



HM Revenue  
& Customs

# Claiming Child Benefit

Notes and claim form.

Child Benefit can only be backdated 3 months.  
If you wait to claim, you could lose money.

CHILD BENEFIT NOTES (NET)  
CH2 NOTES (2006)



For use from April 2006

Please keep these notes for future reference

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These notes are available in alternative formats.

Please let us know if you want a Braille or large print version of these notes. If your first language is not English, we can provide a telephone interpreting service on request. See 'How to contact us for help' on pages 6 and 7.

# About Child Benefit

These notes will help you make your claim for Child Benefit, answer most of your questions about Child Benefit and tell you how to get more help and information if you need it.

## Introduction

To claim Child Benefit fill in the claim form CH2, supplied with these notes, or go online at [www.hmrc.gov.uk/childbenefit](http://www.hmrc.gov.uk/childbenefit). If you use the form, these notes will help you complete it.

## What is Child Benefit?

Child Benefit is a benefit paid to people who are bringing up children. It does not depend on how much money you have coming in, or any savings you may have.

## Who Child Benefit is paid for

Child Benefit can be paid for a child or qualifying young person. A child is any person under the age of 16. A qualifying young person is someone who is:

- 16 years old until 31 August following their 16th birthday, or
- aged 16, 17 or 18 and is
  - in full-time further education, or
  - in approved training not provided by a contract of employment, or
- aged 19 and in full-time further education or approved training which started before their 19th birthday, or
- aged 16 or 17 who has ceased to be in full-time education or approved training and is registered for work, further education or training with the Careers Service or Connexions Service (in Northern Ireland the Department of Education and Learning or an Education and Library Board).

If you are not sure who Child Benefit is paid for, please ask. See 'How to contact us for help' on pages 6 and 7.

For the rest of these notes and on the form, where we use the term *child or children* we also include *qualifying young person or people*.

## When to claim Child Benefit

You should claim Child Benefit as soon as

- your baby is born and registered, or
- a child comes to live with you, or
- you adopt a child who is living with you, or
- you start contributing to the cost of looking after a child. But the amount you contribute must be the same as, or more than, the weekly amount of Child Benefit you get for that child.

## How much you can get

£17.45 each week - for the eldest or only child

£11.70 each week - for each additional child

A higher rate of Child Benefit is paid for the eldest child in a family. If two families join together to become one family, the higher rate of Child Benefit will only be paid for the eldest child in the new family.

If your partner is getting Child Benefit in their own name you need to tell us about this on the claim form so we can decide which one of you will get the higher rate for the eldest child.

We use *partner* to mean a person you are married to, a civil partner, or a person you are living with as if you are married, or as a civil partner.

In certain circumstances people who have been bringing up children on their own since before 5 July 1998 may get Child Benefit (Lone Parent). This is a higher rate of Child Benefit paid for the eldest child of lone parents. Contact us for more information. See 'How to contact us for help' on pages 6 and 7.

From April 2006

Higher rate of  
Child Benefit

Lone parents

## Who can get Child Benefit

Only one person can get Child Benefit for a child. You do not need to be the parent of the child to qualify for Child Benefit but you must be responsible for the child. The child does not need to live with you, but if the child lives with someone else you can only get Child Benefit, if

- you are paying money to bring up the child, and
- the amount you pay is the same as, or more than the weekly rate of Child Benefit for them, and
- the person the child lives with is not getting Child Benefit for them.

The same conditions apply to you if you, or your partner, are a Crown Servant serving abroad. A Crown Servant is a person serving with HM Forces or the Civil Service.

### Important

If you get Child Benefit you may qualify for help to protect your Basic State Pension. As only one person can get Child Benefit and qualify, you need to decide who should claim. To help you do this, see 'Home Responsibilities Protection' on pages 17 to 21.

You may not be able to get Child Benefit if

- a child starts to be looked after by a local authority (in Northern Ireland, a Health and Social Services Board or Trust), and as a result stops living with you on a regular basis, or
- a child is detained in secure or non-secure accommodation, or
- a child who is being looked after by a local authority (in Northern Ireland, a Health and Social Services Board or Trust) has been placed with you and the local authority pay you a fostering allowance or pay towards the cost of the child's accommodation and maintenance, or
- your right to enter or remain in the United Kingdom (UK) is on the condition that you do not have recourse to public funds, or
- you do not have the right to reside in the United Kingdom under UK or EC law.

