



INLAND REVENUE
Analysis and Research

Disabled Person's Tax Credit Statistics

Quarterly Enquiry

United Kingdom July 2002



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Introduction

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

Awards of DPTC cover 26 weeks. These tables cover recipients at 31 July 2002 (that is, with awards with start and end dates spanning this date).

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).

The figures in the tables are based on a 100% scan of awards. The scan was taken three months after the reference date, by which time almost all awards current at the reference date were processed and entered onto the computer system.

Section 5 shows the number of recipients in each country, and in each region of England. The numbers in each local authority and parliamentary constituency in each quarter appear in "Working Families' and Disabled Person's Tax Credit Statistics: Geographical analyses", although for a different cycle of months; the August 2002 issue is due to be published on 14th January 2003.

Main Findings

There were 36,070 recipients of DPTC at 31 July 2002, 5 per cent higher than at 30 April 2002, and 17 per cent higher than at 31 July 2001.

23,283 of the recipients were single adults (including lone parents), who had an average award of £67.58 per week. 12,787 were in couples; they had an average award of £96.40 per week.

The overall average award was £77.80 per week.

46 per cent of recipients had children. Their average weekly award was £115.25, compared with £45.55 for recipients with no children.

For 42 per cent of recipients, higher rate Disability living allowance, or an analogous benefit, was the main qualifying benefit. Lower rate Disability living allowance was the main qualifying benefit for a further 21 per cent.

For recipients with children, 65% of awards were over £100 per week.

The average gross weekly earnings of the recipients was £138.

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Section 1 : Time series

This section shows back quarterly series for the number of recipients of Disability Working Allowance and Disabled Person's Tax Credit, and their average awards.

For October 1999 and January 2000 the recipients are a mixture of Disability Working Allowance and Disabled Person's Tax Credit recipients. Disability Working Allowance recipients are those with awards starting up to 30 September 1999 and still current at the reference date.

From April 2000, all the awards are of Disabled Person's Tax Credit.

The figures for April 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.

Table 1.1 : DWA/DPTC recipients by family type, January 1993 - July 2002.*United Kingdom*

	All recipients		In couples		Singles	
	GB office ¹	Total	GB office ¹	Total	GB office ¹	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	33,774	36,070	11,939	12,787	21,835	23,283

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

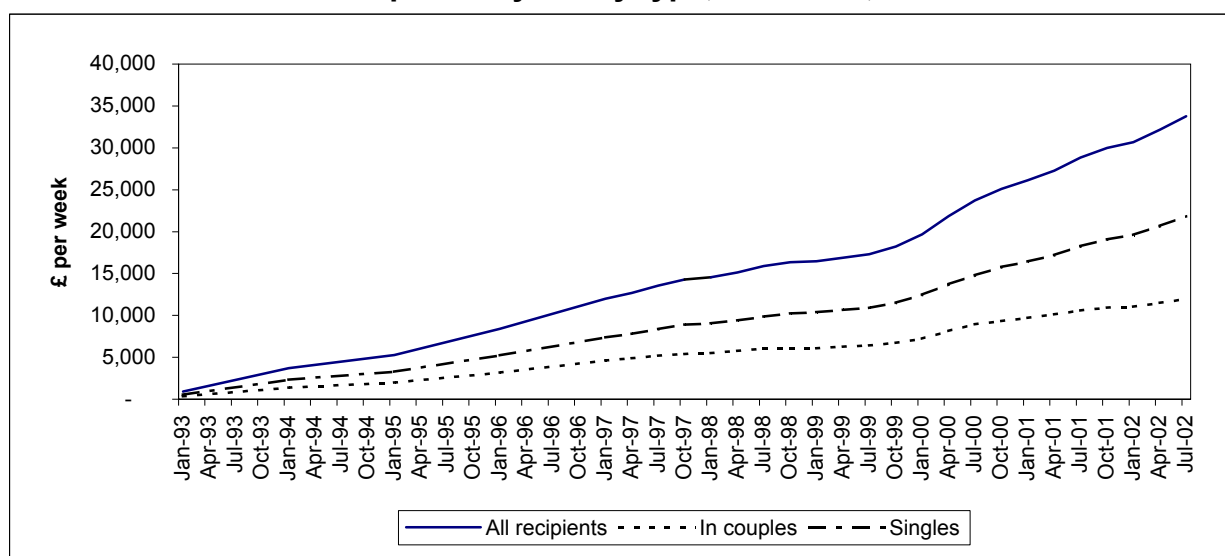
Chart 1 : DWA/DPTC recipients by family type, GB office, Jan 1993 - Jul 2002.

Table 1.2 : Average DWA/DPTC award by family type of recipients, January 1993 - July 2002.

