Cross-Border Enforcement of Child Support: Pros and cons of the different national systems

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(DIJuF)

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Child Support in New Zealand

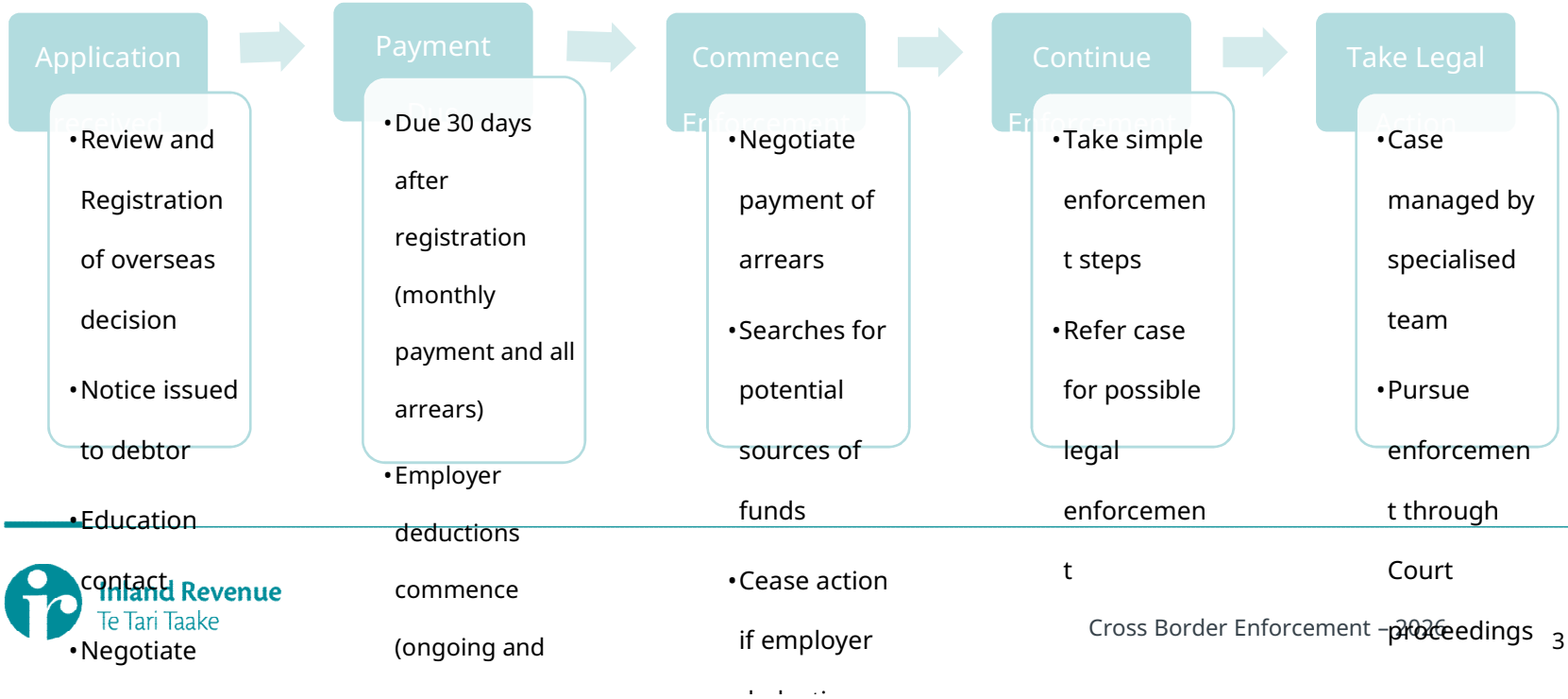
Overview

- Administrative assessment of child support since 1992.
- Formula used to calculate child support obligations:
  - Annual income of both parents
  - Care provided by parents and carers
  - Allowances for other dependants
  - Costs of raising children
- Annual reassessments and simplified modification processes.
- Child support administered by Inland Revenue (IR) – New Zealand's tax department.
- Mostly electronic communications with customers via secure online portal myIR.

2024-2025 year
135,000 children
$490 million collected from over 120,000 parents
$426 million paid to carers

New Zealand's Enforcement Processes

What does the process of enforcement of child support look like?



New Zealand's Enforcement Processes

Enforcement Measures

Deductions

- Since October 2021 new liable parents, or parents in arrears, will have child support deducted by their employer.
- Deductions should cover monthly ongoing payment and extra towards arrears.
- Arrears payments can be negotiated or enforced by IR.
- Deductions can also be made from monies payable to the liable parent, including bank accounts.

Advanced debt resolution

- Enforcement through Court proceedings.
- Includes orders over property, arrest at border, examination of means to pay.

Information Sharing

- Automatic travel alerts from Customs for significant debtors.
- Wide-ranging powers to request information about debtors.

2024-2025 year

76% child support obligations paid on time and in full

77,420 active deductions

84% new child support debt cases resolved within 12 months

66% of child support debtors had an active repayment plan in place

Priority of Maintenance Claims

Are maintenance claims given a degree of priority?

