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Analysis and Research

Disabled Person's Tax Credit Statistics

Quarterly Enquiry

United Kingdom October 2002



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United Kingdom

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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 October 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 8th April 2003.

Main Findings

There were 37,524 recipients of DPTC at 31 October 2002, 4 per cent higher than at 31 July 2002, and 17 per cent higher than at 31 October 2001.

24,313 of the recipients were single adults (including lone parents), who had an average award of £68.36 per week. 13,211 were in couples; they had an average award of £96.98 per week.

The overall average award was £78.44 per week.

46 per cent of recipients had children. Their average weekly award was £116.86, compared with £45.65 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, 66% of awards were over £100 per week.

The average gross weekly earnings of the recipients was £139.

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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 July 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 - October 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	33,815	36,122	11,953	12,805	21,862	23,317
Oct-02	35,150	37,524	12,345	13,211	22,805	24,313

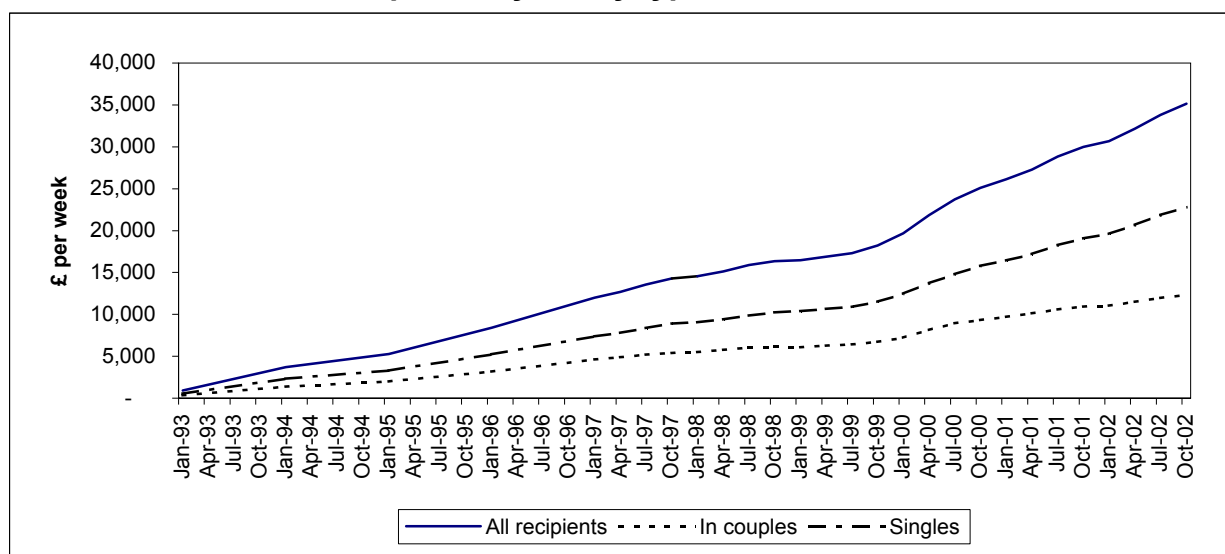
¹ Cases dealt with by the Northern Ireland tax credit office are excluded from the "GB office" series.**Chart 1 : DWA/DPTC recipients by family type, GB office, Jan 1993 - Oct 2002.**

Table 1.2 : Average DWA/DPTC award by family type of recipients, January 1993 - October 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	77.34	77.74	95.77	96.28	67.26	67.56
Oct-02	78.06	78.44	96.37	96.98	68.15	68.36

