

Child support - voluntary agreements

We encourage parents and carers to negotiate their own child support agreements. If parents and carers can agree on child support, but would like Inland Revenue to administer it for them, they can register their voluntary agreement with us.

Working out your own agreement gives you certainty, because you can work out an amount of child support that you both agree is fair. You both have to agree to any changes to the amount payable.

Getting set up

If you don't currently pay or receive child support through us, you can register a voluntary agreement by completing the *Registration of voluntary agreement for child support (IR102)* form.

If you already have a formula assessment in place when we accept your agreement, it will cancel the formula assessed child support for the children named in the voluntary agreement.

If another person is a recognised carer of the child or children in a formula assessment, they must agree to cancel the formula. This can be done by all carers of the child completing a *Cancellation of child support (IR107)* form.

Note: Receiving carers who get a sole parent or unsupported child's benefit from Work and Income must contact us before registering an agreement.

Meeting the conditions

We'll accept your voluntary agreement for child support if it meets these conditions:

- The agreement is in writing.
- It must be between the liable parent and the receiving carer, who must both be either New Zealand citizens or ordinarily resident in New Zealand.
- The liable parent and receiving carer must both sign the agreement.
- The agreement must be for a "qualifying child", which means they are under 18 years of age or 18 years of age and enrolled at and attending a registered school in New Zealand or an overseas school, a New Zealand citizen or ordinarily resident in New Zealand, not financially independent, and not living with another person in a marriage, civil union or de facto relationship.



- The payments must be at least \$10 a week (\$520 a year).
- The amount must be for regular payments which can be worked out on an annual basis, eg, if you agree on payments of \$20 a week, make the agreement for \$1,040 a year.

How to register your agreement

You need to complete our *Registration of voluntary agreement for child support (IR102)* form if you want us to administer your voluntary agreement.

You can complete details of the agreement on the registration form or attach a copy of your written agreement to it. Both parties must sign the form.

After we register your agreement, we'll:

- work out the monthly payments, and
- advise you how much you need to pay or are entitled to receive.

We'll work out your payments starting from the later of these dates:

- the day we receive your completed form, or
- the start date you've stated in your agreement.

Note: When we've registered your voluntary agreement, we are the only party that can collect the payments.

Changing an agreement

You can change your agreement at any time by completing a new IR102 or writing a new agreement. When both parties have signed the form or agreement send it to us.

Ending an agreement

A voluntary agreement ends if:

- the agreement expires
- either party applies for a formula assessment
- the agreement no longer meets the conditions
- the receiving carer asks us to stop collecting child support
- the child the agreement covers no longer qualifies for child support.

A receiving carer can ask us to stop the voluntary agreement by completing a *Cancelling your child support (IR107)* form and sending it to us. They can download a copy from www.ird.govt.nz "Forms and guides".

Where to find more information

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

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)
From Australia	1800 504 042 (8 am to 5 pm New Zealand standard time weekdays)
From other countries	+64 9 984 2537 (8 am to 5 pm New Zealand standard time weekdays)

By fax

From overseas only	+64 7 959 7602
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www.ird.govt.nz

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

- **Log in or register for myIR** to manage your tax and entitlements online.
- **Demonstrations** - learn about our services by watching short videos.
- **Get it done online** - complete forms and returns, make payments, give us feedback.
- **Work it out** - 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 guides and forms.

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

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