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# **Child and Working Tax Credits Statistics**

**December 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 Statistics

## December 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) in the first year of work, having returned to work 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 3 December 2004 (the "reference date") 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, and on their 2003-04 or 2004-05 incomes, taken into account by that date. For some families, this is not the same as the amount received at that date. 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 2004-05 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.)

Some families are receiving this support via CTC but are also receiving child allowances via IS/JSA (their IS/JSA awards are reduced by the value of the CTC).

Families currently receiving this support only via IS/JSA are due to be migrated to receive this support via CTC, after which all child allowances in IS/JSA will be removed.

The tables in Sections 1 and 2 cover these families, as well as those with tax credit awards 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 number receiving child support only via IS/JSA is based on the total number of families with children receiving IS/JSA at August 2004, with projections forward to December 2004. Estimates of the numbers also receiving CTC are then 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). Section 8 shows analyses of in-work families with awards living in each country of the United Kingdom, and in each Government Office Region in England. The numbers in Table 8.2 are further subdivided by local authority (down to district level) and by parliamentary constituency in "Child and Working Tax Credit Statistics. Geographical analyses. December 2004". That publication also contains details of the method used to allocate individual families to local areas, and how the regions are defined in terms of local authorities.

#### Changes to Tables 1.1 and 2.3

Table 1.1 has been re-cast to also show the number of in-work recipient families.

In previous issues of this publication Table 2.3 has included all families with tax credit awards. It is now apparent that most users would prefer it to be restricted to families actually benefiting from tax credits. The coverage has therefore been changed to exclude families whose awards are tapered to zero.

## 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 3rd December 2004:

5.9 million families, containing 10.0 million children, were tax credit recipients or were receiving the equivalent child support through benefits<sup>1</sup>;

These comprised:

5.7 million families with children receiving CTC, or the equivalent via benefits:

- 1.3 million in which no adult was in work (almost all such families receive the maximum CTC, or the equivalent via benefits)
- 1.49 million in work receiving the maximum CTC, and also receiving WTC
- 0.69 million in work receiving less than the maximum CTC, but more than the family element
- 1.96 million in work receiving the family element of CTC
- 0.12 million in work receiving less than the family element of CTC.

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

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

2.2 million were single adults (2.0 million had children).

Later tables show that:

331 thousand families were benefiting from the childcare element of WTC; they were receiving an average of £46 per week help with their childcare costs;

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

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

<sup>1</sup> Includes 0.8 million families with children receiving out of work benefits but not CTC. 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 December 2004.**

|                    | Total <sup>1</sup> |                    |       | Not in work <sup>1</sup> | In work with CTC or WTC awards |                        |               |       |                    |             |       |       |
|--------------------|--------------------|--------------------|-------|--------------------------|--------------------------------|------------------------|---------------|-------|--------------------|-------------|-------|-------|
|                    | In receipt         |                    | Total |                          | In receipt (positive awards)   |                        |               |       | Other <sup>2</sup> |             | Total |       |
|                    | With WTC and CTC   | Other <sup>2</sup> |       |                          | With WTC                       | With CTC only          | With WTC only | Total | With children      | No children |       |       |
|                    |                    |                    |       |                          | More than family element       | Family element or less |               |       |                    |             |       |       |
| -----millions----- |                    |                    |       | -----thousands-----      |                                |                        |               |       |                    |             |       |       |
| 11 Jul 2003        | 5.5                | 0.1                | 5.6   | 1.4                      | 1,465                          | 647                    | 1,851         | 121   | 4,084              | 45          | 60    | 4,190 |
| 3 Oct 2003         | 5.7                | 0.2                | 5.9   | 1.4                      | 1,481                          | 663                    | 1,934         | 200   | 4,278              | 49          | 173   | 4,499 |
| 5 Jan 2004         | 5.9                | 0.2                | 6.1   | 1.4                      | 1,548                          | 687                    | 1,973         | 215   | 4,423              | 51          | 166   | 4,640 |
| 5 Apr 2004         | 6.0                | 0.2                | 6.2   | 1.4                      | 1,589                          | 704                    | 2,013         | 235   | 4,541              | 54          | 172   | 4,768 |
| 3 Dec 2004         | 5.9                | 0.4                | 6.3   | 1.3                      | 1,492                          | 694                    | 2,075         | 258   | 4,518              | 104         | 327   | 4,948 |

