

Circumstances	Maximum benefit to family using the: Childcare Voucher Scheme	Benefit to family under the: Tax-free Childcare	Difference
One parent working (basic rate taxpayer), one parent not working.	£933	Not eligible	+£933 under vouchers
Two parents working – both basic rate taxpayers. Childcare spend of £4,000 per year on one child.	£1,866	£800	+£1,066 under vouchers
Two parents working – both basic rate taxpayers. Childcare spend of £8,000 per year on two children.	£1,866	£1,600	+£266 under vouchers
Two parents working – both basic rate taxpayers. Childcare spend of £10,800 on one child.	£1,866	£2,000	+£134 under Tax-free Childcare
Two parents working – both higher rate taxpayers. Childcare spend of £6,000 per year on one child.	£1,246	£1,200	+£46 under vouchers
Two parents working – both higher rate taxpayers. Spending £1,000 per year on childcare for a child aged between 12 and 15.	£1,246	Not eligible	+£1,246 under vouchers
Two parents working – both additional rate taxpayers. Childcare spend of £6,000 per year on two children.	£1,244	Not eligible	+£1,244 under vouchers
Self-employed single parent, spending £10,800 on childcare per year on one child.	Not eligible	£2,000	+£2,000 under Tax-free Childcare