



What is Working Tax Credit?

Working Tax Credit supports working people (employed or self employed) on low incomes by topping up earnings. It has several elements, and the amount you get is based on your circumstances. There are extra amounts for

- working at least 30 hours a week
- working people who have a disability, and
- the costs of 'registered' or 'approved' childcare, known as the **childcare element**

If you are responsible for a child or young person, you can claim Working Tax Credit if you are aged 16 or over and work at least 16 hours a week.

What is the childcare element of Working Tax Credit?

The childcare element of Working Tax Credit may enable you to get help with the costs of 'registered' or 'approved' childcare. This can include Nursery or Out of School childcare

Who can claim the childcare element?

If you are a lone parent, to claim the childcare element you must be aged 16 or over **and** you must work at least 16 hours a week.

If you are in a couple, to claim the childcare element you must both be aged 16 or over and either

- both of you work at least 16 hours a week, or
- one partner works at least 16 hours a week **and** the other partner is
 - incapacitated
 - an in-patient in hospital, or
 - in prison

How much help with childcare costs will I get?

The childcare element can help with up to 70% of your eligible childcare costs. There are limits on weekly costs you can claim. If you pay childcare for

- one child, the maximum you can claim is £170 a week (80% = £119)
- two or more children, the maximum is £300 a week (70% = £210)

To find out more contact the inland revenue helpline on **0845 300 3900** or visit www.inlandrevenue.gov.uk/taxcredits