



Child Tax Credit and Working Tax Credit

Fact Sheet for Registered Childminders and Parents

Child Tax Credit is a payment to support families with children. You can claim it if you, or your partner, are responsible for at least one child or young person who usually lives with you.

If they also live with another family for part of the time, you and that other family must decide jointly which of you has the main responsibility for that child or young person and let HMRC know. Only the family with the main responsibility can claim Child Tax Credit.

Working Tax Credit is for people who are employed or self employed and contains a CHILDCARE ELEMENT among others.

The childcare element is available to working families who spend money on approved childcare.

Registered Childminders and Approved Home Childcarers are listed among approved childcare providers.

Parents claiming the childcare element of Working Tax Credit will be asked to provide the name, address and telephone number of their approved childcare provider(s). HM Revenue & Customs may contact the Childminder to check that this is a valid arrangement. *Childminders are no longer required to complete or sign a form for this purpose.*

Parents must also state the average cost of this childcare when making their claim. If it is a new arrangement, childminders may be asked to estimate their fees. Please try to be as accurate as possible when doing this, as overestimated or underestimated costs may result in incorrect tax credit payments being made. Parents may also ask their childminder for a registration number (as requested on the application form) – *this is not available for registered childminders in Northern Ireland and therefore not necessary on the form.*

Families must notify HM Revenue & Customs if their child care arrangements or costs change. A Helpline has been set up for this purpose (detailed below). If they don't, they may be overpaid and have to return some of the money along with an additional penalty.

NICMA recommend that *all* childminders follow these guidelines:

- Obtain childminding agreement and a signed contract with all parents (this should include the time and method of payment agreeable to both parties)
- Keep an up to date NICMA Cash & Attendance Register
- Ask parents to sign the Cash & Attendance Register weekly. This proves that the child was/was not with the Childminder and that payment was/was not made
- Keep a record in the Cash & Attendance Register if/when any child ceases to be in the care of the Childminder

Helpline Number: 0845 300 3900
(Helpline Textphone Number: 0845 300 3909)