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

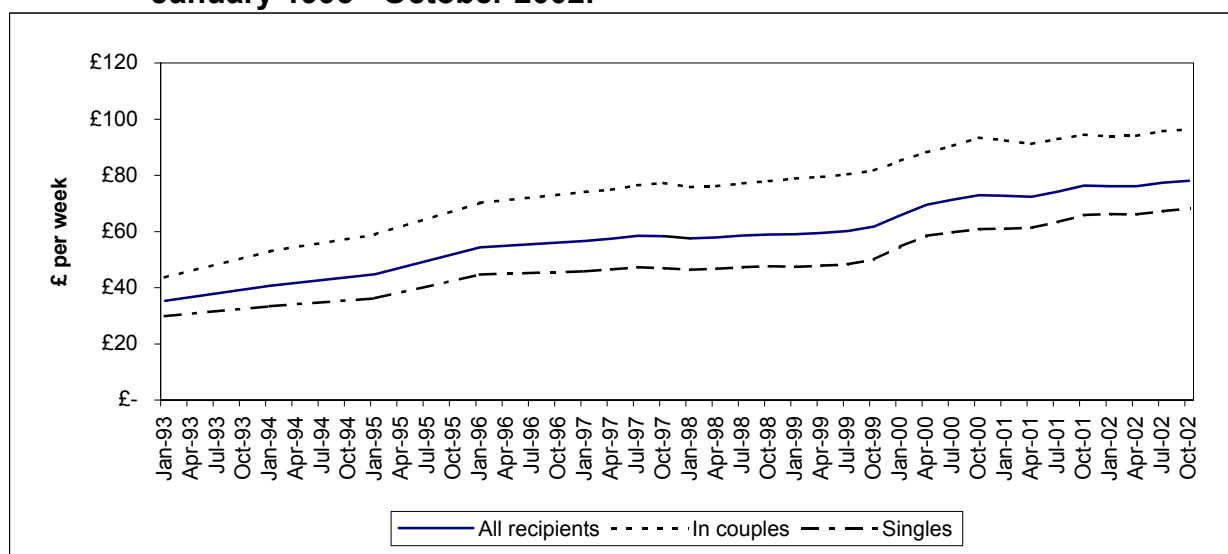
Chart 2 : Average DWA/DPTC award by family type of recipients, GB office, January 1993 - October 2002.

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

	<i>United Kingdom</i>				
	All recipients	Male	%	Female	%
All cases	37,524	20,309	54	17,215	46
Under 20	575	372	65	203	35
20 - 29	7,068	3,793	54	3,275	46
30 - 39	12,453	6,424	52	6,029	48
40 - 49	10,915	5,741	53	5,174	47
50 - 59	5,797	3,380	58	2,417	42
60 and over	716	599	84	117	16
With children	17,276	8,534	49	8,742	51
Under 20	18	4	22	14	78
20 - 29	1,640	633	39	1,007	61
30 - 39	7,674	3,500	46	4,174	54
40 - 49	6,397	3,315	52	3,082	48
50 - 59	1,450	998	69	452	31
60 and over	97	84	87	13	13
Without children	20,248	11,775	58	8,473	42
Under 20	557	368	66	189	34
20 - 29	5,428	3,160	58	2,268	42
30 - 39	4,779	2,924	61	1,855	39
40 - 49	4,518	2,426	54	2,092	46
50 - 59	4,347	2,382	55	1,965	45
60 and over	619	515	83	104	17

