

What is FamilyBoost?

This fact sheet gives an overview of FamilyBoost, including who can claim and the amount you may be able to claim.

FamilyBoost is a payment to help eligible households pay for the cost of early childhood education (ECE). If you're eligible, you will be able to claim up to 25% of your weekly childcare fees, up to a maximum of \$975 each quarter (every 3-months). Childcare fees can include optional charges and services. They do not include donations that you make.

Who can get FamilyBoost

Being eligible for FamilyBoost will depend on who cares for your children, your household income and the type of childcare you pay for.

You may be able to receive FamilyBoost if you:

- are the caregiver of a child or children aged 5 and under,
- have household income of less than \$45,000 a quarter,
- have fees from a licensed or provisionally licensed ECE provider, and
- are a tax resident of New Zealand.

Amount you can claim

Claims for FamilyBoost are for the household, not for each individual child. What you will be able to get is based on your household income.

If your household income in the quarter is less than \$35,000, your FamilyBoost will be 25% of the ECE fees you claim for, up to a maximum of \$975.

If your household income is more than \$35,000, but less than \$45,000, we will calculate your FamilyBoost payment in one of two ways.

You will receive the lesser of:

- 25% of the ECE fees you have claimed, or
- the maximum amount (\$975) less 9.75 cents for each dollar you earn over \$35,000.

The table below shows the maximum amount that can be paid for household incomes over \$35,000.

Quarterly household income	Maximum amount refunded, paid quarterly
\$35,000	\$975
\$37,500	\$731.25
\$40,000	\$487.50
\$42,500	\$243.75
\$45,000 or more	\$0.00

If your household income is \$45,000 or more in a quarter, you will not be eligible for FamilyBoost in that quarter. As FamilyBoost is assessed in quarterly periods, you may not be eligible in one quarter but may be eligible in other quarters.

How to register for and claim FamilyBoost

Save copies of invoices or quarterly statements from your ECE provider.

If your children go to different ECE providers, you will need invoices or quarterly statements from each ECE provider.

You can register for FamilyBoost in myIR.

To register you need:

- a myIR login
- an IRD number for each child attending ECE
- your bank information
- your partner's details.

Once you are registered you will be able to claim FamilyBoost in myIR.

How often you can claim

FamilyBoost can be claimed for the following quarters:

- July to September
- October to December
- January to March
- April to June.

You can choose to make your claim at any time after the quarter has ended, however each quarter will need to be claimed separately. You will have up to 4 years to submit your claims.

Your household income

If your income is taxed before you get it (like salary and wages) we'll use your income from the relevant quarter to work out your household income.

If you get other income (like self-employed income), we'll use your latest income tax return that you have filed. We will divide the income in your return by 4 to get your quarterly income amount. You need to file overdue income tax returns before you can claim FamilyBoost.

We do not reassess your income at the end of the tax year.

Care arrangements

Separated parents or caregivers living in separate households can claim FamilyBoost if you:

- have regular day-to-day care of the child or children,
- each have costs for ECE,
- each have separate invoices or quarterly statements in your names.

Payments received from the Ministry of Social Development (MSD)

You will be able to claim FamilyBoost if you are getting payments from MSD and have ECE costs for a child in your household.

Receiving other payments and subsidies

You can claim FamilyBoost if you get a benefit, pension, prize money or subsidies.

Prize money

We assess FamilyBoost using taxable income. Generally, winnings from raffles, Lotto or prizes are not taxable, and so will not affect your FamilyBoost claim.

Subsidies

If you get other subsidies to help with your childcare, like the Childcare Subsidy from Work and Income, you can only claim FamilyBoost for any extra costs. You cannot claim for costs already covered by a subsidy.

For more information

To check if you're eligible or get an estimate of how much you may be able to claim, go to ird.govt.nz/FamilyBoost, or you can call us on 0800 767 287 Monday to Friday 8am to 5pm.

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'll send them to the email address we hold for you.



Te Kāwanatanga o Aotearoa
New Zealand Government