



7 April 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 March 2026. You requested the following:

I would like to understand what figures IRD are relying upon to calculate a notice of entitlement for child support. [REDACTED] This request relates to the child support year April 2026 to March 2027.

Please provide:

- confirmation on the tax year used to assess paying parents income liable for child support*
- whether it was assessed income, PAYE income, Ir3 income and if so which year, an estimate, or a default assessment*
- the calculation sheet used to determine the assessment- as provided to paying parent*

I understand from your request that you are seeking information relating to the paying parent. We are unable to disclose financial details relating to the paying parent, including the calculation sheet used to determine the assessment, as these details are considered sensitive revenue information. Making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligations in section 18(1) of the Tax Administration Act 1994 (TAA). Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the TAA.

In this case, there are no grounds that permit me to release this information to you. Accordingly, I have decided to refuse these parts of your request under section 18(c)(i) of the OIA, as releasing this information would be contrary to section 18 of the TAA.

I can, however, provide you with general information that may assist you.

For a formula assessment, Inland Revenue generally uses the most recent income information available at the time the assessment is made. For the 2026–27 child support year, this is ordinarily the 2025 calendar year (1 January 2025 to 31 December 2025) or the 2024 income tax return, with inflation applied. If there is no income information, a default assessment may be applied or if the income has since decreased, the income would be calculated on an income estimate, this is initiated by the parent with the change.

Type of income used in the assessment

Under the child support formula, Inland Revenue first calculates each parent's child support income. These individual amounts are then added together to determine the parents' combined child support income. Each parent's share of this combined income is used to assess their relative capacity to financially support their child. The child support payable is therefore based on the proportion of the combined income that each parent earns, alongside other factors such as the level of care they provide for the child. This approach is intended to share the cost of raising children between parents in a way that reflects their respective financial circumstances.

The income used for a child support formula assessment depends on the parent's circumstances and the information available to Inland Revenue. The income may be based on one of the following:

- **Assessed income from a tax return (IR3)**, where the parent files an IR3 return,
- **Withholding income (PAYE)** reported by employers and other payers, where the parent earns salary or wage income and is not required to file an IR3,
- **An accepted income estimate**, where the parent has estimated their income for the child support year and Inland Revenue has accepted that estimate. A reassessment will occur at the end of the year, this will re-calculate the child support assessment based on the actual income received, or
- **A default assessment**, where Inland Revenue does not have sufficient income information and the parent has not met their filing obligations.

From 1 April 2022, child support assessments based on an IR3 are generally based on a person's net income for child support purposes. Net income includes income before losses carried forward are applied, and may include salary and wages, interest, dividends, and other taxable income, depending on the individual's circumstances.

Calculation sheet used to determine the assessment

Inland Revenue provides the paying parent with a calculation that explains how their child support assessment has been worked out, including the income figures used and how the formula has been applied.

While Inland Revenue cannot release the paying parent's calculation sheet, your notice of entitlement reflects the outcome of the formula assessment that has been applied and provides your portion of this calculation. If you believe the assessment does not accurately reflect the paying parent's circumstances, you may wish to consider whether an administrative review is appropriate.

Further information about how child support assessments work, and about review options, is available on Inland Revenue's website at www.ird.govt.nz by searching for *child support formula assessment*.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Sue Gillies

Customer Segment Leader, Families Customer Segment