United Kingdom, £ per week

	All recipients		In couples		Singles	
	GB office ¹	Total	GB office ¹	Total	GB office ¹	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	77.40	77.80	95.88	96.40	67.30	67.58

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

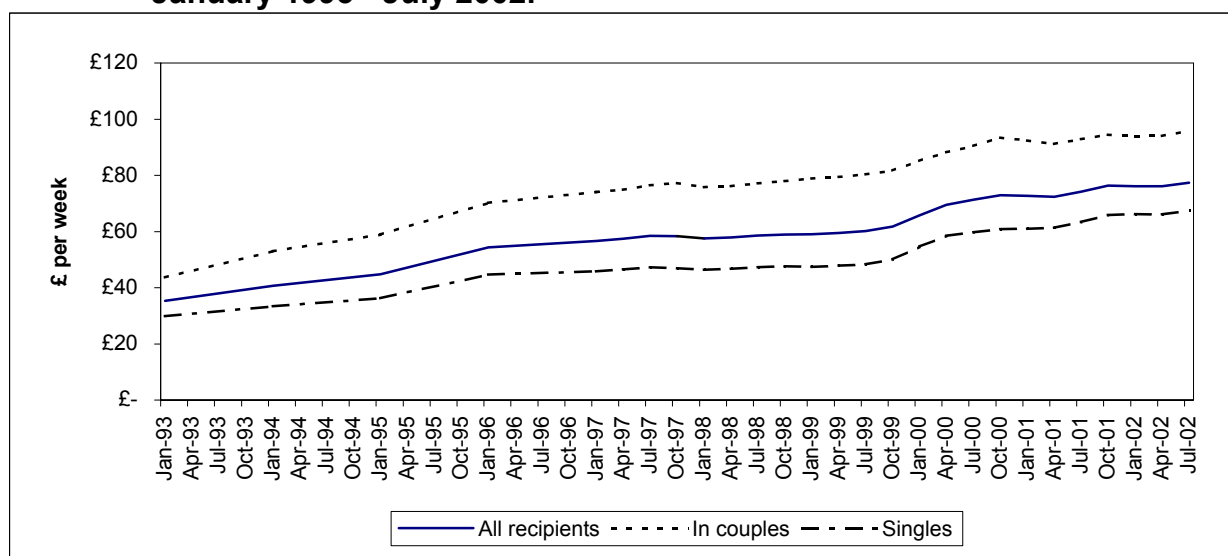
Chart 2 : Average DWA/DPTC award by family type of recipients, GB office, January 1993 - July 2002.

Table 2.1 : Age and gender of recipients, and whether with children.

	<i>United Kingdom</i>				
	All recipients	Male	%	Female	%
All cases	36,070	19,703	55	16,367	45
Under 20	540	351	65	189	35
20 - 29	6,804	3,685	54	3,119	46
30 - 39	12,187	6,336	52	5,851	48
40 - 49	10,341	5,549	54	4,792	46
50 - 59	5,508	3,210	58	2,298	42
60 and over	690	572	83	118	17
With children	16,690	8,366	50	8,324	50
Under 20	16	4	25	12	75
20 - 29	1,576	638	40	938	60
30 - 39	7,551	3,481	46	4,070	54
40 - 49	6,050	3,190	53	2,860	47
50 - 59	1,404	974	69	430	31
60 and over	93	79	85	14	15
Without children	19,380	11,337	58	8,043	42
Under 20	524	347	66	177	34
20 - 29	5,228	3,047	58	2,181	42
30 - 39	4,636	2,855	62	1,781	38
40 - 49	4,291	2,359	55	1,932	45
50 - 59	4,104	2,236	54	1,868	46
60 and over	597	493	83	104	17

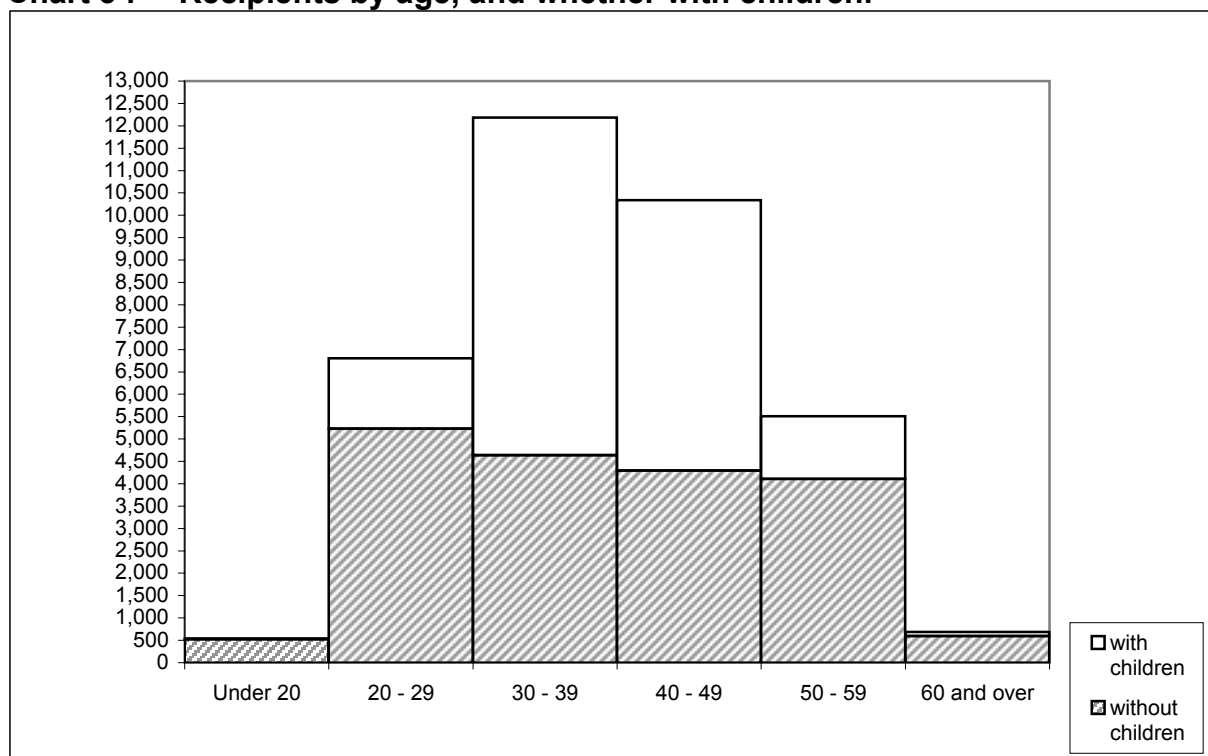
Chart 3 : Recipients by age, and whether with children.

