



**INLAND REVENUE**  
Analysis and Research

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# **Disabled Person's Tax Credit Statistics**

## **Summary Statistics**

**United Kingdom  
January 2003**

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**national  
STATISTICS**

A National Statistics Publication

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This, and issues of the Quarterly Enquiry back to October 1999 are on the Inland Revenue web site : [www.inlandrevenue.gov.uk/dptctables](http://www.inlandrevenue.gov.uk/dptctables)

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# Disabled Person's Tax Credit Statistics

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## Introduction

Disabled Person's Tax Credit (DPTC) was a tax credit available to adults who were in remunerative work for at least 16 hours per week, and who had an illness or disability which put them at a disadvantage in getting a job.

DPTC replaced Disability Working Allowance (DWA) from 5 October 1999. Time series of the number of recipients of DPTC and DWA are also shown, but for dates before October 1999 figures are available only for cases dealt with by the Great Britain tax credit office (that is, excluding cases dealt with by the Northern Ireland office).

For October 1999 and January 2000 the recipients were a mixture of DWA and DPTC recipients. DWA recipients were those with awards starting up to 30 September 1999 and still current at the reference date. From April 2000 all the awards were of DPTC.

The figures for January 2003 are based on a 100% scan of awards current at 31 January 2003. It was taken at the end of April 2003, by which time almost all awards current at the reference date were processed and entered onto the computer system. The figures for October 2002 are slightly different to those published last time, as they take account of later information, including on awards made after the scan for the previous publication and then backdated, and changes to termination dates.

## Special note

### Numbers of recipients

Awards of DPTC covered 26 weeks. For awards terminating before December 2002, recipients could apply for renewal awards, and the number of recipients increased to the extent that the number with new awards exceeded the number not renewing.

To ensure a smooth transition to Child Tax Credit and Working Tax Credit at April 2003, all DPTC awards terminating from Monday 2 December 2002 were automatically extended to 7 April 2003, without any reassessment of the applicants' circumstances or incomes. This meant that the growth in the number of recipients after 2 December 2002 equalled the number of new awards, without any offsetting numbers falling out of receipt. This explains the larger than normal growth in the number of recipients between October 2002 and January 2003 shown in Table 1.

### Detailed tables

The DPTC Quarterly Enquiries, which were produced for reference dates up to October 2002, contained detailed tables analysing recipients in terms of their family composition, income etc near the start of the current award.

With the automatic extension of awards, for an increasing number of recipients the latest available data about the family was that reported near the start of the previous award, not the current award. Analyses of recipients similar to those published in the Quarterly Enquiries would therefore be partly based on out of date data, and the tables would be inconsistent with those published earlier. This publication therefore contains updates of only Tables 1.1 and 1.2 from the previous Quarterly Enquiries.

**Table 1: DWA/DPTC recipients by family type, January 1993 - January 2003.***United Kingdom*

	All recipients		In couples		Singles	
	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total
Jan-93	904	-	361	-	543	-
Jan-94	3,722	-	1,392	-	2,330	-
Jan-95	5,277	-	1,990	-	3,287	-
Jan-96	8,406	-	3,186	-	5,220	-
Jan-97	11,979	-	4,620	-	7,359	-
Apr-97	12,689	-	4,881	-	7,808	-
Jul-97	13,575	-	5,191	-	8,384	-
Oct-97	14,306	-	5,405	-	8,901	-
Jan-98	14,564	-	5,500	-	9,064	-
Apr-98	15,145	-	5,753	-	9,392	-
Jul-98	15,910	-	6,040	-	9,870	-
Oct-98	16,353	-	6,125	-	10,228	-
Jan-99	16,483	-	6,093	-	10,390	-
Apr-99	16,904	-	6,263	-	10,641	-
Jul-99	17,305	-	6,400	-	10,905	-
Oct-99	18,236	19,445	6,742	7,207	11,494	12,238
Jan-00	19,684	21,017	7,227	7,740	12,457	13,277
Apr-00	21,848	23,373	8,120	8,725	13,728	14,648
Jul-00	23,714	25,355	8,932	9,574	14,782	15,781
Oct-00	25,094	26,830	9,329	9,992	15,765	16,838
Jan-01	26,132	27,954	9,689	10,368	16,443	17,586
Apr-01	27,296	29,225	10,112	10,827	17,184	18,398
Jul-01	28,857	30,904	10,587	11,335	18,270	19,569
Oct-01	29,999	32,112	10,919	11,689	19,080	20,423
Jan-02	30,665	32,815	11,053	11,840	19,612	20,975
Apr-02	32,160	34,384	11,496	12,309	20,664	22,075
Jul-02	33,815	36,122	11,953	12,805	21,862	23,317
Oct-02	35,184	37,570	12,366	13,235	22,818	24,335
Jan-03 <sup>2</sup>	37,769	40,339	13,072	13,985	24,697	26,354

<sup>1</sup> Cases dealt with by the Northern Ireland tax credit office are excluded from the "GB office" series.<sup>2</sup> These figures are affected by the automatic extension of awards terminating from 2nd December 2002.

See the Special Note.

