



Inland Revenue  
Te Tari Taake

20 July 2023

TLO  
fyi-request-23097-5300e6d6@requests.fyi.org.nz

Dear TLO

Thank you for your request made under the Official Information Act 1982 (OIA), received on 12 June 2023. You requested:

- 1) *Why does the Inland Revenue department deliberately lie, mislead kiwis by informing and notifying sole parents that their child support payments have been paid direct to Work & Income?*
- 2) *Is it acceptable that kiwis believe their child support entitlements is has was paid direct to MSD when in fact it actually hasn't and instead it has been retained by the crown in full. Do you accept this deliberately misleads NZers?*
- 3) *Do you intend to update the MYIR system to reflect updated accurate info all the time so kiwis are not misled?*
- 4) *Does the IRD know or have any knowledge of how many customers, IRD staff engaged with since April 1 2022 re child support and their entitlements having been paid direct to MSD.*
- 5) *Can you please provide me with a copy of all data and any supporting documents, notes, meta data related to child support payments in general.*

On 21 June 2023, you amended question 5 of your OIA request to:

*( ... ) Please provide all data related to:*

- 6) *Collection of child support payments from one parent to IRD. (total amount paid by one parent and collected by the crown to support kids.. all info for the last 5-6 financial years since labour have been in government).*
- 7) *The total distribution/payout of those funds collected being paid direct to the child via their primary parent/caregiver/guardian.*
  - a) *So basically how much of child support funds actually went to support the development or early childhood for which the payment was collected and paid for in the first place?*
- 8) *Policy & decision making records, dates and file notes including internal communications, minutes, emails to or from executive management, commissioner, minister/government related to child support.*
- 9) *Records of complaints received, investigated, resolved in the last 5-6 years related to child support.*
- 10) *I want to know how many New Zealand citizens reached out and enquired about their child support and who were deliberately misled and told to contact MSD because it was paid to MSD.*
  - a) *I want to know if IRD accept that they wasted kiwis time and cause significant distress and frustration by referring individuals to MSD.*

*Provide all information related to this. If you cannot I suggest you do the hard mahi and investigate then get back to me with an answer.*

- b) How many people called to discuss child support every day, week, month and year? Please answer each.*
  - c) Then tell me how frequently IRD refer these individuals to MSD – keeping in mind IRD have notified the customer that their child support payment was paid directly to MSD.*
- 11) *How much child support money is transfer moved between MSD & IRD accounts on the daily, weekly, monthly and per annum?*
- 12) *Also be sure to include all decision making process data/information notes especially related to child support payment collections and disbursements I want to see all the notes and advice given from senior executives including ministers or the government so I can determine or understand whether or not the laws were applied correctly. I want everything related to child support.*

### **Questions 1, 2, and 10a**

Questions which require an agency to form an opinion or provide an explanation are not considered a request for official information, and are therefore not subject to the provisions of the OIA.

All government departments are part of the Crown. Money is not transferred from Inland Revenue's bank account to the Ministry of Social Development's (MSD) account.

### **Question 3**

Inland Revenue has noted your comments and will amend the wording in *myIR*. Inland Revenue is continuously working to improve its services to its customers.

For receiving carers, *myIR* shows up-to-date information about their child support entitlement and any payments that have been made to them. For receiving carers who are beneficiaries, *myIR* sets out their entitlement, the amount that has been retained by the Crown to offset their benefit, and the amount of child support in excess of their benefit that has been paid to them.

For liable parents, *myIR* does not show a breakdown of payment distribution. This is because to do so would breach the receiving carer's privacy.

### **Question 4**

Inland Revenue is unable to provide this information as we do not record customer contacts to the level of detail requested. This part of your request is therefore refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I do not believe that the information is held by or more closely connected with the functions of another agency.

However, Inland Revenue can advise that, from 1 April 2022 to 31 May 2023, it received 79,751 web messages about child support and answered 158,957 calls about child support.

### **Questions 6 and 7**

The following table shows child support payments collected from liable parents, the amounts retained by the Crown, and the amounts paid to receiving carers for the last six financial years.

