

Tax Credit Rates for 2024/25

Maximum Child Tax Credit

- **Family Element (£545)**
Paid to 'protected' families responsible for at least one child. Only one payable per family.
- **Child Element (£3455)**
This is payable in respect of each child that the family is responsible for unless child born on or after 6th April 2017 and two or more child elements already included in the award unless an exception applies
- **Disabled Child Additional Element (£4170)**
Payable on top of the child element for each dependent child/young person if
 - Disability Living Allowance/Child Disability Payment / Personal Independence Payment/Adult Disability Payment is paid for the child/young person, or
 - Child/young person is registered blind
- **Enhanced Disabled Child Additional Element (£1680)**
If a child/young person has a severe disability, ie the highest rate care component of Disability Living Allowance/Child Disability Payment or enhanced daily living component of Personal Independence Payment/Adult Disability Payment is claimed for that child/young person, a further element is payable on top of the child element and disabled child additional element.

Maximum Working Tax Credit

- **Basic Element (£2435)**
One paid if applicant or partner working (only one paid if both members of a couple are working).
- **Additional Couple & Lone Parent Element (£2500)**
For couples and lone parents.
- **30 Hour Element (£1015)**
For people who work at least 30 hours a week. Working couples with at least one child can add together their hours and will be entitled to this element as long as one of them works 16 hours or more a week.
- **Disabled Worker Element (£3935)**
For people working at least 16 hours whose disability puts them at a disadvantage in getting a job.
- **Severe Disability Adult Element (£1705)**
Payable when a person receives the highest care component of Disability Living Allowance, enhanced daily living of Personal Independence Payment/Adult Disability Payment or highest rate of Attendance Allowance. For couples, this can be payable in respect of the non-working partner so long as the working partner qualifies for Working Tax Credit in the first place.
- **Child Care Element**
Payable at 70% of up to £300 per week for certain families with two or more children or of £175 per week for 1 child, in approved child care.

Working Tax Credit Income Threshold	£7,955
First Threshold for those entitled to Child Tax Credit only	£19,995
Withdrawal rate	41%
Allowed Increase	£2,500
Income fall disregard	£2,500