Table 2.2 : Gender and family type of recipients, and average weekly award.

		<i>United Kingdom</i>
	All recipients	Average award £ per week
All cases	36,070	77.80
Male - in couples	10,261	99.39
Female - in couples	2,526	84.28
Male -single	9,442	45.86
Female -single	13,841	82.41
With children	16,690	115.25
Male - in couples	7,750	110.69
Female - in couples	1,682	97.76
Male -single	616	110.17
Female -single	6,642	125.46
Without children	19,380	45.55
Male - in couples	2,511	64.49
Female - in couples	844	57.41
Male -single	8,826	41.37
Female -single	7,199	42.68

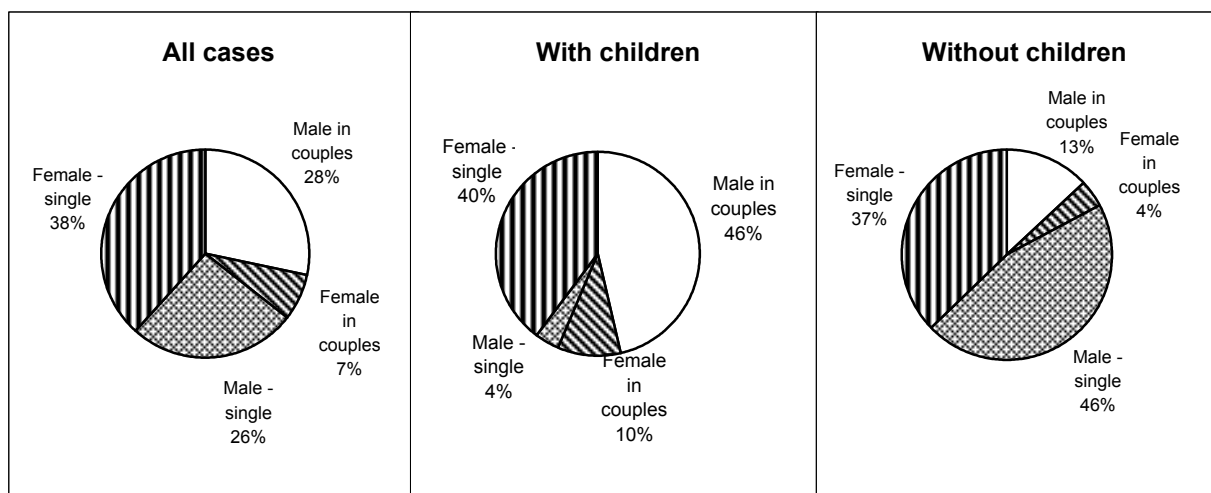
Chart 4 : Family type and gender of recipients.

Table 2.3 : Main qualifying benefit of recipients, by whether with children, and average weekly award.

	<i>United Kingdom</i>	
	Recipients	Average award £ per week
All cases	36,070	77.80
Higher rate Disability living allowance and analogous benefits	15,141	73.93
Lower rate Disability living allowance	7,559	68.19
Severe disablement allowance	2,232	64.82
Disability premium in Income support /Jobseeker's allowance	5,071	99.82
Disability premium in Housing benefit	38	76.27
Disability premium in Council tax benefit	11	98.33
Incapacity benefit (higher rate short term)	1,219	88.20
Incapacity benefit (long term)	4,705	85.36
Fast-Track entrants ¹	94	79.67
With children	16,690	115.25
Higher rate Disability living allowance and analogous benefits	6,994	108.06
Lower rate Disability living allowance	2,909	109.83
Severe disablement allowance	511	125.48
Disability premium in Income support /Jobseeker's allowance	3,045	131.97
Disability premium in Housing benefit/Council tax benefit	16	124.94
Incapacity benefit (higher rate short term)	706	116.10
Incapacity benefit (long term)	2,472	118.75
Fast-Track entrants ¹	37	129.09
Without children	19,380	45.55
Higher rate Disability living allowance and analogous benefits	8,147	44.63
Lower rate Disability living allowance	4,650	42.14
Severe disablement allowance	1,721	46.81
Disability premium in Income support /Jobseeker's allowance	2,026	51.49
Disability premium in Housing benefit/Council tax benefit	33	60.03
Incapacity benefit (higher rate short term)	513	49.81
Incapacity benefit (long term)	2,233	48.38
Fast-Track entrants ¹	57	47.59

¹ The main qualifying benefits for entrants through the Fast-Track are Statutory or Occupational sick pay (51 cases), Incapacity benefit (lower rate short term) (14 cases) and Income support or National insurance credits awarded on the grounds of incapacity for work (29 cases).

