Version
as at 4 September 2026

Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) Regulations 2018

(LI 2018/173)

Regulations name: replaced, on 1 October 2019, by section 34(4) of the Kāinga Ora–Homes and Communities Act 2019 (2019 No 50).

Patsy Reddy, Governor-General

Order in Council

At Wellington this 24th day of September 2018

Present:
Her Excellency the Governor-General in Council

These regulations are made under section 114 of the Housing Restructuring and Tenancy Matters Act 1992 on the advice and with the consent of the Executive Council.

Contents

		Page
1	Title	2
2	Commencement	2
3	Interpretation	2
4	Transitional, savings, and related provisions	4

Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Ministry of Social Development.

Prescribed proportions, thresholds, and amounts

5 Proportion of income up to threshold 4
6 Thresholds 4
7 Proportion of income above threshold 4
8 Proportion of family tax credit 5
9 Prescribed amount of family tax credit 5
10 Proportion of benefit 5

Contributions by additional residents

[Revoked]

11 Application *[Revoked]* 5
12 Extent to which contributions included in income *[Revoked]* 5

Payments included in or excluded from income

13 Certain payments to be income 5
14 Certain amounts or payments not to be income 6
15 Assessable assets 7

Period for estimating income

16 Period for estimating income 8

Schedule 9
Transitional, savings, and related provisions

Regulations

1 Title

These regulations are the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) Regulations 2018.

Regulation 1: replaced, on 1 October 2019, by section 34(4) of the Kāinga Ora–Homes and Communities Act 2019 (2019 No 50).

2 Commencement

These regulations come into force on 1 October 2018.

3 Interpretation

(1) In these regulations, unless the context otherwise requires,—

Act means the Public and Community Housing Management Act 1992

cash assets,—

(a) has the same meaning as in section 68(2) of the Social Security Act 2018; but

(b) despite paragraph (a), includes a child support payment to which—

(i) item 23 of clause 1 and clause 62 of Schedule 8 of the Social Security Regulations 2018 applies; or

(ii) item 24 of clause 1 and clause 62 of Schedule 8 of the Social Security Regulations 2018 applies

Crown means all or any of the following:

(a) the Sovereign in right of New Zealand:

(b) all Ministers of the Crown, and all public service agencies as defined in section 5 of the Public Service Act 2020:

(c) Crown entities as defined in section 7(1) of the Crown Entities Act 2004 (for example, Health New Zealand):

(d) every other instrument of the Crown in respect of the Government of New Zealand, whether the instrument is or was an agency, corporation, department, division, enterprise, service, or otherwise (for example, every predecessor in title of Health New Zealand)

dependent child,—

(a) in regulation 9, has the same meaning as in section YA 1 of the Income Tax Act 2007; and

(b) in any other provision of these regulations, has the same meaning as in Schedule 2 of the Social Security Act 2018

disability support services means disability support services within the meaning of either section 4 of the Disability Support Services Act 2026 or section 4 of the Healthy Futures (Pae Ora) Act 2022

Health New Zealand has the meaning in section 4 of the Healthy Futures (Pae Ora) Act 2022

main benefit has the same meaning as in section 349 of the Social Security Act 2018

predecessor in title, in relation to Health New Zealand, has the same meaning as in section 2(1) of the Health Sector (Transfers) Act 1993

section means a section of the Act.

(2) A term or expression defined in the Act and used, but not defined, in these regulations has the same meaning as in the Act.

Regulation 3(1) **Act**: amended, on 1 October 2019, by section 33 of the Kāinga Ora–Homes and Communities Act 2019 (2019 No 50).

Regulation 3(1) **cash assets**: replaced, on 1 July 2023, by section 69 of the Child Support (Pass On) Acts Amendment Act 2023 (2023 No 27).

Regulation 3(1) **COVID-19 income relief payment**: revoked, on 11 February 2021, by clause 2(2) of the Schedule.

Regulation 3(1) **COVID-19 Income Relief Payment Programme**: revoked, on 11 February 2021, by clause 2(2) of the Schedule.

Regulation 3(1) **Crown** paragraph (b): amended, on 7 August 2020, by section 135 of the Public Service Act 2020 (2020 No 40).

Regulation 3(1) **Crown** paragraph (c): amended, on 1 July 2022, by section 104 of the Pae Ora (Healthy Futures) Act 2022 (2022 No 30).

