



31 October 2025



Dear 

Thank you for your request made under the Official Information Act 1982 (OIA), received on 14 October 2025. You requested the following:

- 1. What Inland Revenue pays the child support review officers, is it a fixed amount or is it based on time. If so, what are the amounts?*
- 2. The number of admin reviews that are done country wide in one tax year.*
- 3. The total cost of those admin reviews and how much of that cost is paid to the review officers.*
- 4. Any other sundry expenses review officers are able to charge.*

Information withheld – Questions one and three

Your request for Administrative Review officers pay and the total cost paid to the Administrative Review officers is considered commercially sensitive and is withheld under section 9(2)(b)(ii) of the OIA, to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who is the subject of the information.

Your request for the total cost of Administrative Review is refused under section 18(g) of the OIA, as the detail level of information requested is not held. Customer Service Officers and Technical Specialists both work on a range of child support cases, including Administrative Review's and their time is not allocated to one specific task. Therefore, we are unable to determine the amount of time and cost spent on Administrative Review cases.

Information released – Questions two and four

From 1 April 2024 to 31 March 2025 (inclusive), Inland Revenue received 3,566 Administrative Review applications. Of those:

- 2,084 applications were staged to hold hearing for a Review Officer to make a determination,
- 722 applications were withdrawn by the applicant,
- 661 applications were declined by the Customer Service Officer, and
- 99 applications were discarded, these are generally duplicate cases.

As Administrative Review Officers are contractors, they are able to claim expenses depending on the type of income they receive. More information about type of individual expenses that

contractors can claim can be found on Inland Revenue's website <https://www.ird.govt.nz/income-tax/income-tax-for-individuals/types-of-individual-expenses>.

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.

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