Note: Between each April and December families can cease to be eligible for tax credits, or their awards can become tapered to zero, (a) at 31 August if their only qualifying child is aged 16 or over and leaves full-time non-advanced education during the summer, (b) if the income in the previous year reported in their Annual Declaration is higher than the income used earlier, or (c) in the autumn if they are required to provide details for the previous year in an Annual Declaration but fail to do so. This introduces some seasonality into the figures.

<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 August 2004, 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.

**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>                                     | 6.3   | 4.9                       | 1.3  |
| Recipients <sup>2</sup>  | 5.9   | 4.5                       | 1.3  |
| Others with awards <sup>3</sup>                                    | 0.4   | 0.4                       | -  |
| Families with children receiving benefits but not CTC <sup>2</sup> | 0.8   | -                         | 0.8  |
| <b>Thousands</b>   |       |                           |  |
| With CTC or WTC awards   |       |                           |  |
| Total with awards  | 5,471 | 4,948                     | 523  |
| Recipients   | 5,040 | 4,518                     | 522  |
| Others with awards <sup>3</sup>                                    | 431   | 430                       | 1  |

<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 August 2004, 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>          | 6.3                  | 4.0     | 2.3     | 10.2                                       |
| Total recipients                        | 5.9                  | 3.7     | 2.2     | 10.0                                       |
| Not in work <sup>1</sup>                | 1.3                  | 0.3     | 1.0     | 2.5  |
| In work with awards                     | 4.9                  | 3.6     | 1.3     | 7.6  |
| In work recipients                      | 4.5                  | 3.3     | 1.2     | 7.5  |
| <b>Families with children</b>           |                      |         |         |  |
| Total with awards <sup>1</sup>          | 5.7                  | 3.7     | 2.0     | 10.2                                       |
| Total recipients                        | 5.6                  | 3.6     | 2.0     | 10.0                                       |
| Not in work <sup>1</sup>                | 1.3                  | 0.3     | 1.0     | 2.5  |
| In work with awards                     | 4.4                  | 3.3     | 1.0     | 7.6  |
| In work recipients                      | 4.3                  | 3.2     | 1.0     | 7.5  |
| <b>In work families</b>                 |                      |         |         |  |
| -----Thousands-----                     |                      |         |         |  |
| In work with awards                     | 4,948.4              | 3,612.7 | 1,335.7 | 7,634.8                                    |
| With children                           | 4,363.9              | 3,332.7 | 1,031.2 | 7,634.8                                    |
| No children                             | 584.5                | 280.0   | 304.5   | -  |
| In work recipients                      | 4,518.1              | 3,309.5 | 1,208.6 | 7,455.3                                    |
| With children                           | 4,260.5              | 3,230.4 | 1,030.1 | 7,455.3                                    |
| Receiving WTC <sup>2</sup> and CTC      | 1,491.9              | 670.8   | 821.1   | 2,683.0                                    |
| Receiving CTC only                      | 2,768.6              | 2,559.6 | 209.0   | 4,772.3                                    |
| More than family element                | 693.8                | 595.2   | 98.6    | 1,471.4                                    |
| Family element                          | 1,959.3              | 1,849.8 | 109.5   | 3,103.3                                    |
| Less than family element                | 115.5                | 114.6   | 1.0     | 197.6                                      |
| No children (receiving WTC only)        | 257.6                | 79.0    | 178.6   | -  |
| Others in work with awards <sup>3</sup> | 430.3                | 303.2   | 127.1   | 179.4                                      |
| With children                           | 103.5                | 102.3   | 1.2     | 179.4                                      |
| No children                             | 326.8                | 200.9   | 125.9   | -  |

