



WORKING TAX CREDIT, CHILD TAX CREDIT, CHILD BENEFIT AND GUARDIAN'S ALLOWANCE

Tax credits proposed rates from 6 April 2022 (2022-23 Tax Year).

£ per year (unless stated)	2021-22	Change	2022-23
Working Tax Credit			
Basic element	2,005	65	2,070
Couple and lone parent element	2,060	65	2,125
30-hour element	830	30	860
Disabled worker element	3,240	105	3,345
Severe disability element	1,400	45	1,445
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	2,845	90	2,935
Disabled child rate	3,435	110	3,545
Severely disabled child rate	4,825	150	4,975
Income thresholds and withdrawal rates			
Income threshold	6,565	205	6,770
Withdrawal rate (per cent)	41%	0	41%
Threshold for those entitled to Child Tax Credit only	16,480	525	17,005
Income Rise disregard	2,500	0	2,500
Income Fall disregard	2,500	0	2,500

Child Benefit/Guardian's Allowance proposed rates from 11 April 2022 (2022-23 Tax Year).

£ per week	2021-22	Change	2022-23
Child Benefit			
Eldest/Only Child	21.15	0.65	21.80
Other Children	14.00	0.45	14.45
Guardian's Allowance			
Guardian's Allowance	18.00	0.55	18.55