



9 June 2025

[Redacted]  
[Redacted]

Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 29 April 2025. You requested the following:

1. *The number of families who have applied for FamilyBoost since its inception on July 1, 2024.*
2. *The number of families who have been approved to receive FamilyBoost payments.*
3. *The number of families who have received the maximum payment amount.*
4. *Any reports or analyses on the reasons for lower-than-expected uptake of the programme.*

*Recent data indicates only 249 families received the maximum \$75-a-week rebate as of April 9, 2025, far below the estimated 21,000, prompting criticism of misleading promises (The Daily Blog). This request seeks to clarify the program's performance and challenges.*

On 20 May 2025 we extended the timeframe for responding to your OIA request by 10 working days to 11 June 2025. This extension was made under section 15A(1)(b) of the OIA to allow time for the necessary consultations to make a decision on your request.

### **Items 1, 2, and 3**

Up to and including 21 May 2025, Inland Revenue has:

- received 169,937 FamilyBoost claims (from 69,440 families),
- approved and paid 59,160 families (135,076 FamilyBoost claims), and
- 2,781 families have received the maximum FamilyBoost payment amount of \$975.

### **Item 4**

The document *BN2025/184 FamilyBoost numbers* is attached as **Appendix A**. Some information has been withheld under the following sections of the OIA:

- 9(2)(a)- to protect the privacy of natural persons, and
- 9(2)(f)(iv) - to maintain the constitutional conventions for the time being which protect the confidentiality of advice tendered by Ministers of the Crown and officials.

The documents *BN2025/201 FamilyBoost meeting 1 May 2025: Options discussion* and *IR2024/357 Update on FamilyBoost and direction for improvements* are withheld in full under section 9(2)(f)(iv) of the OIA.

You may also find information from Budget 2024 useful. This can be found on Inland Revenue's Tax Policy website at [taxpolicy.ird.govt.nz/publications/2024/ir-budget-2024](https://taxpolicy.ird.govt.nz/publications/2024/ir-budget-2024). Documents that discuss FamilyBoost uptake are IR2023/269, BN2024/013, the Cabinet Paper: Progressing the FamilyBoost tax credit, and IR2024/169.

Additionally, a regulatory impact statement titled *A childcare tax credit- "FamilyBoost"* that discusses potential uptake of FamilyBoost was also published on Inland Revenue's Tax Policy website at [taxpolicy.ird.govt.nz/publications/2024/2024-ris-familyboost](https://taxpolicy.ird.govt.nz/publications/2024/2024-ris-familyboost).

As required by section 9(1) of the OIA, I have considered whether the grounds for withholding the information requested is outweighed by the public interest. In this instance, I do not consider that to be the case.

### **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](mailto: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](https://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**

## Briefing note

Reference: BN2025/184

Date: 22 April 2025

To: Revenue Advisor, Minister of Revenue – Angela Graham  
 Private Secretary, Minister of Revenue – Helen Kuy  
 Revenue Advisor, Minister of Finance – Emma Grigg

From: Murray Shadbolt

Subject: **FamilyBoost numbers**

### Purpose of note

1. This note summarises key FamilyBoost numbers, following media enquiries into how many people are receiving FamilyBoost. In particular, a query asking how many people received the full \$975 a quarter compared to original forecasts.
2. A number of written Parliamentary Questions have been asked on a regular basis tracking FamilyBoost numbers. These are publicly available and currently up to 2 April 2025. The numbers vary depending on the date the questions were asked and answered. The numbers are detailed and cover registrations, applications, payments and distributions by income bands. Not all families who register apply, not all applications are approved and paid.
3. The Minister of Revenue is currently considering further responses to written parliamentary questions with data up to 16 April 2025. You also recently received a briefing note on FamilyBoost regional data which also refers to original forecasts [BN2025/159 refers].

### Numbers receiving FamilyBoost

4. The table below sets out the numbers receiving Family Boost as at 16 April 2025. Numbers are at this point in time and can change daily.

	Jul-Sept 2024 (Q3 24)	Oct to Dec 2024 (Q4 24)	Jan to March 2025* (Q1 25)	Total year to date
Households Paid	45,928	43,054	34,367	56,433
Amount paid	\$17,251,540	\$15,370,897	\$12,956,895	\$45,579,332
Households paid full \$975	1,634 in this quarter	1,181 in this quarter	1,096 in this quarter	304 across all three quarters

\* Applications for this quarter opened 1 April. To date, 5,434 claims are still being assessed.