Table 3.1 : Family type and gender of recipients, by weekly amount of award.*United Kingdom*

	All cases	Weekly amount of award						
		Under £20.00	£20.00 - £39.99	£40.00 - £59.99	£60.00 - £79.99	£80.00 - £99.99	£100.00 - £119.99	£120.00 and over
With and without children								
All recipients	36,070	2,774	6,394	7,117	5,628	3,034	3,647	7,476
Male	19,703	1,635	3,866	3,879	3,305	1,867	1,630	3,521
Female	16,367	1,139	2,528	3,238	2,323	1,167	2,017	3,955
In couples	12,787	705	1,146	1,461	1,708	2,155	1,765	3,847
Male	10,261	470	847	1,079	1,360	1,754	1,469	3,282
Female	2,526	235	299	382	348	401	296	565
Singles	23,283	2,069	5,248	5,656	3,920	879	1,882	3,629
Male	9,442	1,165	3,019	2,800	1,945	113	161	239
Female	13,841	904	2,229	2,856	1,975	766	1,721	3,390
With children								
All recipients	16,690	380	702	1,139	1,595	2,085	3,331	7,458
Male	8,366	242	462	694	951	1,124	1,383	3,510
Female	8,324	138	240	445	644	961	1,948	3,948
In couples	9,432	335	603	868	1,102	1,246	1,449	3,829
Male	7,750	236	449	649	889	1,034	1,222	3,271
Female	1,682	99	154	219	213	212	227	558
Singles	7,258	45	99	271	493	839	1,882	3,629
Male	616	6	13	45	62	90	161	239
Female	6,642	39	86	226	431	749	1,721	3,390
Without children								
All recipients	19,380	2,394	5,692	5,978	4,033	949	316	18
Male	11,337	1,393	3,404	3,185	2,354	743	247	11
Female	8,043	1,001	2,288	2,793	1,679	206	69	7
In couples	3,355	370	543	593	606	909	316	18
Male	2,511	234	398	430	471	720	247	11
Female	844	136	145	163	135	189	69	7
Singles	16,025	2,024	5,149	5,385	3,427	40	-	-
Male	8,826	1,159	3,006	2,755	1,883	23	-	-
Female	7,199	865	2,143	2,630	1,544	17	-	-

Table 3.2 : Family size and type of recipients, by weekly amount of award.*United Kingdom*

	All cases	Weekly amount of award							Average award £ per week
		Under £20.00	£20.00 - £39.99	£40.00 - £59.99	£60.00 - £79.99	£80.00 - £99.99	£100.00 - £119.99	£120.00 and over	
All recipients	36,070	2,774	6,394	7,117	5,628	3,034	3,647	7,476	77.80
No children	19,380	2,394	5,692	5,978	4,033	949	316	18	45.55
One child	6,856	185	363	598	871	1,132	2,164	1,543	96.08
Two children	6,071	148	260	415	533	716	837	3,162	114.57
Three children	2,617	42	67	111	163	210	267	1,757	138.06
Four or more children	1,146	5	12	15	28	27	63	996	181.43
In couples	12,787	705	1,146	1,461	1,708	2,155	1,765	3,847	96.40
No children	3,355	370	543	593	606	909	316	18	62.71
One child	2,803	153	283	376	488	481	566	456	82.03
Two or more children	6,629	182	320	492	614	765	883	3,373	119.53
Singles	23,283	2,069	5,248	5,656	3,920	879	1,882	3,629	67.58
No children	16,025	2,024	5,149	5,385	3,427	40	-	-	41.96
One child	4,053	32	80	222	383	651	1,598	1,087	105.80
Two or more children	3,205	13	19	49	110	188	284	2,542	147.39

