



Home based child care 2025 year

Worksheet for carers to calculate taxable income

A Gross Income received for childcare

April	\$.	
May	\$.	
June	\$.	
July	\$.	
August	\$.	
September	\$.	
October	\$.	
November	\$.	
December	\$.	
January	\$.	
February	\$.	
March	\$.	
TOTAL	\$.	

A

B Hours

April	
May	
June	
July	
August	
September	
October	
November	
December	
January	
February	
March	
TOTAL	

B

DEDUCTIONS¹

Variable Standard Costs

Hours **B** times \$4.56 **C**

Administration Costs

Admin Rebate² \$446.00² (see note below) divide by 52 then multiply by number of weeks childcare provided during the year...

Weeks **D**

Accommodation – Own Home

Purchase Price

\$ $\xrightarrow{\text{Multiply by 0.04 =}}$ \$ \downarrow
 minus
 Annual WINZ A/Sup \downarrow
 Sub Total \$ \downarrow
 \times Multiply by 0.50
 Sub Total \$ \downarrow
 \times Multiply by 0.3333
 Total \$ Weeks **E**

² (see note below) Divided by 52 then multiplied by number of weeks childcare provided during the year

Accommodation – Rental Home

Yearly Rent	\$	<input type="text"/>	↓	
			minus	
Less annual WINZ A/Sup		<input type="text"/>		
			equals	
Sub Total	\$	<input type="text"/>	↓	
			Multiply by 0.50	
Sub Total	\$	<input type="text"/>	↓	
			Multiply by 0.3333	
Total	\$	<input type="text"/>		
			Weeks	→
				\$ <input type="text"/> E

² (see note below) Divided by 52 then multiplied by number of weeks childcare provided during the year

Additional costs

Examples:

- ACC Levies
- Any expenses incurred to comply with training requirements of the Home-Based Care Order eg First Aid training

Customers must retain receipts

Total Additional Costs \$ F

¹ The deductions calculations are based on the 2025 tax year rates for Variable standard costs (which cover electricity/fuel, food, wear and tear, outings and associated transport costs, laundry, educational resources, modification costs, equipment, first aid supplies etc) and Administration costs.

² Educators operating a home based childcare activity for a full year (ignoring vacation breaks and absences due to sickness) may claim the full annualised fixed standard-cost amount. Only educators who commence or exit a home based activity part-way through an income year (1 April to 31 March) are required to apportion the fixed standard-cost amount related to the number of weeks their activity has been operated.

FULL CALCULATION

Gross Income	\$	<input type="text"/>	A
			minus
Less Variable Costs	\$	<input type="text"/>	C
			equals
Sub Total	\$	<input type="text"/>	
			minus
Less Admin Fixed Cost	\$	<input type="text"/>	D
			equals
Sub Total	\$	<input type="text"/>	
			minus
Less Accommodation Fixed Cost	\$	<input type="text"/>	E
			minus
Less Additional costs	\$	<input type="text"/>	F
			equals
TAXABLE INCOME	\$	<input type="text"/>	

If you use the standard costs and they work out to be more than your childcare income, you won't have to file a tax return unless there is another reason that the return is required. But, if you decide to file a return, you can't offset this loss against any other income in this year or any future year (the childcare income needs to be declared as Nil).

If you are not required to file an income tax return remember to contact Inland Revenue to advise them that your childcare income was a loss and therefore you are not required to file.

- If you don't let us know you may receive a late filing penalty of \$50.

Your taxable income from the home-based care will also be liable for ACC earner's account levy and self employed levy.

TAX for 2025 due: 9 February 2026