

# **Support for Children in Hardship Bill**

Government Bill

As reported from the Social Services Committee

## **Commentary**

### **Recommendation**

The Social Services Committee has examined the Support for Children in Hardship Bill and recommends that it be passed with the amendments shown.

### **Introduction**

This bill is intended to implement several initiatives for helping children who are living in severe material hardship. It is an omnibus bill, proposing to amend the Social Security Act 1964, the Education Act 1989, the Income Tax Act 2007, and the Taxation (Annual Rates and Budget Measures) Act 2011.

Clause 4 would change the definition of “part-time work” so that part-time work-tested parents on a benefit would have to seek and be available for work that averages not less than 20 hours a week, rather than 15 hours a week, as now.

Clause 4 would also change the definitions of “part-time work-tested beneficiary”, “work-tested sole parent support beneficiary”, and “work-tested spouse or partner” so that part-time work test obligations will take effect when a beneficiary’s youngest dependent child turns three years old, rather than the present age of five.

Clause 8 would change the obligations of the spouse or partner of a recipient of an emergency benefit. The spouse or partner would have to be available for full-time work once their youngest child turned 14, instead of the current age of 18.

Clause 10 would increase the rates of benefits for beneficiaries with dependent children by \$25 a week.

The bill proposes to amend two Inland Revenue Acts. The effect of these changes would include

- lifting the base rate of the In-Work Tax Credit from \$60 to \$72.50 a week

- lifting the abatement rate for Working for Families payments from 21.25 cents to 22.5 cents in the dollar.

### **Definition of part-time work**

An unintended consequence of the proposed new definition of “part-time work” is that it would affect access to benefits or deferrals of work-test obligations on the grounds of sickness, injury, or disability. Therefore, we recommend amending the definition of “part-time work” in clause 4. Our amendment would maintain the existing number of hours in the definition of “part-time work” (that is, 15 hours a week)

- for persons granted jobseeker support for sickness, injury, or disability; and
- for the purpose of deferring work-test obligations for jobseeker support recipients whose capacity to work is subsequently affected by sickness, injury, or disability.

There would then be a two-tier definition of “part-time work”. The existing number of hours (15 hours a week) would continue to apply to jobseeker support recipients with sickness, injury, or disability. The new number of hours (20 hours a week) would apply to all other part-time work-tested beneficiaries.

We also recommend inserting new clause 9A. This would amend section 116B of the Social Security Act to reflect our proposed new two-tier definition of part-time work.

### **Simplifying Schedules 6 and 9 of the Social Security Act**

The bill would amend certain Schedules in the Social Security Act. Proposed new clauses 1(d) in Schedule 6 and 1(d) in Schedule 9 refer to two benefits that a beneficiary’s spouse or partner might receive: the supported living payment or jobseeker support.

We were advised that several other benefits should be listed here too. However, rather than listing each of the benefits, we recommend instead simply using the term “main benefit under this Act”. This phrase is already defined in section 3(1) of the Act and captures all applicable benefits.

### **New Zealand Labour Party and New Zealand First minority view**

Labour and NZ First will vote for the Support for Children in Hardship Bill, but not without reservations. We will be putting forward supplementary order papers (SOPs) to address the serious concerns that we have.

Labour and NZ First support any measures that will significantly improve the lives of families in significant hardship but we are extremely disappointed that the Government has wasted an opportunity to meaningfully address child poverty. The narrow scope of these increases means that this bill will not assist the majority of children living in poverty. This Government attempted to redefine child poverty to capture a smaller number of children to then only create a package that would marginally assist 18,000 children—a one percentage point decrease of their remodelled 100,000 number of children in poverty.

Labour and NZ First are concerned that there is a lack of evidence to support the reduction in the age of the youngest child from five years to three years old, with respect to when a sole parent's work obligations are applied.

It is the family, not the individual, who receives the \$25 increase in benefit rates. In the situation where both parents receive benefits, it is a \$12.50 increase to each. The average gain per week to 108,000 beneficiary families will only be \$23.10, not \$25. This package has been oversold as a significant increase to benefit amounts when the reality is that it amounts to very little for each child in hardship, particularly those who live in families with more than one child (where hardship is likely to be more significant). Labour and NZ First agree with the comments by the Children's Commissioner that these small average gains will not incentivise parents to leave a benefit given that the high cost of quality childcare is a barrier for many families entering employment.

