
STATUTORY INSTRUMENTS

2022 No. 231

The Tax Credits, Child Benefit and Guardian's Allowance Up-rating Regulations 2022

Amendment of the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002

2. The table in Schedule 2 (maximum rates of the elements of a working tax credit) to the Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002⁽¹⁾ is amended as follows—

- (a) in item 1 (basic element), in the second column for “£2,005” substitute “£2,070”;
- (b) in item 2 (disability element), in the second column for “£3,240” substitute “£3,345”;
- (c) in item 3 (30 hour element), in the second column for “£830” substitute “£860”;
- (d) in items 4 (second adult element) and 5 (lone parent element), in the second column for “£2,060” substitute “£2,125”; and
- (e) in item 6 (severe disability element), in the second column for “£1,400” substitute “£1,445”.

⁽¹⁾ S.I. 2002/2005, as amended by S.I. 2013/750, S.I. 2014/384, S.I. 2015/567, S.I. 2015/451, S.I. 2017/406, S.I. 2018/344, S.I. 2019/252, S.I. 2020/298, S.I. 2021/156 and as modified by section 77(1) of the Coronavirus Act 2020 (c. 7).