Inland Revenue
Te Tari Taake

26OIA2448

16 July 2026

[redacted]

Dear [redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 19 June 2026. You requested the following:

1. *For each of the last five income years, the number of families whose Working for Families Tax Credit entitlement ceased at the end of the calendar year in which a dependent child turned 18, where that child remained enrolled in full-time secondary education in the following calendar year. If exact figures are not held, any available estimate or related statistics.*
2. *Whether Inland Revenue has, in any case, continued to pay Working for Families Tax Credits for a dependent child in full-time secondary education beyond the cessation point in section MC 9(3) of the Income Tax Act 2007 (the first instalment date in the calendar year following the child's 18th birthday) — and if so, how many such cases.*
3. *Any internal guidance, policy documents, or operational instructions concerning the cessation of Working for Families for children who turn 18, including how the cessation date (commonly applied as 31 December) is determined.*
4. *Any advice, review, briefing, or correspondence (including with the Minister of Revenue, the Treasury, or the Ministry of Social Development) regarding whether section MC 9 should be amended to align entitlement with secondary school completion, or regarding the transition of over-18 secondary students to StudyLink.*
5. *Whether Inland Revenue has identified the myIR guidance — which advises that Working for Families is paid while a child is "studying in secondary school or a tertiary institute" — as potentially misleading, and any documents concerning a review or amendment of that wording.*

Information being released

Item 2

Inland Revenue has had no cases in the past five income tax years where Working for Families (WfF) was paid beyond the cessation date set out in section MC9(3) of the Income Tax Act 2007 (ITA).

Item 3

The four documents set out in the following table are internal guidance and operational instructions in scope of item 3 of your request. These are attached as **Appendix A**.

Please note, some information in the documents is outside the scope of your request. This information has either been removed or withheld as 'not in scope.'

Document	Title	Decision
1	Working for Families rollover	Parts withheld and removed as not in scope
2	Child turning 18 work item	Part withheld as not in scope
3	Dependent child criteria for Working for Families	Parts withheld and removed as not in scope
4	Resolve WfF registration errors and reviews	Parts withheld and removed as not in scope

Information refused

Item 1

Inland Revenue cannot determine if a child has remained enrolled in a secondary school after they have turned 18, as we do not hold information relating to school enrolments for children. Therefore, item one of your request is refused under section 18(g)(i) of the OIA as the information requested is not held by Inland Revenue, and we do not believe it is held by another department.

Items 4 and 5

Inland Revenue does not hold any documents from the past five years regarding whether section MC 9 of the ITA should be amended or relating to the transition of secondary students aged 18 and over to StudyLink.

Inland Revenue also does not hold any documents concerning a review of, or amendments to, the myIR guidance relating to WfF being paid while a child is attending secondary school or a tertiary institute.

Therefore, items four and five of your request are refused under section 18(e) of the OIA the requested information does not exist.

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

Guided help

Enter keyword here

GHWORK002

Working for Families rollover

In confidence

Created 18/02/20 Modified 24/02/26

Each year the Working for Families account will be rolled over to the next tax year, so that the customer does not need to reapply. This article provides an overview of the process and instructions for handling customer enquiries and errors.

Not in scope

Not in scope

Child financially independent error

This error occurs in two situations

- A child received a main benefit (formerly income-tested benefit) or student allowance.
- A child's income is greater than the threshold START uses to identify children who are financially independent.

The START threshold is based on the minimum wage (from [Employment New Zealand website]) multiplied by 30 hours a week. A child who is paid more than the minimum wage could earn this amount while working less than 30 hours per week.

Use the following information to verify if the child can still be included in the Working for Families registration.

See definition of "child" for Working for Families

☑ Yes

Child definition

For Working for Families, a child is a person who is not in a marriage, civil union or de facto relationship, and is any of:

- 15 years or younger - regardless of whether they meet the **financially independent** criteria
- 16 or 17 years - and not financially independent

- 18 years - and still studying at secondary school or a tertiary institution - and not financially independent.

For more information on dependent children criteria see Dependent child criteria for Working for Families.

See definition of "financially independent" for Working for Families

☐ Yes

Check START for child's income details and school attendance

- Check the child's **Income Profile** tab for source and amount.
- Check notes under the child and PCG for any information as to if the child has left school or is working. Check child support accounts too for useful notes.

If the child is receiving income (not benefit/Student allowance):

- We need to know their hours of work to determine financial independence.
- If the hours are not already recorded in START notes then phone the PCG to ask.