With this meagre increase, working families earning around \$88,000 a year are going to experience increased abatement rates under Working for Families to pay for the increase in the In-Work Tax Credit. Two-parent families earning less than the average weekly wage (18,700 families) are going to be worse off under this package.

There should be a requirement to include the ability to study as an alternative to paid part-time work. For single parents with children, the student allowance can only be accessed by students studying 32 hours or more a week (full-time). An exception can be granted for limited full-time study but applications of this nature must be signed off by the Chief Executive. The effect of not including part-time study as an alternative to paid part-time work in this bill is that sole parents will be denied the opportunity to study part time (20–31 hours per week). Research clearly indicates that there are significant advantages for both the parent and child when the parent attains higher level tertiary education. This option improves long-term employment prospects and the earning capacity of the parent.

Labour will be introducing an SOP to lift the abatement rate to \$150 as a further incentive to work and to ensure improved financial security for the sole parent and their children. As well as this, we would like assurance around what the definition of "suitable work" is in the legislation to ensure there is consideration for early childhood education (ECE) hours and importantly, travel time to and from school.

Labour and NZ First are also concerned that there are differences in the abatement rate and threshold of the benefit rate and student allowance. Based on the differences in abatement rates and thresholds, it is our understanding that at a gross earned income amount of \$211.96 per week, someone receiving the student allowance will be \$38.37 per week better off than someone receiving sole parent support (and earning the same amount of gross income). Labour will be looking to address this in SOPs.

Labour and NZ First support the recommended change to amend the proposed definition in clause 4 of part-time work in section 3(1) of the Act to retain the current 15 hour part-time work definition for jobseeker support recipients with a sickness, injury, or disability. Increased hours of part-time work for work-tested parents should not apply to people granted benefits on the grounds of medical incapacity.

## **Green Party of Aotearoa New Zealand minority view**

The Green Party will vote for the Support for Children in Hardship Bill because the dire circumstances of so many families compels us to support any increase in income, however inadequate. It is disappointing that the increase is only a fraction of the increase needed to eliminate child poverty. We do however acknowledge that this inadequate increase is at least a formal acknowledgement of the State's responsibility for alleviating child poverty.

Saying that the State will only do anything to alleviate this poverty if the families do more in return, by looking for work earlier and for more hours, wilfully misrepresents and generalises families out of the paid workforce as work-shy and ignorant of what is best for their family. It also again distracts from the State's unique ability to comprehensively eliminate poverty. The Green Party shares submitters' desire to see a comprehensive response to child poverty.

The Green Party believes we need policies that put our children first and focus on reducing the inequalities in our society. The decision for the increase in assistance to be per family and not per child will necessarily increase ethnic and financial inequalities. New Zealand looks to be somewhat protected from the extremes of the aging population crises faced by many OECD nations due to Māori and Pacific families maintaining higher birth rates. It does not make sense to penalise these families and reduce the opportunities for these children by providing less support to those children.

The Green Party is strongly opposed to the provisions to extend part-time work testing to parents with children three years of age and above instead of the previous five years of age. We have heard the argument that most primary caregivers return to the workforce when their youngest is three so the same should be expected of parents receiving income support. This argument ignores the very real differences between sole parenting and shared parenting, the very real differences between the needs of different children and the significantly increased likelihood that many of these children and their parents will be recovering from the trauma of family violence requiring more active parenting. The Green Party believes children should be at the heart of our policy-making and blanket provisions that only allow for limited exceptions will not meet the needs of our children. We believe parents are best placed to assess the needs of their children rather than Work and Income staff.

We believe there is a significant difference between requiring a parent to look for work once their child has started school and requiring them to look for work before their child has started school. We are particularly concerned that parents may be required to take jobs that would prevent them from enrolling in early childhood education such as Te Kōhanga Reo, Aoga Amata, and Playcentre, which require substantial parental involvement. These models have substantial benefit to families and we believe the right to participate should be protected.

