## Tax Credit Rates

### Daily Rates

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</thead>
<tbody>
<tr>
<td>Number of days in year</td>
<td>365</td>
<td>365</td>
<td>365</td>
<td>365</td>
<td>366</td>
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<td>365</td>
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<tr>
<td>WTC Basic Element</td>
<td>4.17</td>
<td>4.31</td>
<td>4.44</td>
<td>4.57</td>
<td>4.73</td>
<td>4.94</td>
<td>5.18</td>
<td>5.27</td>
<td>5.27</td>
<td>5.27</td>
<td>5.32</td>
<td>5.36</td>
<td>5.37</td>
<td>5.37</td>
<td>5.37</td>
<td>5.37</td>
</tr>
<tr>
<td>WTC Lone Parent/Couple</td>
<td>4.10</td>
<td>4.24</td>
<td>4.37</td>
<td>4.50</td>
<td>4.65</td>
<td>4.85</td>
<td>5.10</td>
<td>5.18</td>
<td>5.33</td>
<td>5.35</td>
<td>5.40</td>
<td>5.46</td>
<td>5.5</td>
<td>5.51</td>
<td>5.51</td>
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<tr>
<td>30 hour + element</td>
<td>1.70</td>
<td>1.76</td>
<td>1.81</td>
<td>1.87</td>
<td>1.93</td>
<td>2.02</td>
<td>2.13</td>
<td>2.17</td>
<td>2.17</td>
<td>2.17</td>
<td>2.20</td>
<td>2.22</td>
<td>2.22</td>
<td>2.22</td>
<td>2.22</td>
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<tr>
<td>Disabled Adult</td>
<td>5.58</td>
<td>5.76</td>
<td>5.94</td>
<td>6.10</td>
<td>6.32</td>
<td>6.59</td>
<td>6.94</td>
<td>7.05</td>
<td>7.25</td>
<td>7.65</td>
<td>7.83</td>
<td>8.05</td>
<td>8.12</td>
<td>8.14</td>
<td>8.22</td>
<td>8.47</td>
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<tr>
<td>Severely Disabled Adult</td>
<td>2.37</td>
<td>2.44</td>
<td>2.53</td>
<td>2.59</td>
<td>2.68</td>
<td>2.80</td>
<td>2.95</td>
<td>3.00</td>
<td>3.09</td>
<td>3.27</td>
<td>3.35</td>
<td>3.44</td>
<td>3.49</td>
<td>3.49</td>
<td>3.54</td>
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<tr>
<td>50+ return to work (16-29 hours)</td>
<td>2.86</td>
<td>2.95</td>
<td>3.05</td>
<td>3.13</td>
<td>3.24</td>
<td>3.39</td>
<td>3.57</td>
<td>3.62</td>
<td>3.73</td>
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<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>50+ return to work (30 Hours)</td>
<td>4.28</td>
<td>4.42</td>
<td>4.55</td>
<td>4.68</td>
<td>4.84</td>
<td>5.05</td>
<td>5.31</td>
<td>5.39</td>
<td>5.55</td>
<td>0</td>
<td>0</td>
<td>0</td>
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</tr>
</tbody>
</table>

### CTC Family

- CTC Family
  - Standard rate: 1.49
  - 1st Taper % (above 1st threshold): 1.5
  - 1st Taper % (above 1st threshold): 1.5
  - 1st Taper % (above 1st threshold): 1.5

### CTC Baby Addition

- CTC Baby Addition
  - Standard rate: 1.49
  - 1st Taper % (above 1st threshold): 1.5
  - 1st Taper % (above 1st threshold): 1.5

### Child Element

- Child Element
  - Standard rate: 3.95
  - Disabled child rate: 9.84
  - Severely disabled child rate: 12.21

### Disabled child element (from 06/04/17)

- Disabled child rate: 8.70

### Childcare (1 child) max weekly rate

- Childcare (1 child) max weekly rate: 135
- Childcare % (of costs paid up to maximum rate): 70%

### Childcare (2 child+) max weekly rate

- Childcare (2 child+) max weekly rate: 200
- Childcare % (of costs paid up to maximum rate): 70%

### First Threshold

- First Threshold (CTC only cases): 5,060
- First threshold (CTC only cases): 13,230

### Second Threshold

- Second Threshold: 50,000
- Second Threshold: 50,000

### First Taper % (above 1st threshold)

- First Taper % (above 1st threshold): 37%
- First Taper % (above 1st threshold): 37%

### 2nd Taper % (above 2nd threshold)

- 2nd Taper % (above 2nd threshold): 6.67%
- 2nd Taper % (above 2nd threshold): 6.67%

### Income Disregard

- (increase from PY to CY income): 2,500
- (decrease from PY to CY income): 0