. A parent's recognised care percentage is turned into a care cost percentage for use in the child support formula assessment calculation. The more care a parent is recognised as providing, the more costs we recognise they meet through their care.

Child support care percentage	Child support care cost percentage
0–27%	Nil
28–34%	24%
35–47%	25% plus 2% for every percentage point over 35% of care
48–52%	50%
53–65%	51% plus 2% for every percentage point over 53% of care
66–72%	76%
73–100%	100%

### Example

A father provides 30% of his son's care, so his "care cost percentage" will be 24%. The father's share of the costs when his son is in his care is 24%. The mother cares for him the other 70% of the time. Her care cost percentage will be 76%, and she won't be required to pay child support.

## Calculators

To help you work out the amount of recognised care you have there is a calculator on our website, the child support nights per year calculator.

There is also a calculator to help you work out what you might pay or receive – the child support liability/entitlement calculator.

For more information go to [ird.govt.nz/child-support/types/formula-assessment/amount/estimate](https://ird.govt.nz/child-support/types/formula-assessment/amount/estimate)

## Parenting agreements and orders

Before assessing child support, we need to determine the percentage of care a carer provides. If a care order, such as a parenting agreement or order is in place, you should send us a copy of it.

Written parenting agreements are a great way for parents and carers to set out the care arrangements for their children. They also help us determine the care arrangements when the parties disagree.

The Family Court makes parenting orders and sets out the care arrangements for children. The parenting order states who is responsible for the day-to-day care of a child, and when and how someone else important in the child's life can have contact with them.

We usually rely on the contents of any parenting agreement or parenting order to establish the amount of care. But, if the care arrangements are not fully detailed in the agreement or order, or are not being followed, we may ask you for evidence of this.

## **If you do not have an agreement**

If you do not have a formal agreement you need to provide us with the details of your care arrangement, for example the pattern of care, and care arrangements over holiday periods.

It's a good idea for each person to keep a record, for example, a diary of when they care for the child, in case there's a future dispute over the care.

## **Disagreements over care**

If carers cannot agree on the care arrangements for a child, and no parenting agreement or order is in place, or if a parenting agreement or order is in place but is not being followed, we'll assess the situation and make a decision.

We may ask both parties to give us evidence about the care both carers provide, for example, a calendar to show us when the children have been and/or will be in each person's care.

If you do not provide evidence when we ask you to, we'll make a decision based on the information we hold at the time. We cannot backdate this decision if you later provide the evidence we asked to see.

We must establish whether a care arrangement is for an ongoing period and not just for a temporary or short-term break. This is important, because the law requires a child's recognised care to be ongoing.

# When care changes

If the care patterns change you need to let us know straight away. Try to make another parenting agreement setting out the number of nights each carer has and send us a copy of the new agreement. We'll then update the recognised care percentage and the care cost percentage.

For example, a parent has care of a child 28% of the time – this results in a care cost percentage of 24%. The parent's care increases to 33% of the time. The care cost percentage remains at 24%.

## Note

Updating the care percentage may not always result in a change to the care cost percentage.

Let us know about changes in your care as soon as possible. We need details of the care arrangements or a copy of any new parenting agreement.

In most cases, we cannot backdate changes to your child support formula assessment if there's been a delay advising us of the change in care. For example, if your care increases and you do not tell us within 28 days of the change, we'll change your child support from the day you advise us.

If you no longer provide enough care for it to be recognised, tell us as soon as possible. You may end up paying or receiving the wrong amount of child support if you do not.

If care patterns change but you cannot agree on the changes with the other carer, you should still let us know straight away. We may need to make a decision on whether the care has changed enough to alter the child support assessment.

If you start to provide care for a child or the care you provide changes, you can let us know at [ird.govt.nz/myIR](https://ird.govt.nz/myIR) or by calling us on 0800 221 221.

# For more help

## **[ird.govt.nz/childsupport](http://ird.govt.nz/childsupport)**

If you'd like more information about child support, go to our website. Our site offers general child support information and access to our forms and publications. You can also register for myIR secure online services. This service lets you check your child support, update any changes and send and receive messages through myIR.

## **Contacting us**

We can sort out most queries and issues over the phone. If you need to contact us including from overseas go to **[ird.govt.nz/contactus](http://ird.govt.nz/contactus)**

## **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
- Statistics New Zealand (for statistical purposes only).

If you ask for the personal information we hold about you, we'll give it to you and correct any errors, unless we have a lawful reason not to. Call us on 0800 221 221 for more information. For full details of our privacy policy go to **[ird.govt.nz/privacy](http://ird.govt.nz/privacy)**



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