<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 August 2004, 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 64.3 thousand families (33.8 thousand couples and 30.5 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 benefiting from CTC or WTC, 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   | 0.4                | 0.1                      | 0.3     | 0.2                | 0.0                      | 0.2     | 0.3                | 0.1                      | 0.1     |
| 30-34   | 1.0                | 0.3                      | 0.7     | 0.5                | 0.0                      | 0.5     | 0.4                | 0.3                      | 0.2     |
| 35-39   | 1.3                | 0.2                      | 1.1     | 0.9                | 0.1                      | 0.8     | 0.4                | 0.2                      | 0.3     |
| 40-49   | 2.2                | 0.4                      | 1.8     | 1.5                | 0.1                      | 1.4     | 0.6                | 0.2                      | 0.4     |
| 50 and over                                   | 0.6                | 0.1                      | 0.5     | 0.5                | 0.0                      | 0.4     | 0.2                | 0.1                      | 0.1     |
| Total   | 5.9                | 1.3                      | 4.5     | 3.7                | 0.3                      | 3.3     | 2.2                | 1.0                      | 1.2     |
| <b>Family size</b>                            |                    |                          |         |                    |                          |         |                    |                          |         |
| No children                                   | 0.3                | -                        | 0.3     | 0.1                | -                        | 0.1     | 0.2                | -                        | 0.2     |
| One child                                     | 2.5                | 0.6                      | 1.9     | 1.5                | 0.2                      | 1.3     | 1.0                | 0.5                      | 0.6     |
| Two children                                  | 2.2                | 0.4                      | 1.7     | 1.5                | 0.1                      | 1.4     | 0.7                | 0.3                      | 0.3     |
| Three children                                | 0.7                | 0.2                      | 0.5     | 0.5                | 0.0                      | 0.4     | 0.2                | 0.1                      | 0.1     |
| Four or more children                         | 0.3                | 0.1                      | 0.1     | 0.2                | 0.0                      | 0.1     | 0.1                | 0.1                      | 0.0     |
| Total   | 5.9                | 1.3                      | 4.5     | 3.7                | 0.3                      | 3.3     | 2.2                | 1.0                      | 1.2     |
| <b>Number of children, by age</b>             |                    |                          |         |                    |                          |         |                    |                          |         |
| Under 5                                       | 2.7                | 0.8                      | 1.9     | 1.8                | 0.2                      | 1.6     | 0.9                | 0.6                      | 0.3     |
| 5 to 9  | 3.1                | 0.9                      | 2.1     | 1.9                | 0.2                      | 1.7     | 1.2                | 0.7                      | 0.4     |
| 10, but <16 at 31 August 2004                 | 3.6                | 0.7                      | 2.9     | 2.5                | 0.3                      | 2.2     | 1.1                | 0.4                      | 0.7     |
| 16 and over at 31 August 2004                 | 0.6                | 0.1                      | 0.5     | 0.4                | 0.0                      | 0.4     | 0.3                | 0.1                      | 0.2     |
| Total   | 10.0               | 2.5                      | 7.5     | 6.6                | 0.7                      | 5.9     | 3.4                | 1.8                      | 1.6     |
| <b>Country, and Government Office Region</b>  |                    |                          |         |                    |                          |         |                    |                          |         |
| England                                       | 4.8                | 1.1                      | 3.7     | 3.0                | 0.3                      | 2.7     | 1.8                | 0.8                      | 1.0     |
| North East                                    | 0.3                | 0.1                      | 0.2     | 0.2                | 0.0                      | 0.2     | 0.1                | 0.0                      | 0.1     |
| North West                                    | 0.7                | 0.2                      | 0.6     | 0.5                | 0.1                      | 0.4     | 0.3                | 0.1                      | 0.2     |
| Yorks & The Humber                            | 0.5                | 0.1                      | 0.4     | 0.3                | 0.0                      | 0.3     | 0.2                | 0.1                      | 0.1     |
| East Midlands                                 | 0.4                | 0.1                      | 0.4     | 0.3                | 0.0                      | 0.3     | 0.1                | 0.1                      | 0.1     |
| West Midlands                                 | 0.6                | 0.1                      | 0.4     | 0.4                | 0.0                      | 0.3     | 0.2                | 0.1                      | 0.1     |
| East  | 0.5                | 0.1                      | 0.4     | 0.3                | 0.0                      | 0.3     | 0.2                | 0.1                      | 0.1     |
| London  | 0.6                | 0.2                      | 0.4     | 0.3                | 0.1                      | 0.3     | 0.3                | 0.2                      | 0.1     |
| South East                                    | 0.7                | 0.1                      | 0.5     | 0.4                | 0.0                      | 0.4     | 0.2                | 0.1                      | 0.1     |
| South West                                    | 0.5                | 0.1                      | 0.4     | 0.3                | 0.0                      | 0.3     | 0.1                | 0.1                      | 0.1     |
| Wales   | 0.3                | 0.1                      | 0.2     | 0.2                | 0.0                      | 0.2     | 0.1                | 0.1                      | 0.1     |
| Scotland                                      | 0.5                | 0.1                      | 0.4     | 0.3                | 0.0                      | 0.3     | 0.2                | 0.1                      | 0.1     |
| Northern Ireland                              | 0.2                | 0.1                      | 0.1     | 0.1                | 0.0                      | 0.1     | 0.1                | 0.0                      | 0.0     |
| Total   | 5.9                | 1.3                      | 4.5     | 3.7                | 0.3                      | 3.3     | 2.2                | 1.0                      | 1.2     |

