



## **INLAND REVENUE**

### **Analysis and Research**

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# **Child and Working Tax Credits**

## **Quarterly Statistics**

### **April 2004**

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This replaced the original version in March 2006, correcting the estimates of the average help with childcare costs appearing at Tables 4.4 and 8.3.



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This issue, and issues back to July 2003, can be found on the Inland Revenue web site: [www.inlandrevenue.gov.uk/stats/personal-tax-credits/menu.htm](http://www.inlandrevenue.gov.uk/stats/personal-tax-credits/menu.htm)

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Note: Certain figures, mainly in Sections 1 and 2, do not fall under National Statistics. See the Introduction.

## Child and Working Tax Credits Quarterly Statistics

**April 2004**

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## Introduction

### Child and Working Tax Credits, and coverage of the tables

Child Tax Credit (CTC) provides support to families for the children (up to the 31 August after their 16th birthdays) and the "qualifying" young people (in full-time non-advanced education until their 19th birthdays) for which they are responsible. It is paid in addition to Child benefit.

Working Tax Credit (WTC) tops up the earnings of families on low or moderate incomes. People working for at least 16 hours a week can claim it if they (a) are responsible for at least one child or qualifying young person, (b) have a disability which puts them at a disadvantage in getting a job or (c) returned to work within the last year aged at least 50 after a period of at least six months receiving out-of-work benefits. Other adults also qualify if they are aged at least 25 and work for at least 30 hours a week.

CTC and WTC are claimed by individuals, or jointly by couples, whether or not they have children (described as "families" in this publication). These tables cover families who had claimed, and were eligible for, CTC or WTC at 5 April 2004 (the "reference date"), the last day of the 2003-04 tax year, and who had awards at that date.

### Families "receiving" CTC and / or WTC, and the level of CTC

The tables classify families according to the levels of their awards at the reference date, modelled from data on their circumstances, their 2001-02 incomes and any estimate of their 2003-04 income taken into account by that date. It takes no account of reductions to payments being made at the reference date to avoid or minimise overpayments in the year. Nevertheless, families with positive modelled awards are described as "recipients" in the tables. Families "with awards" also include those eligible for, and having claimed, CTC or WTC but whose modelled awards are tapered to zero. For more details, see the Technical Note.

The modelled award values are provisional. The final annual awards will generally not be known until after the end of the year, when all the circumstances for the year, and the 2003-04 incomes, are finally established.

### The coverage of out-of-work families with children

A family is defined as being in-work at the reference date if one of the adults, or the single adult, works for at least 16 hours per week. Sections 1 and 2 cover both in-work and out-of-work families. Sections 3 to 8 cover only families in-work.

Out of work families with children receive the same level of child support whether via CTC or via Income Support or income-based Jobseeker's Allowance (IS/JSA). Pension Credit contains no element for child support, so families with children receiving Pension Credit must obtain this support via CTC.

Out of work families with this child support fall into one of three groups:

- A. Receiving CTC but not IS/JSA (*not eligible for IS/JSA; or CTC and other income reduces the benefit to zero*);
- B. Receiving CTC and IS/JSA (*the benefit is reduced by CTC, but not to zero*)
- C. Receiving IS/JSA but not CTC.

Families in work with CTC awards, and who move out of work, still receive CTC. Some other out of work families with children have also claimed CTC. Both these sets of families have joined groups A and B. Families remaining in Group C will be migrated to CTC during 2004-05, to also join Groups A and B.

The tables in Sections 1 and 2 cover families in Group C, as well as those with tax credit awards in Groups A and B, because:

- i) they thereby show all families with this common level of child support, and all recipients who will eventually receive this support via CTC;
- ii) the time series of the total number of families covered is not affected by the timing of the migration.

However, the estimated size of Group C is based on the number of families with children receiving IS/JSA each quarter up to November 2003, with projections forward to later quarters. Estimates for the tax credit reference dates are then interpolated, and estimates of the numbers in Group B (based, at least initially, on information reported by CTC claimants) subtracted. The resulting estimates, and the estimated total numbers of recipient families with children not in work, are therefore heavily rounded in the tables, and fall outside National Statistics.

#### Sampling uncertainty

The figures in the tables are estimates based on data for a random sample of families with awards at the reference date, extracted from the computer system on that date. The results are scaled so that the derived total number of families with awards agrees with a separate complete count, but the figures are still subject to sampling uncertainty. Figures based on fewer than 25 cases are shown as "-". For more details of the sample, and the sampling errors associated with the figures in the tables, see Appendix A.

#### Geographical analyses

This publication covers families in the United Kingdom (including Northern Ireland). Families are allocated to country and region for Section 8 based on their postcodes, and using the postcode directory supplied by the Office for National Statistics.

#### Correction

Some children aged 16 or over at 1 September 2003 were modelled as generating child credits in the previous publications, even though they were not in full-time education at the reference dates. For October 2003 and January 2004, the corrected numbers of recipient families appear at Table 1.1 in this publication. It is also for this reason that the number of children of these ages appearing at Tables 2.3 and 3.2 are lower than in the previous publications.

## Main aggregates

*Note 1: Figures that include out of work families are outside National Statistics*

*Note 2: Figures are separately rounded, which can lead to the components as shown not summing to the total.*

The tables in Section 2 show that, on 5th April 2004:

6.0 million families, containing 10.4 million children, were tax credit recipients or were receiving the equivalent child support through benefits<sup>1</sup>;

6.2 million families, containing 10.5 million children, either had tax credit awards or were receiving the equivalent child support through benefits<sup>2</sup>.

The 6.0 million recipient families comprised:

5.8 million families with children receiving CTC, or the equivalent via benefits:  
 1.4 million in which no adult was in work (almost all such families receive the maximum CTC, or the equivalent via benefits)  
 1.59 million in work receiving the maximum CTC, and also receiving WTC  
 0.70 million in work receiving less than the maximum CTC, but more than the family element  
 1.89 million in work receiving the family element of CTC  
 0.12 million in work receiving less than the family element of CTC.

0.2 million families in work without children, receiving only WTC.

3.7 million recipient families were couples (3.6 million had children).

2.3 million were single adults (2.1 million had children).

Later tables show that:

318 thousand families were benefiting from the childcare element of WTC; they were receiving an average of £44 per week help with their childcare costs;

75 thousand families were benefiting from the disabled worker element of WTC;

316 thousand in work families receiving CTC were benefiting from the baby addition to the family element;

1,469 thousand of the 4,767 thousand in work families with awards (31 per cent) had reported estimates of their 2003-04 incomes;

2,850 thousand of the 3,289 thousand in work couples receiving CTC (87 per cent) nominated the female as the main carer of the children and CTC recipient.

<sup>1</sup> Includes 1.1 million families with children receiving out of work benefits but not CTC. See the Introduction

<sup>2</sup> Includes 227 thousand families with awards tapered to zero at the reference date. See the Introduction

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**Table 1.1 : Families with CTC or WTC awards, or with children and receiving out-of-work-benefits, July 2003 to April 2004.**

	Total <sup>1</sup>		Families not in work <sup>1</sup>	In-work families with CTC or WTC awards							
	In receipt	Other <sup>2</sup>		Total	Total	With children			Without children		
						With WTC and CTC	With CTC only More than family element	With neither <sup>2</sup> Family element or less	With WTC	Other <sup>2</sup>	
-----millions-----				-----thousands-----							
11 Jul 2003	5.5	0.1	5.6	1.4	4,190	1,465	647	1,851	45	121	60
3 Oct 2003 <sup>3</sup>	5.7	0.2	5.9	1.4	4,499	1,481	663	1,934	49	200	173
5 Jan 2004 <sup>3</sup>	5.9	0.2	6.1	1.4	4,640	1,548	687	1,973	51	215	166
5 Apr 2004	6.0	0.2	6.2	1.4	4,768	1,589	704	2,013	54	235	172

Note: For each reference date, families are allocated to columns according to their awards, modelled on their circumstances and incomes reported and processed by that date. Families can therefore appear in different columns at various dates.

