



HM Revenue  
& Customs

# Child Benefit factsheet



You can claim **Child Benefit** if you're responsible for a child under 16 (or under 20 if they're in approved education or training).

Child Benefit is paid at a weekly rate of **£20.70** for the first child and **£13.70** for each additional child.

**Only one person** can claim Child Benefit for a child. For couples with one partner not working or paying National Insurance contributions, making the claim in their name will help protect their State Pension.



Child Benefit is paid into your account, usually every 4 weeks



You receive National Insurance credits, to protect your State Pension



Your child receives their National Insurance number at 16.

## High Income Child Benefit Charge

You or your partner may have to pay a tax charge, known as the 'High Income Child Benefit Charge', if you get Child Benefit and either of you has an individual income over £50,000.

To pay the tax charge the person with the highest income must complete a Self Assessment tax return.

You can opt out of getting Child Benefit payments so you won't have to pay the charge and you will still protect your State Pension.

### How the tax charge works

You and your partner both have an income of **less than £50,000**:

- You **will not** need to pay the tax charge

The **highest individual income** is **between £50,000 and £60,000**:

- The Child Benefit payments could be **more than the tax charge**

The **highest individual income** is **more than £60,000**:

- The Child Benefit payments will be the **same as the tax charge**.

Fill in the Child Benefit form even if you decide not to get Child Benefit payments.  
Find the form at [www.gov.uk/child-benefit](http://www.gov.uk/child-benefit)