



24 November 2025

[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 November 2025. You requested the following:

"...I am trying to figure out how much child support payments my former partner should have paid for the tax years of 2022, 2023, 2024 but the materials on your website as below do not contain all the formulas or figures for some of those years.

Could you please provide me the information I need to determine the child support payments for two children over the age of 13 as below or the information that would have been on the website before it was taken off so me or my accountants can figure it out?

Also, do you have any information that explains whether and how to prorate it if a child turns 18 years old during that tax year?

Finally, am I able to ask IRD to do this calculation for me now that the child support payment calculator is only now for the present tax year?"

Information being released

The child expenditure tables and assessment values for the 2022, 2023 and 2024 years are enclosed as **Appendix A**.

Prorating Child Support

Child support assessments are not prorated. For example, if a child turns 18 on 31 October 2025 and is not attending a registered secondary school, child support for that child will end on 30 October 2025. From 31 October 2025 onward, a new calculation of the formula will apply for the remaining qualifying child/ren in the child support group. Information on when a child ceases to qualify for child support can be found in the following link: <https://www.ird.govt.nz/child-support/can-you-get-child-support>

Child Support Calculation

Inland Revenue is unable to calculate past years liability/entitlement for you, as child support is not backdated. The formula for calculating child support liability or entitlement is included in Inland Revenue's 'Helping you to understand child support' IR100 booklet which can be found in the following link: <https://www.ird.govt.nz/-/media/project/ir/home/documents/forms-and-guides/ir100---ir199/ir100/ir100-2025.pdf?modified=20250331184117&modified=20250331184117>

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

Segment Lead – Customer and Compliance Services, Families

Child Expenditure Table 2022

Age Group: All, or the oldest 3, children aged 13 or over														
Income range			1 child				2 children				3 or more children			
0.00	to	31,960.00	0.00	23.0	cents for each dollar		0.00	29.0	cents for each dollar		0.00	32.0	cents for each dollar	
31,961.00	to	63,920.00	7,351.00	plus 22.0	cents for each dollar over	31,961.00	9,268.00	plus 28.0	cents for each dollar over	31,961.00	10,227.00	plus 31.0	cents for each dollar over	31,961.00
63,921.00	to	95,881.00	14,382.00	plus 12.0	cents for each dollar over	63,921.00	18,217.00	plus 25.0	cents for each dollar over	63,921.00	20,135.00	plus 30.0	cents for each dollar over	63,921.00
95,882.00	to	127,841.00	18,217.00	plus 10.0	cents for each dollar over	95,882.00	26,207.00	plus 20.0	cents for each dollar over	95,882.00	29,723.00	plus 29.0	cents for each dollar over	95,882.00
127,842.00	to	159,801.00	21,413.00	plus 9.0	cents for each dollar over	127,842.00	32,599.00	plus 13.0	cents for each dollar over	127,842.00	38,991.00	plus 20.0	cents for each dollar over	127,842.00
159,802.00	and over		24,289.00				36,754.00				45,383.00			

Child Support Assessment Values 2022

^ Assessment values for 2022

Living allowance rates		Amount
Standard (L7)		\$22,459.00
Supported Living Payment (SLP) Caring (L8)		\$25,442.00
Supported Living Payment (SLP) Sickness (L9)		\$25,442.00
Minimum assessment payable		Amount
Formula assessment - annual		\$967.00
Formula assessment - monthly		\$80.58
Voluntary arrangement, court order or domestic maintenance - annual		\$520.00
Inflation factor (used when assessment is CY-2)		Rate
Factor		1.4%
Default assessment values		Amount
New Zealand (CY-2) customers - default income		\$63,920.00
New Zealand (CY-1) customers - default income		\$0.00
Australian customers - default income (excluding inflation)		\$71,732.00
Australian customers - default income (including inflation)		\$72,736.25