<sup>1</sup> These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, estimates for which are based on the numbers each quarter up to November 2003, projections forward to later quarters, and interpolations for the dates shown. These numbers, and the totals including them, are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

<sup>2</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income so far reported. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>3</sup> The estimates for families not in work, and hence of total families covered, have been reassessed compared with the previous issue to take into account data on families with children receiving benefits at November 2003. In addition, the number of in-work recipient families with children has been revised downwards since the previous publication - see the Correction section in the Introduction

**Table 2.1 : Families with CTC or WTC awards, or with children and receiving out-of-work benefits, by whether in work.**

	Total	In work at reference date	Not in work at reference date <sup>1</sup>
<b>Millions</b>			
Total			
Total with awards <sup>2</sup>	6.2	4.8	1.4
Recipients <sup>2</sup>	6.0	4.5	1.4
Others with awards <sup>3</sup>	0.2	0.2	-
Families with children receiving benefits but not CTC <sup>2</sup>	1.1	-	1.1
<b>Thousands</b>			
With CTC or WTC awards			
Total with awards	5,091	4,768	324
Recipients	4,864	4,541	323
Others with awards <sup>3</sup>	227	227	-

<sup>1</sup> Including such families receiving CTC (some of which also receive out-of-work benefits) and those not receiving CTC but receiving out-of-work benefits.

<sup>2</sup> These numbers do not fall under National Statistics. The estimate for families receiving out-of-work benefits but not CTC is based on the total number receiving these benefits at November 2003, projected forward to the reference date, less an estimate of the number receiving both CTC and these benefits at the reference date. This number, and the totals including it, are therefore heavily rounded. See the Introduction.

<sup>3</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income so far reported. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

**Table 2.2 Couples and single adults with CTC or WTC awards, or with children and receiving out-of-work benefits, and numbers of children.**

	Families with awards			Number of children in families with awards
	Total	Couples	Singles	
<b>All families</b>				
-----Millions-----				
Total with awards <sup>1</sup>	6.2	3.9	2.4	10.5
Total recipients	6.0	3.7	2.3	10.4
Not in work <sup>1</sup>	1.4	0.3	1.1	2.7
In work with awards	4.8	3.5	1.3	7.8
In work recipients	4.5	3.4	1.2	7.7
<b>Families with children</b>				
Total with awards <sup>1</sup>	5.8	3.7	2.1	10.5
Total recipients	5.8	3.6	2.1	10.4
Not in work <sup>1</sup>	1.4	0.3	1.1	2.7
In work with awards	4.4	3.3	1.0	7.8
In work recipients	4.3	3.3	1.0	7.7
<b>In work families</b>				
-----Thousands-----				
In work with awards	4,767.6	3,515.7	1,252.0	7,763.6
With children	4,360.6	3,342.2	1,018.4	7,763.6
No children	407.1	173.5	233.6	-
In work recipients	4,541.1	3,362.6	1,178.5	7,668.0
With children	4,306.2	3,288.4	1,017.8	7,668.0
Receiving WTC <sup>2</sup> and CTC	1,589.0	760.7	828.3	2,884.4
Receiving CTC only	2,717.2	2,527.8	189.4	4,783.7
More than family element	704.4	613.8	90.6	1,496.4
Family element	1,890.0	1,792.2	97.8	3,072.6
Less than family element	122.8	121.8	1.0	214.6
No children (receiving WTC only)	234.9	74.2	160.8	-
Others in work with awards <sup>3</sup>	226.5	153.1	73.5	95.6
With children	54.4	53.7	0.7	95.6
No children	172.1	99.3	72.8	-

<sup>1</sup> These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, estimates for which are based on the numbers at November 2003, projected forward to the reference date. These numbers, and the totals including them, are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

<sup>2</sup> Includes 61.7 thousand families (35.2 thousand couples and 26.5 thousand singles) whose WTC is less than or equal to the childcare element and is therefore all paid together with CTC.

<sup>3</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

**Table 2.3 Families with CTC or WTC awards, or with children and receiving out-of-work benefits, by family characteristics.***Millions*

	Total			Couples			Singles		
	Total <sup>1</sup>	Not in work <sup>1</sup>	In work	Total <sup>1</sup>	Not in work <sup>1</sup>	In work	Total <sup>1</sup>	Not in work <sup>1</sup>	In work
<b>Age of adult (elder adult for couples)</b>									
Under 24	0.3	0.2	0.1	0.0	0.0	0.0	0.3	0.2	0.1
25-29	0.5	0.1	0.3	0.2	0.0	0.2	0.3	0.1	0.1
30-34	1.1	0.3	0.7	0.6	0.0	0.5	0.5	0.3	0.2
35-39	1.4	0.2	1.1	0.9	0.1	0.8	0.5	0.2	0.3
40-49	2.3	0.4	1.9	1.6	0.1	1.5	0.7	0.2	0.4
50 and over	0.7	0.1	0.6	0.5	0.0	0.5	0.2	0.1	0.1
Total <sup>2</sup>	6.2	1.4	4.8	3.9	0.3	3.5	2.4	1.1	1.3
<b>Family size</b>									
No children	0.4	-	0.4	0.2	-	0.2	0.2	-	0.2
One child	2.5	0.7	1.9	1.4	0.2	1.3	1.1	0.5	0.6
Two children	2.3	0.5	1.8	1.6	0.1	1.5	0.7	0.4	0.3
Three children	0.7	0.2	0.5	0.5	0.0	0.4	0.2	0.2	0.1
Four or more children	0.3	0.1	0.2	0.2	0.0	0.1	0.1	0.1	0.0
Total <sup>2</sup>	6.2	1.4	4.8	3.9	0.3	3.5	2.4	1.1	1.3
<b>Number of children, by age</b>									
Under 5	2.7	0.8	1.9	1.9	0.2	1.7	0.9	0.6	0.3
5 to 9	3.2	1.0	2.2	2.0	0.2	1.8	1.2	0.7	0.4
10, but <16 at 31 August 2003	4.0	0.9	3.1	2.6	0.3	2.3	1.3	0.6	0.8
16 and over at 31 August 2003	0.6	0.1	0.5	0.4	0.0	0.4	0.2	0.1	0.2
Total <sup>2</sup>	10.5	2.7	7.8	6.9	0.7	6.2	3.6	2.0	1.6
<b>Country, and Government Office Region</b>									
England	5.1	1.2	3.9	3.2	0.3	2.9	1.9	0.9	1.0
North East	0.3	0.1	0.2	0.2	0.0	0.2	0.1	0.1	0.1
North West	0.8	0.2	0.6	0.5	0.0	0.4	0.3	0.1	0.2
Yorks & The Humber	0.6	0.1	0.4	0.4	0.0	0.3	0.2	0.1	0.1
East Midlands	0.5	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
West Midlands	0.6	0.1	0.5	0.4	0.0	0.3	0.2	0.1	0.1
East	0.5	0.1	0.4	0.4	0.0	0.3	0.2	0.1	0.1
London	0.7	0.3	0.4	0.3	0.1	0.3	0.3	0.2	0.1
South East	0.7	0.1	0.6	0.5	0.0	0.4	0.2	0.1	0.1
South West	0.5	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
Wales	0.3	0.1	0.3	0.2	0.0	0.2	0.1	0.1	0.1
Scotland	0.6	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
Northern Ireland	0.2	0.1	0.2	0.1	0.0	0.1	0.1	0.0	0.0
Total <sup>2</sup>	6.2	1.4	4.8	3.9	0.3	3.5	2.4	1.1	1.3

<sup>1</sup> These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, estimates for which are based on the numbers at November 2003, projected forward to the reference date. The numbers in this table are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

<sup>2</sup> Includes families who claimed, and were eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

