

Last updated: April 2018

# **Child Benefit**

Please note: the information provided in this factsheet is aimed at, and may only be applicable to, those who reside in Northern Ireland.

Child Benefit is a tax-free payment made to those who are responsible for a child or qualifying young person. You do not need to have paid any National Insurance Contributions to get Child Benefit.

You can claim Child Benefit regardless of your income however, if you or your partner's individual income is over £50,000 you may have to pay extra tax. This is known as the 'High Income Child Benefit Charge'.

If you are liable for this tax charge you can choose not to get Child Benefit payments, but you should still fill in the claim form as this will help you get National Insurance Credits which count towards your State Pension. This will also ensure your child is registered to get a National Insurance number when they are 16 years old.

## **Eligibility**

Child Benefit is payable for each child or young person you are responsible for. You can claim Child Benefit if you are responsible for a child or qualifying young person up to the age of 16 or, in some cases, up to the age of 20 where the young person is in relevant training, non-advanced education or on certain approved training courses. You may also be able to claim Child Benefit for a young person who has been accepted on a course.

#### **Residence Conditions for Child Benefit**

Usually you and your child have to be living in the UK to claim Child Benefit. If you have come to live in the UK on or after 1 July 2014 you need to be living in the UK for 3 months before you can claim Child Benefit. However, depending on your circumstances you may be exempt from these rules, so you should seek further advice.

You may be exempt if you are:

someone who used to live in the UK and you have been away for less than one year

- an EEA worker or self-employed person, or the family member of an EEA worker or self-employed person
- someone who retains the status of an EEA worker or a self-employed person because, for example, you are temporarily unable to work due to illness
- a non-EEA national who is working or self-employed in the UK and you are not restricted from receiving Child Benefit because of your immigration status
- a refugee or someone who has been granted discretionary leave to remain in the UK or humanitarian protection.

If you are an EEA National you will also need to show that you have the 'right to reside' in the UK. If you have come from outside the UK, you may wish to seek advice as the rules around this area are complicated.

For more information on residence conditions for Child Benefit please visit <a href="https://www.gov.uk/child-benefit-move-to-uk">www.gov.uk/child-benefit-move-to-uk</a>.

## **Applying for Child Benefit**

To claim Child Benefit complete a CH2 Form, available from the Child Benefit Office (call 0300 200 3100 or download from <a href="www.gov.uk/child-benefit">www.gov.uk/child-benefit</a>).

Send the form to the Child Benefit Office together with your child's original birth or adoption certificate. The address is:

Child Benefit Office (GB)
Washington
Newcastle upon Tyne
NE88 1ZD

When you claim Child Benefit you will need to provide your National Insurance number or information to help the office find your National Insurance number.

## How much Child Benefit you will get

There are two rates as follows:

- Child Benefit for the eldest or only child is currently £20.70 per week.
- Child Benefit for additional children is currently £13.70 per child per week.

These rates are correct for the tax year 2018-19.

From 31 May 2016 in Northern Ireland there is a limit on the amount of benefit you can receive if you're under the age for getting Pension Credit. This is called the Benefit Cap. As Child Benefit is one of the benefits that counts towards the Benefit Cap, you may be affected if you are in receipt of Housing Benefit or Universal Credit. If the cap affects you, your benefit will go down.

### **Guardian's Allowance**

You could get Guardian's Allowance if you are bringing up someone else's child because one or both parents have died. It's paid on top of Child Benefit. For the tax year 2018-19, Guardian's Allowance is £17.20 per week. Guardian's Allowance does not count as income for Tax Credits, Income Support, Income Based Job Seeker's Allowance, Employment and Support Allowance, Pension Credit, Housing Benefit and Universal Credit. You are exempt from the Benefit Cap if you are entitled to Guardian's Allowance. For further information visit www.gov.uk/guardians-allowance/overview

## If the child or young person dies

If a child or young person dies and you have been in receipt of Child Benefit for them, you will continue to get paid for 8 weeks after the week in which they die. However, you may stop getting the Child Benefit sooner than the 8 weeks if the young person would have reached the age of 20 before the end of this period.

## When to claim Child Benefit

You can claim Child Benefit as soon as your child is born or comes to live with you.

Your Child Benefit claim can be backdated for up to 3 months before the date you make your claim. You can ask for your claim to be backdated if you met the conditions for the benefit during the time you are asking to be backdated.

### **How Child Benefit is paid**

Child Benefit is usually paid every four weeks on a Monday or Tuesday, although in some circumstances it may be paid weekly. It is usually paid straight into your bank, building society or Credit Union account. Child Benefit is paid by the Child Benefit Office, which is part of HM Revenue and Customs.

If both parents live in the same household as the children, Child Benefit is normally paid to the mother. If you do not live with the other parent, Child Benefit is usually paid to whichever parent the child lives with.

Only one person can get Child Benefit for a child. If more than one person claims Child Benefit for the same child, HMRC has rules about who should claim the benefit.

## **Reporting a change of circumstances**

You must report any change of circumstances that could affect your Child Benefit, for example, if you have a qualifying young person who has left non-advanced education and starts work, or if you get married. Failure to report a change in circumstances or giving incorrect or misleading information may mean that you are committing fraud. Even if you are not committing fraud, any delay in reporting a change in circumstances may result in an overpayment which will have to be repaid.

## **Appeals**

You can appeal to the Social Security and Child Support Tribunal if you disagree with a decision that has been made regarding your Child Benefit. For more information visit: www.gov.uk/social-security-child-support-tribunal

For further information or advice on Child Benefit, work-life balance and workplace legislation affecting parents, please contact our Freephone helpline to speak to one of our Family Benefits Advisors: Freephone 0800 028 3008 or 028 9267 8200.

For the Government's full suite of guidance on Child Benefit visit www.gov.uk/topic/benefits-credits/child-benefit