



Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA) on 8 October 2024 to the Office of the Privacy Commissioner, which was partially transferred to Inland Revenue on 21 October 2024 for response. You requested the following:

- 3. Please could you provide the exemptions that the IRD must comply with when the paying parent advises the IRD not to deduct Child Support directly from their employer, as they wish to pay manually?*

There are no exemptions that Inland Revenue must comply with when the paying parent advises not to deduct Child Support directly from their employer as they wish to pay manually. However, the Commissioner of Inland Revenue does have some discretion to allow payments to be made via another method.

Section 129 of the Child Support Act 1991 (the Act) allows a liable parent to choose employer deductions or to pay by another method. However, this is subject to sections 129A and 131 of the Act, meaning that a customer who falls under those 2 sections cannot choose their method of payment. More information on those sections of the Act can be found at [Child Support Act 1991 No 142 \(as at 29 March 2024\), Public Act – New Zealand Legislation](#).

Additionally, from 26 October 2021, customers who are in receipt of source deductions payments (including salary and wages) must pay child support by automatic deductions. This requirement applies to customers in receipt of a social security benefit, newly liable parents or those returning to paying child support after a period where they were not liable, and any liable parent who is or has been in arrears of child support payments.

Prior to 26 October 2021, a parent who was already liable to pay child support as of 26 October 2021, and was not in arrears of child support (and has not gone into arrears since that date), can choose how they pay their child support.

More information on child support payments can be found on Inland Revenue's website at <https://www.ird.govt.nz/child-support/managing/making-payments>.

Right of review

If you disagree with my decision on your OIA request, you can ask an Inland Revenue review officer to review my decision. To ask for an internal review, please email the Commissioner of Inland Revenue at: commissionerscorrespondence@ird.govt.nz.

Alternatively, under section 28(3) of the OIA, you have the right to ask the Ombudsman to investigate and review my decision. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

If you choose to have an internal review, you can still ask the Ombudsman for a review.

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 Leader, Families Customer Segment