

3 August 2026

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 July 2026, as a follow up to your previous request in 26OIA2422. You requested the following, itemised for ease of understanding:

In your response you indicated that there is a mandated minimum child support payment of \$520 per year for a voluntary agreement and \$1211 per year for a formula assessment.

- 1. Can you please provide any relevant information, legislation, and IRD guidelines that explain the rationale behind why the mandated minimum for a child support formula is more than double that of the mandated minimum for the voluntary agreement?*
- 2. What rationale is given to explain why a child covered by a voluntary agreement requires less than half of the amount to meet their needs compared to if they were included in a formula assessment rather than a voluntary agreement?*

Question 1

Inland Revenue does not hold any material regarding item one of your request. Therefore, this question is refused under section 18(e) of the OIA as the information requested does not exist.

While Inland Revenue has not identified material explaining the rationale between the two minimum child support amounts, we can provide some information about their legislative history.

The child support formula assessment minimum was increased and linked to inflation in 2001. The explanatory material for this change is available on Inland Revenue's tax policy website (taxpolicy.ird.govt.nz) here [Child Support Amendment Bill 2001 - Explanatory note](#).

The \$520 voluntary agreement minimum for child support has remained unchanged since the introduction of the Child Support Act 1991 (CSA).

It is important to note that voluntary agreements differ from formula assessments in that the amount payable is agreed by the parties involved and Inland Revenue's role is to administer collection of the agreed amount. Under a formula assessment, the amount payable is determined under the child support formula set out in the CSA. The statutory minimum for a voluntary agreement operates as a threshold for agreements that can be registered and administered under the CSA.

Question 2

Your request for the rationale in question two does not constitute a request for official information under the OIA, rather it is a request for an opinion. Official information is any information held by an agency subject to the OIA. This includes:

- documents, reports, memoranda, letters, emails and drafts
- non-written information, such as video or tape recordings
- the reasons for any decisions that have been made about you
- manuals that set out internal rules, principles, policies or guidelines for decision-making
- agendas and minutes of meetings, including those not open to the public

Responding to your request would require Inland Revenue to engage in debate or to create justifications or explanations. The OIA does not require agencies such as Inland Revenue to do that (see the Ombudsman's website here [Your ability to request official information | Ombudsman New Zealand](#)).

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



Jason Stewart

Customer Segment Leader – Families Customer Segment