We are concerned too that the Government has refused to define suitable employment, especially in light of New Zealand's increasingly casualised workforce. Sole parents in New Zealand are far more likely to be employed in low-paid, casualised work, without set hours. This situation significantly contributes to two out of five

children in poverty living in working households. Forcing parents out to work into low-paid, precarious jobs risks reducing the welfare liability to the State while entrenching inequality by locking those families into lives of low-paid work. We believe the welfare of these families would be better served by defining suitable employment in legislation and reinstating the Training Incentive Allowance for higher-level courses that offer the potential to permanently move families out of poverty.

We are particularly concerned that increasing the work requirement to 20 hours will make life more precarious for families. Twenty hours means families are no longer eligible for a primary benefit. This means that if a parent finds they are unable to juggle work, child-care and sickness, for example, and loses their job, then they will have to go through the process of reapplying for income support. We have been told it is often easier for parents to stage their return and test their family's readiness and their employer's flexibility.

We do not support the increase of the Working for Families abatement rate and the lowering of the threshold. We agree with Child Poverty Action Group that "this policy fails to protect the working poor". In fact by their calculations, a family earning the minimum wage and working 60 hours on \$46,000 are about \$2,225 worse off a year in real terms by this bill. Taking money from poor families to fund an increase in income for the very poorest families is unacceptable.

Finally, the Green Party is concerned at the new requirement to make parents reapply for their benefit every year. We believe this creates additional administrative burdens and stress for families without addressing any specific problem.

The brutal face of child poverty in this country as a result of successive Ministers deciding it was acceptable to set basic incomes below the poverty line requires the Green Party to support this bill while very strongly opposing the majority of the provisions contained within it.

## **Appendix**

### **Committee process**

The Support for Children in Hardship Bill was referred to the committee on 21 May 2015. The closing date for submissions was 8 July 2015. We received and considered 31 submissions from interested groups and individuals. We heard 16 oral submissions.

We received advice from the Ministry of Social Development.

### **Committee membership**

Alfred Ngaro (Chair)

Darroch Ball

Matt Doocey

Jan Logie

Todd Muller

Jono Naylor

Dr Parmjeet Parmar

Carmel Sepuloni

Stuart Smith

Poto Williams

**Support for Children in Hardship Bill**

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**Key to symbols used in reprinted bill**

**As reported from a select committee**

text inserted unanimously

~~text deleted unanimously~~





*Hon Anne Tolley*

## **Support for Children in Hardship Bill**

Government Bill

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**Part 3**  
**Amendments to Inland Revenue Acts**

*Amendments to Income Tax Act 2007*

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**Schedule** 8

**Amendments to Schedules 3, 3A, 6, 9, 16, 26, and 32 of Social Security Act 1964**

**The Parliament of New Zealand enacts as follows:**

**1 Title**

This Act is the Support for Children in Hardship Act **2015**.

**2 Commencement**

- (1) **Part 1** comes into force on 1 April 2016, and, if any Order in Council made under section 61HA(2) of the Social Security Act 1964 comes into force on the same date, **Part 1** comes into force immediately before that order. 5
- (2) **Part 2** comes into force on the day after the day on which this Act receives the Royal assent.
- (3) **Part 3**, other than **sections 14 and 15**, comes into force on the day after the day on which this Act receives the Royal assent. 10
- (4) **Sections 14 and 15** come into force on 1 April 2016.

**Part 1**

**Amendments to Social Security Act 1964**

**3 Principal Act** 15

This **Part** amends the Social Security Act 1964 (the **principal Act**).

**4 Section 3 amended (Interpretation)**

- (1) In section 3(1), replace the definition of **part-time work** with:

~~**part-time work** means employment that is not full-time employment, but is—~~

- ~~(a) employment under a contract of service, whether on time or piece rates, that averages not less than 20 hours each week calculated over a 3-month period of employment or, if that period is shorter than 3 months, over the period of the employment; or~~ 5
- ~~(b) employment as a self-employed person in any business, profession, trade, manufacture, or undertaking that averages not less than 20 hours each week calculated over a 3-month period of employment or, if that period is shorter than 3 months, over the period of the employment~~

