



16 June 2025

[REDACTED]  
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 May 2025. You requested the following:

1. *Could I please receive the number of individuals/parents liable for child support who are aged 15, 16, 17 and 18 (broken down by those age groups) each financial year since 2014?*
2. *Could I also know if how many of those captured by the above had no form of income, yet were required to pay child support?*
3. *...how many exemptions were given under s89A in the last financial year, broken down by each category for exemption 89A(a) - (d)? Ie hospital patient, under 16 etc.*
4. *...can I please have a copy of the "certain income criteria" for s89A?*

Where the number of liable parents is fewer than 10, the exact figure has been withheld and is represented by an asterisk (\*). Disclosing figures below this threshold could increase the risk of identifying individuals, which would breach the confidentiality provisions set out in section 18 of the Tax Administration Act 1994 (TAA). Therefore, this information is refused under section 18(c)(i) of the OIA, as its release would be contrary to section 18(1) of the TAA.

### Item 1

The table below details the number of liable parents aged between 15 and 18 for each tax year from 2014 to 2025 (1 April to 31 March), aligning with the Child Support assessment year.

Parents who remain under 19 and are liable across multiple years are counted in each relevant tax year and age group accordingly.

Tax Year	Age of liable parent (years old)			
	15	16	17	18
2025	*	*	17	53
2024	*	*	32	75
2023	*	12	37	101
2022	*	15	38	128
2021	*	19	69	153
2020	*	38	76	208
2019	*	40	79	264

2018	14	31	104	317
2017	*	32	107	329
2016	*	36	143	340
2015	*	51	161	463
2014	14	69	215	529

**Item 2**

The table below details the number of liable parents aged between 15 and 18, who had no form of income but were still required to pay child support during the 2014 to 2025 tax years (1 April to 31 March).

Parents who remain under 19 and are liable across multiple years are counted in each relevant tax year and age group accordingly.

Tax Year	Age of liable parent (years old)			
	15	16	17	18
2025	*	*	*	*
2024	*	*	*	*
2023	*	*	*	*
2022	*	*	*	*
2021	*	*	10	*
2020	*	10	*	16
2019	*	12	11	29
2018	*	11	14	39
2017	*	*	24	48
2016	*	13	44	60
2015	*	29	42	80
2014	*	37	63	107

**Item 3**

The table below details how many exemptions were given under section 89A of the Child Support Act 1991 in the last tax year, 1 April 2024 to 31 March 2025.

Hospital	Illness	Prison	Under 16	Victims of sex offences
11	*	375	*	*

**Item 4**

Information regarding what falls under *certain income criteria* for the purposes of section 89A is outlined in [section 89F](#) of the [Child Support Act 1991](#). A summary of section 89F is provided below:

During the period of a temporary exemption, a liable parent cannot receive income from salary or wages, an income-tested benefit, or self-employment.

Exceptions to this are:

- Income paid during the exemption period that was earned prior
- Benefit paid at hospital rate (hospital exemptions only)
- Payments made by the Department of Corrections under section 66 of the Corrections Act 2004 (prisoner exemptions only)

If an exemption is in place for a full child support year, a liable parent may earn up to the minimum annual assessment amount solely in investment income.

For periods less than a year, a liable parent may earn, on average, up to the weekly equivalent of that annual amount during the exemption period.

### **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](http://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**