The table shows child support payments to all carers (not just payments where the carer may be receiving a benefit).

Financial year	Collected from parents	Retained by the Crown	Distributed to carers
2021/22	\$453 million	\$157 million	\$296 million
2020/21	\$467 million	\$186 million	\$281 million
2019/20	\$449 million	\$172 million	\$297 million
2018/19	\$471 million	\$181 million	\$290 million
2017/18	\$473 million	\$186 million	\$287 million
2016/17	\$468 million	\$189 million	\$279 million

The "Retained by the Crown" column includes penalties. The "Distributed to carers" column includes child support payments collected by Inland Revenue from parents in New Zealand and paid to Services Australia on behalf of receiving carers in Australia.

### Question 7a

Inland Revenue does not hold information on how child support payments are spent. Therefore, this part of your request is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I do not believe that the information is held by or more closely connected with the functions of another agency.

### Questions 8 and 12

The requested information, as it stands, cannot be made available without manual substantial research. There are many thousands of documents that could be relevant to your request. Therefore, these parts of your request are refused under section 18(f) of the OIA, as the information cannot be made available without substantial collation.

However, the following information is publicly available and may be of assistance to you.

Cabinet paper: [Passing on child support payments to sole parent beneficiaries: Policy decisions and pre-commitment funding](#) used Inland Revenue child support data in the policy-making process. The data was provided to MSD to allow it to estimate costings and figures, such as how many families would be expected to benefit from passing on child support.

You may wish to read submissions and advice received by Parliament at the link [Child Support \(Pass On\) Acts Amendment Bill \(bills.parliament.nz\)](#) or on Parliament's website ([parliament.nz](#)). The published documents include the Social Services and Community Committee's report on the Bill, submissions and advice from submitters, Inland Revenue and MSD.

You may also wish to read about the [Child Support \(Pass On\) Acts Amendment Act 2023](#), including the *Regulatory impact statement – addendum* and the *Commentary on the Bill* on Inland Revenue's tax policy website ([taxpolicy.ird.govt.nz](#)).

The following Cabinet papers and supporting documents are published on MSD's website ([msd.govt.nz](#)):

- [Amendments to the Approved Information Sharing Agreement between Inland Revenue and MSD to facilitate child support pass-on;](#)
- [Child Support \(Pass On\) Acts Amendment Bill – Approval for introduction;](#) and
- [Passing on child support to sole parent beneficiaries – phased implementation](#)

### **Question 9**

The number of complaints received about child support from 1 January 2018 to 6 July 2023 is 5,405.

The number of complaints includes calls that were escalated when customers have called the contact centre, and formal complaints managed by Inland Revenue's Complaints Management Service.

Complaints about child support can include many topics, such as child support liability, child support deductions, child support payments not received, collection processes, assessments, objections, applications for administrative reviews (a departure from the formula assessment), changes in care circumstances, debt, and refunds offset to arrears.

The details of complaints received, investigated and resolved cannot be made available without substantial manual collation and research. In addition, records of child support complaints contain sensitive personal details that are considered sensitive revenue information as they are reasonably capable of being used to indirectly identify taxpayers. Sensitive revenue information can only be released in certain circumstances, as set out in section 18D to 18J and schedule 7 of the Tax Administration Act 1994 (TAA). In this case, there are no grounds that permit me to release this information to you.

Therefore, this part of your request is refused under section 18(c)(i) of the OIA as releasing this information would be contrary to section 18 of the TAA, and under section 18(f) of the OIA, as the information cannot be made available without substantial collation and research.

### **Question 10**

Inland Revenue deals with customers in good faith and provides as much information as possible to assist people on a case-by-case basis. The help it gives is based on the information the customer provides and the issue being discussed.

This part of your request is therefore refused under section 18(g) of the OIA, as the information is not held by Inland Revenue, and I do not believe that the information is held by or more closely connected with the functions of another agency.