If any of the above apply to you and you are not sure if you can get Child Benefit, please ask. See 'How to contact us for help' on pages 6 and 7.

## How to contact us for help

To contact us either:

- phone the Helpline seven days a week, between 08.00 and 20.00.  
To make sure that we give good service to our customers, we monitor some of our calls. If you phone us but do not want your call monitored, please tell us straight away.
- visit our website at [www.hmrc.gov.uk/childbenefit](http://www.hmrc.gov.uk/childbenefit), or
- write to us.

We can reply to you in a different format if you ask us to. For example, Braille, audio cassette or large print.

When you contact us, please tell us your full name, your National Insurance number, your Child Benefit number and a daytime phone number.

If you are in Great Britain

Phone	0845 302 1444
Minicom/Textphone	0845 302 1474
If your preferred language is Welsh	0845 302 1489
Or write to	Child Benefit Office PO Box 1 Newcastle upon Tyne NE88 1AA

If you are in Northern Ireland

Phone	0845 603 2000
Minicom/Textphone	0845 607 6078
Or write to	Child Benefit Office Windsor House 9 - 15 Bedford Street Belfast BT2 7UW

If you are overseas

If you are a Crown Servant posted overseas, or you live outside the UK, please phone:

- 00 44 191 225 1000 (or 00 44 191 225 1833 if you have a minicom or textphone) to contact the Child Benefit Office in Great Britain,
- 00 44 28 9080 8316 to contact the Child Benefit Office in Northern Ireland.

Or you can write to us at one of the addresses shown on page 6 for Child Benefit Office. Simply add 'UK' to the address when posting from abroad.

## How to claim

### Filling in the claim form

Please answer all the questions that apply to you, and your partner if you have one. Check these notes if you are not sure about your answer. If you need more help, contact us. See 'How to contact us for help', on pages 6 and 7.

Page 3 of the claim form asks about the children you want to claim for. If you have more than four children use the space in Part 6 to tell us about them. You will need to send us the child's

- birth certificate, or
- birth certificate you get after adoption, or
- adoption certificate.

If you cannot send us the birth or adoption certificate, send us the claim form anyway. We will ask you to send the certificates later.

#### Important

Do not send us the birth or adoption certificate for any of the children that you (or someone else) have received Child Benefit for in the past.

Do not send us photocopies of the certificate.

Do not send us any passports unless we ask you to.

## Part 1 Personal Details

### National Insurance number

We need your National Insurance number to deal with your claim. You can find it on

- your National Insurance Numbercard,
- your P60 End of Year certificate that you get from your employer after the end of each tax year, or
- any letter from the Tax Credit Office, Jobcentre Plus or the Department for Work and Pensions, (in Northern Ireland, from the Department for Social Development or Social Security Agency).

It may also be on the payslips you get from your employer.

If you have a temporary National Insurance number that begins with ZZ (in Northern Ireland it would begin TN), we will contact you.

If you do not have a National Insurance number you should still fill in the claim form. Once we have received your claim we will take steps to establish your identity. We may ask you about your background and ask you to produce any documents or papers you have which will help to support the information you provide.

If you live in the UK you may be asked to attend an interview at your local Jobcentre Plus (in Northern Ireland, Jobs and Benefits Office or social security office) to see whether you can be allocated a National Insurance number.

We cannot give Child Benefit to anyone who does not have a National Insurance number.

#### Important

The only document you should send with your claim form is the child's birth or adoption certificate.

### United Kingdom national

Usually you are a United Kingdom national if you hold a UK passport, or if you or one of your parents were born in England, Scotland, Wales or Northern Ireland. If you are not sure please contact us, see 'How to contact us for help' on pages 6 and 7.

If you are not a UK national, tick 'No' on page 2 of the claim form and tell us your nationality in the box provided. Complete the rest of the claim form as you may still get Child Benefit.

## Subject to immigration control

### Countries in the European Economic Area (EEA)

Austria	Latvia
Belgium	Liechtenstein
Cyprus	Lithuania
Czech Republic	Luxembourg
Denmark	Malta
Estonia	Netherlands
Finland	Norway
France	Poland
Germany	Portugal
Greece	Slovakia
Hungary	Slovenia
Iceland	Spain
Ireland	Sweden
Italy	UK

## Where you usually live

You are subject to immigration control if

- the Home Office says that your leave to remain is on the condition that you do not have recourse to public funds, or
- you require leave to enter or remain in the UK, but do not have it.

