

HMRC-administered benefit rates for 2025-26

Child Benefit and Guardian's Allowance: proposed rates from 7 April 2025 for 2025/26 tax year (1.7% increase)

£ per week	24/25	Change	25/26
Child Benefit			
Eldest/Only Child	25.60	0.45	26.05
Other Children	16.95	0.30	17.25
Guardian's Allowance			
Guardian's Allowance	21.75	0.35	22.10

Tax credits: proposed rates from 7 April 2025 for 2025/26 tax year

£ per year (unless stated)	24/25	Change	25/26
Working Tax Credit			
Basic element	2,435	N/A	-
Couple and lone parent element	2,500	N/A	-
30-hour element	1,015	N/A	-
Disabled worker element	3,935	N/A	-
Severe disability element	1,705	N/A	-
Childcare element of Working Tax Credit			
Maximum eligible childcare costs for one child	175 per week	N/A	-
Maximum eligible childcare costs for two or more children	300 per week	N/A	-
Per cent of eligible costs covered (per cent)	70%	N/A	-
Child Tax Credit			
Family element	545	N/A	-
Child element	3,455	N/A	-
Disabled child rate	4,170	N/A	-
Severely disabled child rate	5,850	N/A	-
Income thresholds and withdrawal rates			
Income threshold	7,955	N/A	-
Withdrawal rate (per cent)	41%	N/A	-
Threshold for those entitled to Child Tax Credit only	19,995	N/A	-
Income Rise disregard	2,500	N/A	-
Income Fall disregard	2,500	N/A	-