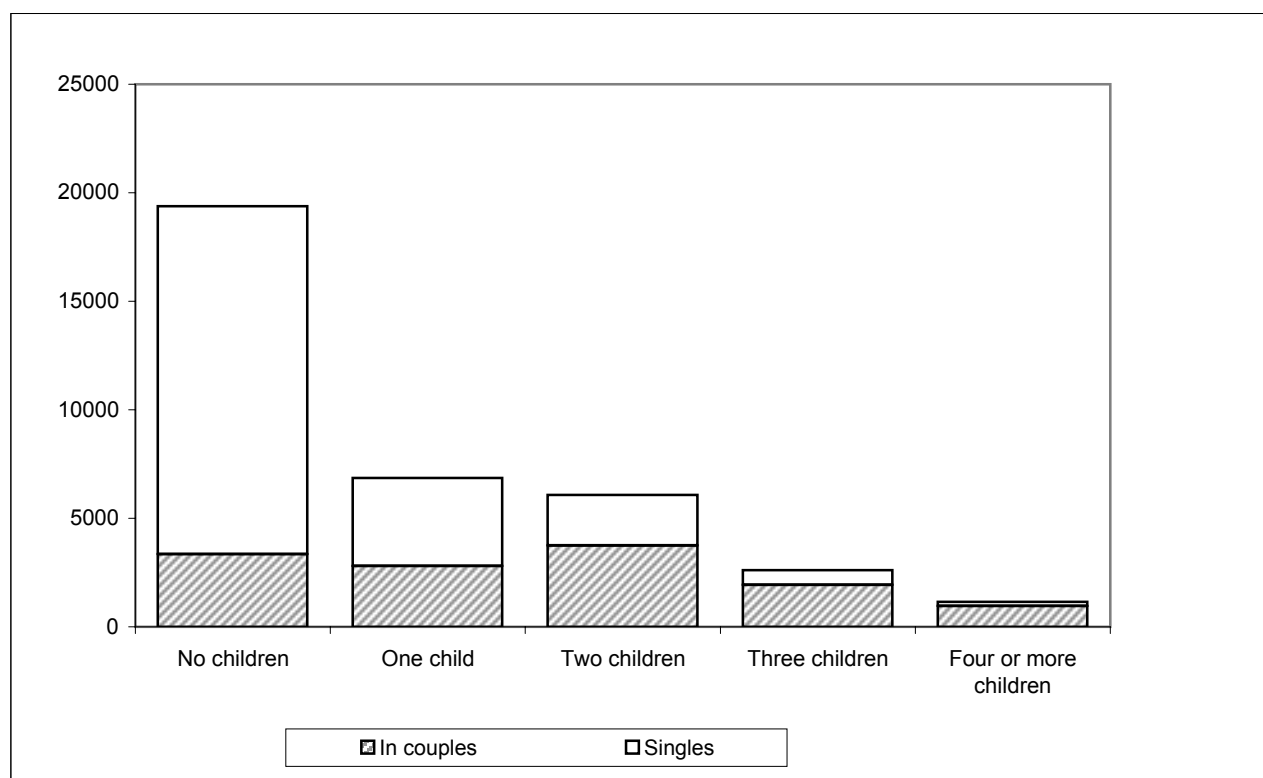
Chart 5 : Recipients by number of children in family, and by family type.

Table 4.1 : Gross weekly earnings of recipients, by family type.*United Kingdom*

	All cases	Gross weekly earnings of recipients						Average gross earnings £ per week
		Under £40.00	£40.00 - £79.99	£80.00 - £119.99	£120.00 - £159.99	£160.00 - £199.99	£200.00 and over	
All recipients	36,070	2,175	6,809	8,528	5,859	5,507	7,192	137.53
In couples	12,787	1,219	2,312	2,311	1,502	1,650	3,793	148.85
Singles	23,283	956	4,497	6,217	4,357	3,857	3,399	131.32
With children	16,690	1,068	3,014	3,532	2,250	1,958	4,868	152.26
In couples	9,432	771	1,538	1,594	1,058	1,207	3,264	160.11
Singles	7,258	297	1,476	1,938	1,192	751	1,604	142.06
Without children	19,380	1,107	3,795	4,996	3,609	3,549	2,324	124.85
In couples	3,355	448	774	717	444	443	529	117.17
Singles	16,025	659	3,021	4,279	3,165	3,106	1,795	126.45

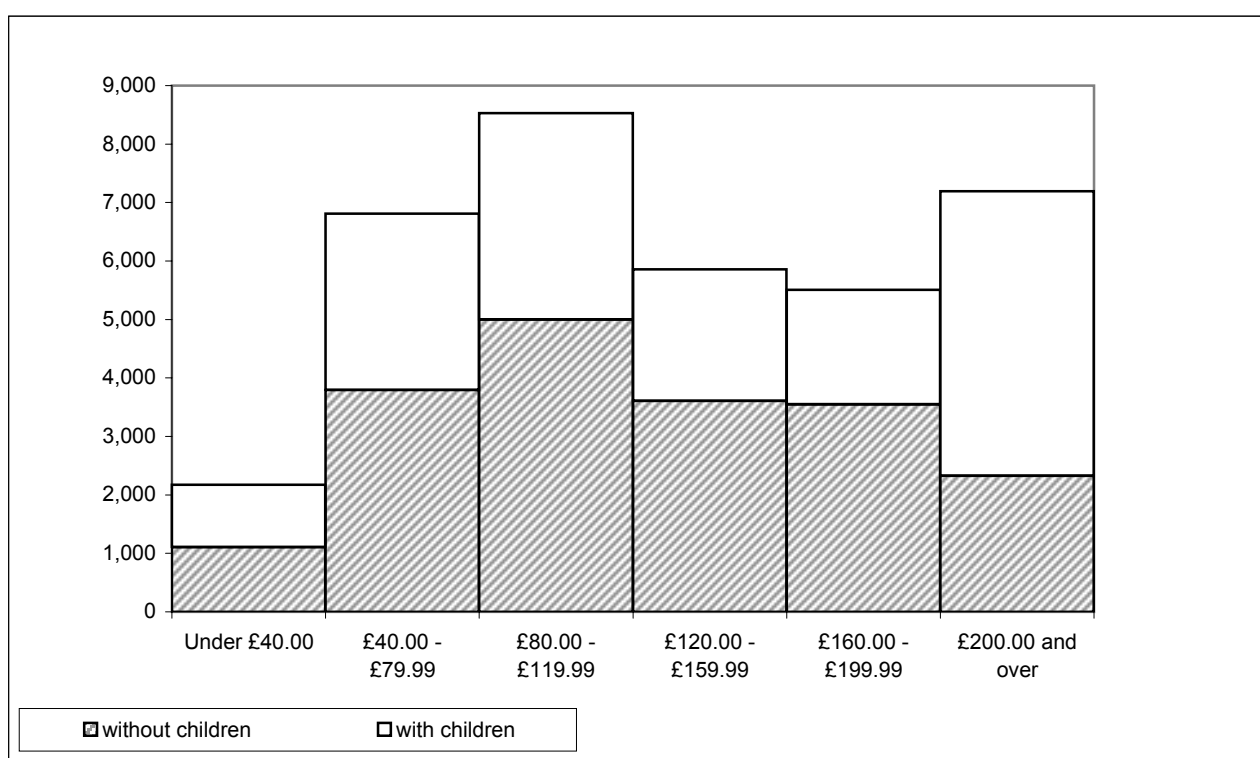
Chart 6 : Recipients by gross weekly earnings, and by whether with children.

