

## Do you qualify for the disability element of Working Tax Credit?

To qualify for the disability element of Working Tax Credit you must be able to answer yes to all three conditions below.

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### Condition 1

Do you usually work for 16 hours or more a week?

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### Condition 2

Do you have a disability that meets one of the descriptors in Table 1? (pages 2 - 3)

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### Condition 3

Can you satisfy one of the qualifying benefit conditions in Table 2a or 2b? (pages 4 - 8)

If you have answered no to any of the three conditions you will not be entitled to the disability element of Working Tax Credit.

### Helpline

For our opening hours go to [hmrc.gov.uk](http://hmrc.gov.uk) or phone us.

### Phone

**0345 300 3900**

### Textphone

**0345 300 3909**

### Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to [hmrc.gov.uk/charter](http://hmrc.gov.uk/charter)

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We have a range of services for people with disabilities, including guidance in Braille, audio and large print. Most of our forms are also available in large print. Please contact us on any of our phone helplines if you need these services.

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These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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February 2013  
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## Table 1 Disability that puts you at a disadvantage in getting a job

At least **one** of the following descriptions must apply to you.

<b>Physical disability</b>	<ul style="list-style-type: none"><li>• When standing you <b>cannot</b> keep your balance unless you continually hold on to something.</li><li>• You <b>cannot</b> walk a continuous distance of 100 metres along level ground without stopping or without suffering severe pain even when you use your usual walking aid, such as crutches, walking frame, walking stick, prosthesis or similar.</li><li>• You <b>cannot use either of your hands</b> behind your back, as if you were putting on a jacket or tucking a shirt into trousers.</li><li>• You <b>cannot extend either of your arms</b> in front of you, as if you were shaking hands with someone, without difficulty.</li><li>• You <b>cannot</b>, without difficulty, put either of your hands up to your head, as if putting on a hat.</li><li>• Due to a lack of ability in using your hands, you <b>cannot</b> pick up a coin that is 2.5 centimetres or less in diameter, such as a 10 pence coin, with one hand.</li><li>• You find it difficult to use your hands or arms to pick up a full, one-litre jug and pour from it into a cup.</li><li>• You <b>cannot turn either of your hands</b> sideways through 180 degrees.</li></ul>
<b>Visual impairment</b>	<ul style="list-style-type: none"><li>• <b>If you live in England or Wales</b> – you are registered as blind or partially sighted on a register compiled by a Local Authority.</li><li>• <b>If you live in Scotland</b> – you have been certified as blind or as partially sighted and you are also registered as blind or partially sighted on a register maintained by, or on behalf of, a council constituted under section 2 of the Local Government (Scotland) Act 1994.</li><li>• <b>If you live in Northern Ireland</b> – you have been certified as blind or partially sighted. Because of this, you are also registered as blind or partially sighted on a register maintained by, or on behalf of, a Health and Social Services Board.</li><li>• You <b>cannot</b> see to read 16 point print at a distance greater than 20 centimetres, even if you are wearing your usual glasses.</li></ul> <p><b>This is 16 point print. Can you read this at a distance greater than 20 centimetres?</b></p>

**Table 1 Disability that puts you at a disadvantage in getting a job *continued***

<p><b>Hearing impairment</b></p>	<ul style="list-style-type: none"> <li>• You <b>cannot</b> hear a phone ring when you are in the same room as the phone, even if you are using your usual hearing aid.</li> <li>• You have difficulty hearing what someone two metres away is saying, even when they are talking loudly in a quiet room, and you are using your usual hearing aid.</li> </ul>
<p><b>Other disability</b></p>	<ul style="list-style-type: none"> <li>• You have a mental illness that you receive regular treatment for under supervision of a medically qualified person.</li> <li>• Due to mental disability, you are often confused or forgetful.</li> <li>• You cannot do the simplest addition and subtraction.</li> <li>• Due to mental disability, you strike people or damage property, or are unable to form normal social relationships.</li> <li>• People who know you well have difficulty in understanding what you say.</li> <li>• When a person that you know well speaks to you, you have difficulty in understanding what that person says.</li> <li>• At least once a year, during waking hours, you are in a coma or have a fit where you lose consciousness.</li> <li>• You <b>cannot</b> normally sustain an eight-hour working day or a five-day working week, due to a medical condition or, to intermittent or continuous severe pain.</li> </ul>
<p><b>Illness or accident</b></p>	<p>As a result of an illness or accident, you are undergoing a period of habilitation or rehabilitation. This does not apply to you if you have been getting a disability element of Working Tax Credit in the past two years.</p>
<p><b>Please note</b></p> <p>We may ask for the name of someone involved in your care, like an occupational therapist, community nurse, district nurse or doctor, who can confirm how your disability affects you.</p>	