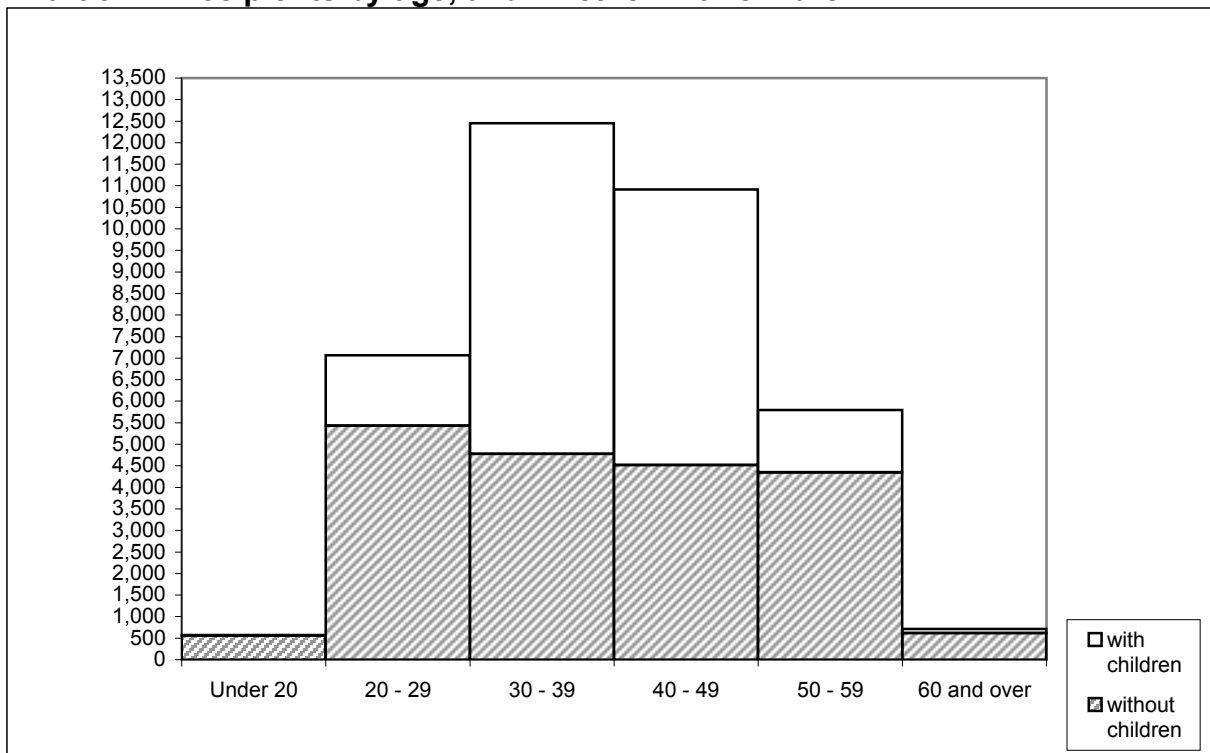
Chart 3 : Recipients by age, and whether with children.

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	37,524	78.44
Male - in couples	10,561	100.08
Female - in couples	2,650	84.62
Male -single	9,748	45.91
Female -single	14,565	83.39
With children	17,276	116.86
Male - in couples	7,900	111.85
Female - in couples	1,754	98.47
Male -single	634	110.98
Female -single	6,988	127.67
Without children	20,248	45.65
Male - in couples	2,661	65.13
Female - in couples	896	57.50
Male -single	9,114	41.39
Female -single	7,577	42.54

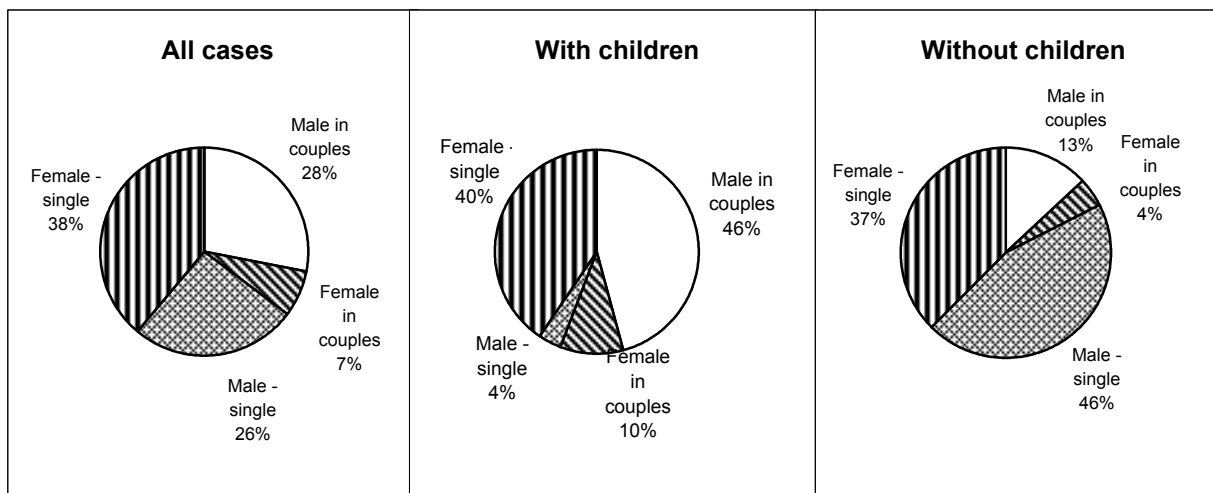
Chart 4 : Family type and gender of recipients.

