Inland Revenue
Te Tari Taake

26OIA2422

7 July 2026

[redacted]

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 June 2026. You request is attached as **Appendix A**.

Item 1: Children and families in the child support system

The table below sets out the number of ongoing receiving carers (families) and qualifying children involved in the child support system throughout each tax year between 2013 and 2026.

Please note, qualifying children are children that a parent or parents are liable to pay child support for. This excludes dependent children, who are children in the care of a receiving carer or liable parent that child support is not being paid for.

Tax year	Families	Qualifying children
2026	92,125	128,433
2025	99,248	136,953
2024	103,238	146,993
2023	110,578	159,267
2022	111,665	165,735
2021	131,725	174,670
2020	135,617	182,233
2019	135,625	183,042
2018	135,347	183,745
2017	134,807	185,418
2016	131,816	181,867
2015	133,655	192,353
2014	135,712	194,751
2013	138,470	197,991

Item 2: Impact on numbers of families and children

There has been no formal evaluation of how the reforms in the Child Support Amendment Act 2013 impacted the population base for child support.

However, the reforms did lead to an 'administrative' reduction in the number of receiving carers and liable parents. This reduction was due to changes in the formula assessment rules. Under the new formula, a child support group (children who have the same set of parents), is assessed in a single calculation. This included when there is shared or split care of a child.

Before the 2013 reform, when parents shared or split care, each parent could apply as a receiving carer and the other would be the liable parent. Separate assessments were made for each liable parent, with payments then offset. The parent with the higher obligation would pay the difference.

In contrast the formula after the 2013 reforms only requires one calculation for a child support group, and offsets are handled within the formula assessment itself. With some exceptions for different care arrangements, the typical outcome is one receiving carer and one liable parent for that child support group. As opposed to two of each under the old formula.

Item 3a - 3d: Child support minimum payment amounts

Private agreements for child support are made between parents or guardians, and Inland Revenue has no oversight or visibility of these. Therefore, your request for information regarding private agreements for child support is refused under section 18(g)(i) of the OIA as Inland Revenue does not hold this information and we do not believe another agency does.

Amounts under voluntary agreements are set by the parents. Inland Revenue administers the payments but has no involvement in setting the amount other than ensuring it complies with the statutory minimum. The minimum payment amount under a voluntary agreement is $520 per year.

Unlike voluntary agreements, a formula assessment is a set calculation that Inland Revenue completes and administers. The current minimum amount under a formula assessment is $1,211 for the period 1 April 2026 to 31 March 2027. The minimum amount is adjusted each year by adding an inflation factor to the previous year's figure.

Both the minimum payment amounts for voluntary agreements and formula assessments are set out in section 72 of the Child Support Act 1991 (CSA).

Child support entitlements are not reduced to cover any costs incurred in the collection and distribution of payments. The full amount of the assessed child support is paid to the receiving carer, with the exception of a carer who is receiving an unsupported child benefit (UCB). Further information on this can be found below in answer to item four of your request.

The voluntary agreement minimum payment amount has not been changed since the introduction of the CSA. For formula assessments, the minimum payment amount is updated each year as per section 72 of the CSA.

Item 3e: Child support scenarios

Inland Revenue has no involvement in any calculations of private or voluntary agreements. Therefore, the information you have requested in scenario's one and two is refused under section 18(g)(i) of the OIA, as the information is not held by Inland Revenue.

For scenario three, this information is publicly available and can be found by using the child support payment calculator on Inland Revenue's website (ird.govt.nz). Therefore, this part of your request is refused under section 18(d) of the OIA, as the information is publicly available.

Items 4: Mandatory child support applications

Prior to the introduction of the child support pass on amendments, any parent or carer who was receiving sole parent support, a benefit at a sole parent rate or a UCB was required to apply for a child support formula assessment. The payments in these cases were retained by the government to offset the cost of the benefit paid to the carer. If the amount of child support was higher than the benefit, any excess was paid directly to the carer.

Since 1 July 2023, only carer's who are receiving a UCB are required to apply for a child support formula assessment, as per section 9 of the CSA. These payments continue to be retained by the government to offset the cost of the UCB.

Item 5: Both parents receiving a benefit

Receiving a benefit does not exclude a parent from being liable to pay child support. The standard child support formula assessment applies regardless of the parent's income source. If a beneficiary is assessed as a liable parent, child support payments will be deducted from their benefit.

