



How to qualify for the disability element of 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 2 and 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 4 to 7.

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

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 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. Please 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 Digital Service

October 2016

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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

- When standing you **cannot** keep your balance unless you continuously hold on to something
- 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
- You **cannot use either of your hands** behind your back, as if you were putting on a jacket or tucking a shirt into trousers
- You **cannot extend either of your arms** in front of you, as if you were shaking hands with someone, without difficulty
- You **cannot** put either of your hands up to your head, as if putting on a hat, without difficulty
- 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
- 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
- You **cannot turn either of your hands** sideways through 180 degrees

Visual impairment

- **If you live in England or Wales** and you are registered as blind or partially sighted on a register compiled by a local authority
- **If you live in Scotland** and you have been certified as blind or as partially sighted. You are also registered as blind or partially sighted on a register maintained by, or on behalf of, a council constituted under section 2 of the Local Government (Scotland) Act 1994
- **If you live in Northern Ireland** and you have been certified as blind or partially sighted. You are also registered as blind or partially sighted on a register maintained by, or on behalf of, a Health and Social Services Board
- You **cannot** see to read 16 point print at a distance greater than 20 centimetres, even if you are wearing your usual glasses

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

Hearing impairment

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

Other disability

- You have a mental illness that you receive regular treatment for under supervision of a medically qualified person
- Due to mental disability, you are often confused or forgetful
- You cannot do the simplest addition and subtraction
- Due to mental disability, you strike people or damage property, or are unable to form normal social relationships
- People who know you well have difficulty in understanding what you say
- When a person that you know well speaks to you, you have difficulty in understanding what that person says
- At least once a year, during waking hours, you are in a coma or have a fit where you lose consciousness
- 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 are undergoing a period of habilitation or rehabilitation. This does not apply to you if you have been getting a disability element of Working Tax Credit in the past 2 years.

Qualifying benefit conditions

You will meet this condition if you are 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 & 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 8)
- 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
 - where 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 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 8).

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.

Qualifying benefit conditions continued

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
- have been 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 where 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

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.

Qualifying benefit conditions continued

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 have been getting these credits for a period of 20 weeks, and where 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 either:

- have been getting these credits for at least one of the 182 days before you claimed the disability element of Working Tax Credit
- have been 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 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)
- 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

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

Qualifying benefit conditions continued

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 4 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.

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 mobility supplement or a constant attendance allowance
- War Pension with a mobility supplement or a constant attendance allowance
- Invalid carriage scheme and you've an invalid carriage or other vehicle provided under the Invalid Vehicle Scheme

Notes

Note 1

The 28 weeks doesn't 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) doesn't 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

If you or your partner (if you are claiming as a couple) get Disability Living Allowance (highest rate care component), enhanced daily living component of Personal Independence Payment, Armed Forces Independence Payment or 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 will get 2 severe disability elements.

Child Tax Credit – disabled child element and severely disabled child element

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

- Disability Living Allowance (DLA) or Personal Independence Payment is being paid for him or her
- 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

You may get a severely disabled child element for each child or qualifying young person you are responsible for if any of the following is being paid for them:

- DLA (highest rate care component)
- enhanced daily living component of Personal Independence Payment
- Armed Forces Independence Payment