Child Expenditure Table 2023

Age Group: Children aged 13 or over													
Income range		1 child				2 children				3 or more children			
0.00	to 34,694.00	0.00	23.0	cents for each dollar		0.00	29.0	cents for each dollar		0.00	32.0	cents for each dollar	
34,695.00	to 69,388.00	7,980.00	plus 22.0	cents for each dollar over	34,694.00	10,061.00	plus 28.0	cents for each dollar over	34,694.00	11,102.00	plus 31.0	cents for each dollar over	34,694.00
69,389.00	to 104,082.00	15,613.00	plus 12.0	cents for each dollar over	69,388.00	19,775.00	plus 25.0	cents for each dollar over	69,388.00	21,857.00	plus 30.0	cents for each dollar over	69,388.00
104,083.00	to 138,777.00	19,776.00	plus 10.0	cents for each dollar over	104,082.00	28,448.00	plus 20.0	cents for each dollar over	104,082.00	32,265.00	plus 29.0	cents for each dollar over	104,082.00
138,778.00	to 173,471.00	23,245.00	plus 9.0	cents for each dollar over	138,777.00	35,387.00	plus 13.0	cents for each dollar over	138,777.00	42,327.00	plus 20.0	cents for each dollar over	138,777.00
173,472.00	and over	26,367.00			0	39,897.00			0	49,266.00			0

Child Support Assessment Values 2023

^ Assessment values for 2023

Living allowance rates	Amount
Standard (L7)	\$24,452.00
Supported Living Payment (SLP) Caring (L8)	\$27,527.00
Supported Living Payment (SLP) Sickness (L9)	\$27,527.00

Minimum assessment payable	Amount
Formula assessment - annual	\$1024.00
Formula assessment - monthly	\$85.33
Voluntary arrangement, court order or domestic maintenance - annual	\$520.00

Inflation factor (used when assessment is CY-2)	Rate
Factor	5.9%

Default assessment values	Amount
New Zealand (CY-2) customers - default income	\$69,388.00
New Zealand (CY-1) customers - default income	\$0.00
Australian customers - default income (excluding inflation)	\$73,107.00
Australian customers - default income (including inflation)	\$77,420.30

Child Expenditure Table 2024

Age Group: Children aged 13 or over						
Income range	1 child	Additional amount per dollar over	2 children	Additional amount per dollar over	3 or more children	Additional amount per dollar over
0.00 to 36,610.00	0.00	23.0 cents for each dollar	0.00	29.0 cents for each dollar	0.00	32.0 cents for each dollar
36,611.00 to 73,220.00	8,420.00	22.0 cents for each dollar over 36,610.00	10,617.00	28.0 cents for each dollar over 36,610.00	11,715.00	31.0 cents for each dollar over 36,610.00
73,221.00 to 109,829.00	16,474.00	12.0 cents for each dollar over 73,220.00	20,868.00	25.0 cents for each dollar over 73,220.00	23,064.00	30.0 cents for each dollar over 73,220.00
109,830.00 to 146,439.00	20,867.00	10.0 cents for each dollar over 109,829.00	30,020.00	20.0 cents for each dollar over 109,829.00	34,047.00	29.0 cents for each dollar over 109,829.00
146,440.00 to 183,049.00	24,528.00	9.0 cents for each dollar over 146,439.00	37,342.00	13.0 cents for each dollar over 146,439.00	44,664.00	20.0 cents for each dollar over 146,439.00
183,050.00 and over	27,823.00	0	42,101.00	0	51,986.00	0

Child Support Assessment Values 2024

^ Assessment values for 2024

Living allowance rates	Amount
Standard (L7)	\$26,606.00
Supported Living Payment (SLP) Caring (L8)	\$29,827.00
Supported Living Payment (SLP) Sickness (L9)	\$29,827.00

Minimum assessment payable	Amount
Formula assessment - annual	\$1,098.00
Formula assessment - monthly	\$91.50
Voluntary arrangement, court order or domestic maintenance - annual	\$520.00

Inflation factor (used when assessment is CY-2)	Rate
Factor	7.2%

Default assessment values	Amount
New Zealand (CY-2) customers - default income	\$73,220.00
New Zealand (CY-1) customers - default income	\$0.00
Australian customers - default income (excluding inflation)	\$74,753.00
Australian customers - default income (including inflation)	\$80,135.20