

What is child support?

This factsheet gives an overview of child support. It includes general information for parents, or any person caring for a child who is not their own.

Child support is paid by parents who do not live with their children, or who share the care of their children with another person.

Sometimes, children may be cared for by someone other than parents, such as grandparents, other family members, or Oranga Tamariki—Ministry for Children. In these cases, both parents may pay child support.

Child support aims to ensure that:

- children are financially supported
- both parents take financial responsibility for their children
- child support payments are regular and on time.

How child support works

Parents and carers can make their own arrangements for child support - Inland Revenue does not need to be involved.

If parents and carers can agree on an amount of child support, but still want us to be involved, they can register a voluntary agreement. This means we'll collect the child support and pass it on, at an amount agreed by the carer and liable parent. For more information go to ird.govt.nz/childsupport/types/voluntaryagreement or **Registration of voluntary agreement for child support - IR102** form.

If parents and carers cannot agree, we'll use a formula to calculate child support. Either parent, or any non-parent carer who cares for a child 35% or more of the time, can apply for a child support formula assessment.

If a carer receives an unsupported child's benefit from Work and Income, they'll complete a child support application as part of the benefit application process. Inland Revenue will assess and collect any child support payable.

The formula assessment uses the income of both parents and subtracts amounts for personal living costs and any other children in the parent's care. It also takes into account the care each parent provides for the children. The formula assessment works on the basis that children should receive the amount of financial support they would have if they lived together with both parents.



Using the formula, we calculate monthly amounts and advise the:

- liable parent how much they need to pay
- receiving carer how much they're entitled to receive.

We collect payments from the liable parent and pass them on to the:

- receiving carer to help with the costs of looking after the child, or
- government, if the receiving carer is receiving an unsupported child's benefit.

To qualify for child support, the child must be:

- under 18 years of age or 18 years of age and enrolled at and attending a registered school in New Zealand or an overseas school. If a child is 18 and still at school, then child support ends on the 31st of December of the year they turn 18
- a New Zealand citizen or "ordinarily resident" in New Zealand
- not married, in a de facto relationship or civil union
- not financially independent. That is, not working more than 30 hours a week on average or receiving a benefit or student allowance.

For a parent to be made liable to pay child support, the parent must be:

- a New Zealand citizen, or “ordinarily resident” in New Zealand or
- the resident of a country that we have a child support agreement with.

Note: New Zealand has a child support agreement with Australia. If a child and carer live in Australia and the carer wants to receive child support, they must apply in Australia.

Child support is not:

- a process to decide who is a parent, or the care and contact arrangements for children. For help with these matters, contact your lawyer, Community Law Centre, local Family Court, or Citizens Advice Bureau
- paid direct to children - payments are made to the receiving carer
- Working for Families Tax Credits - see **Working and raising a family - IR201**

How to contact us

If you need to contact us, including from overseas, go to ird.govt.nz/contactus

Where to find more information

If you would like more information about child support, go to ird.govt.nz/childsupport This site offers general child support information.

You can view copies of all our forms and guides by going to ird.govt.nz/forms-guides

myIR

Register for myIR at ird.govt.nz/myIR

You can check your child support payments, update your details online and correspond with us by message whenever you like.



ird.govt.nz

Go to our website for information and to use our services and tools.

- **Log in or register for myIR** - manage your tax and entitlements online.
- **Calculators and tools** - use our calculators, worksheets and tools, for example, to check your tax code, find filing and payment dates, calculate your student loan repayment.
- **Forms and guides** - download our forms and guides.

Forgotten your user ID or password?

Request these online from the myIR login screen and we will send them to the email address we hold for you.

[New Zealand Government](https://www.newzealand.govt.nz)