If the child is 18 (or turning 18) and not financially independent:

- We need to know if they are still attending a school or tertiary institution.
- If their school/tertiary attendance is not already recorded in START notes then phone the PCG to ask.

If you phone the PCG, in START record notes of any information received so it is available to other staff in future.

What is the child's age?

18 years

Based on the information above, is the child financially independent?

☐ Yes

Is the child still attending a school or tertiary institution?

☑ **Yes**

Your Outcome

Child 18, not financially independent and attending school or tertiary institution

As the child is not financially independent and still attending school or a tertiary institution, no action is needed on the Working for Families registration.

The child will remain eligible until the earlier of:

- The day they stop attending school or a tertiary institution,
- The day before they become financially independent,
- The end of the calendar year they turned 18 in.

Resolve the rollover error work item to allow the rollover to continue.

Resolve the work item to clear the error

To resolve the work item:

1. Access the **FAM - Rollover Error** work item and click **Edit**.
2. Tick the checkbox in the **Checked** column for the error you have reviewed.
3. Click **Save**.

4. If there are other errors listed in the work item locate the appropriate information on this page to assist with reviewing the error.
5. Once all errors have been reviewed and checked, in the **Notes** tab, click **Add** and include notes to record all action taken on all errors and any contact made with the customer.
6. Click **Save**.
7. Click **Complete**.

The rollover will now continue and once complete a notice of entitlement will issue.

⊖ Reset this section

This will clear selections/answers for the ‘Child financially independent error’ section

Not in scope

Child turning 18 work item

Instructions for actioning a child turning 18 work item for Working for Families (WfF) and child support purposes.

On this page

The work item is created on the account when a child is approaching their 18^{th} birthday. For both Working for Families and child support, the cease date needs to be earlier of:

- The day before the child's 18^{th} birthday if they are not studying, or
- The day before the child became financially independent, or
- The day the child stops studying if they leave school after their 18th birthday but before the school year finishes, or
- **Working for Families** - the last day of the calendar year (31 December) in which the child turned 18 if they are studying and not financially independent, or
- **Child support** - the last day of the calendar year (31 December) in which the child turned 18 if they are attending a registered school and not financially

independent.

The work item will be titled either **Child turning 18 – FAM** or **Child turning 18 – Child Support**. To confirm the qualifying criteria for Working for Families, refer to Dependent child criteria for Working for Families. For child support, refer to Qualifying child

Notification to customer

Notification will be sent to the principal caregiver 60 days before the child's 18th birthday to see if they continue to qualify for Working for Families.

Any child support carer who has at least 28% care will also receive this notification.

How the notification is issued to the customer is determined by whether they have an active myIR account.

Customer has myIR account

An e-Alert is created asking the customer to contact Inland Revenue and confirm if the child is still attending secondary school or tertiary study. The customer can view this on either the account panel or Alerts tab.

How to complete the alert in myIR - advice to customers

Customer does not have myIR account

The customer will receive a letter asking them to contact Inland Revenue and advise if the child is still attending secondary school or tertiary study.

How a customer can respond to the notification

Responding to notification - working for families

When the customer responds to the notification for Working for Families, they can either:

- Confirm that the child will continue studying. This results in Working for Families continuing to be paid.
- Confirm that the child is no longer, or will not be, studying. This results in Working for Families payments stopping the day before the child turns 18.

If the customer does not make contact, the payments stop the day before the child turns 18.

If the customer confirms the child will still be studying, however, they subsequently stop studying, the customer must contact Inland Revenue to advise us on the change.

Not in scope

Not in scope

Action the work item

Child no longer at school

1. Open the work item and click **Edit**
2. Complete note field with the information provided by the customer, and that the child is no longer studying
3. Click **Save**
4. Click **Complete**
5. In the **Reason** drop-down box select **Child is not still in school**
6. Click **Confirm**
7. If you are cross-skilled and there is an active work item for the other product (WfF or child support), action both work items and resolve the whole customers account. If you are not cross-skilled please send a field referral to the other product type.

Once work item is confirmed, START will update the Working for Families or Child Support account.

