



22 February 2022

[REDACTED]

Dear [REDACTED]

Thank you for your response to Inland Revenue's letter from our Ministerial and Escalated Complainants team [REDACTED] received on 24 January 2022. We have considered your questions as a request under the Official Information Act 1982 (OIA). You requested the following:

- *Why is IRD not telling us how many payees are dying?*
- *Why are we not able to see the average age of death of payees vs general public?*
- *Is there any internal IRD report on cessation of payments due to death?*
- *Is anyone in IRD looking at the difference in life expectancy between a child support payees and the general public?*
- *If this data is already being collected. Is IRD passing this information on to the responsible government department?*
- *Does IRD have processes in place to make sure they aren't causing harm? Is this measured? What reports are produced. Can I request these via an Official information act request?*
- *If there is no IRD report on deceased payees, can I please request this (non confidential data). How can I request this? Is there a list of what's able to be requested via an official information act request?*

Inland Revenue has a Memoranda of Understanding with Te Tari Taiwhenua/Department of Internal Affairs (DIA), where information shared under this agreement is used for the purpose of identifying deceased customers and verifying their details. The information matching assessment must pass a number of validations to ensure that Inland Revenue has the correct person. This information is then used to update Inland Revenue's system for both tax and social policy reasons, including date of death.

As mentioned in the letter provided to you by [REDACTED] on 17 January 2022, Inland Revenue does not hold information on the effect child support matters may impose on someone's mental health, therefore no findings are able to be published in relation to this. However, we were able to look at the data we hold for the last 5 years and found that Inland Revenue has had 145,923 male* liable parents during this timeframe. The current average age of a liable parent is 40 years, with the youngest being 17 and the eldest is 92. Of these 145,923 individuals, we have recorded 1,609 as ceasing obligation due to death, with the average age of death being 44 years. The cause of death is not known for all individuals as this information is not recorded by Inland Revenue. Information around the average age of death for males in New Zealand is available here: <https://www.stats.govt.nz/topics/life-expectancy>.

* Unless the individual has contacted Inland Revenue to update the gender that they identify as, the gender we are reporting on will be based on the identification documents used to apply for an IRD number. Often this is the gender assigned at birth as per their birth certificate.

Inland Revenue's teams are very adept at working with our customers as they work right across all aspects of child support, from processing applications, taking phone calls regarding various types of queries, through to debt collection. We are proud of the fact that our staff genuinely care about our customers and strive to get the best outcomes for all parties involved, taking into account each individual's personal circumstances. However, as mentioned by [REDACTED] our people are not trained counsellors, and so if they believe an act of self-harm is a possibility, Inland Revenue staff are advised to contact the police.

[REDACTED] touched on the intention of the Child Support Act 1991 in his letter to you, and the legislation that Inland Revenue must work within. Our teams are empowered to do everything they can within the legislation to ensure that the best outcome is achieved for all parties involved, including for the qualifying children in the child support relationship. If a liable parent is struggling to pay their assessment, then Inland Revenue offers a number of options to help them. These include (but are not limited to):

- **Estimation of income:** If a liable parent's income drops 15% or more compared to the income used for the child support assessment, they may be able to estimate their income, which could reduce the amount they have to pay Inland Revenue. More information can be found on Inland Revenue's website: <https://www.ird.govt.nz/child-support/managing/income>.
- **Administrative review:** If a liable parent thinks that the amount we have worked out in our formula assessment does not take their special circumstances into account, they can apply for a child support review: <https://www.ird.govt.nz/child-support/reviews-objections-exemptions/reviews>.
- **Departure Order:** If a liable parent is unhappy with the outcome of the administrative review, they can ask the Family Court for a Departure Order. Information on how to apply can be found on the Ministry of Justice's website: <https://www.justice.govt.nz/family/paternity-and-child-support/child-support/appeal-an-inland-revenue-decision>.

These options are also available to receiving carers.

Inland Revenue understands that all our customers have complex lives, and we work with them around what options are available to them under the legislation we administer. From 1 April 2021, we stopped charging ongoing late payment penalties to overdue child support. We may be able to reduce or remove the penalties applied to a liable parents account from before this date if they contact us and arrange to pay, or set up a payment plan. More information about how to resolve child support debt can be found on Inland Revenue's website: <https://www.ird.govt.nz/child-support/managing/debt/liable-parents>.

You requested any reports written on deceased liable parents, reports on either cessation of child support payments due to death, or life expectancy of liable parents. No reports are produced in relation to your question as no government agency requires this type of reporting at this time. Therefore, this part of your request is refused under s18(e) of the OIA as the documents alleged to contain the information requested does not exist.

Please refer to section 2(1) of the Official Information Act 1982 for documents that can be requested under the OIA. This Act can be viewed at www.legislation.govt.nz. Additionally, you can read more about the types of requests you are able to make by searching 'your ability to request official information' on www.ombudsman.parliament.nz.

Right of Review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: CommissionersCorrespondence@ird.govt.nz.

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

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you for your request.

Yours sincerely



Sue Gillies

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