**Table 3.1 In-work families with awards: ages and genders of adults.**

	<i>Thousands</i>							
	With children						Without children	
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither <sup>1</sup>	Receiving WTC	Other <sup>1</sup>
More than family element			Family element	Less than family element				
<b>Couples</b>								
Age of eldest adult								
Under 20	1.2	1.1	-	-	-	-	-	-
20-24	42.4	29.9	6.6	5.8	-	-	-	-
25-29	177.9	76.6	35.6	58.8	1.0	0.3	2.4	3.3
30-34	514.6	139.6	106.5	243.9	12.6	4.8	2.6	4.7
35-39	838.3	177.2	171.9	440.4	29.4	12.1	2.6	4.7
40-49	1,452.4	254.6	240.5	816.6	61.8	28.2	14.3	36.5
50-59	428.9	72.4	47.6	210.6	16.1	7.8	34.2	40.2
60 and over	60.0	9.3	5.1	16.2	0.9	0.5	18.0	10.0
Total	3,515.7	760.7	613.8	1,792.2	121.8	53.7	74.2	99.3
Female sole worker <sup>2</sup>	210.2	103.8	29.8	49.3	1.9	1.5	17.0	7.0
Male sole worker <sup>2</sup>	1,408.8	469.3	315.9	531.9	25.5	11.1	34.6	20.5
Both adults in work <sup>2</sup>	1,896.7	187.6	268.1	1,210.9	94.4	41.2	22.6	71.8
<b>Singles</b>								
Age								
Under 20	4.8	4.4	-	-	-	-	0.4	-
20-24	59.4	56.0	0.3	-	-	-	2.9	-
25-29	132.2	98.2	3.6	1.9	-	-	20.5	8.0
30-34	209.2	159.6	12.2	9.5	-	-	18.6	9.3
35-39	291.8	214.0	25.2	22.2	0.3	-	19.2	10.9
40-49	430.9	259.7	42.5	51.2	0.5	0.4	49.2	27.3
50-59	115.1	35.3	6.6	12.5	-	-	44.9	15.6
60 and over	8.6	1.1	-	0.4	-	-	5.1	1.8
Total	1,252.0	828.3	90.6	97.8	1.0	0.7	160.8	72.8
Female	1,067.4	785.0	74.6	72.6	0.7	0.5	93.3	40.8
Male	184.6	43.3	16.1	25.2	0.3	-	67.4	32.0

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>2</sup> "Worker" here means an adult working for at least 16 hours per week.

**Table 3.2 In-work families with awards with children, by family size; ages of children.**

	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither <sup>1</sup>
			More than family element	Family element	Less than family element	
<i>Thousands</i>						
<b>Family size.</b>						
All families						
One child	1,851.0	709.7	169.1	900.4	49.8	22.0
Two children	1,819.3	580.0	340.0	817.0	57.1	25.1
Three children	535.8	214.7	147.8	153.8	13.5	5.9
Four children	119.7	62.1	37.4	17.1	2.1	1.1
Five or more children	34.8	22.5	10.1	1.6	0.3	0.2
Total	4,360.6	1,589.0	704.4	1,890.0	122.8	54.4
Couples						
One child	1,277.6	257.6	123.2	826.1	49.1	21.6
Two children	1,480.9	298.2	305.0	795.8	56.8	25.0
Three children	449.2	138.7	139.5	151.7	13.5	5.9
Four children	103.3	47.0	36.2	16.9	2.1	1.1
Five or more children	31.1	19.1	9.9	1.6	0.3	0.2
Total	3,342.2	760.7	613.8	1,792.2	121.8	53.7
Singles						
One child	573.4	452.0	45.9	74.3	0.6	0.5
Two children	338.4	281.7	35.0	21.2	0.3	-
Three children	86.6	76.1	8.3	2.1	-	-
Four children	16.4	15.1	1.2	-	-	-
Five or more children	3.6	3.4	-	-	-	-
Total	1,018.4	828.3	90.6	97.8	1.0	0.7
<b>With a child aged under one year at the reference date<sup>2</sup></b>	315.6	112.4	60.4	129.0	12.3	1.5
<b>Number of children by age.</b>						
All families						
Under 5	1,926.7	717.4	379.0	749.0	57.2	24.2
5 to 9	2,199.6	824.8	451.5	839.4	57.6	26.3
10, but under 16 at 31st August 2003	3,089.9	1,136.8	576.2	1,253.7	84.7	38.4
16 and over at 31st August 2003 <sup>3</sup>	532.6	195.3	85.8	230.0	15.0	6.6
Age not known <sup>4</sup>	14.8	10.0	4.0	0.5	0.2	-
Total	7,763.6	2,884.4	1,496.4	3,072.6	214.6	95.6
Couples						
Under 5	1,675.3	486.2	367.4	740.8	57.0	24.0
5 to 9	1,767.3	453.6	417.6	812.8	57.2	26.1
10, but under 16 at 31st August 2003	2,332.7	532.2	494.2	1,184.4	83.9	38.0
16 and over at 31st August 2003 <sup>3</sup>	379.9	81.5	66.6	210.5	14.9	6.5
Age not known <sup>4</sup>	13.5	8.8	4.0	0.5	-	-
Total	6,168.7	1,562.2	1,349.7	2,949.0	213.2	94.7
Singles						
Under 5	251.3	231.2	11.6	8.3	-	-
5 to 9	432.3	371.2	33.9	26.6	0.4	0.3
10, but under 16 at 31st August 2003	757.2	604.6	82.1	69.3	0.8	0.5
16 and over at 31st August 2003 <sup>3</sup>	152.7	113.9	19.2	19.5	-	-
Age not known <sup>4</sup>	1.3	1.3	-	-	-	-
Total	1,594.9	1,322.1	146.7	123.7	1.5	1.0

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>2</sup> Excludes families with babies whose awards did not reflect the baby, or who had no award, at the reference date but whose final annual award will include a baby addition starting by that date. They have three months to report the baby and benefit in full. In addition, about 130,000 out of work families received the higher level of support for such children through benefits (*this is an estimate projected forward from November 2003, and does not fall under National Statistics*).

<sup>3</sup> These figures are lower than their equivalents in earlier publications. See the Correction section of the Introduction.

<sup>4</sup> For large families, not all dates of birth were copied to the data base used to produce these figures.

**Table 4.1 In-work families with awards: employment status and hours worked.**

	<i>Thousands</i>							
	With children					Without children		
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither <sup>1</sup>	Receiving WTC	Other <sup>1</sup>
More than family element			Family element	Less than family element				
<b>Couples (hours for main earner)</b>								
Total								
16 - 24 hours	154.6	122.2	12.5	15.9	0.5	0.6	2.8	0.2
25 - 29 hours	42.6	27.4	5.8	8.2	0.3	0.3	0.6	-
30 - 34 hours	122.9	67.4	15.4	22.4	1.3	0.9	12.4	3.1
35 or more hours	3,195.5	543.6	580.0	1,745.6	119.7	52.0	58.5	96.0
Total	3,515.7	760.7	613.8	1,792.2	121.8	53.7	74.2	99.3
<b>Employee</b>								
16 - 24 hours	134.3	106.4	10.8	13.8	0.4	0.5	2.3	-
25 - 29 hours	36.2	23.2	4.9	7.0	0.3	0.2	0.5	-
30 - 34 hours	84.9	42.5	11.4	17.7	1.0	0.7	9.3	2.4
35 or more hours	2,716.4	381.6	486.0	1,572.0	110.3	43.9	40.0	82.5
Total	2,971.7	553.7	513.1	1,610.6	111.9	45.3	52.0	85.2
<b>Self employed</b>								
16 - 24 hours	20.3	15.8	1.7	2.1	-	-	0.5	-
25 - 29 hours	6.5	4.2	0.9	1.1	-	-	-	-
30 - 34 hours	38.0	25.0	4.0	4.7	0.3	0.3	3.1	0.6
35 or more hours	479.1	162.0	94.0	173.6	9.4	8.1	18.4	13.5
Total	543.9	207.0	100.7	181.6	9.9	8.5	22.1	14.2
<b>Singles</b>								
Total								
16 - 24 hours	417.1	394.4	6.7	2.7	-	-	13.0	-
25 - 29 hours	86.1	76.8	4.4	2.4	-	-	2.3	-
30 - 34 hours	165.6	107.6	8.0	5.2	-	-	39.6	5.0
35 or more hours	583.3	249.5	71.5	87.4	0.9	0.5	106.0	67.6
Total	1,252.0	828.3	90.6	97.8	1.0	0.7	160.8	72.8
<b>Employee</b>								
16 - 24 hours	393.2	372.2	6.2	2.3	-	-	12.2	-
25 - 29 hours	82.2	73.5	4.3	2.2	-	-	2.2	-
30 - 34 hours	147.5	96.3	7.5	4.8	-	-	34.3	4.5
35 or more hours	534.0	228.2	68.7	83.5	0.7	0.4	88.5	63.9
Total	1,156.8	770.2	86.7	92.9	0.8	0.5	137.1	68.6
<b>Self employed</b>								
16 - 24 hours	23.9	22.2	0.5	0.4	-	-	0.8	-
25 - 29 hours	3.8	3.3	-	-	-	-	-	-
30 - 34 hours	18.1	11.3	0.5	0.5	-	-	5.3	0.5
35 or more hours	49.4	21.2	2.8	3.9	-	-	17.5	3.7
Total	95.2	58.1	3.9	5.0	-	-	23.6	4.2