Child still at school

1. Open the work item and click **Edit**
2. Complete the **note** field with the information provided by the customer
3. Select the **school type** from the drop-down box

4. Complete the **school year end date** field if required
5. Add the name of the institution to the field **What school does the child attend?**
6. Click **save**
7. Click **complete**
8. In the reason drop-down box, select **child is still in school**
9. Select **confirm**
10. If you are cross-skilled and there is an active work item for the other product (WfF or child support), action both work items and resolve the whole customers account. If you are not cross-skilled please send a field referral to the other product type.

Once the work item is confirmed, START will update the Working for Families or Child Support account.

Related reading

Internet

- New Zealand Schools Directory

Income Tax Act 2007

- Section MC 9 Credits for person aged 18

Dependent child criteria for Working for Families

Published 21/04/2026

Information for determining if a child meets the dependent child criteria for Working for Families (WfF). This definition applies to Working for Families only - for the child support definition refer to Allowances for child support.

On this page

Expand All

Not in scope

Definition of dependent child for WfF purposes

Child

For the definition of dependent child, a "child" is a person who meets both of these conditions:

- They are not in a marriage, civil union, or de facto relationship, and
- They are either:
    - 15 years or younger, or

  - 16 or 17 years and not financially independent (working an average of 30 hours or more a week or receiving a benefit, student allowance or other government assistance), or
  - 18 years, and still attending a secondary school or tertiary education institution (including registered home schooling) and not financially independent.

Dependent child

Once it is established that a person is a child as above, a dependent child is a child who meets all of these conditions:

- They are in the primary care of the principal caregiver
- They are included as a member of the principal caregiver's family
- They are financially dependent on the principal caregiver. For more information, refer to Check a child is financially independent
- For Family Tax Credit (FTC). They are not a child for whom a foster care allowance, unsupported child's benefit, orphan's benefit, or board payment is made. In shared care cases, these payments and the circumstances around them relate to the child and apply to any principal caregiver who may wish to claim for this child. For exceptions refer to Effects of specific types of income.

If a foster care allowance, supported child's benefit, orphan's benefit, or board payment is made to another carer, refer to FOU payment is made for child for instructions to add the child.

Board payments

Customers and OT often refer to a Caregiver Allowance. For IR purposes, treat this as board payments under s363 of the Oranga Tamariki Act 1989. This clarification ensures we apply the correct legislative term when assessing eligibility for Working for Families. While “Caregiver Allowance” is commonly used by Oranga Tamariki and customers, it refers to the same payment defined as board payments under s363.

Child turning 18

Cease the child from the earlier of:

- The day before the child’s 18th birthday if they are not studying, or

- The day before the child became financially independent, or
- The last day of the calendar year (31 December) in which the child turned 18 if they are studying and not financially independent.

For instructions to cease the child from the WfF account, refer to Modify Working for Families details.

A notification will be sent to the principal caregiver 60 days before the child turning 18 to check if they continue to qualify for Working for Families.

The principal caregiver can:

- Confirm the child is attending a secondary school or tertiary education institution. This means that Working for Families will continue to be paid until the 31st of December of the current year (provided the child still meets all other dependent child criteria within that time), or
- Confirm the child is not attending a secondary school or tertiary education institution. This means that Working for Families payments will stop the day before the child turns 18, or
- Not respond. This means that payments will stop the day before the child turns 18.

Not in scope

Document 4

Resolve WfF registration errors and reviews

Published 15/05/2026

Instructions for resolving errors and reviews in Working for Families (WfF) registrations.

Not in scope

Not in scope

Child is financially independent

This review occurs when the child is either:

- 16 or 17 years old and START identifies that they may be financially independent, or
- 18 and may be financially independent or not in school

To resolve this review, a cease date must be included for the child in the registration case.

1. Review the PCG's account for any information provided regarding the child and check if the child meets the financially independent criteria. For instructions, refer to Check a child is financially independent
2. If the child is determined to not be financially independent, update the **date child stopped living with you** section in the **WfFTC registration case** with the day before the child's 18th birthday or 31 December of the year the child turns 18 (if they will remain at school after their 18th birthday) to resolve the review
3. If the child may be financially independent, and/or it is not clear if the child will continue to attend school after their 18th birthday, Contact the Customer by

phone to confirm the child's circumstances and advise which date the PCG's eligibility for the child would cease

   a. If the child is determined to be financially independent, update the **Date child stopped living with you** section in the **WfFTC registration case** with the day before the child is deemed financially independent.

4. If you are unable to speak with the customer by phone:

   a. check for any other reviews

   b. note any other outstanding information/evidence needed

   c. take further actions set out in Unable to contact by phone.

Not in scope