



19 March 2024

Dear Shane [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 6 March 2024. You requested the following:

Please provide more detail regarding the paragraph below in your response:

"when a non-custodial parent reports that a child is now working full-time a review of the child's PAYE income details is completed by one of our Customer Service Officers to determine whether the income source is current and of a level that may indicate full time hours"

- 1. Please confirm what action is taken, if any, if the PAYE income details indicate that a child is working less than 30 hours. What, stakeholders (internal, external, connected), if any, are contacted at this stage, what actions are undertaken, and what types of information is requested, if any?*
- 2. Please also confirm what process IRD follows if a non-custodial parent does not claim that the qualifying child is financially dependent? i.e. how will IRD know that the qualifying child is now financially independent?*
- 3. As per the previous OIA request, please be specific in points 1 and 2 above, when a decision point is reached within the process, no further action will be taken, and the process reaches its conclusion.*

Item 1

Many employers include the hours worked in the employment information provided to Inland Revenue so no further information would be sought if the declared weekly hours are consistently below 30 hours. If the hours are not included in the employment information or we have been advised the child is receiving other compensation in lieu of PAYE income, the officer will contact the custodial parent and the employer following the process outlined in your previous request.

If the reviewing officer is confident that the PAYE information held is an accurate record of the hours worked, and those hours do not exceed 30 hours per week, the child will be deemed financially dependent. The non-custodial parent will be advised in writing of this decision and will have the opportunity to object. The officer will also contact the custodial parent to educate them on their obligations should the child's hours of work change.

Item 2

Throughout the year Inland Revenue monitors the PAYE income for children aged 16 and above who are active within a child support assessment. Our system compares the last month of income for each child to the current minimum wage, multiplied by 30 hours, multiplied by 4 weeks, and generates a review task for any children whose income meets or exceeds that threshold. Our officers then review the income information for these children, following the same process as when a non-custodial parent reports that a child is financially independent.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (www.ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, will 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 for your request.

Yours sincerely



Sue Gillies

Customer Segment Leader, Families