Note: In previous issues of this publication, this table has also covered families whose awards were tapered to zero at the reference date. For the greater usefulness to users, the coverage of the table has been changed from this issue to exclude these families.

<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 August 2004, 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.

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

|                                   | <i>Thousands</i> |                                |                    |                                   |       |                                   |                  |                    |
|-----------------------------------|------------------|--------------------------------|--------------------|-----------------------------------|-------|-----------------------------------|------------------|--------------------|
|                                   | With children    |                                |                    |                                   |       |                                   | Without children |                    |
|                                   | Total            | Receiving<br>WTC<br>and<br>CTC | Receiving CTC only |                                   |       | Receiving<br>neither <sup>1</sup> | Receiving<br>WTC | Other <sup>1</sup> |
| More<br>than<br>family<br>element |                  |                                | Family<br>element  | Less<br>than<br>family<br>element |       |                                   |                  |                    |
| <b>Couples</b>                    |                  |                                |                    |                                   |       |                                   |                  |                    |
| Age of eldest adult               |                  |                                |                    |                                   |       |                                   |                  |                    |
| Under 20                          | 1.3              | 1.2                            | -                  | -                                 | -     | -                                 | -                | -                  |
| 20-24                             | 42.7             | 27.2                           | 8.2                | 7.2                               | -     | -                                 | -                | -                  |
| 25-29                             | 178.8            | 70.3                           | 37.5               | 62.4                              | 1.6   | 0.5                               | 2.4              | 4.1                |
| 30-34                             | 499.0            | 122.7                          | 103.5              | 241.6                             | 14.7  | 8.4                               | 2.5              | 5.6                |
| 35-39                             | 827.0            | 154.6                          | 164.9              | 444.5                             | 29.5  | 23.1                              | 2.7              | 7.7                |
| 40-49                             | 1,516.6          | 223.7                          | 229.8              | 855.6                             | 55.0  | 55.1                              | 16.0             | 81.4               |
| 50-59                             | 478.1            | 62.8                           | 46.0               | 220.9                             | 13.0  | 14.4                              | 37.0             | 84.0               |
| 60 and over                       | 69.3             | 8.3                            | 5.2                | 17.6                              | 0.8   | 0.8                               | 18.4             | 18.2               |
| Total                             | 3,612.7          | 670.8                          | 595.2              | 1,849.8                           | 114.6 | 102.3                             | 79.1             | 200.9              |
| Female sole worker <sup>2</sup>   | 216.8            | 95.7                           | 31.3               | 54.0                              | 1.8   | 1.8                               | 19.1             | 13.0               |
| Male sole worker <sup>2</sup>     | 1,438.1          | 426.6                          | 324.5              | 559.3                             | 25.5  | 21.6                              | 39.2             | 41.5               |
| Both adults in work <sup>2</sup>  | 1,957.8          | 148.6                          | 239.4              | 1,236.5                           | 87.3  | 78.9                              | 20.7             | 146.4              |
| <b>Singles</b>                    |                  |                                |                    |                                   |       |                                   |                  |                    |
| Age                               |                  |                                |                    |                                   |       |                                   |                  |                    |
| Under 20                          | 5.8              | 5.3                            | -                  | -                                 | -     | -                                 | 0.5              | -                  |
| 20-24                             | 66.4             | 62.3                           | 0.6                | -                                 | -     | -                                 | 3.3              | -                  |
| 25-29                             | 143.1            | 102.2                          | 3.9                | 2.2                               | -     | -                                 | 22.8             | 11.9               |
| 30-34                             | 212.5            | 155.8                          | 12.7               | 10.4                              | -     | -                                 | 19.7             | 13.8               |
| 35-39                             | 295.9            | 205.8                          | 27.5               | 24.7                              | -     | -                                 | 20.9             | 16.6               |
| 40-49                             | 465.7            | 254.2                          | 47.1               | 57.9                              | 0.6   | 0.7                               | 55.4             | 50.0               |
| 50-59                             | 135.4            | 34.5                           | 6.5                | 13.7                              | -     | -                                 | 50.3             | 30.2               |
| 60 and over                       | 10.9             | 1.0                            | 0.3                | 0.5                               | -     | -                                 | 5.7              | 3.5                |
| Total                             | 1,335.7          | 821.1                          | 98.6               | 109.5                             | 1.0   | 1.2                               | 178.6            | 125.9              |
| Female                            | 1,120.3          | 773.7                          | 83.5               | 84.4                              | 0.7   | 0.9                               | 101.5            | 75.7               |
| Male                              | 215.4            | 47.3                           | 15.1               | 25.1                              | -     | 0.3                               | 77.1             | 50.3               |

