



How to qualify for the disability elements of tax credits

Working Tax Credit

To qualify for the disability element of Working Tax Credit you must meet all 3 conditions below.

Condition 1

You usually work for 16 hours or more a week.

Condition 2

You have a disability that puts you at a disadvantage in getting a job. Details of the disabilities which count to meet this condition are on pages 1 to 3.

They relate to a wide range of things, for example:

- physical disability
- visual impairment
- hearing impairment
- other disability
- illness or accident

Condition 3

You currently get, or have been getting, a qualifying sickness or disability benefit. You need to satisfy one of the qualifying benefit conditions shown on pages 3 to 7 to qualify for condition 3.

If you do not meet all 3 conditions you will not be entitled to the disability element of Working Tax Credit.

Condition 2: Disability that puts you at a disadvantage in getting a job

We may ask for the name of someone involved in your care, like an occupational therapist, community nurse, district nurse or doctor, who can confirm how your disability affects you.

At least one of the following descriptions must apply to you.

Physical disability

1. When standing you cannot keep your balance unless you continuously hold on to something.
2. You cannot walk a continuous distance of 100 metres along level ground without stopping or without suffering severe pain. This is even when you use your usual walking aid, such as crutches, walking frame, walking stick, prosthesis or similar.

Helpline

☎ For our opening hours, go to www.gov.uk/contact-hmrc

Phone

0345 300 3900

Textphone

0345 300 3909

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you.

☎ For more information, go to www.gov.uk/hmrc/your-charter

We've a range of services for disabled people. These include guidance in Braille, audio and large print. Most of our forms are also available in large print. Contact our helplines for more information.

These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

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Physical disability continued

3. You cannot use either of your hands behind your back, as if you were putting on a jacket or tucking a shirt into trousers.
4. You cannot extend either of your arms in front of you, as if you were shaking hands with someone, without difficulty.
5. You cannot put either of your hands up to your head, as if putting on a hat, without difficulty.
6. Due to a lack of ability in using your hands, you cannot pick up a coin that is 2.5 centimetres or less in diameter, such as a 10 pence coin, with one hand.
7. You find it difficult to use your hands or arms to pick up a full, one litre jug and pour from it into a cup.
8. You cannot turn either of your hands sideways through 180 degrees.

Visual impairment

1. You've been certified as severely sight impaired or blind by a consultant ophthalmologist.
2. You cannot see to read 16 point print at a distance greater than 20 centimetres, even if you're wearing your usual glasses.

This is 16 point print. Can you read this at a distance greater than 20 centimetres?

Hearing impairment

1. You cannot hear a phone ring when you're in the same room as the phone, even if you're using your usual hearing aid.
2. You have difficulty hearing what someone 2 metres away is saying, even when they're talking loudly in a quiet room, and you're using your usual hearing aid.

Other disability

1. You have a mental illness that you receive regular treatment for under supervision of a medically qualified person.
2. Due to mental disability, you're often confused or forgetful.
3. You cannot do the simplest addition and subtraction.
4. Due to mental disability, you strike people or damage property, or are unable to form normal social relationships.
5. People who know you well have difficulty in understanding what you say.
6. When a person that you know well speaks to you, you have difficulty in understanding what that person says.

Other disability continued

7. At least once a year, during waking hours, you're in a coma or have a fit where you lose consciousness.
8. You cannot normally sustain an 8 hour working day or a 5 day working week, due to a medical condition or, to intermittent or continuous severe pain.

Illness or accident

As a result of an illness or accident, you're undergoing a period of habilitation or rehabilitation. This does not apply to you if you've been getting a disability element of Working Tax Credit in the past 2 years.

Condition 3: Qualifying benefit conditions

You'll meet this condition if you're getting, or have been getting, one of the following sickness or disability-related benefits at the specified rate and can satisfy the qualifying conditions.

