

STATUTORY INSTRUMENTS

2002 No. 2005

The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

PART 2

CONDITIONS OF ENTITLEMENT

Basic element

Entitlement to basic element of Working Tax Credit: qualifying remunerative work

4.—(1) Subject to the qualification in paragraph (2), a person shall be treated as engaged in qualifying remunerative work if, and only if, he satisfies all of the following conditions [^{F1}(and in the case of the Second condition, one of the variations in that condition)].

First condition

The person [^{F2}is employed or self-employed and]—

- (a) is working at the date of the claim; or
- (b) has an offer of work which he has accepted at the date of the claim and the work is expected to commence within 7 days of the making of the claim.

In relation to a case falling within sub-paragraph (b) of this condition, references in the second third and fourth conditions below to work which the person undertakes are to be construed as references to the work which the person will undertake when it commences.

In such a case the person is only to be treated as being in qualifying remunerative work when he begins the work referred to in that sub-paragraph.

Second condition

[^{F3}First variation: In the case of a single claim, the person—]

- (a) [^{F4}is aged at least 16 and—
 - (i) undertakes work for not less than 16 hours per week,
 - (ii) ^{F5}... is responsible for a child or qualifying young person, or he has a physical or mental disability which puts him at a disadvantage in getting a job and satisfies regulation 9(1)(c),]
- (b) ^{F6}.....
- (c) is aged at least 25 and undertakes not less than 30 hours work per week ^{F7}... [^{F8}; or
- (d) is aged at least 60 and undertakes not less than 16 hours work per week]

[^{F9}Second variation: In the case of a joint claim where neither person is responsible for a child or qualifying young person, the person—

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Basic element. (See end of Document for details)

- (a) is aged at least 16 and undertakes work for not less than 16 hours per week and has a physical or mental disability which puts that person at a disadvantage in getting a job and satisfies regulation 9(1)(c);
- (b) is aged at least 25 and undertakes work for not less than 30 hours per week; or
- (c) is aged at least 60 and undertakes work for not less than 16 hours per week.

Third variation: In the case of a joint claim where a person or that person’s partner is responsible for a child or qualifying young person, the person—

- (a) is aged at least 16 and is a member of a couple where at least one partner undertakes work for not less than 16 hours per week and the aggregate number of hours for which the couple undertake work is not less than 24 hours per week;
- (b) is aged at least 16 and undertakes work for not less than 16 hours per week and has a physical or mental disability which puts that person at a disadvantage in getting a job and satisfies regulation 9(1)(c);
- (c) is aged at least 16 and undertakes work for not less than 16 hours per week and that person’s partner is—
 - (i) incapacitated and satisfies any of the circumstances in [F10 regulation 13(4) to (12)]; or
 - (ii) an in-patient in hospital; or
 - (iii) in prison (whether serving a custodial sentence or remanded in custody awaiting trial or sentence); or
 - (iv) entitled to carer’s allowance under section 70 of the Social Security Contributions and Benefits Act 1992; [F11 or]
 - (v) [F12 entitled to carer’s assistance given in accordance with regulations made under section 28 of the Social Security (Scotland) Act 2018;]
- (d) is aged at least 60 and undertakes work for not less than 16 hours per week.]

Third condition

The work which the person undertakes is expected to continue for at least 4 weeks after the making of the claim or, in a case falling within sub-paragraph (b) of the first condition, after the work starts.

Fourth condition

The work is done for payment or in expectation of payment.

F13 ...

[F14 A social security benefit is not payment for the purposes of satisfying this condition.]