If you are subject to immigration control, you may still have the right to get Child Benefit if you are

- a sponsored immigrant under Home Office rules
- a national of Algeria, Morocco, San Marino, Tunisia or Turkey who is a lawful worker in the UK, or a member of the family of such a person and you are living with them
- a national of, or have come to live in the UK from a country that has a special agreement with the UK covering Child Benefit
- a family member of a person who is a UK, Swiss or an EEA national.

You are not subject to immigration control if you are

- a UK national
- a national of another country in the EEA (see table left) or Switzerland
- someone who has been granted leave to remain in the UK indefinitely (including those with discretionary, humanitarian or exceptional leave to remain)
- someone who has been granted asylum in the UK.

To get Child Benefit you must be present, ordinarily resident and have a right to reside in the United Kingdom (UK). You are ordinarily resident in the UK if

- your main home is in England, Scotland, Wales or Northern Ireland, or
- you have come to live in the UK with the intention of making a settled home in the UK a regular part of your life.

You can still be treated as present in the UK if you go abroad from time to time on holiday or on business.

If you do not live in the UK you may still get Child Benefit in certain circumstances – see below. Please tell us the name of the country where you live on page 2 of the claim form.

You may get Child Benefit if you do not live in the UK but you are

- a person from a country in the European Economic Area (EEA) or from Switzerland, and you work in the United Kingdom, or

- a Crown Servant posted overseas, or their partner, or
- a person from another country in the European Economic Area (including the UK) or from Switzerland, living abroad and you receive a UK state pension or certain UK social security benefits.

If you are not sure whether you fall into one of these categories, please ask. See 'How to contact us for help' on pages 6 and 7.

## Part 2 Partner's details

We use *partner* to mean a person you are married to, a civil partner, or a person you are living with as if you are married, or as a civil partner.

Child Benefit can help protect any Basic State Pension and help you qualify for State Second Pension which you can get when you retire, through a scheme called Home Responsibilities Protection (HRP).

If you have a partner, you need to decide who should claim Child Benefit. See 'Home Responsibilities Protection' on pages 17 to 21.

## Part 3 Children you want to claim for

If you cannot claim yourself (for example, because you cannot look after your own affairs owing to an illness), someone else may claim for you. Contact your nearest Jobcentre Plus (in Northern Ireland, Jobs and Benefits Office or social security office) for more advice about this.

### Child has a partner

If the child has a partner the benefit cannot be paid to the child's partner. Benefit can sometimes be paid to someone else who is regarded as being responsible for the child, such as a parent who the child lives with. We use *child's partner* to mean a person the child is married to, a civil partner, or a person the child is living with as if they are married, or as a civil partner.

### If a child dies

If a child dies before you have claimed Child Benefit you can still make a claim. Child Benefit is payable for up to 8 weeks after a child's date of death. Please give the child's date of death in the space provided at Part 6 (you do not need to send in the death certificate).

### Someone else has claimed Child Benefit

If the child lives with you but Child Benefit is being paid to someone else, in some circumstances we can transfer the benefit to you. If we do transfer the benefit, you will not usually get a payment of Child Benefit for 4 weeks (and in some cases 8 weeks) after you have made your claim.

If someone else has claimed Child Benefit for the same child that you are claiming for, we will contact you.

### Child living with someone else

If the child lives with someone else but you pay towards the cost of looking after the child and both of you claim the benefit, the person that the child lives with will usually get the Child Benefit.

### Child living with more than one person

If the child lives with more than one person, each person can claim Child Benefit. However only one person can be entitled to Child Benefit for each child each week. If two or more children are being cared for, Child Benefit can be paid to each person for a different child. If you cannot agree which of you is to get the Child Benefit, someone acting on behalf of the Commissioners for HM Revenue & Customs will decide.

#### Important

You need to send us the birth certificate or adoption certificate for each child you claim for. However, you do not need to send us the certificate if you, or someone else, have received Child Benefit for the child in the past.

## Part 4 Children that are not your own

### Child not your own

If you are not the child's parent but you are looking after the child, you can still claim Child Benefit. But if you live at the same address as a parent of the child, and that person also claims Child Benefit, the benefit will usually be paid to the child's parent.

## Part 5 How we will pay you

We pay Child Benefit directly into a bank, building society or Post Office® card account. This is the safest way to pay you and lets you choose how and when to get your money. Most of the major banks have accounts that you can use to collect your money at Post Offices. Details of all the types of accounts are on pages 14 and 15.