## Table 2a Qualifying benefit conditions

You will meet this condition if you are receiving, or have received, one of the following sickness or disability-related benefits at the specified rate and can satisfy the qualifying conditions:

Benefit	Rate	Qualifying conditions
<b>Council Tax Benefit or Council Tax Reduction Scheme</b>	Including a Disability Premium or Higher Pensioner Premium because of your own disability	Have received this benefit for at least one of the 182 days before you claimed the disability element of Working Tax Credit
<b>Employment &amp; Support Allowance (ESA)</b>	Contribution or income based	<p>Have received ESA or Statutory Sick Pay for at least one of the 182 days before you claimed the disability element and entitlement has existed for a period of 28 weeks immediately preceding that day (see <b>Note 1</b> on page 9)</p> <p><b>Or</b></p> <p>Have received ESA for a period of 140 qualifying days, with the last day of receipt falling within the 56 days before you claimed the disability element (see <b>Note 2</b> on page 9)</p> <p><b>and</b></p> <p>your disability is likely to last for at least six months or the rest of your life</p> <p><b>and</b></p> <p>your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week</p>
	Contributory	<p>Have undertaken training for work for at least one day in the 56 days before you claimed the disability element; <b>and</b></p> <p>within 56 days before the first day of that period of training for work, you received contributory ESA for a period of 28 weeks (see <b>Note 1</b> on page 9)</p>
<b>Housing Benefit</b>	Including a Disability Premium or Higher Pensioner Premium because of your own disability	Have received for at least one of the 182 days before you claimed the disability element

**Table 2a Qualifying benefit conditions *continued***

Benefit	Rate	Qualifying conditions
<b>Incapacity Benefit</b>	Lower rate short term	Have received for 140 days or more, with the last day of receipt falling within the 56 days before you claimed the disability element of Working Tax Credit (see <b>Note 2</b> on page 9) <b>and</b> your disability is likely to last for at least six months or the rest of your life <b>and</b> your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week
	Higher rate short term	Have received for at least one of the 182 days before you claimed the disability element of Working Tax Credit
	Long term rate	<b>Or</b> Have undertaken training for work for at least one day in the 56 days before you claimed the disability element of Working Tax Credit; <b>and</b> within 56 days before the first day of that period of training for work, you received this benefit
<b>Income Support</b>	Including a Disability Premium or Higher Pensioner Premium because of your own disability	Have received for at least one of the 182 days before you claimed the disability element of Working Tax Credit
	On account of incapacity for work	Have received Income Support for a period of 140 qualifying days and where the last of those fell within the 56 days before you claimed the disability element of Working Tax Credit (see <b>Note 2</b> on page 9) <b>and</b> your disability is likely to last for at least six months or the rest of your life <b>and</b> your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week

**Table 2a Qualifying benefit conditions *continued***

Benefit	Rate	Qualifying conditions
<b>Income-Based Jobseeker's Allowance</b>	Including a Disability Premium or Higher Pensioner Premium	Have received for at least one of the preceding 182 days
<b>National Insurance Credits</b>	On account of having limited capability for work	<p>Have received for a period of 20 weeks, and where the last of those fell within the 56 days before you claimed the disability element of Working Tax Credit (see <b>Note 2</b> on page 9)</p> <p><b>and</b></p> <p>your disability is likely to last for at least six months or the rest of your life</p> <p><b>and</b></p> <p>your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week</p>
	On account of incapacity for work	<p>Have received for a period of 20 weeks, and where the last of those fell within the 56 days before you claimed the disability element of Working Tax Credit (see <b>Note 2</b> on page 9)</p> <p><b>and</b></p> <p>your disability is likely to last for at least six months or the rest of your life</p> <p><b>and</b></p> <p>your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week</p>
	A limited capability for work credit awarded, as your 12 month entitlement to contribution-based Employment and Support allowance has run out	<p>Have received for at least one of the 182 days before you claimed the disability element of Working Tax Credit</p> <p><b>Or</b></p> <p>Have undertaken training for work for at least one day in the 56 days before you claimed the disability element of Working Tax Credit</p> <p><b>and</b></p> <p>within 56 days before the first day of that period of training for work you received these credits.</p>

