

Working Tax Credit (WTC) Only

Use this table if your client has WTC only elements included in their tax credits calculation (for people who are ‘treated as being in qualifying remunerative work’ but are not responsible for any children).

Use this table by selecting a row with the appropriate combination of tax credit elements and then look across that row to find the maximum income limit depending on whether it is a single or joint claim. For example: the maximum income limit for a couple, with one of them working 35 hours and getting the disability element is £24,617 (highlighted in yellow within the table). Income limits have been rounded up/down to the nearest £1.

WTC Only			Maximum income limits - 2012/2013	
WTC Elements			Single person	Couple
30 hour element	Adult disability elements (number)	Adult severe disability elements (number)		
No			£11,112	£15,874
Yes			£13,043	£17,806
No	1		£17,922	£22,685
Yes	1		£19,854	£24,617
Yes	2		N/A	£31,427
No		1	N/A	£18,785
Yes		1	N/A	£20,717
No	1	1	£20,833	£25,596
Yes	1	1	£22,765	£27,528
Yes	2	1	N/A	£34,338
No	1	2	N/A	£28,507
Yes	1	2	N/A	£30,439
Yes	2	2	N/A	£37,249

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