

DO NOT SEND THIS CHECKLIST WITH YOUR CLAIM FORM

Tax Credits Disability Checklist

Please use this guide to check if the customer qualifies for the disability element of Tax Credits before applying. Please refer to the claim form [Notes](#) included in the claim pack or www.hmrc.gov/taxcredits for further information.

Adult Disability Element

To qualify for the adult disability element of Working Tax Credit (WTC) please check that the **disabled household member(s) meets ALL of the following 3 conditions.** **Check**

Condition 1 - Is working 16 hours a week or more

Condition 2 - Fulfils at least one of the following scenarios and can provide evidence if needed to show they are receiving or have recently received a qualifying sickness or disability-related benefit/credit

Scenario	Qualifying period	Qualifying benefit	Check
1	Case A On at least one of the 182 days before the claim for the disability element, he/she was in receipt of , or in the case of a limited capability for work credit, entitled to one or more of these benefits	<ul style="list-style-type: none"> • Higher rate short-term Incapacity Benefit • Long term Incapacity Benefit. • Severe Disablement Allowance. • Employment & Support Allowance (ESA) or a limited capability for work credit where entitlement to the ESA or <ul style="list-style-type: none"> ➢ a limited capability for work credit, Statutory Sick Pay (SSP), or a benefit / allowance in the first 3 bullet points above or ➢ Income Support with a disability premium or higher pensioner premium, has existed for a period of 28 weeks immediately before the qualifying day (refer to Note 1). 	
Note 1	28 weeks does not need to be a single continuous period, customer can add together any periods of <ul style="list-style-type: none"> ➢ ESA, limited capability for work credit, SSP, incapacity benefit short-term higher or long-term rate, severe disablement allowance, income support with a disability premium or higher pensioner premium received. ➢ SSP received , as long as they were no more than 8 weeks apart ➢ SSP received with periods that they received contribution-based ESA, limited capability for work credit, incapacity benefit, short-term higher or long-term rate, or severe disablement allowance as long as they were no more than 12 weeks apart and they met the contribution conditions for contribution-based ESA on the days that they received SSP 		
2	Case B Must have received for at least 1 day in the last 182 days one or more of these benefits before the claim for the disability element".	<ul style="list-style-type: none"> • Income Support with a Disability Premium or Higher Pensioner Premium • Income-based Jobseeker's Allowance with a Disability Premium or Higher Pensioner Premium • Housing Benefit or Council Tax Benefit with a Disability Premium or Higher Pensioner Premium 	
3	Case C One of these benefits is payable on the day on which the disability element is determined	<ul style="list-style-type: none"> • Disability Living Allowance (DLA) • Attendance Allowance (AA) • Mobility Supplement or Constant Attendance Allowance paid with either War Pension or Industrial Injuries Disablement Benefit. 	
4	Case D On the day on which entitlement to the disability element is determined	<ul style="list-style-type: none"> • He or she has an invalid carriage or other vehicle provided under the Invalid Vehicle Scheme 	
5	Case E Has received one or more of these benefits for 140 days (refer to Note 2) or more due to incapacity for work or	<ul style="list-style-type: none"> • Statutory Sick Pay (SSP) • Occupational Sick Pay • Incapacity Benefit paid at the short-term lower rate • Income support paid on the grounds of incapacity for work • Employment and Support Allowance (ESA) • National Insurance (NI) credits on account of incapacity for work 	

DO NOT SEND THIS CHECKLIST WITH YOUR CLAIM FORM

	having limited capability for work, with the last day of receipt falling within the 56 days before their claim	<p>or limited capability for work and</p> <ul style="list-style-type: none"> ➤ he or she has a disability which puts them at a disadvantage in getting a job and is likely to last for at least 6 months or for the rest of their life and ➤ their gross earnings (before Tax & NI deductions) are at least 20% less than they were before the disability began, with a minimum reduction of £15.00 (gross) per week. 	
Note 2	The 140 days (20 weeks) need not be a single continuous period; it can be made up of any periods of receipt of the benefits or credits which are separated by 8 weeks or less added together.		
6	<p>Case F</p> <p>On one of the 56 days before their claim, he/she was engaged in training for work and for one or more days within these 56 days he/she was receiving, or in the case of a limited capability for work credit, entitled to one of these benefits</p>	<ul style="list-style-type: none"> • Incapacity Benefit at the short-term higher rate • Long Term Incapacity Benefit. • Severe Disablement Allowance. • Contribution based ESA or a limited capability for work credit where entitlement to Contributions-based ESA or <ul style="list-style-type: none"> ○ a limited capability for work credit or SSP or ○ a benefit or allowance in the first 3 bullet points above followed by contributions-based ESA or a limited capability for work credit is for a combined period of 28 weeks or more (<i>refer to Note 1</i>). <p>Note - If the person received SSP they must meet the contributory conditions for Contributory ESA.</p>	
Note	Training for work means attending government -run training or attending a course for 16 hours or more a week to learn an occupational or vocational skill		
7	<p>Case G</p> <p>Was entitled to the disability element of WTC in the 56 days before their claim for the disability element by satisfying cases A, B, E or F at some earlier time</p>	<ul style="list-style-type: none"> • Disabled Person's Tax Credit (DPTC) or disabled element of WTC 	
<p>Condition 3 – Has one or more physical or mental disabilities which put him/her at a disadvantage in getting a job. Refer to the disability element section of the claim form Notes</p>			

Child Disability Element		Check
The child or young person must meet one of the following conditions	<ul style="list-style-type: none"> • Disability Living Allowance is payable to the child/young person or the Disability Living Allowance for the child has ceased only because the child or young person is a patient in hospital • Is registered or certified as blind or ceased to be registered or certified as blind within the 28 weeks before the date of claim 	
Severe Disability Element		Check
One of the following benefits is payable to the customer or their partner	<ul style="list-style-type: none"> • The Highest Rate Care Component of DLA (NOT Higher Rate mobility component) • Higher Rate of Attendance Allowance • The benefit in the 2 bullet points above has been suspended while an in-patient in a hospital or similar institution 	
The following benefit is payable to the child or young person	<ul style="list-style-type: none"> • Highest Rate Care Component of DLA or it is suspended because they are in hospital or similar institution 	
<p>Please remind the customer that they are fully responsible for ensuring the information provided is correct.</p>		

Note – To authorise an Intermediary to act on their behalf the customer should complete form TC689 – to download a copy use this link <http://www.hmrc.gov.uk/taxcredits/forms-and-leaflets/forms.htm>