



19 August 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 28 July 2025. You requested the following:

- 1. What is the total amount of unpaid Child Support (arrears) owing, from all liable parents to all receiving parent, at the current time.*
- 2. What is the gender split of that amount owing (what is owed to men, what is owed to women).*
- 3. How long does it take for IRD to collect and distribute to the receiving carer, the full amount of unpaid Child Support, they are owed.*
- 4. What is the breakdown of total amount of arrears that has been owing for more than 5 years, 5-10 years and owing for longer than 10 years.*
- 5. What methods does the IRD use to collect unpaid Child Support arrears and what has been the most successful method at getting the arrears paid in full.*
- 6. Does IRD charge interest on Child Support owing, if so does the receiving parent receive that interest? If not, why not?*

Item 1

The below table lists the total amount of unpaid Child Support, including penalties, as at 30 June each year from 2020 to 2025.

Year	Total unpaid Child Support (\$b)
2025	0.913
2024	1.005
2023	1.098
2022	1.188
2021	1.366
2020	2.151

Item 2

Inland Revenue does not specifically collect gender information. For statistical purposes, we use a customer's title as a proxy.

The titles have been allocated in the following manner:

- Male includes the titles MR, MASTER, LORD, REVFR, SIR.
- Female includes the titles MISS, MRS, MS, LADY, RMTHR, SISTER, DAME.
- Other/Unknown includes the titles CAPT, COL, DR, MX, PROF, REV, HON, JUDGE, MAJOR.

The table below details the percentage of Child Support owed to males, females and unknown.

Gender	%
Male	7%
Female	88%
Other/Unknown	5%

Item 3

If a liable parent gets behind on their Child Support payments, Inland Revenue will work to get these payments back on track as quickly as possible. Attempts will be made to recover the outstanding amount. Timelines differ around the ability to collect the debt due to people's ability to pay. Attempts are made to recover this through customers employers, bank accounts or anywhere else we may be able to obtain the funds.

If the liable parent has a credit in any of their tax accounts (for example, income tax) the credit will be used to reduce the overdue Child Support.

Once a payment is received, this is passed on to the receiving carer. These payments are automatically issued to receiving carers within a couple of days of receiving and processing the payment.

Item 4

The below table details the total amount of arrears for each category.

Age of Debt	Amount of Debt (\$b)
Under 5 years	0.728
5-10 years	0.103
Over 10 years	0.082

Item 5

Information regarding Inland Revenues collection methods for Child Support payments can be found on Inland Revenues website here [Missed Child Support payments - receiving carers](#).

As a summary of the collection methods, alongside voluntary payments, collection of Child Support may be enforced from any of the following:

- Income deductions from salary, wages, any benefit or ACC payments
- Bank accounts (the available balance on the account)
- Any other money that may be payable to a liable parent, for example, a trust account or superannuation
- Legal action can also be taken against liable parents, such as stopping at the border or charging orders over assets.

The most successful method of enforcement action is income deductions from salary, wages, any benefit or ACC payments.

Item 6

Inland Revenue does not charge interest on Child Support owing.

However, if Child Support is not paid by the due date, a two-stage late payment penalty is charged as follows:

- 2% of the unpaid Child Support the day after the due date
- 8% of the unpaid Child Support 27 days later

Prior to the Child Support Amendment Act 2021, Incremental penalties were applied monthly to the outstanding amount at a 2% rate for the first 12 months, and then 1% for any months after.

In the reading of the [Child Support Amendment Bill — Second Reading - New Zealand Parliament](#) it was stated:

“The net effect of the mounting debt is for parents to simply abdicate their responsibilities, so we propose to eliminate these incremental penalties.”

“The incremental penalties have been found to be a barrier to paying Child Support for a very small percentage of people who pay”

This removed the incremental penalty and there is now no additional amount added, after the initial penalties charged within the first 28 days of the due date.

Penalties are separate from Child Support and are not paid to the receiving carer. They are designed to encourage parents to meet their Child Support obligations. However, paying Child Support takes priority over paying penalties.

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