[F15 (1A) For the purposes of interpretation of paragraph (1)—

- (a) paragraphs (3) and (4) provide the method of determining the number of hours of qualifying remunerative work that a person undertakes;
- (b) regulations 5, 5A, 6 and 7A and 7B apply in relation to periods of absence from work connected with childbirth or adoption, sickness, strike periods or suspension from work;
- F16 (c)
- (d) regulation 7D applies where a person or, in the case of a joint claim, one or both persons cease to work or reduce their hours to the extent that they no longer satisfy the Second condition in paragraph (1);

F17 (da)

- (e) regulation 8 applies where there is a gap between jobs;
 - (f) regulation 9 prescribes the conditions which must be satisfied by, or exist in relation to, a person so that he is to be treated as having a physical or mental disability which puts him at a disadvantage in getting a job.]
- (2) A person who would otherwise satisfy the conditions in paragraph (1) shall not be regarded as engaged in qualifying remunerative work to the extent that he is—
- (a) engaged by a charitable or voluntary organisation, or is a volunteer, if the only payment received by him or due to be paid to him is a payment by way of expenses which falls to be disregarded under item 1 in Table 7 in regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002;
 - (b) engaged in caring for a person who is not a member of his household but is temporarily residing with him if the only payment made to him for providing that care is disregarded income by virtue of item 3 or 4 in Table 8 in regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002;
 - (c) engaged on a scheme for which a training allowance is being paid;
 - (d) participating in the Intensive Activity Period specified in regulation 75(1)(a)(iv) of the Jobseeker's Allowance Regulations 1996^{M1} or the Preparation for Employment Programme specified in regulation 75(1)(a)(v) of the Jobseeker's Allowance Regulations (Northern Ireland) 1996^{M2};
 - (e) engaged in an activity in respect of which—
 - (i) a sports award has been made, or is to be made, to him, and
 - (ii) no other payment is made, or is expected to be made, to him; or
 - (f) participating in an employment zone programme, that is to say a programme established for one or more areas designated pursuant to section 60 of the Welfare Reform and Pensions Act 1999^{M3}, and subject to [^{F18}the Employment Zones Regulations 2003 and the Employment Zones (Allocation to Contractors) Pilot Regulations 2005] if he receives no payments under that programme other than—
 - (i) discretionary payments disregarded in the calculation of a claimant's income under item 6(b) in [^{F19}Table 6] in regulation 19 of the Tax Credits (Definition and Calculation of Income) Regulations 2002; or
 - (ii) training premiums.
- [^{F20}This is subject to the following qualification.]
- [^{F21}(g) a person who—
- (i) is serving a custodial sentence or has been remanded in custody awaiting trial or sentence, and
 - (ii) is engaged in work (whether inside or outside a prison) while he is serving the sentence or remanded in custody.]
- [^{F22}(2A) Neither sub-paragraph (c) nor sub-paragraph (d) of paragraph (2) applies if—
- (a) in a case falling within sub-paragraph (c), the training allowance, or
 - (b) in a case falling within sub-paragraph (d), any payment made by the Secretary of State, or, in Northern Ireland, by the Department for [^{F23}Communities], in connection with the Intensive Activity Period,
- is chargeable to income tax as the profits of a trade, profession or vocation.]
- (3) The number of hours for which a person undertakes qualifying remunerative work is—

- (a) in the case of an apprentice, employee or office-holder the number of hours of such work which he normally performs—
 - (i) under the contract of service or of apprenticeship under which he is employed; or
 - (ii) in the office in which he is employed;
- (b) in the case of an agency worker, the number of hours in respect of which remuneration is normally paid to him by an employment agency with whom he has a contract of employment; or
- (c) in the case of a person who is self-employed, the number of hours he normally performs for payment or in expectation of payment.

This is subject to the following qualification.

(4) In reckoning the number of hours of qualifying remunerative work which a person normally undertakes—

- (a) any period of customary or paid holiday, ^{F24} ...
- (b) any time allowed for meals or refreshment, unless the person is, or expects to be paid earnings in respect of that time, ^{F25} ...
- ^{F26}(c) any period of absence from work due to taking emergency volunteering leave under Schedule 7 to the Coronavirus Act 2020, ^{F27} ...
- ^{F28}(d) any period of absence from work resulting from that person—
 - (i) having been instructed by NHS Test and Trace, to self-isolate due to coronavirus; or
 - (ii) having been instructed not to attend work as a direct consequence of restrictions imposed under any enactment as a consequence of coronavirus ^{F29}, and]]
- ^{F30}(e) any period of absence from work due to taking carer’s leave under section 80J of the Employment Rights Act 1996,]

shall be disregarded.

