



29 September 2020

Mr Anatoly Kern
fyi-request-13637-900c99a0@requests.fyi.org.nz

Dear Mr Kern

Thank you for your further request made under the Official Information Act 1982, received on 1 September 2020. You requested:

The number of Child Support cases closed yearly due to the death of the liable parent for the period during past 10 years. e.g. closed due to s25(1)(c); s25(2)(c) of CSA.

If there are any cases out of above where the children were no longer qualifying under s5 of CSA (e.g. when the department was chasing outstanding arrears only) I would be interested in them separately.

The information you requested is shown in the table below.

Table: Number of child support cases closed due to the death of the non-custodial parent and, of those cases, where the child was no longer a qualifying child

Calendar year	Child support cases closed due to the death of the non-custodial parent	Where the child was no longer a qualifying child
2010	438	92
2011	404	78
2012	678	87
2013	213	31
2014	382	55
2015	459	87
2016	629	180
2017	634	210
2018	505	136
2019	717	148
2020	848	103
Total	5,907	1,207

Child support is assessed and collected under the legislative standards in the Child Support Act 1991 (CSA). The components of the formula used to assess child support are fixed by law.

Section 25 of the CSA sets out the reasons for the termination of a liability to pay child support under formula assessment, which include the death of the qualifying child or of the non-custodial parent.

Ref: 21OIA1155

Inland Revenue is generally unaware of the cause of a customer's death, including customers who are non-custodial parents.

The child support formula generally reflects each parent's share of the costs of raising a child. However, it cannot account for every situation. If either parent believes that special circumstances exist that should be considered in the child support assessment, they can apply for an administrative review.

An administrative review is free, and is the first step in changing a formula assessment. If a parent is dissatisfied with the outcome of their administrative review, they can apply to the Family Court for a departure order.

Thank you for your request. I trust that this further information is of assistance to you.

Yours sincerely

A handwritten signature in cursive script that reads "Sue Gillies".

Sue Gillies
Customer Segment Leader—Families