

IR753
April 2026

Support for you and your baby



Inland Revenue
Te Tari Taake



When your baby arrives, you can get payments from us to help with costs!

The two main payments are:

- ♥ Best Start (also called Best Start tax credit), part of the Working for Families package, and
- ♥ Paid parental leave (PPL).

If you qualify for PPL, Best Start payments begin after your last PPL payment.

Best Start payments

Best Start is a payment to help with costs in a child's first 3 years. Payment starts at \$77 a week, per child.

From 1 April 2026

For children born on or after 1 April 2026 the \$77.00 a week is reduced when the family income exceeds \$79,000.

Before 1 April 2026

For children born before 1 April 2026, the first year of Best Start \$77 a week is not dependent on your family income.

For the second and third year of the child's life, the \$77 per week is reduced when the family income exceeds \$79,000 in each of these years.

You cannot receive the Best Start and paid parental leave payments at the same time. If you register for both, your Best Start will start after your paid parental leave payments stop

How do I know if I can get Best Start payments?

To get Best Start you must be the child's main carer, and meet either of the following residency requirements:

- You're a New Zealand resident and tax resident and have been in New Zealand for at least 12 months in a row at any time, or
- The child or children you're claiming for are both resident and present in New Zealand.

To find out about other Working for Families payments go to ird.govt.nz/working-for-families Or call us on 0800 227 773

How do I get Best Start?

Register the birth and apply for your baby's IRD number at

smartstart.services.govt.nz/register-my-baby

We'll process your application for the IRD number and send you confirmation.

If you are already receiving Working for Families, your child will be automatically added to your existing account. If you are not, you will need to apply online, go to

ird.govt.nz/working-for-families



Paid parental leave (PPL)

PPL is paid for up to 26 weeks. The maximum payment is \$788.66 a week before tax or 100% of your weekly pay before tax - whichever is lower. PPL is adjusted on 1 July each year.

If you're self-employed and meet the requirements, you're entitled to at least the minimum rate of \$235.00 each week before tax.

You may be entitled to extra payments if your baby is premature. You're entitled if your baby is born before week 37 of pregnancy.

You must apply for PPL before the earlier of:
12 months since your child's arrival or when you return to work.

Work requirements

You can get PPL if you're an employee or self-employed. You need to work an average of at least 10 hours a week for any 26 of the 52 weeks right before your due date, or the date you become a child's main carer. You can have worked for 1 or more employers in that time. There can be times when you did not work.

To get PPL, your parental leave must start (or you must have stopped work) on or before the day your child arrives.

Further information

To find out more about PPL go to ird.govt.nz/paid-parental-leave

or employment.govt.nz/parental-leave

To find out more about Best Start and other Working for Families payments go to ird.govt.nz/working-for-families

or call us on **0800 227 773**



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SmartStart



**MINISTRY OF BUSINESS,
INNOVATION & EMPLOYMENT**
HĪKINA WHAKATUTUKI