

# revenue benefits

## EXAMPLE 3

Marlene has average weekly childcare costs of £350 for two children. Her RP is 366 days.

Calculation 1:  $350 \times (52/366 \times 366) = £18,200$

Calculation 2:  $300/7 = £42.86 \times 366 = 15,686.76$

The childcare costs used when calculating Marlene's maximum rate of tax credits are  $£15,686.76 \times 70\% = 10,980.74$