Employment and Support Allowance (ESA)

To meet this condition you need to have been getting:

- ESA or Statutory Sick Pay for at least one of the 182 days before you claimed the disability element and entitlement has existed for a period of 28 weeks immediately preceding that day (see Note 1 on page 7)
- ESA for a period of 140 qualifying days, with the last day of receipt falling within the 56 days before you claimed the disability element (see Note 2 on page 8) and the following apply, where your:
 - disability is likely to last for at least 6 months or the rest of your life
 - gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week

Employment and Support Allowance (ESA)

You get contributory ESA. To meet this condition, you need to have been training for work for at least one day in the 56 days before you claimed the disability element of Working Tax Credit. It also needs to be within 56 days before the first day of that period of training for work where you got contributory ESA for a period of 28 weeks (see Note 1 on page 7).

Condition 3: Qualifying benefit conditions continued

Housing Benefit

You get Housing Benefit which includes a Disability Premium or Higher Pensioner Premium because of your own disability. To meet this condition you need to receive this benefit for at least one of the 182 days before you claimed the disability element of Working Tax Credit.

Incapacity Benefit

You get Incapacity Benefit at the lower rate short-term. You meet this condition if all the following apply:

- you've been getting this benefit for 140 days or more, with the last day of receipt falling within the 56 days before you claimed the disability element of Working Tax Credit (see Note 2 on page 8)
- your disability is likely to last for at least 6 months or the rest of your life
- your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week

You get Incapacity Benefit at the higher rate short-term or long-term rate. To meet this condition you need to have been:

- getting this benefit for at least one of the 182 days before you claimed the disability element of Working Tax Credit
- training for work for at least one day in the 56 days before you claimed the disability element of Working Tax Credit and within 56 days before the first day of that period of training for work, you got this benefit

Income Support

You get Income Support which includes a Disability Premium or Higher Pensioner Premium because of your own disability. To meet this condition you need to have been getting this benefit for at least one of the 182 days before you claimed the disability element of Working Tax Credit.

You get Income Support on account of incapacity for work. You meet this condition if all the following apply:

- you've been getting Income Support for a period of 140 qualifying days and the last of those fell within 56 days before you claimed the disability element of Working Tax Credit (see Note 2 on page 8)
- your disability is likely to last for at least 6 months or the rest of your life
- your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week

Condition 3: Qualifying benefit conditions continued

Income-based Jobseeker's Allowance

You get income-based Jobseeker's Allowance which includes a Disability Premium or Higher Pensioner Premium. To meet this condition you need to get this benefit for at least one of the preceding 182 days.

National Insurance Credits

You get these credits on account of having a limited capability for work or on account of incapacity for work. You meet this condition if all the following apply:

- you've been getting these credits for a period of 20 weeks, and the last of those fell within the 56 days before you claimed the disability element of Working Tax Credit (see Note 2 on page 8)
- your disability is likely to last for at least 6 months or the rest of your life
- your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week

You get these credits because you've a limited capability for work credit awarded, as your 12 month entitlement to contribution-based Employment and Support Allowance has run out. To meet this condition you need to have been either:

- getting these credits for at least one of the 182 days before you claimed the disability element of Working Tax Credit
- training for work for at least one day in the 56 days before you claimed the disability element of Working Tax Credit and within 56 days before the first day of that period of training for work, you got these credits

Occupational Sick Pay (OSP)

You get Occupational Sick Pay. You meet this condition if all the following apply:

- you've been getting this benefit for 140 days or more, with the last day of receipt falling within the 56 days before you claimed the disability element of Working Tax Credit (see Note 2 on page 8)
- your disability is likely to last for at least 6 months or the rest of your life
- your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week

Condition 3: Qualifying benefit conditions continued

Severe Disablement Allowance

To meet this condition you need to either have been:

- getting this benefit for at least one of the 182 days before you claimed the disability element of Working Tax Credit
- training for work for at least one day in the 56 days before you claimed the disability element of Working Tax Credit and within 56 days before the first day of that period of training for work, you got Severe Disablement Allowance

Statutory Sick Pay (SSP)

To meet this condition you need to either have been getting:

