Are you affected by changes to Child Benefit?

Step 1: Am I affected?

Is your income (or your partner’s income) more than £50,000 a year?

- **NO**
  - If the answer is **NO** you are not affected, **take no further action**

- **YES**
  - Do you or your partner receive Child Benefit payments?
    - Does someone else claim Child Benefit payments for a child living with you?
      - If the answer is **NO** to both questions, **take no further action**
      - If the answer is **YES** to either question **go to Step 2**

Step 2: What are my options?

You or your partner can decide to **KEEP** receiving Child Benefit payments

- If you decide to keep Child Benefit payments you or your partner (whoever has the highest income) will have to pay a tax charge* for some or all of the Child Benefit received from 7 January 2013
  
  You will have to:
  - Register for Self Assessment (unless you are already registered)
  - Fill in a Self Assessment Tax Return every year

If you need to register for Self Assessment:
  - Complete form SA1 before 6 October 2013. To get a copy go to [hmrc.gov.uk/sa/forms/sa1.pdf](http://hmrc.gov.uk/sa/forms/sa1.pdf)
  - Phone the Self Assessment Helpline on 0845 900 0444. Please make sure you have your National Insurance number to hand if you call

- If you don’t register, you may have to pay a penalty

You or your partner can decide to **STOP** receiving Child Benefit payments

- You might wish to **stop** getting Child Benefit payments if your income is more than £60,000, because the tax charge will be equal to the amount of Child Benefit
  - You might wish to **keep** getting Child Benefit payments if your income is between £50,000 and £60,000, because the tax charge will be less than the Child Benefit

You must tell us now, and either:
  - Fill in the online form at [www.link.gov](http://www.link.gov)
  - Phone the Child Benefit Helpline on 0845 302 1444

*The tax charge will be:

- 1% of the Child Benefit paid for every £100 of income between £50,000 and £60,000

OR

- The full amount of Child Benefit paid for incomes over £60,000 a year.

For more information go to [hmrc.gov.uk/cbchange](http://hmrc.gov.uk/cbchange)