



15 April 2026

Tēnā koe

Official Information Act request

Thank you for contacting us on 01 April 2026, requesting information about the guidance around retrospective entitlements.

I have considered your request under the Official Information Act 1982 (the Act). Please find my decision on your request set out below.

Please see **Appendix 1** attached, which details the guidance we have around retrospective entitlements. You can find information relating to Sole Parent Support (SPS) with no dependent children on Page 2, point 7.

I will be publishing this decision letter, with your personal details deleted, on the Ministry's website in due course.

If you wish to discuss this response with us, please feel free to contact OIA_Requests@msd.govt.nz.

If you are not satisfied with my decision on your request, you have the right to seek an investigation and review by the Ombudsman. Information about how to make a complaint is available at www.ombudsman.parliament.nz or 0800 802 602.

Ngā mihi nui

pp.

Anna Graham
General Manager
Ministerial and Executive Services

Retrospective Entitlements

This page provides information for fraud investigation staff on Retrospective Entitlement.

What is retrospective entitlement?

Retrospective entitlement allows us the discretion to review a benefit entitlement and vary the rate of benefit that a person was entitled to receive. However, we do not have the discretion to grant a different benefit from a date prior to the date on which an applicant applies or qualifies for a benefit or Extra Help.

In all cases Client Service Integrity will vary a client's rate of payment to allow for the correct rate of benefit where a retrospective rate change can be made. This applies regardless of whether the case you are dealing with is fraudulent or non fraudulent, that is section s306 SSA 2018 must be applied even if a sanction is being imposed.

Legislation

Review of benefits Part 6, subpart 3 Social Security Act 2018

Commencement of benefits sections 311-319 Social Security Act 2018

Apportionment of Benefit between spouses or partners section 442 Social Security Act 2018.

Arrears

Any arrears generated by RRS, wherever possible should be recovered from any debt created for the same or similar period, whether on the client or partners record. In no circumstances should arrears generated in the calculation of a debt be released to a client for the same or similar period, with the exception of where the total amount of arrears assessed are in excess of the total amount of debts calculated in the review period.

Wherever possible any arrears created for a period up to 7 July 2014 (Relationship Debt Sharing, RDS) should not be recovered from RDS debt established after 7 Jul 2014.

Examples of retrospective entitlements

Rates will only be substituted to the person that received the entitlement, whether main benefit or extra help. This process is legislated under the Chief Executive discretion at s442.

This assessment always creates an audit trail on SWIFTT, provides correct tax details and is an accurate history of payments made. There is no need for manual adhoc payments. From 27 March 2017 the capped rates in SBDR have been lifted to allow payments at the full married rate.

The following examples illustrate how to assess any overpayment or previous entitlement to benefit.

1. Sole Parent Support (SPS), Job seeker Support (JS) or Supported Living Payment (SLP) – name changes from 15 July 2013.

Where one person is on SPS and the other is on JS or SLP, then the rate of JS or SLP is to be adjusted to the married, civil union or de facto rate for the period that the person on JS or SLP was in receipt of benefit.

Both SWIFTT records need to be adjusted using the backdated review screen to show their entitlement to half of the married, civil union or de facto rate of either JS or SLP. This will ensure that the tax details are correct on both records, it leaves a clear audit trail and there are no unnecessary ad hoc payments created.

2. SPS and SPS

If both people are in receipt of SPS then both benefits are to be overpaid in full.

(Refer below for assessment of Non Benefit substitution for extra help).

3. SPS and partner working

If one person is on SPS and the other is working and not in receipt of benefit then the SPS is to be overpaid in full.(Refer below for assessment of Non Benefit substitution for extra help.)

4. Both on single rate of benefit

If both people are in receipt of single benefits (with or without children) then adjust both benefits using the backdated review screen to allow for their share of the married, civil union or de facto rate of benefit.

If both people are in receipt of single benefits (with or without children) then adjust both benefits to allow for their share of the married, civil union or de facto rate of benefit.

5. JS or SLP and partner working

If one person is on JS or SLP and the other is working then assess if there is any entitlement to married, civil union or de facto rate of JS or SLP.

6. Income

Income for both parties needs be taken into account when assessing any entitlement to a married, civil union or de facto rate of benefit.

7. SPS with no dependent children (children out of care)

If a person has been in receipt of SPS and we determine that they had no dependent children for a period of time then SPS is overpaid in full for that period. (Refer below for assessment of Non Benefit substitution for extra help).

If a person is in receipt of a sole parent rate of JS or SLP and it is determined that they had no dependent children then adjust the benefit.

8. Accommodation Supplement (AS) and other Extra Help Disability Allowance (DA), Temporary Additional Support (TAS) (no main benefit being allowed)

When Accommodation Supplement or other Extra Help is paid concurrently with the main benefit then the Accommodation Supplement or other Extra Help must also be reviewed.

When a main benefit is being reviewed and the client was at the same time in receipt of Accommodation Supplement then Accommodation Supplement must be reviewed at the non-beneficiary rate.

Therefore, if you are establishing a full SPS overpayment and the client was also receiving Accommodation Supplement, then Accommodation Supplement should be reviewed as a non-beneficiary at the appropriate rate, charging the partner's income.

9. Accommodation Supplement and other Extra Help (referring to example 1)

When both clients have been receiving Accommodation Supplement or other Extra Help then vary the rate of Accommodation Supplement or Extra Help to allow for the costs where the clients actually resided.

In this example the assessment of the Accommodation Supplement rate allowed should be divided equally between the clients. The overpayment is the difference between what was paid and what was due. The clients are required to provide proof of the actual costs.

If only one of the clients was in receipt of Accommodation Supplement then Accommodation Supplement should be assessed at the full married rate on this client's record.

10. Client in receipt of SPS, AS, DA and partner in receipt of JS,TAS for the full period

Review both clients at the half married rate of JS.

Review client at the full married rate of AS. (Partner did not receive AS therefore it cannot be keyed on their record)

Review client DA at full married rate.

Review partner at full married rate of TAS. (Client did not receive TAS therefore it cannot be keyed on their record)

Allow for the costs where the clients actually resided.

This assessment will ensure a full audit trail and history of what has been paid to both parties.

If income details are not known then retrospective rate substitution cannot be made.

Content owner: [Client Service Integrity](#) Last updated: 01 August 2023

RELEASED UNDER THE
OFFICIAL INFORMATION ACT