- Child Support (including other financial support payable or registered under the Child Support Act 1991) has high priority over other debts.
- Child support has priority over spousal support for payment allocation.
- Deductions for child support have priority over
other deduction notices.
- Child Support is a provable debt in bankruptcy (debt continues to be payable).
- Tax overpayments are often automatically applied to child support debts.

Section 157 Priority of deductions under this Act

The requirement that the person is to make periodic deductions from any money payable to the liable person [...] shall—

(b) prevail over and have priority to any charge created by any attachment order or deduction notice issued under any other Act;

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Facilitation of Ongoing Enforcement

How do Central Authorities facilitate the ongoing enforcement of maintenance decisions?

- IR is both the Central Authority and Competent Authority for the 2007 Convention.
- Computer system monitors payments received vs what is due or expected from deductions.
- Automated reminders and notices are sent to the debtor.
- Computer system can reset deductions if debtor changes employers.
- Other actions require manual review and intervention – defaults will become a work item for manual action.
- If legal enforcement actions are considered, the case will have closer monitoring by a specialised group of case officers.

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Exemption from Costs

What are the conditions for children to be exempted from costs?

- IR provides enforcement services for registered cases free of charge.
- Payees have no fees or amounts withheld to cover enforcement costs.
- Child support is passed on to the payee in full, unless they have received a benefit that is subject to child support being retained to reimburse the State.
  This now only applies to payees receiving an Unsupported Child's Benefit, for example for a foster child. Only child support payable for that child is retained.
- Debtor may incur late payment penalties. Penalties are not passed on to the creditor.
- Interest is not charged on outstanding maintenance amounts.

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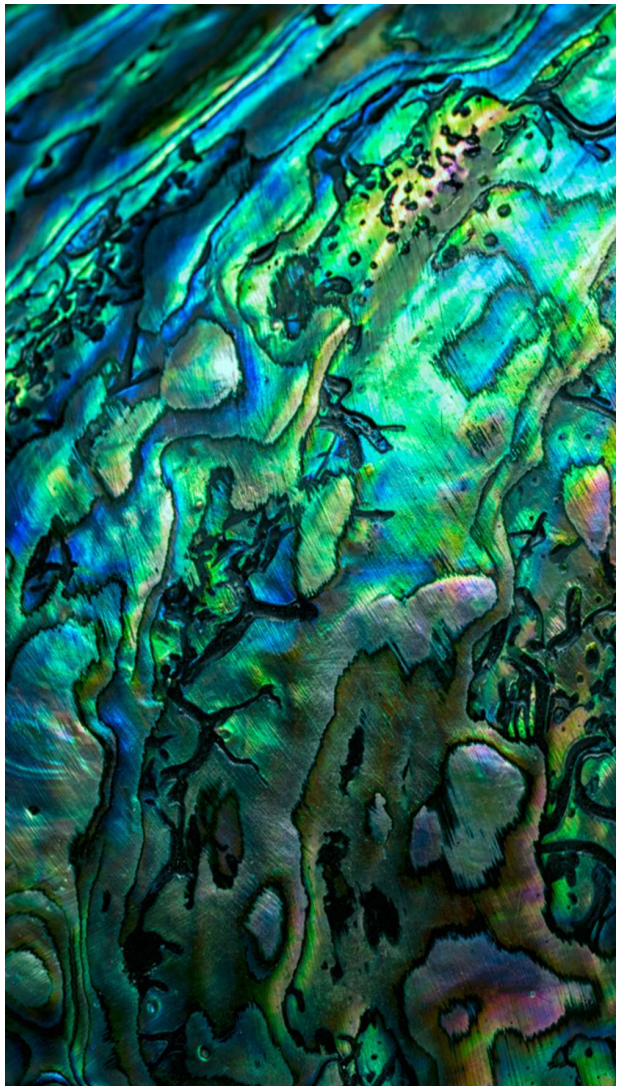

Overview of New Zealand's Enforcement System

Advantages and Challenges

Advantages	Challenges
Administered by Inland Revenue	Hidden Income
Advanced computer system and automation	Assets and Funds not held in the liable parent's name
Mandatory employer deductions	Non-compliant 3rd parties
Cooperation between government departments	High case load – limited resources for specialised tasks

Questions?

For further information:

Website: https://www.ird.govt.nz/child-support

https://www.ird.govt.nz/child-support/managing-payments/paying-parent

Email: NZCSCA@ird.govt.nz

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Ms Leeanne Spillane is a senior leader within Inland Revenue's social policy area, responsible for the administration of domestic and international Child Support and other family-related entitlements. Her portfolio includes International relations, registration, assessment, enforcement activities, and oversight of legal enforcement relating to Child Support and family fraud.

She represents New Zealand in international forums and has served as a member of the National Child Support Enforcement Association since 2021. She maintains strong international relationships, including a long-standing partnership with Australia, and co-chairs the Experts' Group on the International Transfer of Maintenance Funds alongside Brazil.

Ms Spillane played a significant leadership role in Inland Revenue's multi-year business transformation programme, which implemented new systems, business structures, customer engagement approaches, and legislative changes, including New Zealand's ratification of the 2007 Hague Child Support Convention.

Over her 18-year career at Inland Revenue, she has held advisory and leadership roles in areas such as the hidden economy and family fraud, supported by prior international experience gained during 13 years working in the United Kingdom.

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