
STATUTORY INSTRUMENTS

2002 No. 2005

TAX CREDITS

**The Working Tax Credit (Entitlement
and Maximum Rate) Regulations 2002**

Made - - - - 30th July 2002

Coming into force in accordance with regulation 1

**THE WORKING TAX CREDIT (ENTITLEMENT
AND MAXIMUM RATE) REGULATIONS 2002**

PART 1

GENERAL

1. Citation, commencement and effect
2. Interpretation
3. Other elements of working tax credit

PART 2

CONDITIONS OF ENTITLEMENT

Basic element

4. Entitlement to basic element of Working Tax Credit: qualifying remunerative work
5. Time off in connection with childbirth , parental bereavement or adoption
- 5A Time off in connection with childbirth and placement for adoption: further provisions
6. Periods of illness , incapacity for work or limited capability for work
7. Term time and other seasonal workers
- 7A Strike periods
- 7B Persons suspended from work
- 7C Pay in lieu of notice
- 7D Ceasing to undertake work or working for less than 16, 24 or 30 hours per week
- 7E Alteration in hours worked due to coronavirus
8. Gaps between jobs

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Disability element

- 9. Disability element and workers who are to be treated as at a disadvantage in getting a job
- 9A Initial claims
- 9B Training for work etc.

30 hour element

- 10. 30 hour element

Second adult element

- 11. Second adult element

Lone parent element

- 12. Lone parent element

Child care element

- 13. Entitlement to child care element of working tax credit
- 14. (1) Subject to paragraph (1A), for the purposes of section...
- 15. Calculation of relevant child care charges
- 16. Change of circumstances

Severe disability element

- 17. Severe disability element

50 plus element

- 18. 50 plus element

Death of a child or qualifying young person for whom the claimant is responsible

- 19. Entitlement after death of a child or qualifying young person for whom the claimant is responsible

PART 3

MAXIMUM RATE

- 20. Maximum rates of elements of working tax credit
Signature

SCHEDULE 1 — DISABILITY WHICH PUTS A PERSON AT A DISADVANTAGE
IN GETTING A JOB

PART 1

- 1. When standing he cannot keep his balance unless he continually...
- 2. Using any crutches, walking frame, walking stick, prosthesis or similar...
- 3. He can use neither of his hands behind his back...
- 4. He can extend neither of his arms in front of...
- 5. He can put neither of his hands up to his...
- 6. Due to lack of manual dexterity he cannot, with one...
- 7. He is not able to use his hands or arms...

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8. He can turn neither of his hands sideways through 180...
9. He is certified as severely sight impaired or blind by...
10. He cannot see to read 16 point print at a...
11. He cannot hear a telephone ring when he is in...
12. In a quiet room he has difficulty in hearing what...
13. People who know him well have difficulty in understanding what...
14. When a person he knows well speaks to him, he...
15. At least once a year during waking hours he is...
16. He has a mental illness for which he receives regular...
17. Due to mental disability he is often confused or forgetful....
18. He cannot do the simplest addition and subtraction.
19. Due to mental disability he strikes people or damages property...
20. He cannot normally sustain an 8 hour working day or...
PART 2
21. As a result of an illness or accident he is...

SCHEDULE 2 — MAXIMUM RATES OF THE ELEMENTS OF A WORKING TAX CREDIT

Explanatory Note

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to The Working Tax Credit (Entitlement and Maximum Rate) Regulations 2002. Any changes that have already been made by the team appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to :

- Sch. 2 table sum substituted by [S.I. 2024/247 reg. 2\(a\)](#)
- Sch. 2 table sum substituted by [S.I. 2024/247 reg. 2\(b\)](#)
- Sch. 2 table sum substituted by [S.I. 2024/247 reg. 2\(c\)](#)
- Sch. 2 table sum substituted by [S.I. 2024/247 reg. 2\(d\)](#)
- Sch. 2 table sum substituted by [S.I. 2024/247 reg. 2\(e\)](#)
- reg. 4(4) Table 1 Item 3C inserted by [S.I. 2012/848 reg. 3\(1\)](#)
- reg. 4(4) Table 1 Item 21 inserted by [S.I. 2012/848 reg. 3\(2\)](#)
- reg. 4(4)(c) word omitted by [S.I. 2024/266 reg. 3\(2\)\(a\)](#)
- reg. 4(4)(d)(ii) word substituted by [S.I. 2024/266 reg. 3\(2\)\(b\)](#)
- reg. 5(1)(k) words inserted by [S.R. 2023/157 reg. 10\(a\)](#)
- reg. 5(3C) words inserted by [S.R. 2023/157 reg. 10\(b\)](#)
- reg. 17(1) words substituted by [S.I. 2024/176 reg. 4\(2\)\(a\)](#)
- reg. 17(5) substituted by [S.I. 2024/176 reg. 4\(2\)\(b\)](#)

Changes and effects yet to be applied to the whole Instrument associated Parts and Chapters:

Whole provisions yet to be inserted into this Instrument (including any effects on those provisions):

- reg. 4(4)(e) inserted by [S.I. 2024/266 reg. 3\(2\)\(c\)](#)
- reg. 8(a) words substituted by [S.I. 2012/848 reg. 3\(3\)\(a\)](#)
- reg. 8(b) word substituted by [S.I. 2012/848 reg. 3\(3\)\(b\)](#)
- reg. 8(c) words omitted by [S.I. 2012/848 reg. 3\(3\)\(c\)](#)
- reg. 8(d) words substituted by [S.I. 2012/848 reg. 3\(3\)\(d\)](#)
- reg. 17(6) inserted by [S.I. 2024/176 reg. 4\(2\)\(c\)](#)