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	37,524	78.44
Higher rate Disability living allowance and analogous benefits	15,699	74.40
Lower rate Disability living allowance	7,822	68.65
Severe disablement allowance	2,242	66.01
Disability premium in Income support /Jobseeker's allowance	5,317	100.79
Disability premium in Housing benefit	40	72.40
Disability premium in Council tax benefit	14	91.36
Incapacity benefit (higher rate short term)	1,251	88.59
Incapacity benefit (long term)	5,023	85.58
Fast-Track entrants ¹	116	81.88
With children	17,276	116.86
Higher rate Disability living allowance and analogous benefits	7,153	109.61
Lower rate Disability living allowance	2,991	111.62
Severe disablement allowance	536	127.05
Disability premium in Income support /Jobseeker's allowance	3,201	133.34
Disability premium in Housing benefit	13	100.93
Disability premium in Council tax benefit	5	144.74
Incapacity benefit (higher rate short term)	720	116.90
Incapacity benefit (long term)	2,611	120.14
Fast-Track entrants ¹	46	133.61
Without children	20,248	45.65
Higher rate Disability living allowance and analogous benefits	8,546	44.94
Lower rate Disability living allowance	4,831	42.04
Severe disablement allowance	1,706	46.83
Disability premium in Income support /Jobseeker's allowance	2,116	51.55
Disability premium in Housing benefit	27	58.67
Disability premium in Council tax benefit	9	61.70
Incapacity benefit (higher rate short term)	531	50.19
Incapacity benefit (long term)	2,412	48.16
Fast-Track entrants ¹	70	47.89

¹ The main qualifying benefits for entrants through the Fast-Track are Statutory or Occupational sick pay (63 cases), Incapacity benefit (lower rate short term) (19 cases) and Income support or National insurance credits awarded on the grounds of incapacity for work (34 cases).

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

	All cases	Weekly amount of award						£120.00 and over
		Under £20.00	£20.00 - £39.99	£40.00 - £59.99	£60.00 - £79.99	£80.00 - £99.99	£100.00 - £119.99	
With and without children								
All recipients	37,524	2,888	6,680	7,426	5,758	3,094	3,078	8,600
Male	20,309	1,673	3,998	4,033	3,387	1,903	1,466	3,849
Female	17,215	1,215	2,682	3,393	2,371	1,191	1,612	4,751
In couples	13,211	698	1,221	1,559	1,738	2,195	1,623	4,177
Male	10,561	458	877	1,162	1,380	1,786	1,346	3,552
Female	2,650	240	344	397	358	409	277	625
Singles	24,313	2,190	5,459	5,867	4,020	899	1,455	4,423
Male	9,748	1,215	3,121	2,871	2,007	117	120	297
Female	14,565	975	2,338	2,996	2,013	782	1,335	4,126
With children								
All recipients	17,276	374	755	1,150	1,569	2,099	2,756	8,573
Male	8,534	229	480	721	944	1,112	1,215	3,833
Female	8,742	145	275	429	625	987	1,541	4,740
In couples	9,654	331	638	897	1,088	1,249	1,301	4,150
Male	7,900	224	458	678	887	1,022	1,095	3,536
Female	1,754	107	180	219	201	227	206	614
Singles	7,622	43	117	253	481	850	1,455	4,423
Male	634	5	22	43	57	90	120	297
Female	6,988	38	95	210	424	760	1,335	4,126
Without children								
All recipients	20,248	2,514	5,925	6,276	4,189	995	322	27
Male	11,775	1,444	3,518	3,312	2,443	791	251	16
Female	8,473	1,070	2,407	2,964	1,746	204	71	11
In couples	3,557	367	583	662	650	946	322	27
Male	2,661	234	419	484	493	764	251	16
Female	896	133	164	178	157	182	71	11
Singles	16,691	2,147	5,342	5,614	3,539	49	-	-
Male	9,114	1,210	3,099	2,828	1,950	27	-	-
Female	7,577	937	2,243	2,786	1,589	22	-	-