Item 6: Administrative Reviews

There is no exception in the CSA, the Privacy Act or the Tax Administration Act which would allow Inland Revenue to share information it holds about another person with an administrative review applicant or a person considering a review.

Once an application for an administrative review is made, a copy of the information that has been provided by the applicant and the respondent is shared with the other party before the review hearing. Further information regarding the exchange of information can be found in the Inland Revenue guide Helping you to understand child support reviews – IR175.

The outcomes of administrative reviews are not publicly available. The reviews are an Inland Revenue process – that is, they are not run by a court. Each review is fact specific. Under section 96P of the CSA, the review outcome and information supplied cannot be used for any other purpose, shared with anyone outside the involved parties or be published.

Item 7: New partners income

The legal justification for why a new partners income is not included in formula assessments sits in the CSA. The CSA has the objective of assessing a parent's financial contribution toward their children and as such sets out that only parents' contributions are assessed and only their income is included in the formula.

The policy rationale for this is outlined in paragraph 6.25 on page 48 of the document Supporting children: a Government discussion document on Inland Revenue's tax policy website (taxpolicy.ird.govt.nz). As both this document and the CSA are publicly available this part of your request is refused under section 18(d) of the OIA.

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

[redacted]

Sue Gillies
Customer Segment Leader – Families Customer Segment

Appendix A

1. *How many children and families are involved in the current child support system, and how have those numbers changed since the introduction of the Child Support Amendment Act 2013? Please provide this information in table form broken down into separate years.*
2. *What impact, and potential causes, on these numbers, if any, did IRD observe, as a result the introduction of the Child Support Amendment Act 2013, compared to the years preceding the introduction of the Amendment Act?*
3. *What are the current minimum payments required by IRD for a private agreement for child support, a voluntary agreement for child support, and a formula assessment for child support?*
   a) *If these minimum required payments are different, what is the justification for these being different?*
   b) *Do these minimum required payments include any claw back by IRD/Government to cover administrative costs, debt recovery costs, or benefit recovery costs?*
   c) *What factors are used to determine the minimum required payment amounts for a private agreement, voluntary agreement, and formula assessment?*
   d) *Have these minimum required payment figures been amended or changed since the introduction of the Child Support Amendment Act 2013 and since the introduction of the child support pass-on legislation?*
   e) *Can you please provide confirmation on what amount of child support would be payable under the following scenarios and by which parent. There is only 1 child involved;*
      i. *Scenario 1 - private agreement to have neither parent pay any child support Parent A earns $65,000 and has 65% care Parent B earns $35.000 and has 35% care*
      ii. *Scenario 2 - Voluntary Agreement both parents agree Parent A will pay the minimum required Parent A earns $65,000 and has 65% care Parent B earns $35,000 and has 35% care*
      iii. *Scenario 3 - Formula Assessment Parent A earns $65,000 and has 65% care Parent B earns $35,000 and has 35% care*
4. *If child support formula assessments are meant to be a "backup" as stated by several MPs and IRD themselves, is it true that there is a mandatory requirement to apply for them for some types of benefit? If so, which benefits and why is it mandatory to apply?*
   a) *Has this mandatory requirement changed since the introduction of the pass-on legislation?*
   b) *What was the original intent and justification for the mandatory application for a child support formula prior to the introduction of the pass-on legislation, and is this justification still valid?*
5. *Can you confirm if it is true that despite both parents being in receipt of a benefit, IRD still require one parent to pay child support if a formula assessment is applied for, and that regardless of how low the parental incomes are, this would result in the minimum payment amount being deducted from the paying parent's benefit?*
6. *Is it legally possible for the IRD to provide an applicant for a review on one of the Grounds for Review, with the financial information of the other parent? If not, why not?*

Ground 8 "Capacity to Earn" in particular would benefit from such information being available. But all of the grounds are equally important to this point.

a) Is it legally possible for a Review Officer to provide an applicant for a review, with a copy of the other parent's statements prior to the review meeting taking place? If not, why not?

b) Are parents applying for a review of child support through a review officer, able to freely access previous cases and legal precedence to assist in building their case or is access to these legal findings restricted? Again, why/why not?

7. *What is the current legal justification for not including the income of new partners or spouses in the child support formula?*