



9 April 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 March 2026. You requested the following:

1. *a copy of the information/data/evidence relied on by IRD to determine the average cost of caring for a child*
2. *the average cost of caring for a child broken down by year, up until the age of 18.*
3. *Details of how the average cost of caring for a child are applied when calculating child support payments.*

For the avoidance of doubt, what I'm looking for is documentation that explicitly outlines the mathematical breakdown or analysis that IRD use to determine how much it costs to care for a child per age year. I'm not looking for the legislated equation available in the Child Support Act but documents that show how IRD determine the cost of caring for a child per year of their life. For example, average school/ health care/ social costs etc of a typical child in New Zealand up until the age of 18.

Information refused – Questions 1 and 2

Child support is calculated using a statutory formula set out in the Child Support Act 1991 (CSA). As part of that formula, Inland Revenue applies standardised child expenditure amounts, which represent the average percentage of income that is spent on supporting children in New Zealand.

These amounts are reflected through the child expenditure tables prescribed in legislation and published annually on Inland Revenue's website: [Child's age and related spending levels](#).

The tables do not reflect a parent's actual expenses or the specific costs of an individual child. They provide a consistent and standardised way of recognising child related costs within the formula.

The data that is used in determining the tables yearly figures is from the average weekly earnings held by Statistics NZ, which is publicly available in yearly reports on their website: [Home | Stats NZ](#), by searching *Labour market statistics (income)*.

I am therefore refusing question 1 of your request under section 18(d) of the OIA, as the information is publicly available.

The information that was relied on when establishing the expenditure table is as follows:

- The Household Economic Survey, a yearly report completed by Statistic NZ. The survey's are available on their website and can be found by searching *Household income and house cost statistics*.
- The document [Supporting children: a Government discussion document](#), which is an overview of what was considered when establishing the child expenditure table aspect of the child support formula.
- The document [Costs of raising children](#), which is a research paper produced by Inland Revenue and provided to parliament at the time the amendments to the child support formula were being discussed.

It is important to note that the overall calculation of the average cost of caring for a child is prescribed in the CSA and determined by the Government. Inland Revenue administers the child support scheme and applies the legislated formula, calculations and figures.

The average cost of caring for a child broken down by age is not held by Inland Revenue, and we do not believe it is held by another agency. Therefore, I am refusing question 2 of your request under section 18(g) of the OIA, as the information is not held by Inland Revenue.

Information released – Question 3

When calculating a formula assessment, Inland Revenue:

- Applies the child expenditure tables to determine the total child expenditure amount, based on the parents' combined child support income, the number of children, and the child's age group (0–12 years or 13 years and over),
- Allocates this amount between the parents according to their respective child support income percentages, after applying legislated living and dependent child allowances, and
- Adjusts each parent's share to recognise the level of care they provide, using care cost percentages prescribed in legislation.

Inland Revenue applies the child expenditure tables and care cost percentages strictly as set out in the Child Support Act. Inland Revenue's role is limited to updating the Average Weekly Earnings figure used in the statutory formula, based on Statistics New Zealand data.

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