



14 June 2022



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 May 2022. You requested the following (numbered for ease of response):

1. *How many complaints IRD has received in the past five years about non-payment of child support, broken down by year and district.*
2. *How many times IRD has taken some form of enforcement action for child support payments in the last five years broken down by year and district and type of enforcement.*
3. *How much child support debt is currently outstanding.*
4. *How much child support was paid in the last five years broken down by year.*

### **Inland Revenue's approach to child support compliance**

Inland Revenue works with newly liable parents to educate them on their obligations. From November 2021, new liable parents (plus parents re-entering the system) who are working and receiving income through salary and wages will have their child support deducted directly from their income source. This arrangement will be set up as soon as a child support application is received and processed. If we are unable to set deductions, and the liable parent goes into arrears, we attempt to contact them to establish why a payment has not been made and to encourage them to pay voluntarily.

If we are unable to secure funds through voluntary channels, we look to enforce payments by placing a deduction notice under section 154 of the Child Support Act 1991 (CSA), on any funds payable to that person. This includes income from contracts or from a bank account in the name of the liable parent. If these collection actions are still unsuccessful, Inland Revenue may also pursue other legal avenues to secure payment, set out in Part 11 of the CSA.

We take these actions as a last resort, and we take into account all information we hold to determine if taking this action will achieve the right outcome and is an efficient use of the Commissioners resources.

For your request, I have interpreted the "last five years" to be for the last five financial years. For example, where the data is for the 2017 year the period is from 1 July 2016 to 30 June 2017.

### **Question 1**

*How many complaints IRD has received in the past five years about non-payment of child support, broken down by year and district*

Table 1 below outlines the number of complaints Inland Revenue has received in relation to non-payment of child support. Please note that these are official complaints, which do not include compliance requests received from Receiving Carers.

Where the region is unknown, Inland Revenue has been unable to determine the address for the complainant due to an invalid address or restrictions on their account.

**Table 1**

Region	2018	2019	2020	2021	2022	Total
Auckland	14	16	18	25	12	<b>85</b>
Canterbury	15	10	6	9	10	<b>50</b>
Otago	5	4	2	4	4	<b>19</b>
Gisborne	-	-	-	-	3	<b>3</b>
West Coast	-	3	1	1	-	<b>5</b>
Waikato	16	8	5	6	6	<b>41</b>
Southland	-	1	2	1	1	<b>5</b>
Hawke's Bay	3	10	1	7	3	<b>24</b>
Nelson	2	3	2	5	3	<b>15</b>
Taranaki	4	1	-	1	1	<b>7</b>
Manawatu-Wanganui	2	6	4	5	2	<b>19</b>
Bay of Plenty	7	9	5	8	2	<b>31</b>
Wellington	11	11	7	12	10	<b>51</b>
Northland	1	-	5	2	2	<b>10</b>
International	4	2	-	1	3	<b>10</b>
Unknown	1	-	1	-	-	<b>2</b>
<b>Total</b>	<b>85</b>	<b>84</b>	<b>59</b>	<b>87</b>	<b>62</b>	<b>377</b>

**Question 2**

*How many times IRD has taken some form of enforcement action for child support payments in the last five years broken down by year and district and type of enforcement*

Please refer to the section on page 1 titled **Inland Revenue's approach to child support compliance**. I have interpreted enforcement action as the actions taken in this section.

Tables 2, 3 and 4 below, outline the numbers of enforcement action taken for child support payments. Please note these figures represent individual numbers of enforcement action, not individual customers. For example, we may count a liable parent under arrangement set up with them, but if they default on this arrangement, Inland Revenue then sets up either an employer deduction or other deduction.

**Arrangements**

Table 2 below shows the number of payment arrangements that have been negotiated with liable parents who have defaulted on their payments and fallen into arrears.