Your Child Benefit has to be paid into one account for all children. You can use an existing account or open a new one, but we cannot pay Child Benefit into an account held in a child's name or an account that is in your name and a child's name.

If you are a Crown Servant posted overseas we can only pay direct into a UK account.

If you have an Individual Savings Account (ISA) we recommend that you do not have your Child Benefit paid into it. There is a limit on the amount that can be paid into these accounts. Your bank or building society will reject your Child Benefit payment if it takes you over that limit.

We pay direct into accounts because

- it is safe and secure
- it is convenient – you decide when and how much you want to withdraw
- using an account may help you save
- from some accounts you could have regular bills paid. This could save you money but you will need to make sure that there is enough money in your account to pay the bills. If not, you may be charged a fee
- you can get your money from many different places, some accounts will allow you to use cash machines to withdraw cash at any time of the day or night.

The account can be

- in your name, or
- in the name of your partner, or,
- in the names of both yourself and your partner, or
- in the names of both yourself and the person acting on your behalf.
- in the name of someone acting on your behalf.

If you have a Post Office® card account, the account can be in your name, or in the name of an appointee. It is also possible for you to make arrangements with the Post Office® for someone else to regularly collect your benefit from this account.

### Finding out how much is paid into the account

We will tell you when the first payment will be made, and how much it is for. You can check your Child Benefit payments on your account statements. Your statements may show your Child Benefit number next to the payments that are from us. If you think your payment is wrong, please contact us.

If not enough money is paid into your account, we will make another payment to you or we will add the money we owe you on to your next payment. We will contact you to tell you what we are going to do.

If we pay too much money into your account, for example, if you give us some information which means you are entitled to less money but we do not have time to change your regular payment, you will have to pay back any money that you are not entitled to.

### Getting someone to collect your Child Benefit

If you want someone else to collect your benefit for you regularly, you may be able to make arrangements with your bank or building society, or with the Post Office® if you have a Post Office® card account. Please ask them to help you with this.

### What kind of accounts are available?

#### Current accounts

Current accounts are available to open at most banks and some building societies. Most current accounts offer debit cards, cheque books, overdraft facilities and the ability to automatically pay bills by direct debit or standing order. You can have your salary or other monies paid into these accounts, and you can access your money at cash machines (ATMs) using a card. The following banks and building societies have also made their current accounts accessible at Post Office® branches for deposits and withdrawals free of charge

- Alliance & Leicester, The Co-operative Bank, cahoot, smile
- Lloyds TSB, Barclays (not Northern Ireland)
- First Direct (Scotland only).

### Basic bank accounts

Most major banks offer these. They are sometimes called introductory or starter accounts and offer free banking, but overdrafts are not available. You can use these accounts to pay money in, pay bills automatically, and get cash out. Most basic bank accounts also allow you to get cash from Post Offices.

### How a Post Office® card account works

#### Post Office® card accounts

This is a simple account that is operated by the Post Office® and is designed for receiving benefits, pensions and tax credits. Other payments, for example, wages, cannot be paid into this account. You can get your cash over the counter at any Post Office® branch using a card and a Personal Identification Number (PIN). You will not be able to use a bank, building society or cash machine.

The Post Office® card account does not allow you to overdraw or incur any charges.

If you want more information about the Post Office® card account, or you wish to open an account

- go to page 7 of the claim form
- tick the box next to the statement  
'I want more information about opening an account'

and we will contact you to explain how the card account can be used and how to open an account.

### If you are unable to open an account

If you do not already have a suitable bank or building society account, or do not want to use an existing account (for example, a joint account), any bank or building society will help you open one that suits you better.

Remember to ask whether their accounts allow you to get your money from the Post Office® if this is important to you.

If you are unable to open an account, please contact us. See 'How to contact us for help' on pages 6 and 7.

## How often will Child Benefit be paid?

Child Benefit is usually paid every 4 weeks. However you can choose to get your Child Benefit paid weekly if you are bringing up children on your own, or you (or your partner if you have one) are receiving

- Income Support, or
- income-based Jobseeker's Allowance.

If you want Child Benefit to be paid weekly, tell us on page 9 of the claim form why you qualify.

If you qualify and choose to get your Child Benefit paid weekly, you must tell us immediately if

- you stop bringing up children on your own, or
- stop getting at least one of the above benefits.