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

**Table 4.2 In-work couples with awards: combination of hours worked.***Thousands*

	Total	Hours worked by main worker				
		16 - 24	25-29	30-34	35-39	40 or more
<b>Hours worked by partner of main worker</b>						
<b>All couples</b>						
Not in work	1,235.9	128.2	28.8	75.5	390.7	612.7
1-5	47.8	2.1	0.6	1.7	16.0	27.3
6-10	143.0	4.4	1.5	3.8	47.2	86.1
11-15	192.3	4.4	1.5	4.6	69.6	112.3
16-24	758.0	15.5	8.0	21.7	278.3	434.5
25-29	226.2	-	2.3	6.4	86.3	131.3
30 or more	912.4	-	-	9.1	323.0	580.3
Total	3,515.7	154.6	42.6	122.9	1,211.0	1,984.5
<b>With children, and receiving more than CTC family element</b>						
Not in work	772.8	115.0	24.2	57.2	221.6	354.9
1-5	20.4	1.5	0.4	1.0	6.1	11.3
6-10	59.2	3.4	1.0	2.5	18.2	34.1
11-15	66.3	3.3	1.0	2.7	21.6	37.7
16-24	239.8	11.4	5.4	12.3	76.4	134.2
25-29	55.3	-	1.2	3.2	19.3	31.7
30 or more	160.6	-	-	4.0	48.0	108.6
Total	1,374.4	134.7	33.3	82.8	411.1	712.6
<b>Other with children</b>						
Not in work	396.9	11.0	4.2	7.6	142.3	231.9
1-5	25.8	0.5	0.2	0.5	9.4	15.1
6-10	78.9	0.9	0.4	1.0	27.4	49.2
11-15	119.6	1.0	0.5	1.3	45.6	71.2
16-24	492.8	3.6	2.5	7.5	192.7	286.5
25-29	161.4	-	1.0	2.5	63.4	94.4
30 or more	692.4	-	-	4.1	254.5	433.8
Total	1,967.7	17.0	8.8	24.7	735.3	1,182.1
<b>Without children</b>						
Not in work	66.2	2.2	0.4	10.8	26.8	26.0
1-5	1.7	-	-	0.2	0.5	0.9
6-10	4.8	-	-	0.4	1.6	2.7
11-15	6.4	-	-	0.5	2.4	3.3
16-24	25.5	0.5	-	1.9	9.2	13.8
25-29	9.5	-	-	0.6	3.6	5.2
30 or more	59.4	-	-	1.1	20.5	37.9
Total	173.5	3.0	0.6	15.4	64.6	89.9

**Table 4.3 : In-work families benefiting from the 30-hour credit: family type and employment status of the main worker.**

	<i>Thousands</i>				
	<b>Total</b>	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting <sup>1</sup>	1,884.5	1,230.8	71.6	436.6	145.5
Main earner works for at least 30 hours	1,859.4	1,206.5	70.8	436.6	145.5
Neither adult works for 30+ hours, but combined hours exceed 30	25.1	24.4	0.8	-	-
<b>Gender of sole or main worker</b>					
All					
Female	601.0	109.0	19.5	387.9	84.7
Male	1,236.4	1,079.3	47.6	48.7	60.8
Couples - equal hours <sup>2</sup>	47.1	42.6	4.5	-	-
Total	1,884.5	1,230.8	71.6	436.6	145.5
Sole or main worker employee					
Female	551.6	95.7	17.7	361.1	77.1
Male	930.3	814.4	30.6	39.7	45.7
Couples - equal hours <sup>2</sup>	31.5	29.8	1.6	-	-
Total	1,513.3	939.9	49.9	400.8	122.8
Sole or main worker self employed					
Female	49.4	13.3	1.8	26.8	7.6
Male	306.1	264.9	17.0	9.0	15.2
Couples - equal hours <sup>2</sup>	15.7	12.8	2.9	-	-
Total	371.2	290.9	21.7	35.9	22.7

<sup>1</sup> Those claiming the 30-hour element who (a) have children and have an award value above the family element, or (b) have no children and have a positive award.

<sup>2</sup> Couples where the two partners work the same number of hours.

**Table 4.4 In-work families benefiting from the childcare element.**

	<i>Thousands</i>				
	Total	Couples			Singles
		All Couples	Both working	Other <sup>1</sup>	
Total families benefiting <sup>2</sup>	317.7	113.3	110.1	3.3	204.4
Age group, or age groups, of children <sup>3</sup>					
Under 5 years only	122.6	52.9	51.5	1.4	69.7
Under 5 years plus older	81.8	41.6	40.4	1.3	40.2
5 to 9 years only	58.0	8.3	8.0	0.3	49.7
5 to 9 years plus older	34.1	8.2	8.0	0.2	25.9
10 years and over only	21.2	2.3	2.2	-	18.9
Total	317.7	113.3	110.1	3.3	204.4
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	135.8	55.5	54.8	0.7	80.3
25-29	27.8	11.8	11.6	0.2	16.1
30-34	37.9	12.5	12.2	0.3	25.4
35-39	86.1	24.8	23.8	1.1	61.3
40+	30.1	8.8	7.7	1.1	21.3
Total	317.7	113.3	110.1	3.3	204.4
Eligible childcare costs allowed (per week)					
Under £20	42.6	11.9	11.4	0.5	30.7
£20 - £39.99	59.6	18.3	17.6	0.7	41.3
£40 - £59.99	54.2	20.4	19.8	0.6	33.9
£60 - £79.99	42.7	17.5	17.1	0.4	25.1
£80 - £99.99	38.6	14.6	14.2	0.4	24.0
£100 - £119.99	27.7	10.5	10.2	0.2	17.2
£120 - £149.99 <sup>4</sup>	34.6	12.4	12.2	0.2	22.2
£150 and over	17.7	7.7	7.6	0.2	10.0
Total	317.7	113.3	110.1	3.3	204.4
Average costs allowed <sup>4</sup> (£ per week)	£71.12	£75.49	£75.86	£62.79	£68.70
Average help with childcare costs <sup>5</sup> (£ per week)	£43.67	£38.20	£38.13	£40.62	£46.70

<sup>1</sup> The non-working partner is incapacitated, in hospital or in prison<sup>2</sup> Those claiming the childcare element and with CTC above the family element.<sup>3</sup> Ages of all children in the family, not just those for whom childcare costs are incurred.<sup>4</sup> After taking account of maximum costs allowed (see Appendix B).<sup>5</sup> The difference between the award and the notional award excluding the childcare element.

Note. The estimates of the average help with childcare costs were corrected in March 2006.
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**Table 4.5 In-work single parents: hours worked and childcare.**

	<i>Thousands</i>					
	Total	Age group, or age groups, of children				
		Under 5 years only	Under 5 years plus older	5 to 9 years only	5 to 9 years plus older	10 years and older only
<b>Total single parents</b>						
Weekly hours worked:						
16-20	319.7	50.6	40.6	57.2	52.9	118.4
21-24	84.2	14.7	9.1	14.5	12.3	33.6
25-29	83.7	9.3	6.6	16.2	13.0	38.6
30-34	121.0	13.7	9.3	20.7	15.3	62.0
35-39	274.2	33.8	15.2	45.5	26.3	153.5
40 or more	135.1	16.7	7.2	21.0	12.5	77.7
Total <sup>1</sup>	1,017.8	138.7	88.0	175.1	132.3	483.7
<b>Receiving more than family element: claiming childcare element.</b>						
Weekly hours worked:						
16-20	61.3	22.1	16.2	12.0	7.1	3.8
21-24	19.0	7.9	4.1	3.7	2.0	1.3
25-29	16.1	5.2	3.2	4.3	2.0	1.4
30-34	25.4	7.8	4.9	6.6	3.5	2.6
35-39	61.3	18.9	8.7	17.5	8.8	7.4
40 or more	21.3	7.8	3.1	5.7	2.5	2.2
Total	204.4	69.7	40.2	49.7	25.9	18.9
<b>Receiving more than family element: not claiming childcare elements</b>						
Weekly hours worked:						
16-20	257.0	28.3	24.4	45.1	45.6	113.7
21-24	63.8	6.5	5.0	10.5	10.2	31.5
25-29	65.2	3.9	3.4	11.3	10.8	35.8
30-34	90.3	5.5	4.3	12.8	11.5	56.2
35-39	160.4	11.9	5.8	18.4	14.7	109.7
40 or more	78.0	6.6	3.3	9.6	7.9	50.7
Total	714.6	62.6	46.1	107.6	100.7	397.6
<b>Receiving family element, or less<sup>1</sup></b>						
Weekly hours worked:						
16-20	1.4	-	-	-	-	0.9
21-24	1.3	0.3	-	0.3	-	0.7
25-29	2.4	-	-	0.6	-	1.4
30-34	5.3	0.5	-	1.3	0.4	3.1
35-39	52.5	3.0	0.8	9.6	2.9	36.4
40+	35.8	2.3	0.8	5.7	2.1	24.8
Total	98.8	6.4	1.7	17.7	5.7	67.2

<sup>1</sup> Excluding 0.7 thousand with awards currently tapered to zero.

