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New Zealand Defence Force
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New Zealand

OIA-2025-5264

3rd
March 2025

Dear [REDACTED]

I refer to your email of 11 February 2025 requesting, under the Official Information Act 1982 (OIA), copies of relevant Defence Force Orders. The two parts of your request are addressed below.

- *Any Defence Force Orders pertaining to the considerations for posting service personnel away from one another when they are stationed at the same base, camp, or port and have children.*

A copy of Defence Force Order 3, Part 11, Chapter 2, Section C is provided at Enclosure one. There is no specific policy related to posting personnel with children.

- *Any information within the Defence Force Orders regarding the application of child support (as administered by the Inland Revenue Department) as it relates to service personnel.*

A copy of Defence Force Order 3, Part 7, Chapter 11, Section B is provided at Enclosure two. This chapter concerns deductions and the following subsections are of particular relevance: 7.11.17; 7.11.22; 7.11.24; and, 7.11.26.

You have the right, under section 28(3) of the OIA, to ask an Ombudsman to review this response to your request. Information about how to make a complaint is available at www.ombudsman.parliament.nz or freephone 0800 802 602.

Please note that responses to official information requests are proactively released where possible. This response to your request will be published shortly on the NZDF website, with your personal information removed.

Yours sincerely

GA Motley
Brigadier
Chief of Staff HQNZDF

Enclosures:

1. Defence Force Order 3, Part 11, Chapter 2, Section C
2. Defence Force Order 3, Part 7, Chapter 11, Section B

Section C: Service Couples

Posting Service couples

11.2.21.

Service couples are to be permanently posted to the same posting region, subject to the exigencies of the NZDF.

Service couples may be posted within the same organisational structure at the discretion of the posting authority.

Service couples not posted to the same posting region

11.2.22.

When it is not possible to permanently post a Service couple to the same posting region, both members of the Service couple can request:

- (1) their relevant posting authority to consider alternative posting options of:
 - (a) permanent posting;
 - (b) unaccompanied posting;
 - (c) temporary posting;
- (2) flexible working arrangements; or
- (3) leave without pay.

Approval of any alternative options is to be in accordance with the relevant Defence Force Order and at the exigencies of the NZDF.

Service couples command relationships

11.2.23.

Service couples are not to be posted to positions where one partner has direct command over the other.

General Provisions

Deductions
7.11.15.

Before members of the NZDF receive payment of pay and allowances by direct credit to a bank account, it is necessary that the gross pay and allowances be reduced by the total of all applicable deductions.

Details
7.11.16.

Full details are contained in [DFO 31](#) *Defence Force Orders for Payroll Procedures*. The following is promulgated as a guide and all enquiries regarding deductions should be directed to the HRSC.

Types of deductions
7.11.17.

Deductions in pay fall into the following broad categories:

- (1) Compulsory: continuous or recurring (e.g. Income Tax (Pay As You Earn (PAYE)), Court Orders, Government Superannuation (where applicable), quarters and meals charge (for most periods while living-in), NZDF Housing rentals.
 - (2) Compulsory: short term (e.g. to cover in one or more instalments, recovery of a fine or debit note, income tax arrears).
 - (3) Voluntary superannuation contributions.
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Deductions

General 7.11.18.

Members are kept informed of deductions and changes to deductions from their pay by receiving a copy of the NZDF Pay Slip as follows:

- (1) for 'one time' debits or credits or for broken periods for arrears, forfeitures; and
- (2) to establish for each member, the new standard fortnightly pay entitlement following every change resulting from such matters as tax code changes, promotion, new pay rates and allotments.

Any query a member may have following receipt of the Pay Slip may be taken up with the HRSC.

Income tax deductions 7.11.19.

The amount of tax deduction, based on the latest IR12/IR23 (IRD form), is shown on the Pay Slip as a fortnightly amount. The total tax year to date details are also summarised on the Pay Slip.

Superannuation /KiwiSaver deductions 7.11.20.

Member deductions for the superannuation or KiwiSaver scheme to which members contribute are determined by either legislation or the Trust Deed for the respective scheme.

Refer: HR Toolkit or the Trust Deed of the respective scheme.

One time deductions 7.11.21.

Where a fine or other debt is being recovered through a member's pay, details will be shown on the Pay Slip.

Child support deductions 7.11.22.

All deductions for Child Support will be started by the HRSC. Inland Revenue send the child support deduction notices directly to the HRSC.

Attachment orders 7.11.23.

When a District Court issues an attachment order requiring deductions to be made from a member's pay, HRSC is to immediately commence such deductions. Only upon the authority of an official of the court, may these deductions be varied or cancelled.

Child support arrears 7.11.24.

All deductions for Child Support arrears will be started by HRSC and will be paid to the nominated bank account as specified by the Ministry of Social Development.

Continued on next page

Deductions, Continued

**Arrears of
income tax**
7.11.25.

A compulsory deduction may be enforced for the collection of income tax under the Income Tax Act 1994.

**Notification of
compulsory
deductions**
7.11.26.

When starting, ceasing, or varying the amount of a compulsory deduction imposed, the HRSC is to notify the member concerned.

Refer: DFO 3, Part 7, Chapter 11, paragraph [7.11.17](#) *Types of deduction*.