Table 4.2 : Recipients whose family incomes include social security benefits which are brought to account, by family type.

United Kingdom

	All recipients	In couples		Singles
		To DPTC recipient	To partner only	
Pensions:				
Retirement pension	341	59	212	70
Bereavement / widow's benefit	156	-	-	156
War pension	44	34	1	9
Unemployment related benefits:				
Jobseeker's allowance	64	-	64	-
Sickness and disability benefits:				
Incapacity benefit	1,040	-	1,040	-
Severe disablement allowance	337	-	337	-
Industrial injuries disablement benefit	779	476	56	247
War disablement pension	182	135	10	37
Carer benefits:				
Invalid care allowance	1,300	65	1,127	108
Others:				
	81	11	11	59

Note: Certain benefits are excluded as they are not brought to account when calculating the level of award. Examples are Child benefit, Housing benefit, Council tax benefit and Disability living allowance.

Table 4.3 : Recipients whose families receive other income which is brought to account, by family type.

United Kingdom

	All recipients	In couples	Singles
All cases			
Benefits in kind	39	19	20
Rent and others	1,519	852	667
With children			
Benefits in kind	19	12	7
Rent and others	721	472	249
Without children			
Benefits in kind	20	7	13
Rent and others	798	380	418

Section 5 : Regional analysis

This section shows the number of recipients in each country, and in each region of England. The numbers in each local authority and parliamentary constituency appear in "Working Families' and Disabled Person's Tax Credit Statistics: Geographical analyses", although for a different cycle of months; the August 2002 issue is due to be published on 14th January 2003.

For each recipient, the country and region was identified by matching the postcode recorded as part of the correspondence address against the 2002 Version A Postcode Directory supplied by the Office for National Statistics. The regions thereby identified were according to their definitions at the end of December 2001.

Not all recipients have complete and accurate postcodes recorded. Each case is however allocated to a country, if necessary based on the rest of the address. Recipients in England are allocated to a region if the postcode, or the element present, is sufficient to do so with certainty.

Table 5.1 Recipients in each Government Office Region, by employment status and family type.

	All recipients			Employees			Self employed ¹		
	All	In couples	Singles	All	In couples	Singles	All	In couples	Singles
United Kingdom	36,070	12,787	23,283	31,202	9,805	21,397	4,868	2,982	1,886
England	27,285	9,836	17,449	23,555	7,555	16,000	3,730	2,281	1,449
North East	2,295	884	1,411	1,979	683	1,296	316	201	115
North West	5,537	1,935	3,602	4,760	1,439	3,321	777	496	281
Yorkshire and the Humber	3,489	1,386	2,103	3,038	1,099	1,939	451	287	164
East Midlands	2,417	1,007	1,410	2,078	791	1,287	339	216	123
West Midlands	3,310	1,189	2,121	2,922	941	1,981	388	248	140
Eastern	2,201	795	1,406	1,891	606	1,285	310	189	121
London	1,894	529	1,365	1,668	419	1,249	226	110	116
South East	2,936	927	2,009	2,551	714	1,837	385	213	172
South West	3,197	1,182	2,015	2,659	861	1,798	538	321	217
Region unknown	9	2	7	9	2	7	-	-	-
Wales	2,999	1,147	1,852	2,534	884	1,650	465	263	202
Scotland	3,491	956	2,535	3,156	762	2,394	335	194	141
Northern Ireland	2,295	848	1,447	1,957	604	1,353	338	244	94

Table 5.2 Average weekly award for recipients in each Government Office Region, by employment status and family type.