**Table 5.1 : In-work families benefiting from the disabled worker element.**

	<i>Thousands</i>				
	<b>Total</b>	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting <sup>1</sup>	75.2	25.3	9.4	12.8	27.8
Sole worker <sup>2</sup> is disabled	59.5	13.4	5.5	12.8	27.8
Couples both working - one disabled	14.8	11.3	3.5	-	-
Couples both working - both disabled	0.9	0.6	0.4	-	-
Total	75.2	25.3	9.4	12.8	27.8
Total disabled workers in benefiting families	76.1	25.8	9.7	12.8	27.8
Gender of disabled workers					
Female	35.1	7.4	3.1	11.5	13.2
Male	41.0	18.5	6.6	1.4	14.6
Total	76.1	25.8	9.7	12.8	27.8
Ages of disabled workers					
Under 20	0.5	-	-	-	0.4
20-29	9.8	1.6	0.5	1.2	6.5
30-39	23.8	10.1	0.9	5.4	7.4
40-49	25.0	10.6	2.3	5.3	6.9
50-59	14.2	3.0	4.6	1.0	5.7
60 or over	2.9	0.4	1.5	-	0.9
Total	76.1	25.8	9.7	12.8	27.8
Hours worked by disabled workers					
16-24	27.2	6.8	3.1	6.7	10.7
25-29	4.8	1.3	0.6	1.0	2.0
30-34	8.3	2.2	1.2	1.5	3.5
35-39	22.1	8.3	3.0	2.7	8.2
40 or more	13.6	7.3	1.9	1.1	3.4
Total	76.1	25.8	9.7	12.8	27.8

<sup>1</sup> Those claiming the disabled worker element who (a) have children and have CTC above the family element, or (b) have no children and have a positive WTC award. Disabled workers includes those who are severely disabled and who are also included in Table 5.3.

<sup>2</sup> Throughout this table, "worker" means an adult working for at least 16 hours per week.

**Table 5.2 : In-work families benefiting from the disabled child element.***Thousands*

	Total	Couples		Singles	
		One disabled child	2+ disabled children	One disabled child	2+ disabled children
Total families benefiting <sup>1,2</sup>	103.1	73.0	5.6	23.4	1.1
Family size					
One child	21.4	12.8	-	8.6	-
Two children	44.9	32.5	2.2	9.8	0.5
Three children	25.6	19.4	2.0	3.9	0.3
Four children	8.1	6.1	0.9	0.8	-
Five or more children	3.1	2.3	0.5	-	-
Total	103.1	73.0	5.6	23.4	1.1
Number of disabled children in benefiting families	110.6	73.0	11.6	23.4	2.6
Also with the childcare element	8.0	3.0	0.2	4.5	-
Also with the disabled worker element	3.1	1.9	0.2	0.9	-

<sup>1</sup> Those with the disabled child element and with CTC above the family element. Disabled children includes those who are severely disabled and included in Table 5.4.

<sup>2</sup> In addition, about 100,000 families out of work received the higher level of support for such children through benefits, about two thirds of them headed by single adults (*these estimates are projected forward from November 2003, and do not fall under National Statistics*).

**Table 5.3 : In-work families benefiting from the severely disabled adult element.***Thousands*

	Total			Couples		Singles	
	Total	With children	Without children	With children	Without children	With children	Without children
Total families benefiting <sup>1</sup>	51.5	33.7	17.9	29.5	9.6	4.1	8.3
Family size							
No children	17.9	-	17.9	-	9.6	-	8.3
One child	15.0	15.0	-	12.7	-	2.3	-
Two children	13.2	13.2	-	11.7	-	1.4	-
Three children	4.3	4.3	-	4.0	-	0.3	-
Four children	0.9	0.9	-	0.8	-	-	-
Five or more children	0.3	0.3	-	0.2	-	-	-
Total	51.5	33.7	17.9	29.5	9.6	4.1	8.3
Hours worked by sole or main worker							
16-24	10.3	6.3	4.0	4.3	0.9	2.1	3.1
25-29	2.2	1.4	0.8	1.1	0.2	0.3	0.6
30-34	5.3	2.5	2.8	2.2	1.8	0.4	1.0
35-39	17.6	11.2	6.4	10.2	3.9	1.0	2.5
40 or more	16.1	12.2	3.9	11.8	2.8	0.4	1.1
Total	51.5	33.7	17.9	29.5	9.6	4.1	8.3
Total severely disabled adults in benefiting families	52.7	34.4	18.3	30.2	10.0	4.1	8.3
Also with childcare element	2.1	2.1	-	1.4	-	0.7	-
Also with disabled worker element	25.5	13.7	11.8	9.6	3.5	4.1	8.3

<sup>1</sup> Those with the severely disabled adult element who (a) have children and have CTC above the family element, or (b) have no children and have a positive WTC award.

**Table 5.4 : In-work families benefiting from the severely disabled child element.***Thousands*

	Total	Couples	Singles
Total families benefiting <sup>1,2</sup>	46.7	37.0	9.7
Family size			
One child	8.9	5.7	3.2
Two children	20.3	16.2	4.1
Three children	11.9	10.1	1.8
Four children	3.9	3.5	0.4
Five or more children	1.7	1.6	-
Total	46.7	37.0	9.7
Hours worked by main worker			
16-24	8.2	3.2	4.9
25-29	1.6	0.7	0.9
30-34	3.0	1.9	1.1
35-39	14.4	12.5	1.9
40 or more	19.6	18.7	0.9
Total	46.7	37.0	9.7
Total severely disabled children in benefiting families	49.4	39.3	10.1
Also with childcare element	3.7	1.5	2.2
Also with disabled worker element	1.3	0.9	0.5

<sup>1</sup> Those with the severely disabled child element and with CTC above the family element.

<sup>2</sup> In addition, about 50,000 families out of work received the higher level of support for such children through benefits, about two thirds of them headed by single adults (*these estimates are projected forward from November 2003, and do not fall under National Statistics*).

