



6 May 2026



Dear [Redacted]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 8 April 2026. You requested the following:

*I was going through select committee documents this morning and noticed the Attorney General briefing on IRD.
It mentioned \$658 million in child support still owing to the crown.
How has that debt reached that level? And is IRD doing anything different to chase it?
Would the custodial parents have missed out on support?*

The \$658 million Child Support figure provided on page 9 of the [Inland Revenue in-depth review 2024/25](#) refers to amounts that are owed to the Crown directly, comprising any unpaid penalty debt of \$354 million and Crown entitlement debt of \$304 million.

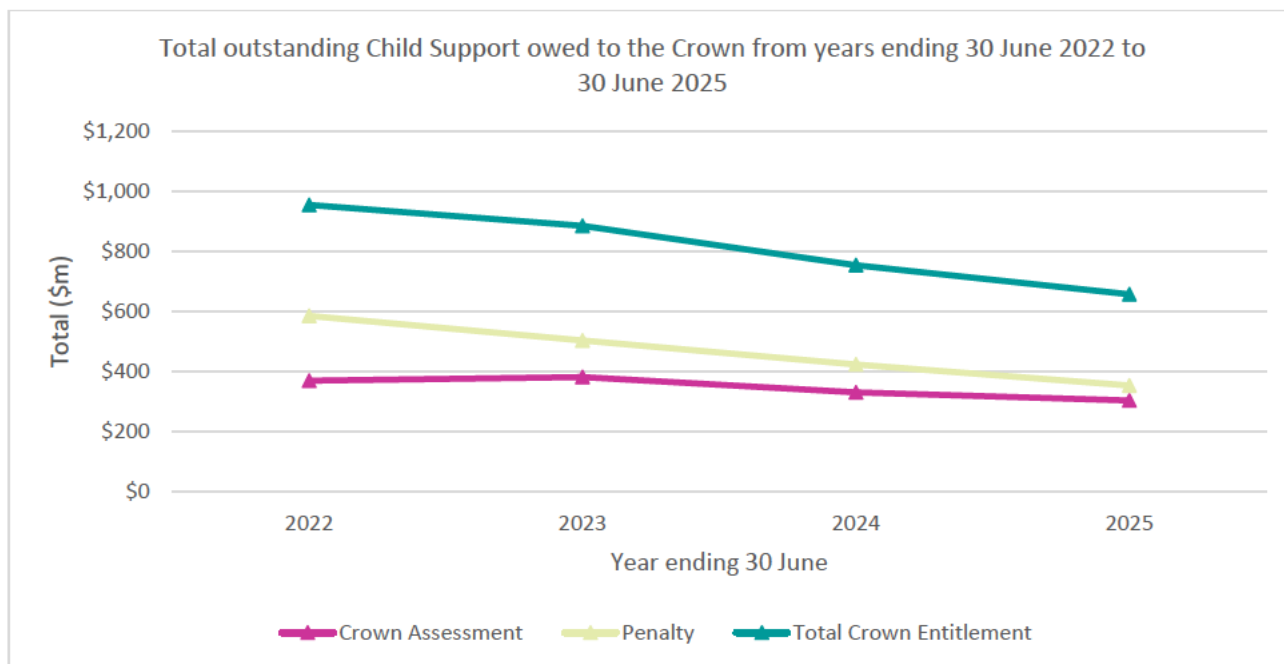
Crown entitlement relates to periods prior to 1 July 2023 in which the receiving carer for Child Support was also in receipt of a sole parent rate of benefit from the Ministry of Social Development (MSD). In such cases, the receiving carer's entitlement was paid back to MSD to offset the cost of their benefit, with any excess being paid directly to the receiving carer. If the liable parent has not met their obligations for these periods, that entitlement remains owed to the Crown.

Significant legislative changes were implemented with the Child Support Amendment Act 2021, which changed how penalties are applied. Ultimately reducing the number of penalties applied as the previous compounding penalties were not assisting in the collection of ongoing entitlements for receiving carers.

From 1 July 2023, there have been further significant legislative changes to Crown entitlement, whereby receiving carers receive the total liable parent payment unless the carer has received an Unsupported Child's Benefit from MSD; then that portion is withheld as the Crown entitlement.

Where a receiving carer is still entitled to funds for any given Child Support period, these funds are not paid out until such time as they are paid by the liable parent. Inland Revenue pursues all outstanding Child Support regardless of whether this is owed to the Crown or directly to a receiving carer.

The following graph shows the total amount of Crown entitlement for the years ending 30 June 2022 to 30 June 2025.



As at 30 June 2025, the total amount of outstanding Child Support debt was \$913 million (this includes the \$658 million owed to the Crown, above), a decrease of \$92 million since June 2024. This \$913 million comprises \$560 million in unpaid child support assessment and a further \$353 million in unpaid penalties. The number of individuals with child support debt as at 30 June 2025 was 70,621, a decrease of 6,470 since June 2024.

In the 2024-25 year, 76% of child support customers were paying in full and on time. This is an increase from 72.5% for the 2023-24 year, and a further increase from 70.8% in the 2022-23 year. Further to this, 84% of new debts are resolved within 12 months.

In 2022, Inland Revenue completed its Business Transformation which provided near real-time information and the ability to adapt more efficiently with policy and legislation changes and provide greater visibility for receiving carers and liable parents with the information they can view in myIR.

Alongside Business Transformation there have been changes to the Child Support Act 1991. Inland Revenue now acts as New Zealand’s Central Authority for the 2007 Hague Child Support Convention, this allows Inland revenue to work alongside other countries to locate, assess, and enforce payments.

Inland Revenue utilises multiple approaches to pursue outstanding amounts, including automatic deductions from salary and wages, deductions from other sources of income, and campaigns targeting non-compliant liable parents.

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