

IR753
April 2024

Support for you and your baby



Inland Revenue
Te Tari Taake



When your baby arrives, you can get payments from us to help with costs!

The two main payments are:

- ♥ Best Start (also called Best Start tax credit), part of the Working for Families package, and
- ♥ Paid parental leave (PPL).

If you qualify for PPL, Best Start payments begin after your last PPL payment.

Best Start payments

Best Start is a payment of \$73 a week for families with a new baby.

Families who qualify for Best Start will get the payment until your baby turns 1 - no matter how much you earn.

You can still get Best Start until your child turns 3 if you earn under \$97,276. The amount you get will depend on your family income.

How do I know if I can get Best Start payments?

To get Best Start you must be the child's main carer, and meet either of the following residency requirements:

- You're a New Zealand resident and tax resident and have been in New Zealand for at least 12 months in a row at any time, or
- The child or children you're claiming for are both resident and present in New Zealand.

To find out about other Working for Families payments go to ird.govt.nz/working-for-families Or call us on 0800 227 773

How do I get Best Start?

Register the birth and apply for your baby's IRD number, and Best Start at

smartstart.services.govt.nz/register-my-baby

We'll process your application and send you a notice. It will tell you the date of your first payment.

You'll get the notice:

- the next day if you have myIR
- within 10 working days if you do not have myIR.

We'll also send your baby's IRD number if you applied for one. To continue getting payments, your baby needs an IRD number within 8 weeks of you applying for Best Start.



Paid parental leave (PPL)

PPL is paid for up to 26 weeks. The maximum payment is \$712.17 a week before tax or 100% of your weekly pay before tax - whichever is lower. PPL is adjusted on 1 July each year.

If you're self-employed and meet the requirements, you're entitled to at least the minimum rate of \$227 each week before tax.

You may be entitled to extra payments if your baby is premature. You're entitled if your baby is born before week 37 of pregnancy.

You must apply for PPL before the earlier of:
12 months since your child's arrival or when you return to work.

Work requirements

You can get PPL if you're an employee or self-employed. You need to work an average of at least 10 hours a week for any 26 of the 52 weeks right before your due date, or the date you become a child's main carer. You can have worked for 1 or more employers in that time. There can be times when you did not work.

To get PPL, your parental leave must start (or you must have stopped work) on or before the day your child arrives.

Further information

To find out more about PPL go to
ird.govt.nz/paid-parental-leave

or [employment.govt.nz/
parental-leave](https://employment.govt.nz/parental-leave)

To find out more about Best Start
and other Working for Families
payments go to [ird.govt.nz/
working-for-families](https://ird.govt.nz/working-for-families)

or call us on **0800 227 773**



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SmartStart



**MINISTRY OF BUSINESS,
INNOVATION & EMPLOYMENT**
HĪKINA WHAKATUTUKI