



# How to qualify for the disability element 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 may limit the type of job and hours you can work. You'll find details of the disabilities which meet this condition on pages 1 and 2.

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 5 to qualify for condition 3.

## Condition 2: You have a disability that may limit the type of job and hours you can work

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 suffering severe pain - 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](http://www.gov.uk/contact-hmrc)

## Phone

0345 300 3900

## Textphone

Relay UK (if you cannot hear or speak on the phone)  
18001 then 0300 300 3900

## Your rights and obligations

'HMRC Charter' explains what you can expect from us and what we expect from you.

☎ For more information go to [www.gov.uk/government/publications/hmrc-charter](http://www.gov.uk/government/publications/hmrc-charter)

We have 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.

HMRC Customer Services Group  
October 2022 © Crown copyright 2022.

### Physical disability continued

3. You cannot use either of your hands behind your back, as if putting on a jacket or tucking a shirt into trousers.
4. You find it difficult to extend either of your arms in front of you, as if shaking hands with someone.
5. You find it difficult to put either of your hands up to your head, as if putting on a hat.
6. Due to a lack of ability in using your hands, you cannot pick up a coin that's 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 receive regular treatment for a mental illness, under supervision of a medically qualified person.
2. Due to mental disability, you're often confused or forgetful.
3. You cannot do simple 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 find it difficult to understand what they are saying.
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 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.

### Income-related 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 your entitlement has existed for a period of 28 weeks immediately before that day (see Note 1 on page 6)
- 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 6) and 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

### Contribution-based Employment and Support Allowance (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
- getting contributory ESA for 28 weeks within the 56 days before your first day of training for work (see Note 1 on page 6)

### 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 have received this benefit for at least one of the 182 days before you claimed the disability element of Working Tax Credit.

### Incapacity Benefit

You get short term Incapacity Benefit at the lower rate. 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 6)
- 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 short term or long term Incapacity Benefit at the higher 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 the 56 days before the first day of that period of training for work, you got this benefit

## Condition 3: Qualifying benefit conditions continued

### 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 for 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 the 56 days before you claimed the disability element of Working Tax Credit (see Note 2 on page 6)
- 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

### 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 182 days before you claimed the disability element of Working Tax Credit.

### National Insurance credits

You get these credits for having a limited capability for work or for having an 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 6)
- 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 been awarded a limited capability for work credit, as your 12 month entitlement to contribution-based ESA 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 the 56 days before the first day of that period of training for work, you got these credits

### Occupational Sick Pay (OSP)

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 6)
- 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 the 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 6) 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 5, 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.

**i** If following a review or an appeal, you're awarded a disability benefit, you may qualify for the disability element of Working Tax Credit.

You should report this change within 1 month of the date of the review or appeal decision to make sure you get the right amount of tax credits.

You may be entitled even if your tax credits award has ended.

### Other benefits

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

- Attendance Allowance/Pension Age Disability Payment
- Disability Living Allowance/Child Disability Payment/Personal Independence Payment/Adult Disability Payment/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.

### 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 got or are getting:

- 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. These periods can be linked together to satisfy the 140 days (20 weeks) condition.

---

## The severe disability element of Working Tax Credit

You can get the severe disability element if you or your partner (if you're claiming as a couple) get:

- Disability Living Allowance (DLA)/Child Disability Payment (CDP) (highest rate care component)
- enhanced daily living component of the Personal Independence Payment/Adult Disability Payment
- Armed Forces Independence Payment
- Attendance Allowance/Pension Age Disability Payment (higher rate)

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 is for a disabled or severely 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/CDP or Personal Independence Payment/Adult Disability Payment is being paid for them (or would be payable but the child or young person is in hospital)
- the child or qualifying young person is certified as severely sight impaired or blind by a consultant ophthalmologist
- the child or qualifying young person ceased to be certified as severely sight impaired or blind by a consultant ophthalmologist in the 28 weeks before the date of the claim or renewal

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

- highest rate care component of DLA/CDP (or would be payable but the benefit has been suspended or the child or qualifying young person is in hospital)
- enhanced daily living component of the Personal Independence Payment/Adult Disability Payment (or would be payable but the child or qualifying young person is in hospital)
- Armed Forces Independence Payment

**i** If following a review or an appeal, your child or young person is awarded a disability benefit, you may qualify for the disability element of Child Tax Credit.

You should report this change within 1 month of the date of the review or appeal decision to make sure you get the right amount of tax credits.

You may be entitled even if your tax credits award has ended.