Regulation 3(1) **Crown** paragraph (d): amended, on 1 July 2022, by section 104 of the Pae Ora (Healthy Futures) Act 2022 (2022 No 30).

Regulation 3(1) **dependent child** paragraph (b): amended, on 30 November 2018, by regulation 4(2) of the Housing Restructuring and Tenancy Matters (Prescribed Elements of Calculation Mechanism) Amendment Regulations 2018 (LI 2018/237).

Regulation 3(1) **DHB**: revoked, on 1 July 2022, by section 104 of the Pae Ora (Healthy Futures) Act 2022 (2022 No 30).

Regulation 3(1) **disability support services**: replaced, on 4 September 2026, by section 17 of the Disability Support Services Act 2026 (2026 No 55).

Regulation 3(1) **Health New Zealand**: inserted, on 1 July 2022, by section 104 of the Pae Ora (Healthy Futures) Act 2022 (2022 No 30).

Regulation 3(1) **Health New Zealand**: amended, on 10 July 2026, by section 41(2) of the Healthy Futures (Pae Ora) Amendment Act 2026 (2026 No 40).

Regulation 3(1) **income-tested benefit**: revoked, on 30 March 2021, by section 142 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Regulation 3(1) **main benefit**: inserted, on 30 March 2021, by section 142 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Regulation 3(1) **predecessor in title**: amended, on 1 July 2022, by section 104 of the Pae Ora (Healthy Futures) Act 2022 (2022 No 30).

4 Transitional, savings, and related provisions

The transitional, savings, and related provisions (if any) set out in the Schedule have effect according to their terms.

Prescribed proportions, thresholds, and amounts

5 Proportion of income up to threshold

For the purpose of section 107(2)(a), the proportion of 25% is prescribed.

6 Thresholds

For the purposes of section 107(2)(a) and (b), the following thresholds are prescribed:

(a) for a sole tenant who has no spouse or partner and no dependent children, the rate stated in clause 1(a) of Schedule 1 of the New Zealand Superannuation and Retirement Income Act 2001, after deduction of standard tax; and

(b) in every other case, the rate stated in clause 1(c) of Schedule 1 of the New Zealand Superannuation and Retirement Income Act 2001, after deduction of standard tax and multiplied by 2.

7 Proportion of income above threshold

For the purpose of section 107(2)(b), the proportion of 50% is prescribed.

8 Proportion of family tax credit

For the purposes of sections 107(2)(c) and 107(3)(b), the proportion of 25% is prescribed.

9 Prescribed amount of family tax credit

For the purposes of sections 107(2)(c)(ii) and 107(3)(b)(ii), the maximum rate of family tax credit payable under subparts MA to MF and MZ of the Income Tax Act 2007 in respect of an eldest dependent child who is under 16 years is prescribed.

10 Proportion of benefit

For the purpose of section 107(3)(a), the proportion of 25% is prescribed.

Contributions by additional residents

[Revoked]

Heading: revoked, on 2 March 2026, by section 28 of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

11 Application

[Revoked]

Regulation 11: revoked, on 2 March 2026, by section 28 of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

12 Extent to which contributions included in income

[Revoked]

Regulation 12: revoked, on 2 March 2026, by section 28 of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

Payments included in or excluded from income

13 Certain payments to be income

For the purpose of section 110(1)(a), a person's weekly income includes—

(a) the appropriate weekly proportion of every amount or payment received as—

(i) a main benefit other than an orphan's benefit or an unsupported child's benefit; or

(ia) *[Revoked]*

(ii) New Zealand superannuation under the New Zealand Superannuation and Retirement Income Act 2001 or a veteran's pension under Part 6 of the Veterans' Support Act 2014; or

(iii) a study grant; and

(b) amounts received under the Accident Compensation Act 2001 as weekly compensation for loss of earnings or potential earning capacity; and

(c) any minimum family tax credit that the person is eligible for under subparts MA to MF and MZ of the Income Tax Act 2007.

Regulation 13(a)(i): amended, on 30 March 2021, by section 142 of the Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8).

Regulation 13(a)(ia): revoked, on 11 February 2021, by clause 2(3) of the Schedule.