^{F31}(5) In reckoning the number of hours of qualifying remunerative work which a person normally undertakes, any time allowed for visits to a hospital, clinic or other establishment for the purpose only of treating or monitoring the person’s disability shall be included; but only if the person is, or expects to be, paid in respect of that time.]

^{F32}(6) In this regulation “work” shall be construed as a reference to any work that the person undertakes whether as a person who is employed or self-employed or both.]

^{F33}(7) In this regulation “NHS Test and Trace” means the service introduced by the National Health Service in England to trace the spread of coronavirus or any service established in Scotland, Wales or Northern Ireland for a similar purpose.]

Textual Amendments

- F1** Words in reg. 4(1) inserted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(4)(a)**
- F2** Words in reg. 4(1) inserted (6.4.2015) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2015 \(S.I. 2015/605\)](#), regs. 1, **4**
- F3** Words in reg. 4(1) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(4)(b)(i)**
- F4** Words in reg. 4(1) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **4(2)**
- F5** Words in reg. 4(1) omitted (6.4.2012) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(4)(b)(ii)**

- F6** Words in reg. 4(1) omitted (6.4.2012) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(2), **2(4)(b)(iii)**
- F7** Words in reg. 4(1)(c) omitted (6.4.2011) by virtue of The Tax Credits (Miscellaneous Amendments) (No. 3) Regulations 2010 (S.I. 2010/2914), regs. 1(2), **11(b)**
- F8** Reg. 4(1)(d) and word inserted (6.4.2011) by The Tax Credits (Miscellaneous Amendments) (No. 3) Regulations 2010 (S.I. 2010/2914), regs. 1(2), **11(c)**
- F9** Words in reg. 4(1) inserted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(2), **2(4)(b)(iv)**
- F10** Words in reg. 4(1) substituted (5.8.2013) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2013 (S.I. 2013/1736), regs. 1, **2(2)**
- F11** Word in reg. 4(1) inserted (15.3.2023) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/179), regs. 1, **3(2)(a)**
- F12** Words in reg. 4(1) inserted (15.3.2023) by The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2023 (S.I. 2023/179), regs. 1, **3(2)(b)**
- F13** Words in reg. 4(1) omitted (6.4.2012) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(2), **2(4)(c)**
- F14** Words in reg. 4(1) added (6.4.2009) by The Tax Credits (Miscellaneous Amendments) Regulations 2009 (S.I. 2009/697), regs. 1(c), **3**
- F15** Reg. 4(1A) inserted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(2), **2(5)**
- F16** Reg. 4(1A)(c) omitted (9.6.2022) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **5(2)(a)**
- F17** Reg. 4(1A)(da) omitted (9.6.2022) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2022 (S.I. 2022/555), regs. 1, **5(2)(b)**
- F18** Words in reg. 4(2)(f) substituted (6.4.2006) by The Tax Credits (Miscellaneous Amendments) Regulations 2006 (S.I. 2006/766), regs. 1, **20(3)**
- F19** Words in reg. 4(2)(f)(i) substituted (6.4.2003) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **4(3)**
- F20** Words in reg. 4(2) added (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **5(2)**
- F21** Reg. 4(2)(g) inserted (6.4.2007) by The Tax Credits (Miscellaneous Amendments) Regulations 2007 (S.I. 2007/824), regs. 1, **4**
- F22** Reg. 4(2A) inserted (6.4.2004) by The Tax Credits (Miscellaneous Amendments) Regulations 2004 (S.I. 2004/762), regs. 1(1), **5(3)**
- F23** Word in reg. 4(2A)(b) substituted (21.3.2019) by The Tax Credits, Child Benefit and Childcare Payments (Miscellaneous Amendments) Regulations 2019 (S.I. 2019/364), regs. 1, **2(3)**
- F24** Word in reg. 4(4)(a) omitted (23.5.2020) by virtue of The Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations 2020 (S.I. 2020/534), regs. 1, **2(3)(b)(i)**
- F25** Word in reg. 4(4)(b) omitted (14.1.2021) by virtue of The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **2(2)(a)(i)**
- F26** Reg. 4(4)(c) inserted (23.5.2020) by The Tax Credits (Coronavirus, Miscellaneous Amendments) Regulations 2020 (S.I. 2020/534), regs. 1, **2(3)(b)(iii)**
- F27** Word in reg. 4(4)(c) omitted (6.4.2024) by virtue of The Carer's Leave (Consequential Amendments to Subordinate Legislation) Regulations 2024 (S.I. 2024/266), regs. 1(2), **3(2)(a)**
- F28** Reg. 4(4)(d) inserted (14.1.2021) by The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **2(2)(a)(iii)**
- F29** Word in reg. 4(4)(d)(ii) substituted (6.4.2024) by The Carer's Leave (Consequential Amendments to Subordinate Legislation) Regulations 2024 (S.I. 2024/266), regs. 1(2), **3(2)(b)**
- F30** Reg. 4(4)(e) inserted (6.4.2024) by The Carer's Leave (Consequential Amendments to Subordinate Legislation) Regulations 2024 (S.I. 2024/266), regs. 1(2), **3(2)(c)**

Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Basic element. (See end of Document for details)

- F31** Reg. 4(5) inserted (6.4.2003) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2003 (S.I. 2003/701), regs. 1, **4(4)**
- F32** Reg. 4(6) inserted (6.4.2015) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2015 (S.I. 2015/605), regs. 1, **5**
- F33** Reg. 4(7) inserted (14.1.2021) by The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **2(2)(b)**

Marginal Citations

- M1** S.I. 1996/207. Regulation 75 was substituted by S.I. 1997/2863 and relevant amendments were made by S.I. 2000/721 and 1978 and 2001/1029.
- M2** S.R. 1996 No. 198. Regulation 75 was substituted by regulation 8 of S.R. 1997 No. 541 and paragraph (1)(a)(v) inserted by regulation 5(a) of S.R. 2001 No. 151.
- M3** 1999 c.30.

[^{F34}Time off in connection with [^{F35}childbirth][^{F36}, parental bereavement][^{F37}and][^{F37}or] adoption

- 5.—(1) This regulation applies for any period during which a person—
 - (a) is paid maternity allowance,
 - (b) is paid statutory maternity pay,
 - (c) is absent from work during an ordinary maternity leave period under section 71 of the Employment Rights Act 1996 or Article 103 of the Employment Rights (Northern Ireland) Order 1996,
 - [^{F38}(ca) is absent from work during the first 13 weeks of an additional maternity leave period under section 73 of the Employment Rights Act 1996 or article 105 of the Employment Rights (Northern Ireland) Order 1996,]
 - (d) is paid ^{F39}... [^{F40}statutory paternity pay],
 - ^{F41}(da)
 - (e) [^{F42}is absent from work during [^{F43}a] paternity leave period under sections 80A or 80B of the Employment Rights Act 1996 or Articles 112A or 112B of the Employment Rights (Northern Ireland) Order 1996,]
 - ^{F44}(ea)
 - (f) is paid statutory adoption pay, ^{F45}...
 - (g) is absent from work during an ordinary adoption leave period under section 75A of the Employment Rights Act 1996 or Article 107A of the Employment Rights (Northern Ireland) Order 1996^{F46}, or
 - (ga) is absent from work during the first 13 weeks of an additional adoption leave period under section 75B of the Employment Rights Act 1996 or article 107B of the Employment Rights (Northern Ireland) Order 1996]
 - [^{F47}(h) is paid statutory shared parental pay,
 - (i) is absent from work during a period of shared parental leave under section 75E or 75G of the Employment Rights Act 1996][^{F48},
 - (j) is paid statutory parental bereavement pay,

(k) is absent from work during a period of parental bereavement leave under section 80EA of the Employment Rights Act 1996 [^{F49}or Article 112EA of the Employment Rights (Northern Ireland) Order 1996].

(2) For the purposes of the [^{F50}conditions of entitlement in this Part], the person is treated as being engaged in qualifying remunerative work during the period.

This is subject to [^{F51}paragraphs (3), (3A) [^{F52}, (3C)] and regulation 7D].