**Table 2 : Average DWA/DPTC award by family type of recipients,  
January 1993 - January 2003.**

*United Kingdom, £ per week*

	All recipients		In couples		Singles	
	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total
Jan-93	35.37	-	43.59	-	29.91	-
Jan-94	40.71	-	53.03	-	33.36	-
Jan-95	44.79	-	58.93	-	36.23	-
Jan-96	54.35	-	70.25	-	44.65	-
Jan-97	56.69	-	74.06	-	45.78	-
Apr-97	57.39	-	74.89	-	46.44	-
Jul-97	58.46	-	76.47	-	47.30	-
Oct-97	58.37	-	77.22	-	46.92	-
Jan-98	57.52	-	75.83	-	46.41	-
Apr-98	57.84	-	76.08	-	46.67	-
Jul-98	58.63	-	77.10	-	47.33	-
Oct-98	58.97	-	77.98	-	47.58	-
Jan-99	59.05	-	78.89	-	47.41	-
Apr-99	59.53	-	79.38	-	47.84	-
Jul-99	60.13	-	80.31	-	48.29	-
Oct-99	61.73	62.09	81.73	82.16	49.99	50.27
Jan-00	65.78	66.21	85.16	85.87	54.53	54.76
Apr-00	69.53	70.14	88.24	89.17	58.47	58.81
Jul-00	71.31	71.85	90.45	91.37	59.75	60.01
Oct-00	72.98	73.50	93.41	94.26	60.90	61.19
Jan-01	72.65	73.19	92.45	93.29	60.99	61.34
Apr-01	72.35	72.89	91.18	92.06	61.27	61.61
Jul-01	74.20	74.72	92.89	93.72	63.38	63.71
Oct-01	76.32	76.87	94.50	95.35	65.91	66.29
Jan-02	76.16	76.67	93.88	94.62	66.17	66.54
Apr-02	76.08	76.50	94.04	94.59	66.09	66.41
Jul-02	77.34	77.74	95.77	96.28	67.26	67.56
Oct-02	78.05	78.44	96.33	96.93	68.15	68.37
Jan-03 <sup>2</sup>	77.45	77.80	95.50	96.11	67.89	68.09

<sup>1</sup> Cases dealt with by the Northern Ireland tax credit office are excluded from the "GB office" series.

<sup>2</sup> These figures are affected by the automatic extension of awards terminating from 2nd December 2002.

See the Special Note.

## Disabled Person's Tax Credit Rates and thresholds, 1999-00 to 2002-03<sup>1</sup>

		1999-00	2000-01	2001-02	2002-03
<b>Basic tax credit</b>					
Lone parent or couple	£ per week	83.55	84.90	91.25 <sup>8</sup>	95.30 <sup>10</sup>
Single person	£ per week	54.30	55.15	61.05 <sup>8</sup>	62.10
<b>30-hour tax credit</b>					
	£ per week	11.05	11.25	11.45	11.65
<b>Child tax credit</b>					
Under 11	£ per week	19.85	25.60 <sup>7</sup>	26.00	26.45
11-16 <sup>2</sup>	£ per week	20.90	25.60 <sup>7</sup>	26.00	26.45
16-18 <sup>2</sup>	£ per week	25.95	26.35	26.75	27.20
<b>Disabled child tax credit<sup>3</sup></b>					
	£ per week	21.90	22.25	30.00	35.50
<b>Enhanced disability tax credit</b>					
Lone parent or couple	£ per week	-	-	16.00	16.25
Single person	£ per week	-	-	11.05	11.25
Child <sup>4</sup>	£ per week	-	-	41.05	46.75
<b>Childcare tax credit</b>					
Maximum eligible costs allowed					
1 child <sup>5</sup>	£ per week	100.00	100.00	135.00 <sup>9</sup>	135.00
2+ children <sup>5</sup>	£ per week	150.00	150.00	200.00 <sup>9</sup>	200.00
Percentage of allowed childcare costs in credit					
		70%	70%	70%	70%
<b>Savings</b>					
Amount disregarded	£	3,000	3,000	3,000	3,000
£1 per week income assumed					
per additional:	£	250	250	250	250
Upper limit	£	16,000	16,000	16,000	16,000
<b>Reduction of award through income<sup>6</sup></b>					
Income threshold - lone parent or couple	£ per week	90.00	91.45	92.90	94.50
Income threshold - single person	£ per week	70.00	71.10	72.25	73.50
Income taper rate		55%	55%	55%	55%
Minimum award	£ per week	0.50	0.50	0.50	0.50

**Notes:**

<sup>1</sup> The rates apply to awards starting from the first Tuesday after 5 April in each year, unless otherwise stated.

<sup>2</sup> These rates apply to awards starting from the September following the child's relevant birthday.

<sup>3</sup> Payable in addition to the child tax credit.

<sup>4</sup> Payable instead of the disabled child tax credit.

<sup>5</sup> Number of children for whom eligible childcare costs are incurred.

<sup>6</sup> Income is net of tax, national insurance contributions and half of pension contributions, and excludes Child benefit, Housing benefit, Council tax benefit, maintenance and investment income. The award is reduced by the excess of income over the threshold, multiplied by the income taper rate.

<sup>7</sup> For awards starting from 6 June 2000. £21.25 for awards starting during April and May 2000

<sup>8</sup> For awards starting from 5 June 2001. £5.00 lower for awards starting during April and May 2001

<sup>9</sup> For awards starting from 5 June 2001. The 2000-01 level for awards starting during April and May 2001.

<sup>10</sup> For awards starting from 4 June 2002. £2.50 lower for awards starting during April and May 2002