**Table 6.1 : In-work families with awards: ranges of incomes used to taper awards.**

	<i>Thousands</i>							
	Range of income used to taper awards							
	Total	Up to £5,060	£5,061 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £50,000	Over £50,000
<b>Total</b>	4,767.6	614.7	616.2	1,106.3	1,094.7	772.3	379.8	183.7
<b>With children</b>								
Receiving WTC and CTC	1,589.0	547.3	506.9	510.9	22.9	0.9	-	-
Receiving CTC only	2,717.2	-	-	457.4	1,023.1	745.3	368.6	122.8
Above family element	704.4	-	-	412.5	275.5	15.5	1.0	-
Family element	1,890.0	-	-	45.0	747.6	729.8	367.6	-
Below family element	122.8	-	-	-	-	-	-	122.8
Receiving neither <sup>1</sup>	54.4	-	-	-	-	-	-	54.4
<b>Total</b>	4,360.6	547.3	506.9	968.3	1,046.0	746.2	368.6	177.2
<b>Without children</b>								
Receiving WTC	234.9	67.4	109.3	57.8	0.5	-	-	-
Other <sup>1</sup>	172.1	-	-	80.2	48.3	26.0	11.2	6.4
<b>Total</b>	407.1	67.4	109.3	138.0	48.8	26.0	11.2	6.4
<b>Income reported<sup>2</sup>:</b>								
PY income only	3,298.3	295.3	392.5	693.1	810.3	644.2	320.7	142.3
Also CY income	1,469.3	319.4	223.7	413.2	284.4	128.0	59.1	41.4
<b>Total</b>	4,767.6	614.7	616.2	1,106.3	1,094.7	772.2	379.8	183.7
<b>Year of income used<sup>2</sup>:</b>								
<b>PY income used</b>								
No CY income reported	3,298.3	295.3	392.5	693.1	810.3	644.2	320.7	142.3
CY income up to £2,500 above PY income	420.5	200.7	55.9	83.3	48.4	20.5	8.3	3.4
<b>CY income used</b>								
<b>Lower than PY income</b>								
Increasing award value	415.7	48.8	90.4	180.1	54.3	14.8	19.3	8.0
Not affecting award value <sup>3</sup>	174.3	8.7	-	12.2	88.2	53.2	10.4	1.6
<b>Over £2500 above PY income</b>								
Reducing award value	346.5	-	77.4	136.5	79.5	19.7	5.5	27.8
Not affecting award value <sup>3</sup>	112.3	61.2	-	1.1	14.0	19.8	15.6	0.6
<b>Total</b>	4,767.6	614.7	616.2	1,106.3	1,094.7	772.3	379.8	183.7
<b>Sole or main worker:</b>								
Employee	4,128.6	499.2	512.7	941.3	966.4	699.4	346.0	163.6
Self employed	639.1	115.5	103.6	165.0	128.3	72.8	33.8	20.0
<b>Total</b>	4,767.6	614.7	616.2	1,106.3	1,094.7	772.3	379.8	183.7

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>2</sup> "PY income" is income in 2001-02; "CY income" is estimated income in 2003-04. Where CY income is more than £2,500 above PY income, CY income less £2,500 is used. See the Technical Note.

<sup>3</sup> Even where CY incomes are below PY incomes, or are more than £2,500 above PY incomes, awards may remain at the maximum, at the family level or tapered to zero.

**Table 6.2 In-work families with awards; awards not reduced through tapering.**

	<i>Thousands</i>		
	<b>Total</b>	Receiving WTC and CTC	Receiving WTC only
Total <sup>1</sup>	614.7	547.3	67.4
<b>Family size</b>			
All families			
No children	67.4	-	67.4
One child	240.1	240.1	-
Two children	195.6	195.6	-
Three children	76.8	76.8	-
Four children	25.0	25.0	-
Five or more children	9.9	9.9	-
Total	614.7	547.3	67.4
Couples			
No children	13.5	-	13.5
One child	58.0	58.0	-
Two children	69.5	69.5	-
Three children	38.4	38.4	-
Four children	16.0	16.0	-
Five or more children	7.6	7.6	-
Total	203.1	189.5	13.5
Singles			
No children	53.8	-	53.8
One child	182.1	182.1	-
Two children	126.1	126.1	-
Three children	38.3	38.3	-
Four children	9.0	9.0	-
Five or more children	2.3	2.3	-
Total	411.6	357.8	53.8

<sup>1</sup> That is with annual incomes for tapering up to the first income threshold (£5,060).

**Table 7.1 In-work families - chosen frequency of payment, and payees, of CTC.***Thousands*

	Total	Couples		Singles	
		Female Payee <sup>1</sup>	Male Payee <sup>1</sup>	Female	Male
<b>Chosen frequency of payment<sup>2</sup></b>					
<b>All families receiving CTC</b>					
Weekly	1,322.7	710.3	131.5	450.6	30.3
Four weekly	2,804.7	2,029.4	290.8	436.4	48.1
Frequency not known <sup>3</sup>	178.9	109.8	16.7	45.9	6.6
Total	4,306.2	2,849.6	438.9	932.9	84.9
<b>Above family element</b>					
Weekly	1,090.9	526.7	93.6	443.5	27.2
Four weekly	1,098.2	607.7	89.9	373.3	27.3
Frequency not known <sup>3</sup>	104.3	47.7	8.9	42.7	5.0
Total	2,293.4	1,182.0	192.4	859.6	59.4
<b>At or below family element</b>					
Weekly	231.8	183.7	37.9	7.1	3.2
Four weekly	1,706.5	1,421.8	200.8	63.1	20.8
Frequency not known <sup>3</sup>	74.5	62.1	7.7	3.1	1.6
Total	2,012.8	1,667.6	246.5	73.3	25.5
<b>Couples - female works longest</b>					
Weekly	97.2	75.8	21.3	-	-
Four weekly	210.4	171.4	39.0	-	-
Frequency not known <sup>3</sup>	16.3	13.8	2.5	-	-
Total	323.8	261.0	62.8	-	-
<b>Couples - male works longest</b>					
Weekly	715.0	610.1	104.9	-	-
Four weekly	1,942.3	1,716.2	226.1	-	-
Frequency not known <sup>3</sup>	96.7	83.9	12.9	-	-
Total	2,754.1	2,410.2	343.9	-	-
<b>Couples - equal hours<sup>4</sup></b>					
Weekly	29.6	24.4	5.2	-	-
Four weekly	167.5	141.9	25.6	-	-
Frequency not known <sup>3</sup>	13.5	12.1	1.4	-	-
Total	210.6	178.4	32.2	-	-

<sup>1</sup> The main carer of the children, as nominated in the claim. See the Technical Note.

<sup>2</sup> As chosen in the claim. This table, as all others, includes as "recipients" families where adjustments to modelled awards, made to eliminate or minimise prospective overpayments for the year, have reduced to zero the actual rate of payment at the reference date. See the Technical Note.

<sup>3</sup> The data giving the frequency for these families were not copied to the data base used to produce these tables.

<sup>4</sup> Couples where the two partners work the same number of hours.