**Table 2a Qualifying benefit conditions**

Benefit	Rate	Qualifying conditions
<p><b>Occupational Sick Pay (OSP)</b></p>		<p>Have received for 140 days or more, with the last day of receipt falling within the 56 days before you claimed the disability element of Working Tax Credit (see <b>Note 2</b> on page 9)</p> <p><b>and</b></p> <p>your disability is likely to last for at least six months or the rest of your life</p> <p><b>and</b></p> <p>your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week</p>
<p><b>Severe Disablement Allowance</b></p>		<p>Have received for at least one of the 182 days before you claimed the disability element of Working Tax Credit</p> <p><b>Or</b></p> <p>Have undertaken training for work for at least one day in the 56 days before you claimed the disability element of Working Tax Credit;</p> <p><b>and</b></p> <p>within 56 days before the first day of that period of training for work, you received Severe Disablement Allowance</p>
<p><b>Statutory Sick Pay (SSP)</b></p>		<p>Have received for 140 days or more, with the last day of receipt falling within the 56 days before you claimed the disability element of Working Tax Credit</p> <p><b>and</b></p> <p>your disability is likely to last for at least six months or the rest of your life</p> <p><b>and</b></p> <p>your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week</p> <p><b>Or</b></p> <p>Have received SSP followed by contribution based Employment and Support Allowance for a combined period of 28 weeks or more</p> <p><b>and</b></p> <p>has undertaken training for work for at least one day in the 56 days before you claimed the disability element</p>

**Table 2a Qualifying benefit conditions *continued***

Benefit	Rate	Qualifying conditions
<b>Working Tax Credit</b>	Disability element	You were entitled to the disability element of Working Tax Credit in the 56 days before your claim for the disability element by satisfying the qualifying conditions under one of the sickness or disability-related benefits listed in the table above (on <b>pages 4 to 6</b> ), or by receiving Disabled Person's Tax Credit, <b>at some earlier time*</b> .

\* The period 'some earlier time' can allow continuing entitlement to the disability element long after the qualifying sickness or disability-related benefit ceased to be paid.

**Table 2b Qualifying benefit conditions**

Benefit	Rate	Qualifying conditions
<b>Attendance Allowance</b>		Be currently payable
<b>Disability Living Allowance or Personal Independence Payment</b>		Be currently payable
<b>Industrial Injuries Disablement Benefit</b>	With a mobility supplement or a constant attendance allowance	Be currently payable
<b>Invalid carriage scheme</b>		Have an invalid carriage or other vehicle provided under the Invalid Vehicle Scheme
<b>War pension</b>	With a mobility supplement or a constant attendance allowance	Be currently payable



# Notes

## Note 1

The 28 weeks does not need to be a single continuous period. The claimant can add together:

- any periods that they received
  - Employment and Support Allowance (ESA)
  - limited capability for work credit
  - Statutory Sick Pay (SSP)
  - Incapacity Benefit (short term or long term rate)
  - Severe Disablement Allowance, or
  - Income Support with a disability premium or higher pensioner premium
- any periods that they received SSP, as long as they were no more than eight weeks apart
- any periods that they received SSP with periods that they received
  - contribution-based ESA
  - limited capability for work credit
  - Incapacity Benefit (short term or long term rate), or
  - Severe Disablement Allowanceas 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.

## Note 2

The 140 days (20 weeks) does not need to be a single continuous period. It can be made up of any periods where the claimant is in receipt of

- Employment and Support Allowance (ESA)
  - Statutory Sick Pay (SSP)
  - Occupational Sick Pay (OSP)
  - Incapacity Benefit (short term or long term rate), or
  - Income Support awarded due to incapacity for work
- which are separated by eight weeks or less. Any such periods can be linked together to satisfy the 140 days (20 weeks) condition.