If this happens, we may need to stop paying Child Benefit weekly.

## Part 6 Other information

Please use the space given on page 9 to tell us anything else you think we might need to know.

## Part 7 Declaration

You must sign and date the declaration on page 10 of the form. If you do not, it will delay your claim.

You are responsible for all the information you provide on the form. The information you give will be used to decide whether you get Child Benefit. You may be liable to repay any Child Benefit overpaid if you give incorrect or incomplete information.

## Part 8 What to do now

Follow steps 1 to 4 on page 10 of the form.

## What will happen next

We will return the child's birth or adoption certificate to you within 4 weeks. If you have not received it back by then, you should contact us to make sure we have your claim. See 'How to contact us for help' on pages 6 and 7.

When we have dealt with your claim, we will write to tell you if you can get Child Benefit and if so, how much will be paid.

## Other benefits related to Child Benefit

### Child Trust Fund

Every child born on or after 1 September 2002, is eligible for a Child Trust Fund account, if they live in the UK, Child Benefit has been awarded for them and they are not subject to immigration restrictions.

There is no form to fill in to get the Child Trust Fund voucher for your child. It will be sent to you automatically after you start receiving Child Benefit.

If you want to know more about Child Trust Fund you can phone **0845 302 1470** or visit their website **[www.childtrustfund.gov.uk](http://www.childtrustfund.gov.uk)**

### Home Responsibilities Protection

If you get Child Benefit for a child under the age of 16 you automatically qualify for a scheme called Home Responsibilities Protection (HRP), which helps to protect your Basic State Pension. You will also automatically build up entitlement to an additional state pension through State Second Pension if you qualify for HRP because you are getting Child Benefit for a child under the age of six.

## Basic State Pension

To be entitled to a Basic State Pension on retirement you will need to have enough 'qualifying years'. These qualifying years are built up through the National Insurance contributions you pay, or are treated as paying, while you are working.

If you are unable to work because you are ill, or you are unemployed and registered as looking for work, you will usually get a National Insurance credit which also helps to build up qualifying years. You will be awarded a credit, for example, if you are getting Jobseeker's Allowance, Incapacity Benefit or Carer's Allowance.

You may also be awarded a credit if you get Working Tax Credit but you do not earn enough to pay or be treated as paying a National Insurance contribution. If you are not sure whether you are getting a National Insurance credit, ask at the office which pays your benefit, or at your nearest HM Revenue & Customs Enquiry Centre

To find out more about the number of qualifying years needed for a full Basic State Pension get leaflet PM2 *State Pensions – Your Guide*, from your nearest Jobcentre Plus (in Northern Ireland, Jobs and Benefits Office or social security office).

## Home Responsibilities Protection scheme

While you are bringing up children you may not be working or getting a National Insurance credit. And if you work part-time you may not be earning enough to pay, or be treated as paying, a National Insurance contribution.

Home Responsibilities Protection (HRP) helps to make sure that you do not get less Basic State Pension just because you are bringing up children.

For each full tax year (from April to April) that you get Child Benefit for a child under age 16, a 'HRP year' is automatically recorded. These HRP years can reduce the number of qualifying years you need for a Basic State Pension.

### **Important**

HRP cannot be awarded for part of the tax year. To qualify, you must be getting Child Benefit for a child under 16 throughout the tax year. A tax year starts on 6 April and ends on 5 April the next year.

Only the person who has claimed and been awarded Child Benefit can get HRP. So it is important to decide carefully who should claim Child Benefit and get the HRP.

If you are married, or you live with a partner, consider jointly who should claim the Child Benefit and get the HRP. This will normally be the person who needs their pension protecting. In exceptional circumstances, if you have more than one child, it may be worthwhile for each of you to claim Child Benefit for different children, but they must be under 16 to qualify you for HRP. This would mean that both of you could get HRP through Child Benefit to protect your Basic State Pension. But this will only benefit you if neither of you is already building up entitlement to a state pension through work or National Insurance credits.

If your circumstances change in the future, the person who is awarded the Child Benefit now can ask for it to be transferred to their partner. HRP can only be awarded for full tax years. So to qualify for HRP or State Second Pension, you or your partner must apply to transfer the Child Benefit entitlement within the first three months of the tax year (6 April to 6 July).

To do this you will need to send us your partner's claim for Child Benefit on a completed Child Benefit claim form and your written agreement that you want to give up your right to Child Benefit from the start of the tax year.

