



What are Working for Families Tax Credits?

This factsheet is a quick guide to show you what types of payments you may be entitled to, how to apply for them and other assistance that may be available.

Working for Families Tax Credits (WfFTC) are payments designed to help make it easier for you to work and raise a family. They're payments for families with dependent children aged 18 or under. There are four types of payments: family tax credit, in-work tax credit, minimum family tax credit, and parental tax credit. You may qualify for one or more, depending on your personal situation.

Who can receive WfFTC?

To be eligible for WfFTC, you must meet the following criteria.

You must:

- be the person responsible for the day-to-day care of the children
- not be someone who cares for the children on a temporary basis, eg, a child minder
- be 16 years or over.

The child or children must:

- be 18 years or under
- not be financially independent.

In addition one of these two residency requirements must be met:

- you're a New Zealand resident and have been in New Zealand continuously for at least 12 months at any time
- the child or children you're claiming for are both resident and present in New Zealand.

The above residency requirements for children are different if your child was born in New Zealand after 1 January 2006. For further information go to www.ird.govt.nz (search keyword: eligibility).

What are the types of payments?

Family tax credit

This payment provides ongoing financial support for families. The amount of the payment will depend on your family situation.

In-work tax credit

This is a payment for families who are in paid work. To get this, a two-parent family must normally work 30 hours

or more a week between them, and a single parent must normally work 20 hours or more a week. It's not available to families receiving an income-tested benefit or student allowance.

Minimum family tax credit

This payment tops up your family income to a minimum amount after tax each week. To get this payment, at least one parent must be working for a salary or wages. A two-parent family must work at least 30 hours a week between them, and a single parent must work at least 20 hours a week.

Parental tax credit

This payment helps you with the costs of a newborn child for the first 10 weeks after the baby arrives. The amount you receive depends on your family income and the type of income your family received in the first 10 weeks after your baby was born.

If you're receiving paid parental leave you can't receive parental tax credit. You'll need to decide which payment is better for you to receive.

How do I apply for WfFTC?

If you receive an income-tested benefit as your main income, Work and Income will generally pay you the family tax credit so you don't need to apply.

However, if you don't receive a benefit, or if you choose to receive your family tax credit from us instead of from Work and Income, you can apply:

- online—fill out the *Working for Families Tax Credits registration (FS 1)* form at www.ird.govt.nz "Get it done online"
- by post—complete the *Working for Families Tax Credits registration (FS 1)* form and post it to us. You can find the FS 1 under "Forms and guides" on our website or call us on 0800 227 773. If you've got a copy of the IR 200, it's also included in there.

When we receive your registration form, we'll work out the amount you're entitled to receive and send you a *notice of entitlement* to advise your weekly or fortnightly entitlement.

If you've chosen to claim your WFFTC at the end of the year, we'll send you a letter acknowledging your application and work out your lump sum entitlement after the end of the tax year.

How do I make sure I'm not paid too much and end up owing money at the end of the year?

It's very important that you contact us if there's a change in your circumstances because this may affect your payments. You must contact us if any of the following happen:

- a child comes into your care or a child leaves your care
- the amount or type of your family income changes
- your partner's details change.

It's also important you contact us if you're going to get more overtime or a bonus payment, as this may affect your payments.

You can advise us of a change by updating your details through your "Secure online services" account at www.ird.govt.nz or writing to us or calling 0800 227 773.

Am I entitled to other assistance?

Many families may also be entitled to extra help with childcare and housing costs. These entitlements are available to people who are working, as well as people receiving a benefit. They are paid by Work and Income, not by us.

Help with childcare costs

Childcare and Out of School Care and Recreation (OSCAR) subsidies are available to help with childcare costs.

Help with housing costs

The accommodation supplement is available to help with rent, board or mortgage and other essential housing costs.

Paid parental leave

Paid parental leave is available to eligible parents and other primary carers (such as adoptive parents, Home for Life parents, whāngai and grandparents) when they take parental leave or stop working to care for their newborn or a child under the age of six who they now have primary

responsibility for. It's an alternative option to parental tax credit, so you can't receive both. You'll need to decide which payment is better for you to receive.

Entitlement for paid parental leave

Paid for up to ...	for a newborn child ...	for a child adopted ...
14 weeks	born before 1 April 2015	before 1 April 2015
16 weeks	with a due date or born on or after 1 April 2015	on or after 1 April 2015
18 weeks	with a due date or born on or after 1 April 2016	on or after 1 April 2016

If your baby's expected due date is on or after 1 April 2016 and is born pre-term (before the 37th week of pregnancy) you may qualify for extra pre-term child payments to cover the weeks between your baby's birth and the 37th week of pregnancy. Your regular 18-week entitlement will start after any extra payments finish.

To find out more about paid parental leave, including information about pre-term payments, go to www.employment.govt.nz/er/holidaysandleave/parentalleave/ or call the Ministry of Business, Innovation & Employment on 0800 209 020.

For more information

To see if you're eligible for more money through Working for Families go to www.workingforfamilies.govt.nz or call:

- Work and Income for accommodation and childcare on 0800 774 004
Monday to Friday 7 am to 6 pm, Saturday 8 am to 1 pm
- Inland Revenue for Working for Families Tax Credits on 0800 227 773
Monday to Friday 8 am to 8 pm, Saturday 9 am to 1 pm.

When calling the Working for Families phone numbers, you can ask for a Language Line interpreter. Language Line is a free phone-based interpreter service for customers whose first or preferred language is not English. There are 41 languages available—see www.languageine.govt.nz for the full list. Language line is available Monday to Friday 9 am to 6 pm and Saturday 9 am to 2 pm.



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Go to our website for information and to use our services and tools.

- **Log in or register for a myIR secure online services account** to use a range of secure services.
- **Demonstrations** – learn about our services by watching short videos.
- **Get it done online** – complete forms and returns, make payments, make an appointment to see us, give us feedback.
- **Work it out** – use our calculators, worksheets and tools, for example, check your tax code, find filing and payment dates, calculate your student loan repayment.
- **Forms and guides** – download our guides and forms or fill in forms online.

Forgotten your myIR user ID or password?

Request a reminder of your user ID or reset your password online. You'll need to know your IRD number and have access to the email address we hold for you.

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