
STATUTORY INSTRUMENTS

2002 No. 2005

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

PART 2

CONDITIONS OF ENTITLEMENT

30 hour element

30 hour element

10.—(1) The determination of the maximum rate must include a 30 hour element if the claimant, or in the case of a joint claim, at least one of the claimants, is engaged in qualifying remunerative work for at least 30 hours per week ^{F1}....

(2) The determination of the maximum rate must also include the 30 hour element if—

- (a) the claim is a joint claim,
- (b) at least one of the claimants is responsible for one or more children or qualifying young people,
- (c) the aggregate number of hours for which the couple engage in qualifying remunerative work is at least 30 hours per week, and
- (d) at least one member of the couple engages in qualifying remunerative work for at least 16 hours per week.

^{F2}(3)

^{F3}(4)

^{F4}(5)

Textual Amendments

- F1** Words in [reg. 10\(1\)](#) omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **5(5)(a)**
- F2** [Reg. 10\(3\)](#) omitted (6.4.2012) by virtue of [The Tax Credits \(Miscellaneous Amendments\) Regulations 2012 \(S.I. 2012/848\)](#), regs. 1(2), **2(14)**
- F3** [Reg. 10\(4\)](#) omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **5(5)(b)**
- F4** [Reg. 10\(5\)](#) omitted (9.6.2022) by virtue of [The Tax Credits and Child Benefit \(Miscellaneous Amendments\) Regulations 2022 \(S.I. 2022/555\)](#), regs. 1, **5(5)(b)**

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 4(4)(e) inserted by [S.I. 2024/266 reg. 3\(2\)\(c\)](#)
- reg. 8(a) words substituted by [S.I. 2012/848 reg. 3\(3\)\(a\)](#)
- reg. 8(b) word substituted by [S.I. 2012/848 reg. 3\(3\)\(b\)](#)
- reg. 8(c) words omitted by [S.I. 2012/848 reg. 3\(3\)\(c\)](#)
- reg. 8(d) words substituted by [S.I. 2012/848 reg. 3\(3\)\(d\)](#)
- reg. 17(6) inserted by [S.I. 2024/176 reg. 4\(2\)\(c\)](#)