



PROPOSED CHILD AND WORKING TAX CREDITS, CHILD BENEFIT AND GUARDIAN'S ALLOWANCE RATES 2021-22

Tax Credit Rates from 6 April 2021 (2021-22 Tax Year).

£ per year (unless stated)	2020-21	2021-22
Working Tax Credit		
Basic element	1,995	2,005
Couple and lone parent element	2,045	2,060
30-hour element	825	830
Disabled worker element	3,220	3,240
Severe disability element	1,390	1,400
Childcare element of the Working Tax Credit		
Maximum eligible childcare costs for one child	175 per week	175 per week
Maximum eligible childcare costs for two or more children	300 per week	300 per week
Per cent of eligible costs covered	70%	70%
Child Tax Credit		
Family element	545	545
Child element	2,830	2,845
Disabled child rate	3,415	3,435
Severely disabled child rate	4,800	4,825
Income thresholds and withdrawal rates		
Income threshold	6,530	6,565
Withdrawal rate (per cent)	41%	41%
Threshold for those entitled to Child Tax Credit only	16,385	16,480
Income Rise disregard	2,500	2,500
Income Fall disregard	2,500	2,500

Child Benefit/Guardian's Allowance. Rates from 12 April 2021 (2021-22 Tax Year).

£ per week	2020-21	2021-22
Child Benefit		
Eldest/Only Child	21.05	21.15
Other Children	13.95	14.00
Guardian's Allowance		
Guardian's Allowance	17.90	18.00