(3) The person must have been engaged in qualifying remunerative work [^{F53}, or treated under regulation 7E as being engaged in such work,] immediately before the beginning of the period.

[^{F54}(3A) A person shall only be treated as being engaged in qualifying remunerative work by virtue of paragraph (1)(ea) for such period as that person would have been paid additional statutory paternity pay had the conditions of entitlement in ^{F55}... Parts 2 or 3 of the Additional Statutory Paternity Pay (General) Regulations (Northern Ireland) 2010 been satisfied.]

[^{F56}(3B) A person shall only be treated as being engaged in qualifying remunerative work by virtue of paragraph (1)(i) for such period as that person would have been paid statutory shared parental pay had the conditions of entitlement in Parts 2 or 3 of the Statutory Shared Parental Pay (General) Regulations 2014 been satisfied][^{F57};

[^{F57}(3C) A person shall only be treated as being engaged in qualifying remunerative work by virtue of paragraph (1)(k) for such period as that person would have been paid statutory parental bereavement pay had the conditions of entitlement in Part 2 of the Statutory Parental Bereavement Pay (General) Regulations 2020 [^{F58}or Part 2 of the Statutory Parental Bereavement Pay (General) (No. 2) Regulations (Northern Ireland) 2023] been satisfied.]

(4) A person who is self-employed is treated as engaged in qualifying remunerative work for the requisite number of hours during any period for which paragraph (1) would have applied in his case but for the fact that the work he performed in the week immediately before the period began, although done for payment or in the expectation of payment, was not performed under a contract of service or apprenticeship.]

Textual Amendments

- F34** Reg. 5 substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **5**
- F35** Word in reg. 5 heading substituted (6.4.2004) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), **6**
- F36** Words in reg. 5 heading inserted (E.W.S.) (6.4.2020) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations 2020 \(S.I. 2020/354\)](#), regs. 1, **11(a)**
- F37** Word in reg. 5 heading substituted (E.W.S.) (6.4.2020) by [The Parental Bereavement Leave and Pay \(Consequential Amendments to Subordinate Legislation\) Regulations 2020 \(S.I. 2020/354\)](#), regs. 1, **11(a)**
- F38** Reg. 5(1)(ca) inserted (6.4.2007) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2007 \(S.I. 2007/824\)](#), regs. 1, **5(2)**
- F39** Word in reg. 5(1)(d) omitted (5.4.2015) by virtue of [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(3), **11(2)(a)** (with art. 35(1))
- F40** Words in reg. 5(1)(d) substituted (14.11.2010) by [The Tax Credits \(Miscellaneous Amendments\) \(No. 2\) Regulations 2010 \(S.I. 2010/2494\)](#), regs. 1, **3(2)**
- F41** Reg. 5(1)(da) omitted (5.4.2015) by virtue of [The Shared Parental Leave and Statutory Shared Parental Pay \(Consequential Amendments to Subordinate Legislation\) Order 2014 \(S.I. 2014/3255\)](#), arts. 1(3), **11(2)(b)** (with art. 35(1))