	All recipients			Employees			Self employed ¹		
	All	In couples	Singles	All	In couples	Singles	All	In couples	Singles
United Kingdom	77.80	96.40	67.58	72.79	88.12	65.77	109.90	123.65	88.17
England	76.98	96.46	66.01	71.84	88.42	64.01	109.46	123.10	88.01
North East	77.55	92.46	68.22	73.23	85.97	66.52	104.62	114.51	87.33
North West	80.82	98.88	71.26	76.04	90.46	69.78	110.80	123.31	88.73
Yorkshire and The Humber	80.06	96.25	69.40	74.99	87.73	67.77	114.26	128.86	88.70
East Midlands	79.05	97.36	65.97	73.52	90.77	62.93	112.93	121.52	97.84
West Midlands	75.81	95.09	65.00	71.30	87.59	63.56	109.80	123.54	85.47
Eastern	73.96	94.64	62.26	67.41	83.94	59.62	113.89	128.98	90.32
London	72.22	96.18	62.94	68.68	89.94	61.55	98.38	119.96	77.91
South East	71.04	95.03	59.97	65.81	86.83	57.64	105.72	122.55	84.87
South West	76.44	98.85	63.30	69.91	90.33	60.13	108.72	121.68	89.55
Wales	83.43	96.22	75.51	79.28	89.68	73.71	106.05	118.21	90.23
Scotland	75.47	89.51	70.18	72.03	81.56	68.99	107.95	120.74	90.36
Northern Ireland	83.69	103.75	71.94	77.08	90.33	71.17	121.96	136.97	82.98

1. Recipient has self employment income source and no source of income as an employee

Table 6.1 : Main qualifying benefit of recipients of awards starting between October 1999 and July 2002, by type of award.

		<i>United Kingdom</i>
	All cases	Average award £ per week
All awards		
All qualifying benefits	171,638	74.70
Disability living allowance - higher rate & analogous benefits	72,949	71.15
Disability living allowance - lower rate	35,764	65.29
Severe disablement benefit	11,558	61.92
Disability premium in IS/JSA	23,545	95.20
Incapacity benefit (higher rate short term)	5,681	85.70
Incapacity benefit (long term)	21,619	83.78
Other ¹	522	79.72
New awards ²		
All qualifying benefits	40,546	74.39
Disability living allowance - higher rate & analogous benefits	15,147	68.29
Disability living allowance - lower rate	7,809	66.65
Severe disablement benefit	2,662	63.81
Disability premium in IS/JSA	6,801	95.29
Incapacity benefit (higher rate short term)	1,809	82.92
Incapacity benefit (long term)	6,166	78.20
Other ¹	152	74.43
Renewal awards ³		
All qualifying benefits	120,747	75.30
Disability living allowance - higher rate & analogous benefits	52,542	72.36
Disability living allowance - lower rate	25,452	65.15
Severe disablement benefit	8,431	61.51
Disability premium in IS/JSA	15,773	95.47
Incapacity benefit (higher rate short term)	3,647	87.40
Incapacity benefit (long term)	14,571	86.55
Other ¹	331	82.94
Repeat awards ⁴		
All qualifying benefits	10,345	69.01
Disability living allowance - higher rate & analogous benefits	5,260	64.30
Disability living allowance - lower rate	2,503	62.39
Severe disablement benefit	465	58.55
Disability premium in IS/JSA	971	90.22
Incapacity benefit (higher rate short term)	225	80.43
Incapacity benefit (long term)	882	77.10
Other ¹	39	73.15

¹Disability premium in Housing benefit or Council tax benefit, plus Fast-Track entrants.

²New awards are those where the recipient has not received DWA or DPTC within the previous 2 years.

³Renewal awards are those following on immediately from a previous award, without a break.

⁴Repeat awards are those where the recipient had a previous award but there has been a break between awards of up to 2 years.

Figures for DWA awards in Great Britain starting between November 1992 and September 1999 appear in the enquiry statistics for October 1999.

**Table 6.2 : Recipients of awards starting between October 1999 and July 2002
by type of award and family type.**

<i>United Kingdom</i>					
	All Cases	In couples		Singles	
		Male	Female	Male	Female
All awards	171,638	51,562	11,754	45,285	63,037
New awards ¹	40,546	11,446	3,492	10,028	15,580
Renewal awards ²	120,747	37,351	7,473	32,105	43,818
Repeat awards ³	10,345	2,765	789	3,152	3,639

¹New awards are those where the recipient has not received DWA or DPTC within the previous 2 years.

²Renewal awards are those following on immediately from a previous award, without a break.

³Repeat awards are those where the recipient had a previous award but there has been a break between awards of up to 2 years.

Figures for DWA awards in Great Britain starting between November 1992 and September 1999 appear in the enquiry statistics for October 1999.

Table 6.3 : Disallowances between October 1999 and July 2002 by reason of disallowance.