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	37,524	2,888	6,680	7,426	5,758	3,094	3,078	8,600	78.44
No children	20,248	2,514	5,925	6,276	4,189	995	322	27	45.65
One child	7,160	184	390	613	821	1,212	1,551	2,389	97.63
Two children	6,261	146	281	410	564	657	876	3,327	116.33
Three children	2,712	40	76	110	164	200	262	1,860	140.33
Four or more children	1,143	4	8	17	20	30	67	997	184.57
In couples	13,211	698	1,221	1,559	1,738	2,195	1,623	4,177	96.98
No children	3,557	367	583	662	650	946	322	27	63.21
One child	2,916	157	296	411	461	533	403	655	82.55
Two or more children	6,738	174	342	486	627	716	898	3,495	121.04
Singles	24,313	2,190	5,459	5,867	4,020	899	1,455	4,423	68.36
No children	16,691	2,147	5,342	5,614	3,539	49	-	-	41.91
One child	4,244	27	94	202	360	679	1,148	1,734	107.98
Two or more children	3,378	16	23	51	121	171	307	2,689	149.28

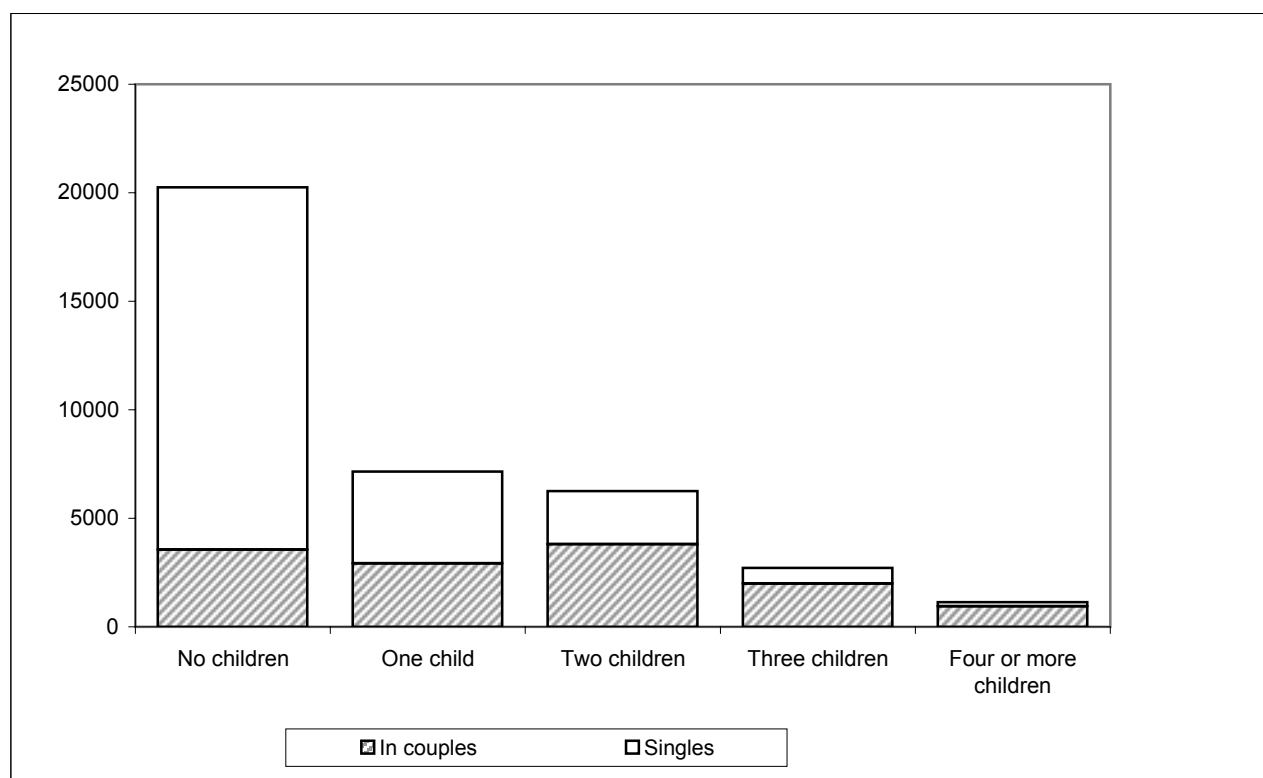
Chart 5 : Recipients by number of children in family, and by family type.

