

Tax Credits Refresher

A training course by Mary Nash

Objectives

To refresh knowledge of Tax Credits.

Who for?

Trained generalist advisers with some experience of advising in Tax Credits. Trainees should have completed the benefits e-learning before attending this course.

This course can be delivered to groups of up to 15 people, but there is plenty of practical work and a range of exercises to help the learning process.

Timing

4 ½ hours (normally 10-2.30) including a coffee and short lunch break

Objectives

By the end of the course, attendees should be able to:

- List the eligibility criteria for CTC and WTC
- List the elements of CTC and WTC
- Work out eligible income
- Identify at least 6 different situations when a client might be entitled to Tax Credits
- Identify at least 4 situations when a client is treated as being in 'remunerative work'
- Explain the principles by which Tax Credits are calculated
- Identify at least 4 situations when a client might get an overpayment
- List at least 3 different strategies for dealing with overpayments

Contents

- Introduction and reminder of the aims of the system
- Child Tax Credit & Working Tax Credit
 - Eligibility criteria
 - What are the elements
- More about what 'work' means for WTC
- Calculation of Tax Credits
 - The calculation process
 - Understanding how income is treated, including the £25,000 disregard
- Dealing with overpayments
 - Why overpayments occur
 - Options for clients to deal with overpayments
- If time permits – interaction with other benefits, immigration/residency issues