

SCHEDULE 2

Regulation 20(1)

MAXIMUM RATES OF THE ELEMENTS OF A WORKING TAX CREDIT

Modifications etc. (not altering text)

- C1** Sch. 2 certain sums maintained (6.4.2016 to 5.4.2020) (16.3.2016) by [Welfare Reform and Work Act 2016 \(c. 7\)](#), s. 36(1)(b), [Sch. 1 para. 2\(a\)](#)
- C2** Sch. 2 modified (temp.) (25.3.2020) by [Coronavirus Act 2020 \(c. 7\)](#), [ss. 77\(1\)\(2\)](#), 87(1) (with [ss. 88-90](#))

<i>[^{F1} Relevant element of working tax credit</i>	<i>Maximum annual rate</i>
1. Basic element	[^{F2} £2,280]
2. Disability element	[^{F3} £3,685]
3. 30 hour element	[^{F4} £950]
4. Second adult element	[^{F5} £2,340]
5. Lone parent element	[^{F5} £2,340]
6. Severe disability element	[^{F6} £1,595]]

Textual Amendments

- F1** Sch. 2 substituted (with effect in accordance with reg. 1(2) of the amending S.I.) by [The Tax Credits Up-rating, etc. Regulations 2013 \(S.I. 2013/750\)](#), regs. 1(1), [3\(2\)](#)
- F2** Sum in [Sch. 2](#) table substituted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2023 \(S.I. 2023/237\)](#), regs. 1(2), [2\(a\)](#)
- F3** Sum in [Sch. 2](#) table substituted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2023 \(S.I. 2023/237\)](#), regs. 1(2), [2\(b\)](#)
- F4** Sum in [Sch. 2](#) table substituted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2023 \(S.I. 2023/237\)](#), regs. 1(2), [2\(c\)](#)
- F5** Sum in [Sch. 2](#) table substituted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2023 \(S.I. 2023/237\)](#), regs. 1(2), [2\(d\)](#)
- F6** Sum in [Sch. 2](#) table substituted (with effect in accordance with reg. 1(4) of the amending S.I.) by [The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2023 \(S.I. 2023/237\)](#), regs. 1(2), [2\(e\)](#)

Status:

Point in time view as at 06/04/2023.

Changes to legislation:

There are currently no known outstanding effects for the The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002, SCHEDULE 2.