

High-Earning UK Taxpayers Opting Out of Child Benefit C...

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I reproduce the following press release [from Accountancy Magazine](#) because I think there's a public benefit from doing so. I was not aware of this:

High-earning child benefit recipients, who have until 6 January 2013 to decide whether to stop receiving the benefit, will still need to complete a child benefit claim form if they are to protect their state pension rights.

This little-known fact could affect the 155,000 people who have already decided to stop receiving child benefit from April 2014, and is revealed in the January 2013 issue of Accountancy magazine, published by CCH, part of the global information group, Wolters Kluwer.

Non-working individuals who receive child benefit for a child under 12 are entitled to receive national insurance credits (NICs) which build entitlement to the state pension. Where a decision is taken by higher earners not to receive child benefit payments as a result of the introduction of the new High Income Child Benefit (HICB) charge, it is important that a child benefit claim form is still completed. The entitlement, rather than the payment, of child benefit will ensure that NI credits continue.