

Working Tax Credit (WTC) and Child Tax Credit (CTC) combined

Use this table if your client has both WTC and CTC elements included in their tax credits calculation (for people who are ‘treated as being in qualifying remunerative work’ and are responsible for at least one child).

Use this table by selecting a row with the appropriate combination of tax credit elements and then look across that row to find the maximum income limit depending on the number of children. For example: the maximum income limit for a couple with 3 children, working 35 hours, with 1 disabled child is £46,027 (highlighted in yellow within the table). Income limits have been rounded up/down to the nearest £1. Childcare amounts above £175 per week, for 2 or more children, assume that 2 or more children are in childcare).

WTC and CTC combined										
WTC Elements				CTC elements		Maximum income limits - 2012/2013				
30 hour element	Adult disability elements (number)	Adult severe disability elements (number)	Childcare amount (weekly)	Child disability elements (number)	Child severe disability elements (number)	1 Child	2 Children	3 Children	4 Children	5 Children
Including 30 hour element						£25,703	£32,264	£38,825	£45,386	£51,947
			£50			£30,142	£36,703	£43,264	£49,825	£56,386
			£100			£34,581	£41,142	£47,703	£54,264	£60,825
			£175			£41,239	£47,800	£54,361	£60,923	£67,484
			£225			£41,282	£52,239	£58,800	£65,362	£71,923
			£300			£41,282	£58,898	£65,459	£72,020	£78,581
	1					£32,513	£39,074	£45,635	£52,196	£58,757
	2					£39,323	£45,885	£52,446	£59,007	£65,568
	1	1				£35,424	£41,985	£48,546	£55,107	£61,669
				1		£32,905	£39,466	£46,027	£52,588	£59,149
				2		N/A	£46,668	£53,229	£59,790	£66,351
				1	1	£35,816	£42,377	£48,938	£55,499	£62,060
	1			1		£39,715	£46,276	£52,837	£59,398	£65,960
	1		£100			£41,391	£47,952	£54,513	£61,074	£67,635
	1		£175			£48,050	£54,611	£61,172	£67,733	£74,294
	1		£300			£48,092	£65,708	£72,269	£78,830	£85,392
	1		£100	1		£48,593	£55,154	£61,715	£68,276	£74,838
	1		£175	1		£55,252	£61,813	£68,374	£74,935	£81,496
	1		£300	1		£55,294	£72,910	£79,471	£86,033	£92,594
	1	1	£300	1	1	£61,117	£78,733	£85,294	£91,855	£98,416
	1	1	£300	3	3	N/A	N/A	£105,520	£112,081	£118,642
Without 30 hour element						£23,771	£30,332	£36,893	£43,454	£50,015
			£50			£28,210	£34,771	£41,332	£47,893	£54,454
			£100			£32,649	£39,210	£45,771	£52,332	£58,893
			£175			£39,307	£45,869	£52,430	£58,991	£65,552
			£225			£39,350	£50,308	£56,869	£63,430	£69,991
			£300			£39,350	£56,966	£63,527	£70,088	£76,649
	1					£30,581	£37,142	£43,703	£50,265	£56,826
	1	1				£33,492	£40,053	£46,615	£53,176	£59,737
				1		£30,973	£37,534	£44,095	£50,656	£57,217
				2		N/A	£44,736	£51,297	£57,858	£64,419
				1	1	£33,884	£40,445	£47,006	£53,567	£60,128
	1			1		£37,783	£44,344	£50,905	£57,467	£64,028
	1	1		1	1	£43,605	£50,167	£56,728	£63,289	£69,850
	1		£100			£39,459	£46,020	£52,581	£59,143	£65,704
	1		£175			£46,118	£52,679	£59,240	£65,801	£72,362
	1		£100	1		£46,661	£53,222	£59,784	£66,345	£72,906
	1		£175	1		£53,320	£59,881	£66,442	£73,003	£79,564