**part-time work** means employment that is not full-time employment, but is employment— 10

- (a) that is—
  - (i) under a contract of service, whether on time or piece rates; or
  - (ii) as a self-employed person in any business, profession, trade, manufacture, or undertaking; and 15
- (b) that—
  - (i) averages not less than 15 hours each week over a 3-month period of employment or over the period of employment if that period is shorter than 3 months,—
    - (A) in relation to a person granted jobseeker support on the ground of sickness, injury, or disability; or 20
    - (B) for the purposes of sections 11E(2), 88F, 88H(2)(b), and 88I(2)(b); or
  - (ii) averages not less than 20 hours each week over a 3-month period of employment or over the period of employment if that period is shorter than 3 months, in any other case 25

- (2) In section 3(1), definition of **part-time work-tested beneficiary**, paragraph (a), replace “5” with “3”.
- (3) In section 3(1), definition of **work-tested sole parent support beneficiary**, paragraph (b), replace “5” with “3”. 30
- (4) In section 3(1), definition of **work-tested spouse or partner**, paragraph (a)(i), replace “5” with “3”.

**5 Section 3C amended (Transitional and savings provisions relating to amendments to this Act)** 35

In section 3C(2), table, after the last item, insert:

**Part 1 of the Support for Children in Hardship Act 2015** Part 4

- 6 Section 60GAE amended (Beneficiaries having additional dependent child: general)**  
In section 60GAE(2)(b), replace “5” with “3”.
- 7 Section 60Q amended (Certain obligations may be placed on beneficiaries and their spouses and partners)** 5  
(1) In section 60Q(1)(a), replace “5” with “3”.  
(2) In section 60Q(1)(c)(ii), replace “5” with “3”.
- 8 Section 61A amended (Obligations of spouse or partner of person granted emergency benefit)**  
In section 61A(1A)(a), replace “aged 5 or older but under 18 years” with “aged 3 or older but under 14 years”. 10
- 9 Section 61HA amended (Annual CPI adjustment of rates of certain benefits)**  
(1) After section 61HA(2), insert:  
(2A) Despite subsection (2), if any rate of benefit referred to in that subsection is increased on 1 April 2016 by **Part 1 of the Support for Children in Hardship Act 2015**,— 15  
(a) the adjustment to that rate of benefit as at 1 April 2016 required by subsection (2) is to that rate as at 31 March 2016; and  
(b) the amount by which the rate was increased by **Part 1 of the Support for Children in Hardship Act 2015** on 1 April 2016 is additional to the adjustment referred to in **paragraph (a)**. 20  
(2) After section 61HA(6), insert:  
(7) **Subsection (2A)** is repealed on 30 April 2016, and this subsection is repealed immediately after. 25
- 9A Section 116B amended (Failures to comply with obligations)**  
(1) In section 116B(1)(g), replace “15 hours a week” with “part-time work”.  
(2) In section 116B(1)(h), replace “15 hours a week” with “part-time work”.
- 10 Amendments to various schedules**  
Schedules 3, 3A, 6, 9, 16, 26, and 32 are amended in the manner set out in the **Schedule** of this Act. 30

## Part 2

### Amendment to Education Act 1989

#### 11 Principal Act

This **Part** amends the Education Act 1989 (the **principal Act**).

#### 12 Section 303 amended (Student allowances) 5

(1) After section 303(3B), insert:

(3BA) Despite subsection (3B), if any rate of student allowance is increased on 1 April 2016 by regulations (**regulations A**), not being the regulations required to be made under subsection (3B) that come into force on 1 April 2016 (**regulations B**), then— 10

- (a) regulations A come into force immediately before regulations B; and
- (b) the adjustment to the rate of the allowance required to be made by regulations B is to the rate as at 31 March 2016; and
- (c) the amount by which the rate of allowance is increased by regulations A is added to the adjustment made by regulations B. 15

(2) After section 303(5), insert:

(6) **Subsection (3BA)** is repealed on 30 April 2016, and this subsection is repealed immediately after.

## Part 3

### Amendments to Inland Revenue Acts 20

#### *Amendments to Income Tax Act 2007*

#### 13 Income Tax Act 2007

**Sections 14 and 15** amend the Income Tax Act 2007.

#### 14 Section MD 10 amended (Calculation of in-work tax credit) 25

In section MD 10(3)(a), replace “\$3,120” with “\$3,770”.