**Table 8.1 In-work families with awards; combination and level of payment by region.**

	<i>Thousands</i>							
	Total	With children				Without children		
		Receiving WTC and CTC	Receiving CTC only More than family element	Family element	Less than family element	Receiving neither <sup>1</sup>	Receiving WTC	Other <sup>1</sup>
<b>All families</b>								
<b>United Kingdom<sup>2</sup></b>	4,767.6	1,589.0	704.4	1,890.0	122.8	54.4	234.9	172.1
<b>England</b>	3,919.0	1,291.0	584.8	1,574.0	103.7	46.8	179.9	139.0
North East	237.4	85.9	30.7	84.5	4.2	1.6	18.9	11.5
North West	593.1	217.3	82.7	218.6	13.4	5.5	33.5	22.1
Yorks & The Humber	448.1	163.2	64.2	166.8	8.3	3.5	25.1	17.0
East Midlands	374.5	121.4	59.5	149.1	8.5	3.7	18.8	13.4
West Midlands	450.8	156.1	69.9	175.1	10.1	4.1	20.5	15.2
East	421.0	115.8	66.0	191.5	13.8	6.5	14.4	13.1
London	403.5	145.8	57.8	155.1	14.0	6.6	10.9	13.2
South East	577.1	157.4	85.8	266.0	21.8	10.6	17.2	18.4
South West	413.5	128.1	68.2	167.2	9.6	4.6	20.6	15.2
<b>Wales</b>	256.7	93.0	37.7	92.7	4.5	1.9	17.2	9.7
<b>Scotland</b>	431.1	144.8	57.0	167.7	10.9	4.1	28.6	18.1
<b>Northern Ireland</b>	150.4	57.8	22.9	51.0	3.6	1.5	8.4	5.1
Foreign and not known	10.5	2.4	2.1	4.6	0.2	-	0.8	0.2
<b>Couples</b>								
<b>United Kingdom<sup>2</sup></b>	3,515.7	760.7	613.8	1,792.2	121.8	53.7	74.2	99.3
<b>England</b>	2,915.7	629.1	508.8	1,490.1	102.8	46.1	58.0	80.7
North East	166.5	40.0	27.4	81.0	4.2	1.6	6.1	6.1
North West	422.3	101.6	71.7	207.6	13.3	5.5	10.2	12.5
Yorks & The Humber	330.5	83.5	57.2	159.6	8.3	3.5	8.3	10.2
East Midlands	286.2	62.0	54.2	142.8	8.4	3.7	6.5	8.5
West Midlands	340.7	80.9	62.4	167.3	10.0	4.0	6.9	9.0
East	329.7	56.5	58.4	182.3	13.7	6.4	4.4	7.9
London	275.2	67.6	41.5	136.5	13.8	6.5	3.0	6.4
South East	445.7	71.5	74.1	252.1	21.6	10.5	5.2	10.8
South West	318.9	65.6	61.9	160.9	9.5	4.5	7.2	9.3
<b>Wales</b>	186.8	46.6	33.2	88.8	4.5	1.9	6.0	5.7
<b>Scotland</b>	295.5	54.7	49.0	159.8	10.8	4.1	7.3	9.8
<b>Northern Ireland</b>	109.2	28.8	20.7	49.0	3.6	1.5	2.6	2.9
Foreign and not known	8.5	1.4	2.0	4.5	0.2	-	0.2	0.2
<b>Singles</b>								
<b>United Kingdom<sup>2</sup></b>	1,252.0	828.3	90.6	97.8	1.0	0.7	160.8	72.8
<b>England</b>	1,003.4	661.9	75.9	83.9	0.9	0.6	121.9	58.3
North East	70.9	45.9	3.2	3.6	-	-	12.8	5.4
North West	170.8	115.7	11.0	11.0	-	-	23.2	9.6
Yorks & The Humber	117.6	79.7	7.0	7.3	-	-	16.8	6.8
East Midlands	88.3	59.4	5.3	6.3	-	-	12.3	4.9
West Midlands	110.2	75.2	7.4	7.7	-	-	13.6	6.1
East	91.4	59.3	7.6	9.2	-	-	9.9	5.2
London	128.3	78.3	16.4	18.7	-	-	7.9	6.8
South East	131.4	85.9	11.7	13.9	-	-	11.9	7.6
South West	94.6	62.5	6.4	6.3	-	-	13.5	5.9
<b>Wales</b>	69.8	46.3	4.4	3.9	-	-	11.2	4.0
<b>Scotland</b>	135.6	90.1	8.0	7.9	-	-	21.3	8.3
<b>Northern Ireland</b>	41.2	29.0	2.2	2.0	-	-	5.8	2.2
Foreign and not known	2.0	1.1	-	-	-	-	0.6	-

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>2</sup> Including foreign and not known.

Table 8.2

## In-work families with awards; recipients and their children by region.

Thousands

	Total (with or without children)		Current recipients with children			
	All with awards	Recipient families ( <i>with positive awards</i> )	With CTC more than the family element		With CTC at or below the family element	
			Families	Children	Families	Children
<b>All families</b>						
<b>United Kingdom<sup>1</sup></b>	4,767.6	4,541.1	2,293.4	4,380.8	2,012.8	3,287.3
<b>England</b>	3,919.0	3,733.3	1,875.8	3,607.2	1,677.7	2,741.1
North East	237.4	224.2	116.6	209.9	88.8	137.0
North West	593.1	565.5	300.0	565.5	232.0	370.7
Yorks & The Humber	448.1	427.6	227.4	432.0	175.2	277.0
East Midlands	374.5	357.4	181.0	347.7	157.6	255.5
West Midlands	450.8	431.5	225.9	441.9	185.1	298.5
East	421.0	401.5	181.8	357.7	205.3	344.6
London	403.5	383.7	203.7	397.9	169.1	277.0
South East	577.1	548.1	243.2	474.4	287.8	486.1
South West	413.5	393.7	196.3	380.1	176.8	294.7
<b>Wales</b>	256.7	245.0	130.6	244.1	97.2	156.2
<b>Scotland</b>	431.1	409.0	201.8	358.5	178.6	287.2
<b>Northern Ireland</b>	150.4	143.7	80.7	161.5	54.6	94.7
Foreign and not known	10.5	10.1	4.5	9.5	4.8	8.1
<b>Couples</b>						
<b>United Kingdom<sup>1</sup></b>	3,515.7	3,362.6	1,374.4	2,911.9	1,914.0	3,162.2
<b>England</b>	2,915.7	2,788.9	1,138.0	2,419.0	1,592.9	2,633.7
North East	166.5	158.7	67.4	134.5	85.2	132.4
North West	422.3	404.4	173.3	365.3	220.9	356.9
Yorks & The Humber	330.5	316.9	140.7	294.2	167.8	268.0
East Midlands	286.2	274.0	116.2	242.8	151.3	247.5
West Midlands	340.7	327.6	143.3	308.7	177.3	288.7
East	329.7	315.4	114.9	248.6	196.0	332.5
London	275.2	262.3	109.0	240.2	150.3	253.9
South East	445.7	424.5	145.6	315.2	273.7	467.4
South West	318.9	305.0	127.4	269.4	170.4	286.6
<b>Wales</b>	186.8	179.2	79.9	164.1	93.3	151.2
<b>Scotland</b>	295.5	281.6	103.7	209.3	170.6	277.2
<b>Northern Ireland</b>	109.2	104.7	49.6	112.0	52.6	92.2
Foreign and not known	8.5	8.2	3.3	7.6	4.6	7.9
<b>Singles</b>						
<b>United Kingdom<sup>1</sup></b>	1,252.0	1,178.5	919.0	1,468.9	98.8	125.1
<b>England</b>	1,003.4	944.5	737.8	1,188.2	84.8	107.4
North East	70.9	65.5	49.1	75.4	3.6	4.6
North West	170.8	161.1	126.7	200.3	11.1	13.8
Yorks & The Humber	117.6	110.8	86.6	137.8	7.4	9.0
East Midlands	88.3	83.3	64.7	104.9	6.4	8.0
West Midlands	110.2	104.0	82.6	133.2	7.8	9.8
East	91.4	86.1	66.9	109.1	9.3	12.1
London	128.3	121.4	94.6	157.8	18.8	23.2
South East	131.4	123.6	97.6	159.2	14.1	18.8
South West	94.6	88.7	68.9	110.7	6.3	8.1
<b>Wales</b>	69.8	65.8	50.7	80.0	3.9	5.0
<b>Scotland</b>	135.6	127.4	98.1	149.2	8.0	10.0
<b>Northern Ireland</b>	41.2	39.0	31.2	49.5	2.0	2.5
Foreign and not known	2.0	1.9	1.2	1.9	-	-

<sup>1</sup> Including foreign and not known.

**Table 8.3 In-work families with awards; beneficiaries of the childcare, disabled child and disabled worker elements by region.**

	Benefiting from childcare element <sup>1</sup>				Benefiting from disabled child element <sup>1</sup>	Benefiting from disabled worker element	
	Total	Couples	Singles	Average help with childcare costs <sup>3</sup> (£ per week)		-----	
						With children <sup>1</sup>	Without children <sup>2</sup>
<b>United Kingdom<sup>4</sup></b>	317.7	113.3	204.4	£43.67	103.1	38.1	37.1
<b>England</b>	263.3	94.7	168.6	£44.01	83.3	29.2	28.3
North East	13.3	4.6	8.6	£42.55	5.3	2.1	2.6
North West	48.6	18.1	30.5	£42.99	12.5	5.6	5.5
Yorks & The Humber	30.0	11.5	18.4	£40.79	9.3	3.4	3.4
East Midlands	24.9	10.2	14.8	£42.77	7.8	3.0	2.7
West Midlands	32.0	11.9	20.1	£42.37	9.9	3.7	3.2
East	22.0	8.0	14.1	£43.85	9.3	2.5	2.6
London	33.0	6.9	26.1	£56.92	8.0	3.0	1.9
South East	33.0	12.1	20.9	£42.96	12.4	3.1	3.2
South West	26.5	11.5	15.0	£38.69	8.8	2.9	3.3
<b>Wales</b>	14.2	5.8	8.5	£38.93	6.0	3.0	2.7
<b>Scotland</b>	30.3	9.3	21.1	£41.26	9.0	3.4	4.2
<b>Northern Ireland</b>	9.4	3.4	6.0	£49.28	4.6	2.4	1.9
Foreign and not known	0.4	0.2	-	£41.34	0.2	-	-

<sup>1</sup> Families with the relevant element and with CTC awards above the family element.

