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TEMPORARY CHANGES TO TAX-FREE CHILDCARE SCHEME



The Government has made temporary changes to its Tax-Free Childcare (TFC) scheme as a result of the COVID-19 pandemic.

The temporary changes to the eligibility criteria for TFC and the 30 hours free childcare scheme are designed to help families during the COVID-19 lockdown. The changes affect individuals who are on furlough; those unable to work or who are working less as a result of the lockdown; individuals who are self-employed; and those deemed to be an essential worker.

Workers who have been furloughed are advised to apply for TFC (or reconfirm if they already have a childcare account) if their wage is at least the National Minimum Wage (NMW) for 16 hours a week and below the normal minimum income requirement, but they would normally expect to meet the income requirement.

Those who are unable to work or who are working less should apply if they're getting sick pay or SSP; taking unpaid leave to care for others, such as children; or if they're living with someone with COVID-19.

The self-employed should apply if they are continuing to work and their earnings are above the minimum earnings requirement; not able to get work because of COVID-19; and if they're not eligible for self-employed income support but would expect to earn at least the minimum income requirement.

Essential workers who have missed the 31 March reconfirmation or application deadline for 30 hours free childcare should apply or reconfirm if they already have a childcare account.

If you need further information surrounding any of these recent changes, please call us on **01753 888211** or email **info@nhllp.com** As ever, we are here to help.