



**MINISTRY OF SOCIAL  
DEVELOPMENT**

TE MANATŪ WHAKAHIATO ORA

Dear

On 20 September 2021, you emailed the Ministry of Social Development (the Ministry) requesting, under the Official Information Act 1982 (the Act), the following information:

- *A copy of any directive that has Work and Income has given staff to use TAS calculations for Special Benefit recipients*

Temporary Additional Support (TAS) is non-taxable extra help paid for a maximum of 13 weeks. It is a last resort to help clients with their regular essential living costs that cannot be met from their chargeable income or other resources. More information about TAS, including the formula for calculating the rate of payment, can be found here: [www.workandincome.govt.nz/map/income-support/extra-help/temporary-additional-support/index.html](http://www.workandincome.govt.nz/map/income-support/extra-help/temporary-additional-support/index.html).

Special Benefit (SPB), on the other hand, is a discretionary non-taxable benefit for which there is no time limit, so long as payment continues to be justified. Like TAS, its intent is to help clients whose circumstances are causing them hardship. However, payments of SPB cannot be made to people who were not getting it or had not applied for it immediately before 1 April 2006, the date that TAS replaced SPB.

In contrast to TAS, where a formula is used to assess the correct rate of payment, there is no pre-determined maximum amount payable for SPB. More information about SPB can be found here: [www.workandincome.govt.nz/map/income-support/extra-help/special-benefit/index.html](http://www.workandincome.govt.nz/map/income-support/extra-help/special-benefit/index.html).

The Ministry has interpreted your request to be for any directive given to Ministry staff to use TAS calculations to determine the rate of payment for SPB recipients. However, as no such directive exists, we have refused your request under section 18 (e) of the Act, on the ground that the information in question does not exist. As indicated above, the Ministry does not use TAS calculations to determine the rate of payment for SPB; each is assessed with a different set of criteria.

You may be interested to know that when TAS was introduced in 2006, it was the Ministry's practice not to assess whether a SPB client would be financially better off on TAS. It was believed that the relevant legislation prohibited an existing SPB client from applying for TAS, and that such clients were generally better off receiving SPB.

However, a case heard by the Benefit Review Committee in 2014 found that some clients would receive a higher level of financial assistance were they to receive TAS instead of SPB – and that such clients could choose to receive TAS if that were the case. Since then, case managers are required, at each SPB review, to assess whether a client would be better off financially on TAS. The client is then able to choose which form of assistance is more appropriate given his or her circumstances.

A copy of the guidance given to case manager undertaking SPB reviews can be found here: [www.workandincome.govt.nz/map/income-support/extra-help/special-benefit/changes-and-reviews-special-benefit/reviews-3-and-6-month-01.html](http://www.workandincome.govt.nz/map/income-support/extra-help/special-benefit/changes-and-reviews-special-benefit/reviews-3-and-6-month-01.html).

The Ministry's advice for SPB recipients who may be entitled to a higher rate of payment under TAS can be found here: [www.workandincome.govt.nz/products/payment-errors/special-benefit.html](http://www.workandincome.govt.nz/products/payment-errors/special-benefit.html).

The principles and purposes of the Act under which you made your request are:

- to create greater openness and transparency about the plans, work and activities of the Government
- to increase the ability of the public to participate in the making and administration of our laws and policies
- to lead to greater accountability in the conduct of public affairs.

This Ministry fully supports those principles and purposes. The Ministry therefore intends to make the information contained in this letter and any attached documents available to the wider public. The Ministry will do this by publishing this letter on the Ministry of Social Development's website. Your personal details will be deleted, and the Ministry will not publish any information that would identify you as the person who requested the information.

If you wish to discuss this response with us, please feel free to contact [OIA\\_Requests@msd.govt.nz](mailto:OIA_Requests@msd.govt.nz).

If you are not satisfied with this response about the use of TAS calculations for SPB recipients, 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](http://www.ombudsman.parliament.nz) or 0800 802 602.

Yours sincerely



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