- F42** Reg. 5(1)(e) substituted (14.11.2010) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/2494), regs. 1, **3(4)**
- F43** Word in reg. 5(1)(e) substituted (5.4.2015) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(3), **11(2)(c)** (with art. 35(1))
- F44** Reg. 5(1)(ea) omitted (6.4.2016) by virtue of The Tax Credits and Child Benefit (Miscellaneous Amendments) Regulations 2016 (S.I. 2016/360), regs. 1, **2(2)**
- F45** Word in reg. 5(1)(f) omitted (6.4.2007) by virtue of The Tax Credits (Miscellaneous Amendments) Regulations 2007 (S.I. 2007/824), regs. 1, **5(3)**
- F46** Reg. 5(1)(ga) and word inserted (6.4.2007) by The Tax Credits (Miscellaneous Amendments) Regulations 2007 (S.I. 2007/824), regs. 1, **5(4)**
- F47** Reg. 5(1)(h)(i) inserted (31.12.2014) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(2), **11(2)(e)**
- F48** Reg. 5(1)(j)(k) inserted (E.W.S.) (6.4.2020) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020 (S.I. 2020/354), regs. 1, **11(b)**
- F49** Words in reg. 5(1)(k) inserted (N.I.) (29.9.2023) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/157), regs. 1(1), **10(a)**, 34
- F50** Words in reg. 5(2) substituted (31.7.2009) by The Working Tax Credit (Entitlement and Maximum Rate) (Amendment) Regulations 2009 (S.I. 2009/1829), regs. 1, **3**
- F51** Words in reg. 5(2) substituted (6.4.2012) by The Tax Credits (Miscellaneous Amendments) Regulations 2012 (S.I. 2012/848), regs. 1(2), **2(6)**
- F52** Words in reg. 5(2) inserted (E.W.S.) (6.4.2020) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020 (S.I. 2020/354), regs. 1, **11(c)**
- F53** Words in reg. 5(3) inserted (14.1.2021) by The Tax Credits, Childcare Payments and Childcare (Extended Entitlement) (Coronavirus and Miscellaneous Amendments) Regulations 2020 (S.I. 2020/1515), regs. 1(2), **2(3)**
- F54** Reg. 5(3A) inserted (14.11.2010) by The Tax Credits (Miscellaneous Amendments) (No. 2) Regulations 2010 (S.I. 2010/2494), regs. 1, **3(7)**
- F55** Words in reg. 5(3A) omitted (5.4.2015) by virtue of The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(3), **11(3)** (with art. 35(1))
- F56** Reg. 5(3B) inserted (31.12.2014) by The Shared Parental Leave and Statutory Shared Parental Pay (Consequential Amendments to Subordinate Legislation) Order 2014 (S.I. 2014/3255), arts. 1(2), **11(4)**
- F57** Reg. 5(3C) inserted (E.W.S.) (6.4.2020) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) Regulations 2020 (S.I. 2020/354), regs. 1, **11(d)**
- F58** Words in reg. 5(3C) inserted (N.I.) (29.9.2023) by The Parental Bereavement Leave and Pay (Consequential Amendments to Subordinate Legislation) (No. 2) Regulations (Northern Ireland) 2023 (S.R. 2023/157), regs. 1(1), **10(b)**, 34

[^{F59}Time off in connection with childbirth and placement for adoption: further provisions

- 5A.—**(1) This regulation applies to a person for any period—
- (a) which falls within a period to which regulation 5 applies; and
 - (b) which follows the birth or the placement for adoption of the child in connection with whose birth or placement entitlement to the allowance, pay or leave mentioned in regulation 5(1) arises.

(2) [^{F60}A person who would have been treated as being engaged in qualifying remunerative work if they or, in the case of a joint claim, they or their partner had been responsible for a child or qualifying young person], immediately before the beginning of a period to which regulation 5 applies, shall be treated as [^{F61}being engaged in qualifying remunerative work for the purposes of the conditions of entitlement in this Part] during the period mentioned in paragraph (1) above.

(3) Paragraph (4) of regulation 5 applies for the purpose of this regulation as it applies for the purpose of that regulation.]

[^{F62}(4) This regulation is subject to regulation 7D.]

Textual Amendments

- F59** Reg. 5A inserted (6.4.2004) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2004 \(S.I. 2004/762\)](#), regs. 1(1), 7
- F60** Words in reg. 5A(2) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(7)(a)**
- F61** Words in reg. 5A(2) substituted (31.7.2009) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2009 \(S.I. 2009/1829\)](#), regs. 1, **4**
- F62** Reg. 5A(4) inserted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(7)(b)**

[^{F63}Periods of illness [^{F64}or incapacity for work][^{F64}, incapacity for work or limited capability for work]

6.—(1) This regulation applies for any period during which a person—

- (a) is paid statutory sick pay,
- (b) is paid short-term incapacity benefit at the lower rate under sections 30A to 30E of the Contributions and Benefits Act,
- (c) is paid income support on the grounds of incapacity for work under paragraphs 7 and 14 of Schedule 1B to the Income Support (General) Regulations 1987, [^{F65}or]
- [^{F65}(cc) is paid an employment and support allowance under Part 1 of the Welfare Reform Act, or]
- (d) receives national insurance credits on the grounds of incapacity for work [^{F66}or limited capability for work] under regulation 8B of the Social Security (Credits) Regulations 1975.

