Appendix 2

Childcare Tax for parents based on £135pw childcare costs per child

Household income	Examples of jobs	Maximum weekly Childcare Tax payment (one child)	Amount still to pay on fees of £135 a week for one child	Maximum weekly Childcare Tax payment two or more children	Amount still to pay on fees of £135* per child per week for two children	Amount still to pay on fees of £135* per child per week for three children
5000		£94.50	£40.50	£140	£130	£264
8000		£94.50	£40.50	£140	£130	£264
10000		£94.50	£40.50	£140	£130	£264
15000	- NHS Auxiliary Nurse - Nursery Nurse in Primary School (£13,516 -)	£94.50	£40.50	£140	£130	£264
20,000	- Early Years Centre Nursery Officer (£18,846 – £25,617)	£87	£48	£140	£130	£264
25,000		£51	£84	£125	£145	£270
30,000		£16	£119	£89	£181	£316
35,000		£0	£135	£54	£216	£351
40,000		£0	£135	£18	£252	£387
45,000		£0	£135	£0	£270	£405

^{*}NB. Fees are discounted by 25% for the second and subsequent siblings attending Early Years Centres.