<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<br>WTC<br>and<br>CTC | Receiving CTC only                         |                   |                                   | Receiving<br>neither <sup>1</sup> | <i>Thousands</i> |
|---|----------------|--------------------------------|--|-------------------|-----------------------------------|-----------------------------------|------------------|
|   |                |                                | -----<br>More<br>than<br>family<br>element | Family<br>element | Less<br>than<br>family<br>element |                                   |                  |
| <b>Family size.</b>   |                |                                |  |                   |                                   |                                   |                  |
| <b>All families</b>   |                |                                |  |                   |                                   |                                   |                  |
| One child   | 1,933.3        | 678.7                          | 170.4                                      | 991.8             | 49.6                              | 42.8                              |                  |
| Two children  | 1,780.1        | 541.2                          | 330.5                                      | 808.6             | 52.0                              | 47.7                              |                  |
| Three children  | 505.8          | 195.0                          | 144.9                                      | 142.9             | 12.0                              | 10.9                              |                  |
| Four children   | 112.5          | 56.5                           | 38.0                                       | 14.6              | 1.7                               | 1.7                               |                  |
| Five or more children   | 32.3           | 20.4                           | 9.9  | 1.4               | 0.2                               | 0.3                               |                  |
| <b>Total</b>  | <b>4,363.9</b> | <b>1,491.9</b>                 | <b>693.8</b>                               | <b>1,959.3</b>    | <b>115.5</b>                      | <b>103.5</b>                      |                  |
| <b>Couples</b>  |                |                                |  |                   |                                   |                                   |                  |
| One child   | 1,341.8        | 225.8                          | 119.4                                      | 905.5             | 49.0                              | 42.0                              |                  |
| Two children  | 1,441.5        | 261.6                          | 293.5                                      | 787.4             | 51.6                              | 47.4                              |                  |
| Three children  | 423.7          | 123.9                          | 136.1                                      | 141.0             | 12.0                              | 10.8                              |                  |
| Four children   | 96.7           | 42.3                           | 36.6                                       | 14.5              | 1.7                               | 1.7                               |                  |
| Five or more children   | 28.9           | 17.3                           | 9.7  | 1.4               | 0.2                               | 0.3                               |                  |
| <b>Total</b>  | <b>3,332.7</b> | <b>670.8</b>                   | <b>595.2</b>                               | <b>1,849.8</b>    | <b>114.6</b>                      | <b>102.3</b>                      |                  |
| <b>Singles</b>  |                |                                |  |                   |                                   |                                   |                  |
| One child   | 591.5          | 452.9                          | 51.0                                       | 86.3              | 0.6                               | 0.8                               |                  |
| Two children  | 338.5          | 279.7                          | 37.0                                       | 21.2              | 0.3                               | 0.3                               |                  |