### **Question 10b**

There has been a substantial downward trend on the number of phone calls received regarding child support matters over the past 6 years. Changes to Inland Revenue's child support system were introduced in 2021 as part of Inland Revenue's Business Transformation. These changes have provided more efficient digital and other services for customers which have had a positive effect on how often customers need to communicate with Inland Revenue over the phone.

I am releasing, attached as **Appendix A**, the number of calls that customers made to Inland Revenue's child support phone numbers per month from October 2017 to June 2023.

The daily number of calls cannot be made available without substantial manual collation. Therefore, this part of your request is refused under section 18(f) of the OIA, as the information cannot be made available without substantial collation.

### **Question 10c**

Inland Revenue regularly suggests that customers contact MSD. This can be for a variety of reasons. Inland Revenue is unable to determine how many times it has referred customers to MSD, as it does not record customer contacts to the level of detail requested.

Therefore, this part of your request is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I do not believe that the information is held by or more closely connected with the functions of another agency.

### **Question 11**

All government departments are part of the Crown. Money is not transferred from Inland Revenue's bank account to MSD's account.

Therefore, this part of your request is refused under section 18(g) of the OIA, as the information requested is not held by Inland Revenue and I do not believe that the information is held by or more closely connected with the functions of another agency.

### **Rights 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: [CommissionersCorrespondence@ird.govt.nz](mailto: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 at: [info@ombudsman.parliament.nz](mailto: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**

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

Thank you for your request.

Yours sincerely



Sue Gillies  
**Customer Segment Leader, Families**

*Attachment: Appendix A*

**Appendix A**

**Total number of calls received from 26 October 2017 to 23 June 2023**

Month	Total calls
Jan-17	---
Feb-17	---
Mar-17	---
Apr-17	---
May-17	---
Jun-17	---
Jul-17	---
Aug-17	---
Sep-17	---
Oct-17	4,228
Nov-17	20,935
Dec-17	15,359
<b>Total 2017</b>	<b>40,522</b>

Month	Total calls
Jan-18	24,756
Feb-18	31,087
Mar-18	37,712
Apr-18	24,005
May-18	24,009
Jun-18	24,289
Jul-18	32,296
Aug-18	30,512
Sep-18	24,558
Oct-18	25,161
Nov-18	24,515
Dec-18	17,135
<b>Total 2018</b>	<b>320,035</b>

Month	Total calls
Jan-19	24,125
Feb-19	30,238
Mar-19	31,429
Apr-19	26,354
May-19	34,812
Jun-19	26,399
Jul-19	30,313
Aug-19	24,340
Sep-19	22,370
Oct-19	23,031
Nov-19	22,456
Dec-19	17,666
<b>Total 2019</b>	<b>313,533</b>

Month	Total calls
Jan-20	21,819
Feb-20	29,179
Mar-20	28,741
Apr-20	16,773
May-20	19,051
Jun-20	21,024
Jul-20	20,482
Aug-20	17,708
Sep-20	17,402
Oct-20	18,154
Nov-20	18,138
Dec-20	14,462
<b>Total 2020</b>	<b>242,933</b>

Month	Total calls
Jan-21	17,825
Feb-21	22,726
Mar-21	25,808
Apr-21	21,725
May-21	20,504
Jun-21	21,979
Jul-21	20,263
Aug-21	18,944
Sep-21	16,684
Oct-21	12,683
Nov-21	24,197
Dec-21	12,408
<b>Total 2021</b>	<b>235,746</b>

Month	Total calls
Jan-22	13,908
Feb-22	19,148
Mar-22	19,321
Apr-22	17,862
May-22	17,555
Jun-22	15,858
Jul-22	15,049
Aug-22	15,225
Sep-22	12,681
Oct-22	11,295
Nov-22	13,107
Dec-22	9,003
<b>Total 2022</b>	<b>180,012</b>

Month	Total calls
Jan-23	11,641
Feb-23	17,025
Mar-23	19,897
Apr-23	17,329
May-23	20,554
Jun-23	15,092
<b>Total 2023</b>	<b>101,538</b>