

WELFARE REFORM ACT 2007

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

PART 4: Miscellaneous

Benefits for bereaved persons

Section 50: Widowed mother's allowance

256. Broadly, in order to be entitled to widowed mother's allowance, a widow must be entitled to child benefit in respect of a child.¹ A widow is entitled to child benefit in respect of a child if:

- the child is living with her, or
- the child is not living with her but she makes contributions to the cost of providing for the child at a rate which is not less than the rate of child benefit payable in respect of the child.²

257. At present, section 37 of the Social Security Contributions and Benefits Act 1992 provides that, where a widow is entitled to child benefit in respect of a child who is not living with her, she is not entitled to widowed mother's allowance unless she also makes additional contributions to the cost of providing for the child at a rate which is not less than the rate of guardian's allowance.³ Section 50 removes this requirement.

Section 51: Widowed parent's allowance

258. This section amends the provisions of section 39A of the Social Security Contributions and Benefits Act 1992 in respect of widowed parent's allowance in the same way that section 50 amends the provisions about widowed mother's allowance.

¹ Section 37(1)(a) of the Social Security Contributions and Benefits Act 1992. A widow may also be entitled to widowed mother's allowance where she is pregnant.

² Sections 141 and 143(1) of the Social Security Contributions and Benefits Act 1992.

³ Sections 37(2) and 77(5) of the Social Security Contributions and Benefits Act 1992. This requirement was added by the Tax Credits Act 2002. It replaced a requirement to make contributions at not less than the amount of child dependency increases payable in respect of a child under section 81 of the Social Security Contributions and Benefits Act 1992. Child dependency increases were abolished by the Tax Credits Act 2002 (except for cases in respect of which transitional provision was made).