



31 July 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 4 July 2024. You requested the following:

1. *The number of parents currently listed with IRD as having shared 50:50 care of their children. These numbers should be known and easily retrievable given your records record this for WFF payment purposes. Has this number increased or decreased over recent years?*
2. *What is IRD's written policy and procedure regarding correcting any administrative error made by IRD or another Government department, where it has been shown that the administrative error resulting in an application for a child support formula.*

Question 1

As stated in Inland Revenue's response to your previous request dated 20 April 2023 (reference 23OIA1960), prior to 1 April 2015, shared care was acknowledged if a carer provided more than 42% of ongoing daily care, however the financial impact on the assessment would remain the same if the proportion of care was between 42% and 58%. The proportion of ongoing daily care for child support purposes was not recorded for years prior to the year ending 31 March 2016.

Since 1 April 2015, shared care is recognised when a carer's proportion of ongoing daily care is at least 28%. The table below shows the total number of carers recorded as having shared care of their children for child support and Working for Families, where each parents' proportion of ongoing daily care is 50% as at 31 March of the respective year.

Year (as at 31 March)	Child Support	Working for Families
2015	-	10,395
2016	5,980	10,627
2017	6,604	10,698
2018	7,007	10,725
2019	7,505	10,464
2020	7,997	13,895
2021	8,500	15,455
2022	8,924	16,531
2023	9,252	17,336

Year (as at 31 March)	Child Support	Working for Families
2024	8,690	18,074
2025*	8,618	18,490

*as at 10 July 2024.

Please note these figures reflect the total number of unique caregivers with 50/50 care of at least one child as at the end of each tax year. As there may be multiple children or family groups, the figures provided in Inland Revenue's response to your previous request dated 20 April 2023 are higher as they include caregivers more than once if they had more than one child in 50/50 care, and include caregivers who had care changes throughout the year. Providing figures as at the end of the tax year gives a more accurate reflection of the information requested.

Question 2

An answer to question 2 was provided in Inland Revenue's response dated 20 April 2023. A copy of this response is attached.

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 Lead, Families



20 April 2023

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 21 March 2023. You requested the following:

- 1. The number of parents currently listed with IRD as having shared 50:50 care of their children. These numbers should be known and easily retrievable given your records record this for WFF payment purposes. Has this number increased or decreased over recent years?*
- 2. What is IRD's written policy and procedure regarding correcting any administrative error made by IRD or another Government department, where it has been shown that the administrative error resulted in an application for a child support formula assessment being conducted when one was not required had the administrative error not been made in the first place?*

On 30 March 2023, we contacted you seeking clarification of your request, you clarified your request to the following:

I am after all numbers for parents with 50:50 shared care for child support, WFF and any other statistical records IRD keep regarding numbers of parents with 50:50 shared care.

With regards to a time frame I would prefer from the introduction of the Social Security Act 1993 or much information since this date as you can provide.

Question 1

Prior to 1 April 2015, shared care was acknowledged if a carer provided more than 42% of ongoing daily care, however the financial impact on the assessment would remain the same if the proportion of care was between 42% and 58%. The proportion of ongoing daily care for child support purposes was not recorded for years prior to the year ending 31 March 2016. This part of your request is therefore refused under section 18(e) of the OIA, as the information does not exist.

Since 1 April 2015, shared care is recognised when a carers proportion of ongoing daily care is at least 28%. The table below shows the total number of carers recorded as having shared care of their children for child support and Working for Families, where each parents' proportion of ongoing daily care is 50% at any point in that year.

Working for Families records prior to the year ending 31 March 2015 were held in Inland Revenue's heritage system, to which there is now limited access. These records are unable to be verified without significant time and resources. Your request for this information is therefore refused under section 18(f) of the OIA, the information requested cannot be made available without substantial collation or research.

Year	Child Support	Working for Families
2015	-	14,058
2016	12,592	14,611
2017	13,606	15,339

2018	14,644	16,207
2019	15,394	17,176
2020	16,279	18,230
2021	17,030	20,035
2022	17,704	22,075
2023	18,509	23,342

Question 2

Inland Revenue does not have a written policy regarding the correction of administrative errors in relation to child support. Administrative errors are addressed on a case-by-case basis. Your request is therefore refused under section 18(e) of the OIA, as the information does not exist.

Section 19 of the Child Support Act 1991 (the Act) states a formula assessment starts from the day on which a properly completed application is received by the Commissioner of Inland Revenue. There is no provision within the Act that allows the Commissioner to refuse a properly completed child support application. For a child support application to be considered properly made, an applicant must provide acceptable proof of parentage of the child(ren) for which they are applying for child support, as per section 7 of the Act.

Publishing of OIA response

Please note that Inland Revenue regularly publishes responses to requests that may be of interest to the wider public on its website. We consider this response is of public interest so will publish this response in due course. Your personal details or any information that would identify you will be removed prior to it being published.

Thank you again for your request.

Yours sincerely



Sue Gillies
Customer Segment Lead, Families