

# Employers For Childcare

Last updated: April 2024

## Marriage Allowance

Marriage Allowance is only applicable if you and your spouse or civil partner were both born on or after 6 April 1935. If you or your partner were born before 6 April 1935, you may be able to claim Married Couples Allowance instead. Please visit [www.gov.uk/married-couples-allowance](https://www.gov.uk/married-couples-allowance) for more information.

### What is Marriage Allowance?

Marriage Allowance is an income tax allowance available to eligible couples from the start of each tax year. If you are not working, or are earning below the personal tax allowance, then you will be able to transfer up to £1,260 of that allowance to your spouse or civil partner, provided they pay tax at the basic rate. For 2024-2025 this would mean that they are earning between £12,571 and £50,270. If your income is less than £12,570 in the 2023-2024 tax year, you may be able to reduce your spouse or civil partner's tax by up to £252 over the year. If you were eligible for Marriage Allowance in the previous tax year, and did not submit a claim, you can backdate your claim to 6 April of that year.

### How do I know if I am eligible to claim Marriage Allowance?

You will be able to claim Marriage Allowance if all of the following apply:

- you are married or in a civil partnership
- you have an annual income of less than £12,570 including pensions, savings and investments
- your spouse or civil partner has an annual income of between £12,571 and £50,270
- you were both born on or after 6 April 1935.

You can apply for Marriage Allowance now by visiting [www.gov.uk/marriage-allowance](https://www.gov.uk/marriage-allowance).

**For further information on this or any other entitlements for parents and families, please call our Family Benefits Advice Service on 028 9267 8200.**