<sup>2</sup> Families with the disabled worker element and with positive WTC awards.

<sup>3</sup> The difference between the award and the notional award excluding the childcare element.

<sup>4</sup> Including foreign and not known.

Note. The estimates of the average help with childcare costs were corrected in March 2006.

## **Technical note: Entitlement and level of receipt**

### **Current entitlement**

There is a single claim form covering both Child and Working Tax Credits, and entitlement is calculated jointly. Awards run to the end of the tax year, and are based on the element values, thresholds, etc shown at Appendix B.

An annual award is calculated by summing the various elements to which the family is entitled and reducing the resulting maximum award if the family's annual income (see below) exceeds the first income threshold. The reduction is 37 per cent of the excess over the threshold. Awards of CTC are not, however, reduced below the level of the family element unless the annual income exceeds the second threshold of £50,000. Once the income exceeds the second threshold the award is further reduced by £1 for every £15 of income over the threshold.

### **Annual income and tapering of awards**

For 2003-04 awards, the initial calculation of a family's entitlement is based on its relevant income in 2001-02, which is reported on the claim form. Relevant income comprises gross annual taxable income from social security benefits (except pensions) and from employment or self employment, less pension contributions; plus annual income from savings, property, state and private pensions and other sources (but excluding maintenance) in excess of £300. For claims by couples, entitlement is based on their joint annual income.

Final entitlement for 2003-04 is based on 2003-04 income if that is lower than the income in 2001-02, or exceeds it by more than £2,500. However, the first £2,500 of a rise in income in 2003-04 (compared with 2001-02) is disregarded in calculating the tax credit due for that year. At any time after the initial claim the family can report an estimate of its income in 2003-04 and the award will be recalculated using this income. After the end of the year the award is finalised when the 2003-04 income is known.

### **Changes of circumstances**

A family's circumstances (number of children, hours worked, childcare costs, disabilities etc) can change within the year. To calculate the annual award, the year is then split into the periods between which the family's circumstances changed. Entitlement is calculated for each period, based on the annual values shown in Appendix B but scaled down to the number of days in the period. The rate of entitlement attributed to each case for this publication is that for the period spanning the reference date.

**Backdating**

Initial claims can be backdated by up to three months. Changes of circumstance that can potentially increase the value of awards are backdated to when they occurred, or to a date three months before they were reported, whichever is later. Changes that can potentially reduce the value of awards are backdated to when they occurred. However, none of these backdated changes affect the figures in these tables, which are for the reference date and based on information taken into account by the reference date.

**Receipt of CTC and WTC awards, and level of CTC**

The rate of receipt attributed to each sample family is the entitlement modelled using the information on circumstances and income taken into account by the reference date. The actual amount received in each payment can also be affected by reductions made to eliminate or minimise prospective overpayments for the year. These can arise when backdated changes of circumstances that reduce awards, or higher incomes, are reported.

Families without children can only receive WTC. Out-of-work families with children can only receive CTC. The maximum award (before tapering) of in-work families with children includes both WTC and CTC. The tapering is deemed to reduce WTC first, so families for which the reduction through tapering exceeds the modelled level of WTC are shown as receiving CTC only.

**Payees in couples; and frequency of payment.**

For couples, CTC (plus any WTC up to the level of the childcare element) is paid to the main carer of the children, as nominated in the claim. WTC (in excess of any childcare element) is paid to the adult working for at least 16 hours per week. If both work for at least 16 hours per week then the couple can nominate the payee.

Families are asked to choose between weekly and four-weekly payment of CTC and WTC (separately). However, if the WTC payee is an employee then WTC is normally paid via the employer (except for a six week lead in period, during which payment is every two weeks).

**Main worker**

This is defined as the adult working the most hours.

## Appendix A: Sampling method and sampling error

The tables are based on a random sample of families with CTC or WTC awards at the reference date. The sample comprises 10 per cent of such single adults (with or without children) and 20 per cent of such couples. Each figure in the tables is derived by weighting the relevant sample cases by the inverses of these sampling fractions<sup>1</sup>.

The figures in the tables are therefore estimates, but we know how accurate they are. For example, suppose that there are 100,000 couples with a characteristic. This number is not known, and we are to estimate it via the sample. Each couple is sampled with a probability of 0.2. Statistical theory says that there is a 95 per cent probability that the number sampled will lie between 19,752 and 20,248, and that the resulting estimate will lie between 98,760 and 101,240. At least approximately, then, where an estimate of 100,000 is derived from the sample, the true figure lies between these figures, with a 95 per cent probability. That is, the "95 per cent confidence interval" for the estimate is the estimate itself plus or minus 1,240.

The width of the confidence interval varies with the size of the estimate and the sampling fraction, as shown in the table below. For estimates that comprise a mixture of couples and single adults, the figures will lie between the two sets shown, according to the mix.

<b>Confidence intervals for estimates of families with CTC or WTC awards</b>				
<b>Estimated value</b>	<b>95% confidence interval</b>		<b>As % of the estimate</b>	
	<b>Couples</b>	<b>Single adults</b>	<b>Couples</b>	<b>Single adults</b>
'000	'000	'000		
1	± 0.1	± 0.2	± 12%	± 19%
2	± 0.2	± 0.3	± 8%	± 12%
5	± 0.3	± 0.4	± 6%	± 8%
10	± 0.4	± 0.6	± 4%	± 6%
25	± 0.6	± 0.9	± 2.5%	± 4%
50	± 0.9	± 1.3	± 1.8%	± 2.6%
100	± 1.2	± 1.9	± 1.2%	± 1.9%
250	± 2.0	± 2.9	± 0.8%	± 1.2%
500	± 2.8	± 4.2	± 0.6%	± 0.8%
1,000	± 3.9	± 5.9	± 0.4%	± 0.6%

<sup>1</sup> Each case is further weighted so that the overall total equals an independent count of families with awards.

**Appendix B: CTC and WTC elements and thresholds**

	Annual rate (£), except where specified
	2003-04
<b>Child Tax Credit</b>	
Family element	545
Family element, baby addition <sup>1</sup>	545
Child element <sup>2</sup>	1,445
Disabled child additional element <sup>3</sup>	2,155
Severely disabled child additional element <sup>4</sup>	865
<b>Working Tax Credit</b>	
Basic element	1,525
Couples and lone parent element	1,500
30 hour element <sup>5</sup>	620
Disabled worker element	2,040
Severely disabled adult element	865
50+ return to work payment <sup>6</sup>	
16 but less than 30 hours per week	1,045
at least 30 hours per week	1,565
Childcare element	
Maximum eligible costs allowed (£ per week)	
Eligible costs incurred for 1 child	135
Eligible costs incurred for 2+ children	200
<i>Percentage of eligible costs covered</i>	70%
<b>Common features</b>	
First income threshold <sup>7</sup>	5,060
<i>First withdrawal rate</i>	37%
Second income threshold <sup>8</sup>	50,000
<i>Second withdrawal rate</i>	1 in 15
First income threshold for those entitled to Child Tax Credit only <sup>9</sup>	13,230
Minimum award payable	26

<sup>1</sup> Payable to families for any period during which they have one or more children aged under 1.

<sup>2</sup> Payable for each child up to 31 August after their 16th birthday, and for each young person for any period in which they are aged under 19 and in full-time non-advanced education, or under 18 and in their first 20 weeks of registration with the Careers service or Connexions.

<sup>3</sup> Payable in addition to the child element for each disabled child.

<sup>4</sup> Payable in addition to the disabled child element for each severely disabled child.

<sup>5</sup> Payable for any period during which normal hours worked (for a couple, summed over the two partners) is at least 30 per week.

<sup>6</sup> Payable for each qualifying adult for the first 12 months following a return to work after 5 April 2003.

<sup>7</sup> Income is net of pension contributions, and excludes Child Benefit, Housing benefit, Council tax benefit, maintenance and the first £300 of family income other than from work or benefits. The award is reduced by the excess of income over the first threshold, multiplied by the first withdrawal rate.

<sup>8</sup> For those entitled to the Child Tax Credit, the award is reduced only down to the family element, plus the baby addition where relevant, less the excess of income over the second threshold multiplied by the second withdrawal rate.

<sup>9</sup> Those also receiving Income Support, income-based Jobseeker's Allowance or Pension Credit are passported to maximum CTC with no tapering.