
STATUTORY INSTRUMENTS

2002 No. 2005

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

PART 3

MAXIMUM RATE

Maximum rates of elements of working tax credit

20.—(1) The maximum annual rate of working tax credit (excluding the child care element) payable to a single claimant or to a couple making a joint claim is the sum of whichever of the following elements are applicable—

- (a) the basic element specified in column (2) of the table in Schedule 2 at paragraph 1;
 - (b) in respect of a claimant who satisfies regulation 9(1), the disability element specified in column (2) of the table in Schedule 2 at paragraph 2;
 - (c) the 30 hour element specified in column (2) of the table in Schedule 2 at paragraph 3 in respect of—
 - (i) a single claimant who works for not less than 30 hours per week,
 - (ii) a couple either or both of whom work for not less than 30 hours per week; or
 - (iii) a couple, at least one of whom is responsible for a child or a qualifying young person and at least one of whom works for 16 hours per week if their hours of work when aggregated amount to at least 30 hours per week;
 - (d) the second adult element specified in column (2) of the table in Schedule 2 at paragraph 4 where regulation 11 so provides;
 - (e) the lone parent element specified in column (2) of the table in Schedule 2 at paragraph 5 where regulation 12 applies;
 - (f) the severe disability element specified in column (2) of the table in Schedule 2 at paragraph 6—
 - (i) in respect of a single claimant who satisfies regulation 17; or
 - (ii) in respect of a member of a couple making a joint claim who satisfies regulation 17; and
 - (g) the 50 plus element in respect of a person who satisfies regulation 18(2) at whichever of the rates specified in column 2 of the Table in Schedule 2 at paragraph 7 applies in his case.
- (2) The maximum rate of the child care element of a working tax credit is 70 per cent. of the maxima specified in paragraph (3).
- (3) The maxima are—
- (a) £135.00 per week, where the [^{F1}claimant or, in the case of a joint claim, at least one of the claimants, is responsible for] only one child in respect of whom relevant child care charges are paid; and

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Changes to legislation: There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, PART 3. (See end of Document for details)

- (b) £200.00 per week where the [^{F1}claimant or, in the case of a joint claim, at least one of the claimants, is responsible for] more than one child in respect of whom relevant child care charges are paid.

Textual Amendments

- F1** Words in [reg. 20\(3\)](#) substituted (6.4.2003) by [The Working Tax Credit \(Entitlement and Maximum Rate\) \(Amendment\) Regulations 2003 \(S.I. 2003/701\)](#), regs. 1, **16**

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