(2) For the purposes of the [^{F67}conditions of entitlement in this Part], the person is treated as being engaged in qualifying remunerative work during the period.

This is subject to [^{F68}paragraphs (3), (4) and regulation 7D].

(3) The person must have been engaged in qualifying remunerative work [^{F69}, or treated under regulation 7E as being engaged in such work,] immediately before the beginning of the period.

(4) If the person is paid income support as specified in paragraph (1)(c) [^{F70}or employment and support allowance as specified in paragraph (1)(cc)] or receives national insurance credits as specified in paragraph (1)(d) he is treated as being engaged in qualifying remunerative work for a period of 28 weeks only, beginning with the day on which he is first paid income support [^{F71}or employment and support allowance] or receives national insurance credits (as the case may be).

(5) A person who is self-employed is treated as engaged in qualifying remunerative work for the requisite number of hours during any period for which paragraph (1) would have applied in his case but for the fact that the work he performed in the week immediately before the period began,

although done for payment or in the expectation of payment, was not performed under a contract of service or apprenticeship.]

Textual Amendments

- F63** Reg. 6 substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **6**
- F64** Words in reg. 6 heading substituted (E.W.S) (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 3\) Regulations 2008 \(S.I. 2008/1879\)](#), regs. 1(1), **20(3)(a)**
- F65** Reg. 6(1)(cc) substituted for word in reg. 6(1)(c) (E.W.S.) (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 3\) Regulations 2008 \(S.I. 2008/1879\)](#), regs. 1(1), **20(3)(b)(i)**
- F66** Words in reg. 6(1)(d) inserted (E.W.S) (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 3\) Regulations 2008 \(S.I. 2008/1879\)](#), regs. 1(1), **20(3)(b)(ii)**
- F67** Words in reg. 6(2) substituted (31.7.2009) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2009 \(S.I. 2009/1829\)](#), regs. 1, **5**
- F68** Words in reg. 6(2) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(8)**
- F69** Words in reg. 6(3) inserted (14.1.2021) by [The Tax Credits, Childcare Payments and Childcare \(Extended Entitlement\) \(Coronavirus and Miscellaneous Amendments\) Regulations 2020 \(S.I. 2020/1515\)](#), regs. 1(2), **2(4)**
- F70** Words in reg. 6(4) inserted (E.W.S) (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 3\) Regulations 2008 \(S.I. 2008/1879\)](#), regs. 1(1), **20(3)(c)(i)**
- F71** Words in reg. 6(4) inserted (E.W.S.) (27.10.2008) by [The Employment and Support Allowance \(Consequential Provisions\) \(No. 3\) Regulations 2008 \(S.I. 2008/1879\)](#), regs. 1(1), **20(3)(c)(ii)**

Term time and other seasonal workers

7.—(1) For the purposes of the [^{F72}conditions of entitlement in this Part], paragraph (2) applies if a person—

- (a) works at a school, other educational establishment or other place of employment,
- (b) there is a recognisable cycle to his employment there; and
- (c) the length of that recognisable cycle is one year and includes periods of school holidays or similar vacations during which he does not work.

(2) If this paragraph applies, the periods mentioned in paragraph (1)(c) are disregarded in determining whether the [^{F72}conditions of entitlement in this Part] are satisfied.

Textual Amendments

- F72** Words in reg. 7(1)(2) substituted (31.7.2009) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2009 \(S.I. 2009/1829\)](#), regs. 1, **6**

[^{F73}Strike periods

7A.—(1) This regulation applies for any period during which a person is on strike.

(2) For the purposes of the [^{F74}conditions of entitlement in this Part], the person is treated as being engaged in qualifying remunerative work during the period.

This is subject to [^{F75}paragraph (3) and regulation 7D].

- (3) The person—
- (a) must have been engaged in qualifying remunerative work immediately before the beginning of the period, and
 - (b) must not be on strike for longer than a period of ten consecutive days on which he should have been working.]