#### 15 Section MD 13 amended (Calculation of family credit abatement)

In section MD 13(3)(a),—

- (a) in subparagraph (i), replace “21.25 cents” with “22.5 cents”;
- (b) in subparagraph (ii), replace “21.25 cents” with “22.5 cents”.

*Amendments to Taxation (Annual Rates and Budget Measures) Act 2011***16 Taxation (Annual Rates and Budget Measures) Act 2011**

**Sections 17 to 20** amend the Taxation (Annual Rates and Budget Measures) Act 2011.

**17 Section 2 amended (Commencement)** 5

(1) In section 2(3), replace “Section 5(2) comes” with “**Sections 5(2) and 14B(1)** come”.

(2) In section 2(4), replace “Section 5(3) comes” with “**Sections 5(3) and 14B(2)** come”.

(3) In section 2(5), replace “Section 5(4) comes” with “**Sections 5(4) and 14B(3)** come”. 10

**18 Section 4 amended (Income Tax Act 2007)**

In section 4, replace “Sections 5 to 14” with “Sections 5 to **14B**”.

**19 Section 5 amended (Calculation of family credit abatement)**

Replace section 5(2) to (4) with: 15

(2) In section MD 13(3)(a),—

(a) in subparagraph (i), replace “\$36,350, 22.5 cents” with “\$35,900, 23.75 cents”:

(b) in subparagraph (ii), replace “\$36,350, 22.5 cents” with “\$35,900, 23.75 cents”. 20

(3) In section MD 13(3)(a),—

(a) in subparagraph (i), replace “\$35,900, 23.75 cents” with “\$35,450, 25 cents”:

(b) in subparagraph (ii), replace “\$35,900, 23.75 cents” with “\$35,450, 25 cents”. 25

(4) In section MD 13(3)(a),—

(a) in subparagraph (i), replace “\$35,450, 25 cents” with “\$35,000, 25 cents”:

(b) in subparagraph (ii), replace “\$35,450, 25 cents” with “\$35,000, 25 cents”. 30

**20 New section 14B inserted (Schedule 31 amended)**

After section 14, insert:

**14B Schedule 31 amended**

(1) In Schedule 31, replace the first and second rows after the heading row with:

Amount does not exceed \$35,900	\$35,900
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	Amount exceeds \$35,900 but does not exceed \$36,500	\$36,500
	Amount exceeds \$36,500 but does not exceed \$38,000	\$38,000
(2)	In Schedule 31, replace the first and second rows after the heading row with:	
	Amount does not exceed \$35,450	\$35,450
	Amount exceeds \$35,450 but does not exceed \$36,500	\$36,500
(3)	In Schedule 31, replace the first and second rows after the heading row with:	
	Amount does not exceed \$35,000	\$35,000
	Amount exceeds \$35,000 but does not exceed \$36,500	\$36,500

**Schedule**  
**Amendments to Schedules 3, 3A, 6, 9, 16, 26, and 32 of Social Security Act 1964**

cl 10

**Schedule 3**

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In clause 1, replace “\$300.98” with “\$325.98”.

**Schedule 3A**

In clause 1, replace “\$300.98” with “\$325.98”.

**Schedule 6**

Replace clause 1(c) to (h) with:

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(c)	To a single beneficiary with 1 or more dependent children	\$370.02 a week, subject to Income Test 1
(d)	To a beneficiary who is married, in a civil union, or in a de facto relationship, whose spouse or partner is granted, in his or her own right, a benefit other than a veteran’s pension	\$218.86 a week, increased by— (i) \$25 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children and the beneficiary’s spouse or partner has not been granted a <del>supported living payment or jobseeker support main benefit under this Act</del> , the total rate to be subject to Income Test 2; or (ii) \$12.50 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children and the beneficiary’s spouse or partner has been granted a <del>supported living payment or jobseeker support main benefit under this Act</del> , the total rate to be subject to Income Test 2
(e)	To a beneficiary who is married, in a civil union, or in a de facto relationship, whose spouse or partner is granted, in his or her own right, a veteran’s pension	\$218.86 a week, increased by \$25 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children, the total rate to be subject to Income Test 1
(f)	To a beneficiary receiving a supported living payment under section 40B on the ground of sickness, injury, disability, or total blindness who is married, in a civil union, or in a de facto relationship, whose spouse or partner is not granted a benefit in his or her own right	\$218.86 a week, increased by \$218.86 a week in respect of his or her spouse or partner and a further \$25 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children, the total rate to be subject to Income Test 1
(g)	To a beneficiary receiving a supported living payment under section 40D on the ground of caring for a patient requiring care, if the beneficiary is married, in a civ-	\$218.86 a week, increased by \$25 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children, the total rate to be subject to Income Test 1



