

## What is child support?

This factsheet gives an overview of the child support scheme we administer. It includes general information for parents, or any person caring for a child who is not their own.

Child support is paid by parents who either don't live with their children, or who share the care of their children with another person. This usually happens when:

- a couple with children separate
- two people not living together have a child
- the children don't live with either parent.

Sometimes, children may be cared for by someone other than parents, such as grandparents, other family members, or Oranga Tamariki—Ministry for Children. In these cases, both parents may pay child support.

Child support aims to ensure that:

- parents take financial responsibility for their children
- financial contributions from liable parents help to offset the cost of benefits that support their children.

### How child support works

If a carer receives a sole parent or unsupported child's benefit from Work and Income, they'll complete a child support application as part of the benefit application process. Inland Revenue will assess and collect any child support payable.

Parents and carers who don't receive a benefit can make their own arrangements for child support - Inland Revenue doesn't need to be involved.

If parents and carers can agree on an amount of child support, but still want us to be involved, they can register a voluntary agreement. This means we'll collect the child support and pass it on, at a rate agreed to by both parties. For more information, read our factsheet *Child support - voluntary agreements (IR157)*.

If parents and carers can't agree, or the carer receives a benefit, we'll use a formula to calculate child support. Either parent, or non-parent carers who care for a child more than 35% of the time, can apply for a formula assessment of child support.

The formula assessment uses the adjusted taxable income of both parents, and subtracts standard amounts for personal living costs and any other children in the parent's care. It also takes into account the care each parent provides for the children and the costs of raising them.



Using the formula, we calculate monthly amounts and advise the:

- liable parent how much they need to pay
- receiving carer how much they're entitled to receive.

We collect payments from the liable parent and pass them on to the:

- receiving carer to help with the costs of looking after the child, or
- government, if the receiving carer is receiving a sole parent or unsupported child's benefit.

To qualify for child support, the child must be:

- 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 married, in a de facto relationship or civil union
- not financially independent, ie, not working more than 30 hours a week on average, or receiving a benefit or student allowance.

**Note:** New Zealand has a child support agreement with Australia. If a child and carer live in Australia and the carer wants to receive child support, they must apply to the Department of Human Services in Australia.

Child support isn't:

- a process to decide who is a parent, or care and contact arrangements for children. For help with these matters, contact your lawyer, Community Law Centre, local Family Court, or Citizens Advice Bureau
- paid direct to children - payments are made to the receiving carer
- Working for Families Tax Credits - see *Working and raising a family (IR201)*.

## 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](http://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

## Where to find more information

If you'd like more information about child support, go to our website [www.ird.govt.nz/childsupport](http://www.ird.govt.nz/childsupport) This site offers general child support information.

If you register for myIR at [www.ird.govt.nz](http://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](http://www.ird.govt.nz) and selecting "Forms and guides". You can also order copies by calling 0800 257 773.



## [www.ird.govt.nz](http://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.

### Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

[New Zealand Government](http://www.ird.govt.nz)