

# What is FamilyBoost?

This fact sheet gives an overview of FamilyBoost, including who can claim and the amount you may be able to claim.

FamilyBoost is a payment to help households with the cost of early childhood education (ECE). If you're eligible, you'll be able to claim a percentage of your weekly childcare fees each quarter (every 3 months). Childcare fees can include optional charges and services but do not include any donations or subsidies received.

## Who can get FamilyBoost

You may be able to receive FamilyBoost if you:

- are the caregiver of any children aged 5 and under,
- meet the income requirements,
- have fees from a qualifying ECE provider, and
- are a tax resident of New Zealand.

## Amount you can claim

Claims for FamilyBoost are for the household, not for each child. How much you can claim is based on your household income and which quarter you are claiming for.

### Quarters that end before 1 July 2025

If your household income in the quarter is less than \$35,000, your FamilyBoost will be 25% of the ECE fees you have claimed, up to a maximum of \$975.

If your household income is more than \$35,000, but less than \$45,000, you'll receive the lesser of:

- 25% of the ECE fees you have claimed, or
- the maximum amount (\$975) less 9.75 cents for each dollar you earn over \$35,000.

The table below shows the maximum amount that can be paid for household income over \$35,000.

Quarterly household income	Maximum quarterly refund
\$35,000	\$975.00
\$37,500	\$731.25
\$40,000	\$487.50
\$42,500	\$243.75
\$45,000 or more	\$0.00

If your household income is \$45,000 or more in a quarter, you cannot claim FamilyBoost that quarter. You may qualify in some quarters but not others.

### Quarters that end after 1 July 2025

If your household income in the quarter is less than \$35,000, your FamilyBoost will be 40% of the ECE fees you claim for, up to a maximum of \$1,560.

If your household income is more than \$35,000, but less than \$57,286, you'll receive the lesser of:

- 40% of the ECE fees you have claimed, or
- the maximum amount (\$1,560) less 7 cents for each dollar you earn over \$35,000.

The table below shows the maximum amount that can be paid for household income over \$35,000.

Quarterly household income	Maximum quarterly refund
\$35,000	\$1,560.00
\$40,000	\$1,210.00
\$45,000	\$860.00
\$50,000	\$510.00
\$55,000	\$160.00
\$57,286 or more	\$0.00

If your household income is \$57,286 or more in a quarter, you cannot claim FamilyBoost that quarter. You may qualify in some quarters but not others.

## Your household income

If your income is taxed before you get it (like salary and wages) we will use that information to work out your household income.

If you get other income (like from self-employment), we will use your latest income tax return. We divide the income in your return by 4 to get your quarterly income amount.

You need to file overdue income tax returns before you can claim FamilyBoost.

We do not reassess your income at the end of the tax year.

## How often you can claim

FamilyBoost can be claimed for the following quarters:

- 1 July to 30 September
- 1 October to 31 December
- 1 January to 31 March
- 1 April to 30 June.

You can choose to make your claim at any time after the quarter has ended, however each quarter will need to be claimed separately. You will have up to 4 years to submit your claims.

## How to register and claim

Save copies of invoices or quarterly statements from your ECE provider.

If your children go to different ECE providers, you will need invoices or quarterly statements from each ECE provider.

You can register for FamilyBoost in myIR.

To register you need:

- a myIR login
- an IRD number for each child attending ECE
- your bank information
- your partner's details.

Once you are registered you will be able to claim FamilyBoost in myIR.

## Care arrangements

Separated parents or caregivers living in separate households can claim FamilyBoost if you:

- have regular day-to-day care of the child or children,
- each have costs for ECE,
- each have separate invoices or quarterly statements in your names.

## Receiving other payments and subsidies

You can claim FamilyBoost if you get a benefit, pension, prize money or subsidies.

### Payments received from the Ministry of Social Development (MSD)

You will be able to claim FamilyBoost if you are getting payments from MSD and have ECE costs for a child in your household.

### Prize money

We assess FamilyBoost using taxable income. Generally, winnings from raffles, Lotto or prizes are not taxable, and so will not affect your FamilyBoost claim.

### Subsidies

If you get other subsidies to help with your childcare, like the Childcare Subsidy from Work and Income, you can only claim FamilyBoost for any extra costs. You cannot claim for costs already covered by a subsidy.

## For more information

To check if you're eligible or get an estimate of how much you may be able to claim, go to [ird.govt.nz/FamilyBoost](http://ird.govt.nz/FamilyBoost), or you can call us on 0800 767 287 Monday to Friday 8am to 5pm.



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

#### Forgotten your user ID or password?

Request these online from the myIR login screen and we'll send them to the email address we hold for you.



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