



4 May 2023

[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 April 2023. You requested the following:

- 1. Please provide the formula for assessing child support payments.*
- 2. In addition to the request above (if not included already), please include the formula that help with assessing child support when a paying parent has had children with more than two other people (which does not appear to be an option to work out on the online child support calculator).*

How a child support formula assessment is calculated is provided in Part 2 of the [Child Support Act 1991](#) (CSA). The amount of child support to be paid varies according to the incomes and circumstances of both the liable and caring parent. This is because the formula assessment takes into account the following:

- both parents' incomes
- the age of the child
- the amount of care each parent has, and
- the support the parents provide for other children (this calculation is covered by sections 35B and 36 of the CSA).

In addition:

- the costs of raising the child should be shared between the parents based on their financial ability, and
- the parent who earns the most income will usually be expected to contribute to more of the costs of raising the child.

Our online calculator can help to work out how much you may pay or receive based on the information that you provide about yourself and the other party. It is a guide only as the information that you input may differ to the information that we hold or are provided by the other party.

The amount payable by the liable parent is split amongst the children they are liable for. If a liable parent is paying child support for more than one child and is paying the minimum amount, the payment will be divided between all the children.

You can find more information about the formula assessment on Inland Revenue's website: [How child support works \(ird.govt.nz\)](#) and in our [Helping you to understand child support guide](#) (IR100).

**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 Customer Segment**