



30 April 2026

Dear [REDACTED]

Thank you for your request, transferred to Inland Revenue from the Ministry of Justice on 6 April 2026. You requested the following information, considered under the Official Information Act 1982 (OIA):

I would also like to understand the percentage of generic ird child support assessments that are overturned. I would like to know the overall cost to taxpayers due to challenges from the use of a generic calculation. I would also like to understand how there are assessments of parental incomes at zero dollars. Finally how many generic calculations have one of the parent's incomes as less than the unemployment benefit.

Information being released

I have interpreted "overturned" to mean a standard child support formula assessment that was subsequently changed following an administrative review decision.

The table below sets out, for each year from the year ended 31 March 2022 to the year ended 31 March 2025:

- the total number of standard child support formula assessments,
- the number of administrative review applications received, and
- the number of assessments that resulted in a departure from the standard formula.

These figures include only standard formula assessments. Voluntary agreements have been excluded.

Year ending 31 March	Total formula assessments	Total review applications	Total departures granted	Percentage of assessments altered
2022	109,555	2,866	697	0.6%
2023	107,206	3,515	1,314	1.2%
2024	103,023	3,863	1,409	1.3%
2025	96,525	3,566	1,410	1.4%
2026	91,979	3,717	926 (962 cases still in progress)	1.0%

Child support is typically assessed using a parent's adjusted income from the most recent completed calendar year, or, where relevant, overseas or return income from two years prior. Each parent's adjusted income is reduced by a living allowance, which is an amount deducted from their income to account for day to day living costs and other applicable allowances. The annual living allowance rates can be found on Inland Revenue's website: ird.govt.nz/child-support/how-much-you-might-get-or-pay/rates.

After allowances are deducted from a parent's adjusted income, the remaining amount is the parent's child support income. Where a parent's allowances exceed their adjusted income, their child support income is calculated as \$0.00.

The following table provides the total number of child support assessments in which one parent has a child support income of \$0.00.

Year ending 31 March	Number of assessments where one parent has a nil income	Total number of assessments
2022	96,321	216,765
2023	89,503	211,056
2024	83,209	202,371
2025	80,601	189,092
2026	66,477	179,235

Information withheld or refused

The remuneration for child support review officers is withheld under section 9(2)(b)(ii) of the OIA to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the individuals who are the subject of the information. As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

Your request for the total cost of Administrative Reviews is refused under section 18(g) of the OIA, as this information is not held by Inland Revenue. Customer Service Officers and Technical Specialists both work on a range of child support cases, including Administrative Reviews, and their time is not recorded or attributed to specific tasks. Therefore, we are unable to determine the time spent and costs incurred in relation to Administrative Review cases.

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