**Table 2**

Region	2017	2018	2019	2020	2021	Total
Auckland	4,007	3,258	2,511	1,863	1,233	<b>12,872</b>
Waikato	1,974	1,701	1,328	1,135	738	<b>6,876</b>
Canterbury	2,027	1,658	1,278	991	656	<b>6,610</b>
Wellington	1,396	1,088	1,001	695	505	<b>4,685</b>
Unknown	1,820	1,436	790	395	190	<b>4,631</b>
Bay of Plenty	1,749	1,369	1,120	837	596	<b>5,671</b>
Manawatu-Wanganui	811	684	558	431	283	<b>2,767</b>
Northland	641	597	438	355	240	<b>2,271</b>

Region	2017	2018	2019	2020	2021	Total
Otago	647	509	454	325	213	<b>2,148</b>
Hawke's Bay	562	464	367	306	205	<b>1,904</b>
Nelson	541	445	348	270	186	<b>1,790</b>
Taranaki	475	401	280	235	179	<b>1,570</b>
Southland	348	300	249	213	139	<b>1,249</b>
Gisborne	194	164	124	114	79	<b>675</b>
West Coast	107	101	93	54	59	<b>414</b>
<b>Total</b>	<b>17,299</b>	<b>14,175</b>	<b>10,939</b>	<b>8,219</b>	<b>5,501</b>	<b>56,133</b>

### Employer deductions

Table 3 below shows the number of arrangements that have been set with the liable parent's employer. Up to November 2021, this was considered as enforcement action as the automation of deductions with employers only came into effect after this date.

**Table 3**

Region	2017	2018	2019	2020	2021	Total
Auckland	17,962	17,718	16,770	14,263	12,564	<b>79,297</b>
Waikato	14,692	14,734	14,016	11,559	9,866	<b>64,867</b>
Bay of Plenty	10,933	10,741	10,212	8,135	7,434	<b>47,455</b>
Canterbury	9,593	9,587	8,868	7,868	6,958	<b>42,874</b>
Wellington	7,048	7,350	6,991	5,667	4,692	<b>31,748</b>
Manawatu-Wanganui	5,963	6,112	5,948	5,119	4,403	<b>27,545</b>
Northland	5,120	5,041	4,930	4,189	3,605	<b>22,885</b>
Hawke's Bay	5,116	4,942	4,845	3,848	3,297	<b>22,048</b>
Otago	2,828	2,800	2,896	2,379	2,101	<b>13,004</b>
Nelson	2,615	2,497	2,407	1,989	1,827	<b>11,335</b>
Taranaki	2,494	2,486	2,341	2,000	1,903	<b>11,224</b>
Southland	2,239	2,209	2,271	1,806	1,683	<b>10,208</b>
Gisborne	2,147	2,047	1,967	1,513	1,385	<b>9,059</b>
Unknown	1,389	1,489	1,345	795	625	<b>5,643</b>
West Coast	576	604	561	534	549	<b>2,824</b>
<b>Total</b>	<b>90,715</b>	<b>90,377</b>	<b>86,368</b>	<b>71,664</b>	<b>62,892</b>	<b>402,016</b>

### Other deductions

Table 4 shows the number of deductions set on another source, such as a bank account or income from self-employment or contract work. Inland Revenue's system cannot separate the data between these other sources further.

**Table 4**

Regions	2017	2018	2019	2020	2021	Total
Auckland	1,806	2,162	1,741	888	1,505	<b>8,102</b>
Waikato	854	1,139	826	388	777	<b>3,984</b>
Bay of Plenty	686	897	676	364	633	<b>3,256</b>
Canterbury	683	813	584	331	699	<b>3,110</b>

Regions	2017	2018	2019	2020	2021	Total
Wellington	517	680	519	299	498	<b>2,513</b>
Northland	300	367	322	168	315	<b>1,472</b>
Manawatu-Wanganui	294	389	289	151	317	<b>1,440</b>
Hawke's Bay	228	298	237	100	210	<b>1,073</b>
Otago	207	230	223	103	230	<b>993</b>
Nelson	162	228	189	67	193	<b>839</b>
Taranaki	146	168	159	96	166	<b>735</b>
Unknown	138	185	111	32	184	<b>650</b>
Southland	118	170	136	73	132	<b>629</b>
Gisborne	87	146	101	49	69	<b>452</b>
West Coast	52	54	47	24	44	<b>221</b>
<b>Total</b>	<b>6,278</b>	<b>7,926</b>	<b>6,160</b>	<b>3,133</b>	<b>5,972</b>	<b>29,469</b>

### Question 3

*How much child support debt is currently outstanding*

As of 30 April 2022, the total amount of child support debt (including penalties) outstanding is \$1,201,695,206.

### Question 4

*How much child support was paid in the last five years broken down by year*

Table 5 below outlines the total amount of child support payments made in the last five years.

**Table 5**

Year	Child support paid
2017	\$468m
2018	\$473m
2019	\$471m
2020	\$449m
2021	\$467m
<b>Total</b>	<b>\$2.328b</b>

### 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  
**Customer Segment Leader, Families**