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	37,524	2,156	6,813	8,939	6,118	5,773	7,725	139.48
In couples	13,211	1,198	2,265	2,476	1,534	1,706	4,032	151.52
Singles	24,313	958	4,548	6,463	4,584	4,067	3,693	132.94
With children	17,276	1,069	2,999	3,730	2,320	2,066	5,092	154.16
In couples	9,654	762	1,488	1,698	1,048	1,231	3,427	162.75
Singles	7,622	307	1,511	2,032	1,272	835	1,665	143.29
Without children	20,248	1,087	3,814	5,209	3,798	3,707	2,633	126.96
In couples	3,557	436	777	778	486	475	605	121.04
Singles	16,691	651	3,037	4,431	3,312	3,232	2,028	128.22

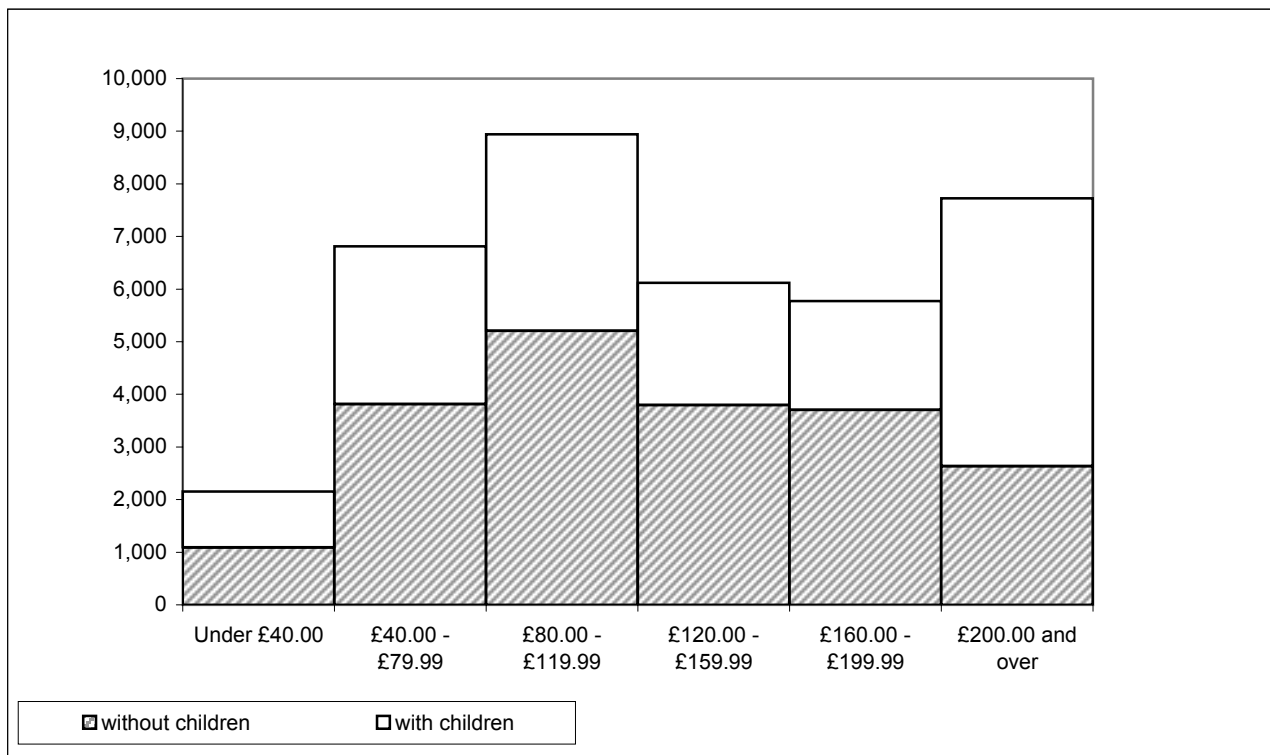
Chart 6 : Recipients by gross weekly earnings, and by whether with children.

