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*Status: Point in time view as at 06/04/2013.*

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

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## STATUTORY INSTRUMENTS

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# 2002 No. 2005

## TAX CREDITS

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

*Made - - - - 30th July 2002*

*Coming into force in accordance with regulation 1*

### THE WORKING TAX CREDIT (ENTITLEMENT AND MAXIMUM RATE) REGULATIONS 2002

#### PART 1

#### GENERAL

1. Citation, commencement and effect
2. Interpretation
3. Other elements of working tax credit

#### PART 2

#### CONDITIONS OF ENTITLEMENT

##### *Basic element*

4. Entitlement to basic element of Working Tax Credit: qualifying remunerative work
5. Time off in connection with childbirth and adoption
- 5A Time off in connection with childbirth and placement for adoption: further provisions
6. Periods of illness, incapacity for work or limited capability for work
7. Term time and other seasonal workers
- 7A Strike periods
- 7B Persons suspended from work
- 7C Pay in lieu of notice
- 7D Ceasing to undertake work or working for less than 16, 24 or 30 hours per week
8. Gaps between jobs

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*Disability element*

- 9. Disability element and workers who are to be treated as at a disadvantage in getting a job
- 9A Initial claims
- 9B Training for work etc.

*30 hour element*

- 10. 30 hour element

*Second adult element*

- 11. Second adult element

*Lone parent element*

- 12. Lone parent element

*Child care element*

- 13. Entitlement to child care element of working tax credit
- 14. (1) Subject to paragraph (1A), for the purposes of section...
- 15. Calculation of relevant child care charges
- 16. Change of circumstances

*Severe disability element*

- 17. Severe disability element

*50 plus element*

- 18. 50 plus element

*Death of a child or qualifying young person for whom the claimant is responsible*

- 19. Entitlement after death of a child or qualifying young person for whom the claimant is responsible

PART 3

MAXIMUM RATE

- 20. Maximum rates of elements of working tax credit  
Signature

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SCHEDULE 1 — DISABILITY WHICH PUTS A PERSON AT A DISADVANTAGE  
IN GETTING A JOB

PART 1

- 1. When standing he cannot keep his balance unless he continually...
- 2. Using any crutches, walking frame, walking stick, prosthesis or similar...
- 3. He can use neither of his hands behind his back...
- 4. He can extend neither of his arms in front of...
- 5. He can put neither of his hands up to his...
- 6. Due to lack of manual dexterity he cannot, with one...
- 7. He is not able to use his hands or arms...

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8. He can turn neither of his hands sideways through 180...
9. He— (a) is registered as blind or registered as partially...
10. He cannot see to read 16 point print at a...
11. He cannot hear a telephone ring when he is in...
12. In a quiet room he has difficulty in hearing what...
13. People who know him well have difficulty in understanding what...
14. When a person he knows well speaks to him, he...
15. At least once a year during waking hours he is...
16. He has a mental illness for which he receives regular...
17. Due to mental disability he is often confused or forgetful...
18. He cannot do the simplest addition and subtraction.
19. Due to mental disability he strikes people or damages property...
20. He cannot normally sustain an 8 hour working day or...  
PART 2
21. As a result of an illness or accident he is...

## SCHEDULE 2 — MAXIMUM RATES OF THE ELEMENTS OF A WORKING TAX CREDIT

### Explanatory Note

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