NOTES: For 2013/14 the basic and 30 hour elementsof WTC remain frozen. The disability elements of WTC and CTC have been uprated using CPI (Consumer Prices Index) and the remaining elements up-rated by 1% (announced in the 2012 Autumn Statement). As a consequence of removing the freeze on the WTC lone parent/couple element, the CTC only threshold has increased to £15,910. The disregard for increases of income has reduced to £5,000 from 6 April 2013.

This document was written by the Low Incomes Tax Reform Group.