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	379	73	234	72
Bereavement / widow's benefit	165	-	-	165
War pension	39	27	6	6
Unemployment related benefits:				
Jobseeker's allowance	64	-	64	-
Sickness and disability benefits:				
Incapacity benefit	1,120	-	1,120	-
Severe disablement allowance	344	-	344	-
Industrial injuries disablement benefit	823	505	53	265
War disablement pension	194	140	7	47
Carer benefits:				
Invalid care allowance	1,386	72	1,194	120
Others:	55	12	11	32

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	33	15	18
Rent and others	1,582	912	670
With children			
Benefits in kind	14	10	4
Rent and others	745	490	255
Without children			
Benefits in kind	19	5	14
Rent and others	837	422	415

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 November 2002 issue is due be published on 8th April 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 B 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	37,524	13,211	24,313	32,585	10,204	22,381	4,939	3,007	1,932
England	28,289	10,107	18,182	24,539	7,823	16,716	3,750	2,284	1,466
North East	2,397	910	1,487	2,088	715	1,373	309	195	114
North West	5,831	2,023	3,808	5,053	1,535	3,518	778	488	290
Yorkshire and the Humber	3,556	1,402	2,154	3,109	1,118	1,991	447	284	163
East Midlands	2,530	1,027	1,503	2,183	805	1,378	347	222	125
West Midlands	3,387	1,231	2,156	2,996	985	2,011	391	246	145
Eastern	2,268	814	1,454	1,960	625	1,335	308	189	119
London	1,921	525	1,396	1,697	418	1,279	224	107	117
South East	3,042	954	2,088	2,649	732	1,917	393	222	171
South West	3,348	1,221	2,127	2,795	890	1,905	553	331	222
Region unknown	9	-	9	9	-	9	-	-	-
Wales	3,148	1,230	1,918	2,656	959	1,697	492	271	221
Scotland	3,713	1,007	2,706	3,370	808	2,562	343	199	144
Northern Ireland	2,374	867	1,507	2,020	614	1,406	354	253	101

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	78.44	96.98	68.36	73.53	88.83	66.55	110.84	124.63	89.37
England	77.60	96.97	66.83	72.62	89.13	64.89	110.16	123.80	88.91
North East	77.72	91.58	69.24	73.91	85.34	67.96	103.45	114.43	84.67
North West	81.41	98.98	72.08	77.04	91.22	70.86	109.82	123.41	86.93
Yorkshire and The Humber	81.82	98.12	71.21	76.87	89.91	69.55	116.25	130.45	91.50
East Midlands	79.43	98.73	66.24	73.96	92.00	63.42	113.82	123.11	97.33
West Midlands	76.72	96.00	65.71	72.05	88.73	63.88	112.48	125.13	91.02
Eastern	75.08	94.57	64.16	69.10	84.66	61.82	113.11	127.37	90.47
London	72.86	96.66	63.90	69.35	90.34	62.49	99.43	121.34	79.39
South East	71.32	95.81	60.13	65.90	87.38	57.70	107.86	123.61	87.41
South West	76.05	98.44	63.19	69.35	89.47	59.95	109.87	122.56	90.96
Wales	84.48	96.76	76.61	80.08	89.75	74.61	108.27	121.57	91.95
Scotland	76.14	89.90	71.02	72.81	82.07	69.90	108.80	121.68	91.00
Northern Ireland	84.04	105.63	71.62	77.11	92.40	70.44	123.58	137.75	88.09

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 October 2002, by type of award.

