## **CHILD AND WORKING TAX CREDITS UPRATING**

## Rates from 6 April 2020 (2020-21 Tax Year).

£ per year (unless stated)	2019-20	Change	2020-21
Working Tax Credit			
Basic element	1,960	35	1,995
Couple and lone parent element	2,010	35	2,045
30 hour element	810	15	825
Disabled worker element	3,165	55	3,220
Severe disability element	1,365	25	1,390
Childcare element of the Working Tax Credit			
Maximum eligible childcare costs for one child	175 per week	0	175 per week
Maximum eligible childcare costs for two or more children	300 per week	0	300 per week
Per cent of eligible costs covered	70%	0	70%
Child Tax Credit			
Family element	545	0	545
Child element	2,780	50	2,830
Disabled child rate	3,355	60	3,415
Severely disabled child rate	4,715	85	4,800
Income thresholds and withdrawal rates			
Income threshold	6,420	110	6,530
Withdrawal rate (per cent)	41%	0	41%
Threshold for those entitled to Child Tax Credit only	16,105	280	16,385
Income Rise disregard	2,500	0	2,500
Income Fall disregard	2,500	0	2,500

## Child Benefit/Guardian's Allowance. Rates from 6 April 2020 (2020-21 Tax Year).

£ per week	2019-20	Change	
Child Benefit			
Eldest/Only Child	20.70	0.35	21.05
Other Children	13.70	0.25	13.95
Guardian's Allowance			
Guardian's Allowance	17.60	0.30	17.90