Textual Amendments

- F73** Regs. 7A-7C inserted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, 7
- F74** Words in reg. 7A(2) substituted (31.7.2009) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2009 \(S.I. 2009/1829\)](#), regs. 1, 7
- F75** Words in reg. 7A(2) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(9)**

[^{F73}Persons suspended from work

7B.—(1) This regulation applies for any period during which a person is suspended from work while complaints or allegations against him are investigated.

(2) For the purposes of the conditions in regulation 4(1), the person is treated as being engaged in qualifying remunerative work during the period.

This is subject to [^{F76}paragraph (3) and regulation 7D].

(3) The person must have been engaged in qualifying remunerative work immediately before the beginning of the period.]

Textual Amendments

- F73** Regs. 7A-7C inserted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, 7
- F76** Words in reg. 7B(2) substituted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(9)**

[^{F73}Pay in lieu of notice

7C.—(1) This regulation applies if a person stops work and receives pay in lieu of notice.

(2) For the purposes of the conditions in regulation 4(1), the person shall not be treated as being engaged in qualifying remunerative work during the period for which he receives the pay.

[
^{F77}(3) This regulation is subject to regulation 7D.]]

Textual Amendments

- F73** Regs. 7A-7C inserted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, 7
- F77** Reg. 7C(3) inserted (6.4.2007) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2007 \(S.I. 2007/968\)](#), regs. 1, **2(2)**

[^{F78}Ceasing to undertake work or working for less than 16^{F79}, 24] or 30 hours per week

7D.—(1) This regulation applies for the four-week period immediately after—

- (a) a person, not being a member of a couple, who is engaged in qualifying remunerative work for not less than 16 hours per week, ceases to work or starts to work less than 16 hours per week,
- (b) a person, being a member of a couple only one of whom is engaged in qualifying remunerative work for not less than 16 hours per week, ceases to work or starts to work less than 16 hours per week,
- (c) both members of a couple, each of whom is engaged in qualifying remunerative work for not less than 16 hours per week, cease to work or start to work less than 16 hours per week,
- (d) a person, being a member of a couple who is entitled to the childcare element of working tax credit each of whom is engaged in qualifying remunerative work for not less than 16 hours per week, ceases to work or start to work less than 16 hours per week, or
- (e) a person who satisfies paragraph (c) [^{F80}of the first variation or paragraph (b) of the second variation] of the second condition in regulation 4(1) and who is engaged in qualifying remunerative work for not less than 30 hours per week, ceases to work or starts to work less than 30 hours per week.

[^{F81}(f) one or both members of a couple who satisfy paragraph (a) of the third variation of the Second condition in regulation 4(1) and are engaged in qualifying remunerative work cease to work or reduce their hours to the extent that they cease to meet the condition that one member of the couple works not less than 16 hours per week and the aggregate number of hours for which the couple are engaged in qualifying remunerative work is not less than 24 hours per week.]

(2) For the purposes of the conditions of entitlement in this Part, the person is treated as being engaged in qualifying remunerative work during that period.]

^{F82}(3)

Textual Amendments

F78 Reg. 7D substituted (31.7.2009) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2009 \(S.I. 2009/1829\)](#), regs. 1, **8**

F79 Word in reg. 7D heading inserted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(10)(a)**

F80 Words in reg. 7D(1)(e) inserted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(10)(b)**

F81 Reg. 7D(1)(f) inserted (6.4.2012) by [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(10)(c)**

F82 Reg. 7D(3) omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **5(3)**

Alteration in hours worked due to coronavirus

^{F83}**7E.**

Textual Amendments

F83 [Reg. 7E](#) omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **5(4)**

Gaps between jobs

8. For the purposes of the [F84 conditions of entitlement in this Part] a person shall be treated as being engaged in qualifying remunerative work for the requisite number of hours if he has been so engaged within the past 7 days.

Textual Amendments

F84 Words in reg. 8 substituted (31.7.2009) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2009 \(S.I. 2009/1829\)](#), regs. 1, **9**

Changes to legislation:

There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, Cross Heading: Basic element.