		<i>United Kingdom</i>
	All cases	Average award £ per week
All awards		
All qualifying benefits	192,640	75.12
Disability living allowance - higher rate & analogous benefits	81,755	71.52
Disability living allowance - lower rate	40,071	65.65
Severe disablement benefit	12,752	62.34
Disability premium in IS/JSA	26,552	95.74
Incapacity benefit (higher rate short term)	6,354	85.89
Incapacity benefit (long term)	24,533	84.06
Other ¹	623	79.09
New awards ²		
All qualifying benefits	44,946	74.82
Disability living allowance - higher rate & analogous benefits	16,838	68.80
Disability living allowance - lower rate	8,613	66.69
Severe disablement benefit	2,867	64.80
Disability premium in IS/JSA	7,541	95.94
Incapacity benefit (higher rate short term)	1,987	83.10
Incapacity benefit (long term)	6,913	78.39
Other ¹	187	74.35
Renewal awards ³		
All qualifying benefits	136,156	75.73
Disability living allowance - higher rate & analogous benefits	59,032	72.72
Disability living allowance - lower rate	28,687	65.61
Severe disablement benefit	9,372	61.78
Disability premium in IS/JSA	17,929	95.98
Incapacity benefit (higher rate short term)	4,120	87.54
Incapacity benefit (long term)	16,629	86.83
Other ¹	387	82.15
Repeat awards ⁴		
All qualifying benefits	11,538	69.14
Disability living allowance - higher rate & analogous benefits	5,885	67.27
Disability living allowance - lower rate	2,771	62.73
Severe disablement benefit	513	58.68
Disability premium in IS/JSA	1,082	90.46
Incapacity benefit (higher rate short term)	247	80.87
Incapacity benefit (long term)	991	77.14
Other ¹	49	73.13

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 October 2002 by type of award and family type.

<i>United Kingdom</i>					
	All Cases	In couples		Singles	
		Male	Female	Male	Female
All awards	192,640	57,634	13,292	50,586	71,128
New awards ¹	44,946	12,511	3,894	11,142	17,399
Renewal awards ²	136,156	42,064	8,504	35,928	49,660
Repeat awards ³	11,538	3,059	894	3,516	4,069

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 October 2002 by reason of disallowance.

		<i>United Kingdom</i>
		Number of disallowances
All disallowances		35,034
All A codes		135
A1	Applicant was not in UK	123
A2	Applicant was not normally living in UK	2
A3	Partner not normally living in UK	3
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		368
C1	Applicant's capital exceeds £16,000	284
C2	Applicant and partner's capital exceeds £16,000	58
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	22
All D codes		7,710
D1	Applicant not doing paid work for an average of 16 hours a week or more	2,405
D2	Applicant not in paid work	2,520
D5	Applicant not engaged in remunerative work in relevant weeks	2,290
D7	Applicant not normally engaged in paid work	453
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	38
All E codes		8,070
E1	Applicant's income higher than the level at which DPTC would become payable	7,291
E2	Applicant's entitlement less than the minimum amount of DPTC	188
E3	On the information available, the applicant or partner's income was higher then the level at which DPTC would become payable	591
All other codes		
G1	Any disallowance not covered by other categories	610
G2	Applicant not fulfilled National Insurance Number requirements	2
G3	Partner not fulfilled National Insurance Number requirements	10
I	DPTC claim made more than 6 weeks before DPTC end date	5,202
J1, J2	Qualifying benefit test not satisfied	8,642
J3, K1	Disability test not satisfied	1,837
J4	Fast-track application: reduction in earnings rule not satisfied	11
L	Lapsed claim	43
W	Claimant has withdrawn claim	2,394

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 October 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	11,481	1,276	4,387	4,034	1,695	89
Mental disabilities - day to day things	12,235	3,372	4,195	3,055	1,469	144
Mental disabilities - getting on with people	10,731	2,199	4,037	3,139	1,282	74
Fits and comas	1,001	209	429	251	106	6
Exhaustion and pain	40,133	3,826	13,040	13,637	8,388	1,242
Seeing	4,048	742	1,517	1,120	579	90
Hearing	2,421	432	887	625	412	65
Communicating	4,551	1,250	1,544	1,045	629	83
Getting around	4,436	386	1,312	1,573	955	210
Using your hands	6,553	1,154	2,236	1,972	1,062	129
Reaching with your arms	1,116	128	333	360	267	28
Repeat awards ²						
Mental disabilities - treatment	1,037	137	403	355	137	5
Mental disabilities - day to day things	1,025	307	360	237	114	7
Mental disabilities - getting on with people	973	229	379	268	97	-
Fits and comas	75	30	25	14	6	-
Exhaustion and pain	2,720	398	900	905	472	45
Seeing	404	121	155	96	32	-
Hearing	244	57	94	55	31	7
Communicating	426	135	150	87	46	8
Getting around	309	53	93	95	68	-
Using your hands	610	169	207	152	77	5
Reaching with your arms	110	24	30	32	24	-

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 credit ³	£ 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