**Schedule 6**—*continued*

il union, or in a de facto relationship and the beneficiary's spouse or partner is not granted a benefit in his or her own right

**Schedule 9**

Replace clause 1(d) to (g) with:

(d)	To a beneficiary who is married, in a civil union, or in a de facto relationship, whose spouse or partner is granted, in his or her own right, a benefit other than a veteran's pension	\$175.10 a week, increased by—
		(i) \$25 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children and the beneficiary's spouse or partner has not been granted a <del>supported living payment or jobseeker support</del> <u>main benefit under this Act</u> , the total rate to be subject to Income Test 4; or
		(ii) \$12.50 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children and the beneficiary's spouse or partner has been granted a <del>supported living payment or jobseeker support</del> <u>main benefit under this Act</u> , the total rate to be subject to Income Test 4
(e)	To a beneficiary who is married, in a civil union, or in a de facto relationship, whose spouse or partner is granted, in his or her own right, a veteran's pension	\$175.10 a week, increased by \$25 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children, the total rate to be subject to Income Test 3
(f)	To a beneficiary who is married, in a civil union, or in a de facto relationship, whose spouse or partner is not granted a benefit in his or her own right	\$175.10 a week, increased by \$175.10 a week in respect of his or her spouse or partner and a further \$25 a week if the beneficiary and his or her spouse or partner have 1 or more dependent children, the total rate to be subject to Income Test 3

**Schedule 16**

In clause 1, replace “\$300.98” with “\$325.98”.

**Schedule 26**

In clause 2, replace “140.08” with “165.08”.

In clause 3, replace “300.98” with “325.98”.

**Schedule 26**—*continued*

Replace clause 5 with:

5	For a young person who is married, in a civil union, or in a de facto relationship and has a dependent child or dependent children	175.10 a week, increased by—
		(i) 25 a week if the young person’s spouse or partner is not receiving a young parent payment, the total rate to be subject to clause 11; or
		(ii) 12.50 a week if the young person’s spouse or partner is receiving a young parent payment, the total rate to be subject to clause 11

**Schedule 32**

After Schedule 32, Part 3, insert:

<b>Part 4</b>		
<b>Social Security Amendment Act 2015</b>		5
<b>21</b>	<b>Regulations for provision of financial assistance to financially disadvantaged persons</b>	
(1)	The purpose of this clause is to enable the making of regulations authorising the provision of financial assistance to any persons who are financially disadvantaged as an unintended consequence of the net effects of the amendments made by <b>Part 1 of the Support for Children in Hardship Act 2015, Part 2 of the Support for Children in Hardship Act 2015, Part 3 of the Support for Children in Hardship Act 2015</b> , and any related regulations or other instruments.	10
(2)	The chief executive may from time to time grant to a person referred to in <b>subclause (1)</b> financial assistance—	15
	(a) of the prescribed kind and in the prescribed amount; and	
	(b) for the prescribed period; and	
	(c) in accordance with the prescribed criteria; and	
	(d) in accordance with any other requirements set out in the regulations made under <b>subclause (3)</b> .	20
(3)	The Governor-General may from time to time, by Order in Council, make regulations for the purposes of this clause.	
(4)	Regulations made under <b>subclause (3)</b> must state the date on and after which they are to have effect (which may be a date earlier than the date on which they were made).	25

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**Support for Children in Hardship Bill**

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**Legislative history**

21 May 2015

21 May 2015

Introduction (Bill 23–1)

First reading and referral to Social Services Committee