- this benefit for 140 days or more, with the last day of receipt falling within the 56 days before you claimed the disability element of Working Tax Credit (see Note 2 on page 8) and the following apply
 - your disability is likely to last for at least 6 months or the rest of your life
 - your gross earnings are at least 20% less than they were before the disability began, with a minimum reduction of £15 (gross) a week
- SSP followed by contribution-based Employment and Support Allowance for a combined period of 28 weeks or more and have been training for work for at least one day in the 56 days before you claimed the disability element

Working Tax Credit

You qualify if you've been entitled to the disability element of Working Tax Credit in the 56 days before your claim for the disability element by satisfying the qualifying conditions under one of the sickness or disability-related benefits listed on pages 3 to 7, or by getting Disabled Person's Tax Credit, at some earlier time*.

* The period 'some earlier time' can allow continuing entitlement to the disability element long after the qualifying sickness or disability-related benefit stopped being paid.

Condition 3: Qualifying benefit conditions continued

Other benefits

You meet the qualifying condition if you're currently getting one of the following benefits:

- Attendance Allowance
- Disability Living Allowance, Personal Independence Payment or Armed Forces Independence Payment
- Industrial Injuries Disablement Benefit with a constant attendance allowance
- War Pension with a mobility supplement or a constant attendance allowance
- Invalid carriage scheme and you have an invalid carriage or other vehicle provided under the Invalid Vehicle Scheme

Notes

Note 1

The 28 weeks does not need to be a single continuous period. You can add together any periods that you got:

- Employment and Support Allowance (ESA)
- limited capability for work credit
- Statutory Sick Pay (SSP)
- Incapacity Benefit (short term or long term rate)
- Severe Disablement Allowance
- Income Support with a disability premium or higher pensioner premium
- SSP, as long as they were no more than 8 weeks apart
- SSP with periods that you got
 - contribution-based ESA
 - limited capability for work credit
 - Incapacity Benefit (short term or long term rate)
 - Severe Disablement Allowance

as long as they were no more than 12 weeks apart and they met the contribution conditions for contribution-based ESA on the days that you got SSP.

Notes continued

Note 2

The 140 days (20 weeks) does not need to be a single continuous period. It can be made up of any periods where you are/were in receipt of:

- Employment and Support Allowance
- Statutory Sick Pay
- Occupational Sick Pay
- Incapacity Benefit (short term or long term rate)
- Income Support awarded due to incapacity for work

which are separated by 8 weeks or less. Any such periods can be linked together to satisfy the 140 days (20 weeks) condition.

The severe disability element of Working Tax Credit

If you or your partner (if you're claiming as a couple) get:

- Disability Living Allowance (DLA) (highest rate care component)
- enhanced daily living component of Personal Independence Payment
- Armed Forces Independence Payment
- Attendance Allowance (higher rate)

you can get the severe disability element.

You do not have to be working to qualify for the severe disability element as long as your partner does. If you both qualify, you'll get 2 severe disability elements.

Child Tax Credit: The disability element of Child Tax Credit for a disabled or severely disabled child or qualifying young person

Disabled child element for a disabled child or qualifying young person

You may get a disabled child element for each child or qualifying young person you're responsible for if:

- DLA or Personal Independence Payment is being paid for him or her (or would be so payable but for hospitalisation of the child or young person)
- the child or qualifying young person is certified as severely sight impaired or blind by a consultant ophthalmologist
- the child ceased to be certified as severely sight impaired or blind by a consultant ophthalmologist in the 28 weeks before the date of claim

Disabled child element for a disabled child or qualifying young person continued

For a severely disabled child or qualifying young person you may get the disabled child element paid at a higher rate for each child or qualifying young person you're responsible for if any of the following is being paid for them:

- highest rate care component of DLA (or would be so payable but for suspension of the benefit or hospitalisation of the child or qualifying young person)
- enhanced daily living component of Personal Independence Payment (or would be so payable but for hospitalisation of the child or qualifying young person)
- Armed Forces Independence Payment