If we do not get this information in time to transfer your Child Benefit payment by 6 July, your partner will lose their right to HRP for that tax year. You will also lose HRP if you do not continue to get Child Benefit for at least one child under 16.

To make sure that your partner does not lose out, you must get this information to us as soon as you can after 6 April.

Here are some examples to explain who can get HRP.

#### Example 1

If you are a couple and one of you works and pays (or is treated as paying) National Insurance contributions and the other one stays at home to care for a child, the person who is not working could benefit from HRP by claiming Child Benefit.

#### Example 2

If both of you work part-time and have low earnings, you may be entitled to Working Tax Credit. If neither of you pays National Insurance contributions, contact your tax office to check if one of you is treated as paying a contribution or getting a credit. The person who does not pay, and is not treated as paying or being credited with a contribution could benefit from HRP by claiming Child Benefit.

#### Example 3

If you get Carer's Allowance because you care for a disabled relative for more than 35 hours a week you will get a National Insurance credit. If your partner works and pays (or is treated as paying) National Insurance contributions, neither of you will need HRP at the moment. To help you decide who should claim Child Benefit you may want to think about who is most likely to need HRP in the future.

If you are not sure if this would help you, or would like more information, contact your nearest HM Revenue & Customs Enquiry Centre or Jobcentre Plus (in Northern Ireland, Jobs and Benefits Office or social security office) or log on to [www.thepensionservice.gov.uk](http://www.thepensionservice.gov.uk)

## State Second pension

The State Second Pension provides a more generous additional state pension for low and moderate earners, for certain carers including those bringing up young children, and people with a long-term illness or disability.

From April 2002, if you qualify for HRP because you are getting Child Benefit for a child under the age of six you will automatically build up entitlement to an additional state pension through State Second Pension.

If you are caring for a child aged six or over who has a long-term illness or disability, you can also get a State Second Pension.

For more information and to find out how to apply

- contact your nearest HM Revenue & Customs Enquiry Centre or Jobcentre Plus (in Northern Ireland, Jobs and Benefits Office or social security office) or

- phone **08457 31 32 33** (Minicom/textphone **0845 604 0210**) and ask for leaflets CF411 *Home Responsibilities Protection* and PM9 *State Pensions for carers and parents – Your guide*.

Or, log on to [www.pensionguide.gov.uk](http://www.pensionguide.gov.uk)

## Guardian's Allowance

Guardian's Allowance is for people bringing up a child because one or both of their parents have died. You do not have to be the child's legal guardian to get this allowance. However, you must be getting Child Benefit before you can get Guardian's Allowance. Guardian's Allowance cannot be paid to a surviving parent.

To find out more information contact us. See 'How to contact us for help' on pages 6 and 7.

If you want a claim pack phone the Guardian's Allowance Unit on **0845 302 1464** (Great Britain), or the Belfast Contact Centre on **0845 603 2000** (if you are in Northern Ireland).

## How we use your information

### Data Protection Act

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. Further information can be found on our website, [www.hmrc.gov.uk](http://www.hmrc.gov.uk) or in our leaflet *Data Protection*.

### Other help for people with children

You may be able to get other help with the cost of bringing up your child. We give some brief details below – the leaflets mentioned are available from any HM Revenue & Customs Enquiry Centre.

### Tax Credits

Tax credits may be claimed by people with children whose income is less than £58,000 (£66,000 if you have a baby under one).

WTC1	<i>Child Tax Credit and Working Tax Credit – An Introduction</i>
WTC5	<i>Child Tax Credit and Working Tax Credit – Help with the cost of child care</i>
WTC6	<i>Child Tax Credit and Working Tax Credit – Other help you may be able to get</i>

## Health costs

You may be entitled to free prescriptions, glasses and dental care.

HC11 *Are you entitled to help with health costs?*

SD1 *Sick or disabled*

SD4 *Caring for someone?*

## Lone Parents

For information about benefits and other help that is available to lone parents, please get in touch with the National Council for One Parent Families. Alternatively contact your nearest Gingerbread group, which is an organisation for one parent families.

## Useful leaflets

You may be entitled to other help - the following leaflets will tell you more.

BC1 *Babies and Children*

GL18 *Help from the Social Fund*

GL23 *Social Security benefit rates*

GL28 *Coming from abroad and social security benefits*

IR115 *Income Tax, National Insurance contributions and Childcare*

WK1 *Financial help if you are working or looking for work.*