14 Certain amounts or payments not to be income

For the purpose of section 110(1)(b), a person's weekly income does not include—

(a) an amount or a payment—

(i) received as a benefit, an allowance, or other payment under the Social Security Act 2018 not referred to in regulation 13(a); or

(ii) received as a parental tax credit, child tax credit, in-work tax credit, or Best Start tax credit under subparts MA to MG and MZ of the Income Tax Act 2007; or

(iii) of a kind stated in any of clause 8(b) to (j) and (m) to (p) of Schedule 3 of the Social Security Act 2018 (for example,—

(A) in that clause 8(m), an amount of child support that is an interest acquired by the person (for example, an interest acquired that is an offset child support payment or an interest acquired by way of any child support debt recovery by reduced further payments of child support):

(B) in that clause 8(n), a child support deduction for a receiving carer who is a UCB beneficiary:

(C) in that clause 8(na), a child support excess payment, which includes, without limitation, a mixed child support payment); or

(iv) of a kind stated in clause 4 of Schedule 8 of the Social Security Regulations 2018, except for a child support payment to which—

(A) item 30 of clause 4 and clause 63 of Schedule 8 of the Social Security Regulations 2018 applies; or

(B) item 31 of clause 4 and clause 64 of Schedule 8 of the Social Security Regulations 2018 applies; or

(aa) for a person who is an applicable person in relation to any social housing,—

(i) the value of any goods or services provided or paid for—

(A) by an additional resident; and

(B) for any 1 or more of the reasons set out in paragraphs (a) to (c) of the definition of contributions in section 2(1) of the Act:

(ii) any payment made to the person—

(A) by an additional resident; and

(B) for any 1 or more of the reasons set out in paragraphs (a) to (c) of the definition of contributions in section 2(1) of the Act; or

(b) for a person with a disability (**A**),—

(i) the value of any regular disability support services supplied to A:

(ii) any direct payment of disability support made by or on behalf of the Crown to A, or a person on A's behalf, for the purposes of purchasing or obtaining disability support services for A; or

(c) the value of any regular disability support services supplied to any dependent child of the person who—

(i) is residing in the social housing concerned; and

(ii) is a person with a disability.

Regulation 14 heading: amended, on 1 July 2023, by section 70(1) of the Child Support (Pass On) Acts Amendment Act 2023 (2023 No 27).

Regulation 14(a)(i): amended, on 30 November 2018, by regulation 5(1) of the Housing Restructuring and Tenancy Matters (Prescribed Elements of Calculation Mechanism) Amendment Regulations 2018 (LI 2018/237).

Regulation 14(a)(iii): replaced, on 1 July 2023, by section 70(2) of the Child Support (Pass On) Acts Amendment Act 2023 (2023 No 27).

Regulation 14(a)(iv): replaced, on 1 July 2023, by section 70(2) of the Child Support (Pass On) Acts Amendment Act 2023 (2023 No 27).

Regulation 14(aa): inserted, on 2 March 2026, by section 29 of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

15 Assessable assets

(1) For the purpose of section 111(2), **assessable assets**,—

(a) for a person with a spouse or partner or a single person with a dependent child or children, means any cash assets in excess of $5,400:

(b) in any other case, means any cash assets in excess of $2,700.

(2) If, on or after the date on which this subclause comes into force, a person receives an impairment lump sum under Schedule 1 of the Accident Compensation Act 2001 or a lump sum payment of an independence allowance under Part 13 of the Accident Insurance Act 1998 or Part 4 of Schedule 1 of that Act, then for the period of 12 months following the receipt of that lump sum payment, the applicable amount in subclause (1)(a) or (b) is considered to be increased by the amount of that payment.

Period for estimating income

16 Period for estimating income

For the purpose of section 113, the period of 52 weeks is prescribed.

Schedule
Transitional, savings, and related provisions

r 4

Part 1
Provisions relating to these regulations as made

Schedule Part 1: replaced, on 8 June 2020, by regulation 6 of the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020 (LI 2020/98).

1 No transitional, savings, or related provisions

There are no transitional, savings, or related provisions relating to these regulations as made.

Schedule clause 1: replaced, on 8 June 2020, by regulation 6 of the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020 (LI 2020/98).

Part 2
Provisions relating to Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020

Schedule Part 2: inserted, on 8 June 2020, by regulation 6 of the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020 (LI 2020/98).

2 Revocations

(1) This clause takes effect when the COVID-19 Income Relief Payment Programme is revoked and not replaced.

(2) In regulation 3(1), revoke the definitions of **COVID-19 income relief payment** and **COVID-19 Income Relief Payment Programme**.

(3) Revoke regulation 13(a)(ia).