		<i>United Kingdom</i>
		Number of disallowances
All disallowances		31,345
All A codes		122
A1	Applicant was not in UK	111
A2	Applicant was not normally living in UK	2
A3	Partner not normally living in UK	2
A4	All applicants earnings from outside UK	2
A5	Neither applicant nor partner have UK earnings	1
A7	All partner earnings outside UK (applicant may have earnings inside UK)	1
A9	Failure to provide information on residency	3
All C codes		317
C1	Applicant's capital exceeds £16,000	248
C2	Applicant and partner's capital exceeds £16,000	47
C3	Failure to provide information about value of applicant and partner's capital	4
C4	Failure to provide information about value of applicant's capital	18
All D codes		6,896
D1	Applicant not doing paid work for an average of 16 hours a week or more	2,172
D2	Applicant not in paid work	2,280
D5	Applicant not engaged in remunerative work in relevant weeks	1,993
D7	Applicant not normally engaged in paid work	412
D11	Applicant not treated as in paid work - charity	3
D13	Claimant working for Voluntary body - expenses	1
D15	Applicant could not be treated as in paid work on the information available	35
All E codes		7,034
E1	Applicant's income higher than the level at which DPTC would become payable	6,343
E2	Applicant's entitlement less than the minimum amount of DPTC	159
E3	On the information available, the applicant or partner's income was higher then the level at which DPTC would become payable	532
All other codes		16,976
G1	Any disallowance not covered by other categories	540
G2	Applicant not fulfilled National Insurance Number requirements	2
G3	Partner not fulfilled National Insurance Number requirements	9
I	DPTC claim made more than 6 weeks before DPTC end date	4,682
J1, J2	Qualifying benefit test not satisfied	7,844
J3, K1	Disability test not satisfied	1,706
J4	Fast-track application: reduction in earnings rule not satisfied	11
L	Lapsed claim	40
W	Claimant has withdrawn claim	2,142

Figures for DWA disallowances in Great Britain occurring between November 1992 and September 1999 appear in the enquiry statistics for October 1999.

Table 6.4 : Recipients of renewal and repeat awards starting between October 1999 and July 2002 by disability type and age.

United Kingdom

	All ages	Under 30	30 - 39	40 - 49	50 - 59	60 and over
Renewal awards ¹						
Mental disabilities - treatment	10,130	1,144	3,871	3,548	1,481	86
Mental disabilities - day to day things	10,933	3,034	3,742	2,706	1,317	134
Mental disabilities - getting on with people	9,520	1,987	3,583	2,745	1,135	70
Fits and comas	894	183	388	222	95	6
Exhaustion and pain	35,273	3,379	11,427	11,941	7,403	1,123
Seeing	3,609	668	1,350	1,005	508	78
Hearing	2,131	382	785	544	364	56
Communicating	3,935	1,085	1,330	908	539	73
Getting around	4,081	357	1,208	1,440	884	192
Using your hands	5,710	1,029	1,940	1,710	914	117
Reaching with your arms	957	114	282	305	231	25
Repeat awards ²						
Mental disabilities - treatment	930	123	359	319	124	5
Mental disabilities - day to day things	922	284	319	214	99	6
Mental disabilities - getting on with people	876	206	345	239	86	-
Fits and comas	71	29	24	13	5	-
Exhaustion and pain	2,437	361	795	818	424	39
Seeing	370	111	142	91	26	-
Hearing	223	53	87	48	28	7
Communicating	368	117	134	71	39	7
Getting around	287	50	85	85	67	-
Using your hands	551	151	185	137	73	5
Reaching with your arms	101	23	27	28	23	-

¹Renewal awards are those following on immediately from a previous award, without a break.

²Repeat awards are those where the recipient had a previous award but there has been a break between awards of up to 2 years.

Figures for DWA awards in Great Britain starting between November 1992 and September 1999 appear in the enquiry statistics for October 1999.

Claimants may have one or more type(s) of disability. This table records all declared and confirmed disability types for those claimants who complete form DPTC2 prior to renewal/ repeat awards.

Disabled Person's Tax Credit

Rates and thresholds, 1999-00 to 2002-03¹

		1999-00	2000-01	2001-02	2002-03
Basic tax credit					
Lone parent or couple	£ per week	83.55	84.90	91.25 ⁸	95.30 ¹⁰
Single person	£ per week	54.30	55.15	61.05 ⁸	62.10
30-hour tax credit					
	£ per week	11.05	11.25	11.45	11.65
Child tax credit					
Under 11	£ per week	19.85	25.60 ⁷	26.00	26.45
11-16 ²	£ per week	20.90	25.60 ⁷	26.00	26.45
16-18 ²	£ per week	25.95	26.35	26.75	27.20
Disabled child tax credit³					
	£ per week	21.90	22.25	30.00	35.50
Enhanced disability tax credit					
Lone parent or couple	£ per week	-	-	16.00	16.25
Single person	£ per week	-	-	11.05	11.25
Child ⁴	£ per week	-	-	41.05	46.75
Childcare tax credit					
Maximum eligible costs allowed					
1 child ⁵	£ per week	100.00	100.00	135.00 ⁹	135.00
2+ children ⁵	£ per week	150.00	150.00	200.00 ⁹	200.00
Percentage of allowed childcare costs in credit					
		70%	70%	70%	70%
Savings					
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
Reduction of award through income⁶					
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:

- ¹ The rates apply to awards starting from the first Tuesday after 5 April in each year, unless otherwise stated.
- ² These rates apply to awards starting from the September following the child's relevant birthday.
- ³ Payable in addition to the child tax credit.
- ⁴ Payable instead of the disabled child tax credit.
- ⁵ Number of children for whom eligible childcare costs are incurred.
- ⁶ 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.
- ⁷ For awards starting from 6 June 2000. £21.25 for awards starting during April and May 2000
- ⁸ For awards starting from 5 June 2001. £5.00 lower for awards starting during April and May 2001
- ⁹ For awards starting from 5 June 2001. The 2000-01 level for awards starting during April and May 2001.
- ¹⁰ For awards starting from 4 June 2002. £2.50 lower for awards starting during April and May 2002

£5.00