

Working tax credit (from 1 April 2012) – Who is Eligible?

Working tax credit (WTC) is means-tested. The amount of the award depends on a person's income. In general, WTC is available to a person who has a relatively low income. **Any capital a person has is not taken into account**, although income from capital may be included in the calculation. The eligibility requirements for WTC vary depending on a number of factors. These include whether the claimant is responsible for a child or qualifying young person, whether the claimant has a disability, and whether he/she is aged 50 or over at the time of the claim, etc.

In order to qualify for WTC, a person must be in qualifying remunerative work *and* be ordinarily resident in the UK *and* meet the immigration conditions *and* either:-

Eligibility for Working Tax Credit		
Hours usually worked* (and paid for)	Age	Other conditions
FULL TIME 30+ hours/week	25+	ANY
PART TIME Single Parent: 16+ hours/week Couple + 1 works: 24+ hrs/week Couple + both work: 24+ hrs/week combined, 1 must work 16+	16+	RESPONSIBLE FOR CHILDREN <ul style="list-style-type: none"> • child under 16, <i>or</i> • 16–19 in full-time education
PART TIME 16+ hours/week	16+	PHYSICAL OR MENTAL DISABILITY <ul style="list-style-type: none"> • receive DLA or AA, <i>and</i> • disability puts person at a (listed) disadvantage in getting a job
PART TIME + 16+ hours/week	60+	ANY

*includes overtime if this is regular
based on a 'normal' or average week, not necessarily a contractual week

West Kent Debt Advice

c/o Tonbridge Baptist Church, Darenth Avenue, Tonbridge, Kent, TN10 3HZ
 Tel: 01732 300425 (24 hour answerphone) Fax 01732 369453
 website: www.wkda.org.uk e-mail: advice@wkda.org.uk
 Registered Charity No. 1125756