(4) In this clause, **COVID-19 Income Relief Payment Programme** has the meaning in regulation 4 of the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020.

Schedule clause 2: inserted, on 8 June 2020, by regulation 6 of the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020 (LI 2020/98).

3 Effect of revocation of provision ensuring COVID-19 income relief payment is income

The revocation of regulation 13(a)(ia) does not affect its operation—

(a) on or after 8 June 2020; and

(b) before it is revoked by clause 2.

Schedule clause 3: inserted, on 8 June 2020, by regulation 6 of the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020 (LI 2020/98).

Part 3
Provisions relating to Child Support (Pass On) Acts Amendment Act 2023

Schedule Part 3: inserted, on 1 July 2023, by section 71(a) of the Child Support (Pass On) Acts Amendment Act 2023 (2023 No 27).

4 Application of amendments

(1) In this clause,—

amendments means the amendments made to these regulations by subpart 4 of Part 2 of the Child Support (Pass On) Acts Amendment Act 2023

child support, **child support year**, and **formula assessment** have the meanings in section 2(1) of the Child Support Act 1991.

(2) The amendments apply only to child support payments based on child support in respect of a period (whether all, or any part, of a child support year) that starts on or after 1 July 2023.

(3) The child support referred to in subclause (2) includes, but is not limited to, child support under a formula assessment or a voluntary agreement or an order of the court made or entered into before 1 July 2023.

(4) Child support in respect of a period (whether all, or any part, of a child support year) that starts before 1 July 2023 is subject to these regulations as in force at the relevant time before 1 July 2023.

Schedule clause 4: inserted, on 1 July 2023, by section 71(a) of the Child Support (Pass On) Acts Amendment Act 2023 (2023 No 27).

Part 4
Provisions relating to Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025

Schedule Part 4: inserted, on 2 March 2026, by section 30(a) of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

5 Meaning of amendments

In this Part, **amendments** means the amendments made to these regulations by sections 28 and 29 of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025.

Schedule clause 5: inserted, on 2 March 2026, by section 30(a) of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

6 Application of amendments: general rule

(1) The amendments apply for weeks starting on or after 2 March 2026.

(2) This clause is subject to clauses 7 and 8.

Schedule clause 6: inserted, on 2 March 2026, by section 30(a) of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

7 How agency must make income-related rent calculation applied for, but not made, before 2 March 2026

(1) This clause applies if,—

(a) before 2 March 2026, a tenant has applied to the agency for it to calculate an income-related rent; and

(b) the agency is required under section 104(2) to calculate the income-related rent for the time being for the tenant, but did not do so before 2 March 2026.

(2) The amendments do not apply for the purposes of the calculation the agency is required to make under section 104(2).

Schedule clause 7: inserted, on 2 March 2026, by section 30(a) of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

8 Application of amendments to reviews of income-related rents begun before 2 March 2026

The amendments do not apply for the purposes of any review under section 116 (reviews of income-related rents) begun before 2 March 2026.

Schedule clause 8: inserted, on 2 March 2026, by section 30(a) of the Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27).

Michael Webster,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 27 September 2018.

Notes

1 General

This is a consolidation of the Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) Regulations 2018 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Disability Support Services Act 2026 (2026 No 55): section 17

Healthy Futures (Pae Ora) Amendment Act 2026 (2026 No 40): section 41(2)

Social Assistance Legislation (Accommodation Supplement and Income-related Rent) Amendment Act 2025 (2025 No 27): Part 2 subpart 2

Child Support (Pass On) Acts Amendment Act 2023 (2023 No 27): Part 2 subpart 4

Pae Ora (Healthy Futures) Act 2022 (2022 No 30): section 104

Taxation (Annual Rates for 2020–21, Feasibility Expenditure, and Remedial Matters) Act 2021 (2021 No 8): section 142

Public Service Act 2020 (2020 No 40): section 135

Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) (COVID-19 Income Relief Payment to be Income) Amendment Regulations 2020 (LI 2020/98)

Kāinga Ora–Homes and Communities Act 2019 (2019 No 50): sections 33, 34(4)

Housing Restructuring and Tenancy Matters (Prescribed Elements of Calculation Mechanism) Amendment Regulations 2018 (LI 2018/237)

Public and Community Housing Management (Prescribed Elements of Calculation Mechanism) Regulations 2018 (LI 2018/173): Schedule clause 2

Wellington, New Zealand:
Published under the authority of the New Zealand Government—2026