5. Households may apply for one or more quarters and might not put in an approved claim in every quarter. Across all three quarters to date there have been 56,433 unique households paid, with 304 households receiving the full \$975 payment in each and every quarter.
6. Some applications have been declined. Up to and including 16 April 2025, Inland Revenue have declined 3,739 claims for the latest quarter (Q1 2025). Since FamilyBoost began, 25,331 claims have been declined.
7. Overall, around 70% of claims were declined were due to income being over the quarterly threshold. The remainder were declined for a range of reasons including issues related to the invoice or due to an income return not being filed. As people become more familiar with the process, fewer are declined due to issues with invoices, and high income becomes a higher percentage of declines.

**Original forecasts**

8. Leading up to March 2024, Inland Revenue made forecasts of the numbers of families who were expected to receive FamilyBoost over the first fiscal year, based on what limited information Inland Revenue was able to obtain at the time.
9. Inland Revenue forecast that about 100,000 families (consisting of around 140,000 children) would be eligible to be paid FamilyBoost over the year.
  - This does not mean 100,000 families would be eligible in each quarter as circumstances can change over time. Some families who may qualify and be paid in one quarter may not qualify in another. Change in circumstances can include fluctuations in household income within the year and number and age of children.
  - People have up to four years to put in a claim for a FamilyBoost payment. Some self-employed people may wish to determine their annual income fully before making a claim, or decide to put in claims for several quarters in one go.
  - Some families will have children that start early childhood education part way through the year, or leave part way through the year, meaning they do not have children enrolled in every quarter of the fiscal year.
10. Inland Revenue also forecast that 21,000 families would likely have fees for a quarter over \$3,900 (approximately \$300 a week) and an annual household income of less than \$140,000. They would qualify for the full \$975 per quarter assuming their income was earned uniformly throughout the year.
  - If household income is above \$35,000 a quarter, the maximum amount they can claim is abated down until it reaches zero at \$45,000 a quarter, meaning they can never receive the full \$975 a quarter.
  - People can only receive the full \$975 if they submit claims for at least \$3,900 a quarter, so some families who have high weekly fees but only enrol near the end of a quarter would also not receive the full amount.
11. The forecast appropriation for FamilyBoost in Budget 2024 was:

Vote Revenue Minister of Revenue	\$ million increase / (decrease)				
	2023/24	2024/25	2025/26	2026/27	2027/28 & Outyears
FamilyBoost	-	174.000	171.000	167.000	165.000

\*The amount declines in outyears to reflect wage growth pushing more families about the income thresholds.

### **Why do the forecast appear to be incorrect?**

12. The degree to which the forecasts were incorrect is yet to be established as a full year of claims has not yet occurred. There will be some seasonality with lagged claims awaiting certainty of family incomes before entitlement can be calculated. Annual incomes (for self-employed) are for the tax year to end of March and are due to be filed by early July, or later if they have a tax agent. An added factor is that people have up to four years to make their claims.
13. All forecasts have a degree of uncertainty. The key missing information for FamilyBoost was use of early childhood education broken down by distribution of family income, together with how much families actually pay in early childhood education fees after other subsidies have been taken into account. Moreover, how many eligible families were likely to take-up FamilyBoost payments was also unknown.
14. As the main purpose of the forecasts was to set the initial appropriation funding, Inland Revenue assumed a 100% take-up rate. Revised take-up assumptions would be reviewed after the scheme had been in place long enough to settle into a regular seasonal pattern and actual application numbers across quarters could be considered. It is possible that some families who would only receive a small amount of FamilyBoost decide not to apply. They would qualify for a small amount if, for example, their remaining unsubsidised fees were very low, or their income was close to \$45,000 a quarter with FamilyBoost mostly abated away.


### **Consultation**

15. The Treasury and the Ministry of Education were not informed about this briefing note.

### **Next Steps**

16. Because of uncertainties over timing of applications, forecasts of FamilyBoost spending have been left unchanged for Budget 2025 but will be updated for HYEPU 2025 once the seasonal pattern of applications is better understood. Some seasonality is anticipated because eligibility requires knowledge of family incomes which for some people are established annually, particularly for the self-employed.
17. The FamilyBoost marketing and outreach campaign continues through to June 2025. This includes marketing in some targeted regions where applications seem lower than expected. Inland Revenue will continue to advertise to families between July 2025 and June 2026, with activity boosted at the start of each quarter to encourage claims for the previous quarter.
18. Continuing to investigate policy and delivery improvements to FamilyBoost is on the Tax and Social Policy Work Programme on the Inland Revenue website.<sup>1</sup> A report will be prepared after work on Budget priorities concludes looking at a range of possible areas including:


s 9(2)(f)(iv)



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<sup>1</sup> [Government Tax and Social Policy work programme 2024/25](#)

s 9(2)(f)(iv)



Murray Shadbolt  
**Principal Policy Advisor**

s 9(2)(a)