| Three children  | 82.1           | 71.2                           | 8.9  | 1.9               | -                                 | -                                 |                  |
| Four children   | 15.7           | 14.2                           | 1.4  | -                 | -                                 | -                                 |                  |
| Five or more children   | 3.4            | 3.2                            | -  | -                 | -                                 | -                                 |                  |
| <b>Total</b>  | <b>1,031.2</b> | <b>821.1</b>                   | <b>98.6</b>                                | <b>109.5</b>      | <b>1.0</b>                        | <b>1.2</b>                        |                  |
| <b>With a child aged under one year at the reference date<sup>2</sup></b> | <b>328.6</b>   | <b>123.3</b>                   | <b>66.2</b>                                | <b>122.4</b>      | <b>15.0</b>                       | <b>1.7</b>                        |                  |
| <b>Number of children by age.</b>   |                |                                |  |                   |                                   |                                   |                  |
| <b>All families</b>   |                |                                |  |                   |                                   |                                   |                  |
| Under 5   | 1,956.5        | 707.7                          | 392.3                                      | 750.8             | 63.7                              | 42.0                              |                  |
| 5 to 9  | 2,192.4        | 768.4                          | 445.0                                      | 872.8             | 53.1                              | 53.2                              |                  |
| 10, but under 16 at 31st August 2004                                      | 2,937.8        | 1,002.0                        | 540.4                                      | 1,253.0           | 69.1                              | 73.3                              |                  |
| 16 and over at 31st August 2004   | 535.5          | 196.3                          | 90.2                                       | 226.4             | 11.7                              | 10.9                              |                  |
| Age not known <sup>3</sup>  | 12.7           | 8.7                            | 3.5  | 0.2               | -                                 | -                                 |                  |
| <b>Total</b>  | <b>7,634.8</b> | <b>2,683.0</b>                 | <b>1,471.4</b>                             | <b>3,103.3</b>    | <b>197.6</b>                      | <b>179.4</b>                      |                  |
| <b>Couples</b>  |                |                                |  |                   |                                   |                                   |                  |
| Under 5   | 1,676.1        | 449.1                          | 379.7                                      | 742.2             | 63.6                              | 41.6                              |                  |
| 5 to 9  | 1,760.6        | 404.3                          | 407.0                                      | 843.8             | 52.7                              | 52.7                              |                  |
| 10, but under 16 at 31st August 2004                                      | 2,223.1        | 447.8                          | 455.8                                      | 1,178.6           | 68.3                              | 72.6                              |                  |
| 16 and over at 31st August 2004   | 367.5          | 74.8                           | 66.8                                       | 203.7             | 11.6                              | 10.7                              |                  |
| Age not known <sup>3</sup>  | 11.6           | 7.7                            | 3.5  | 0.2               | -                                 | -                                 |                  |
| <b>Total</b>  | <b>6,039.0</b> | <b>1,383.7</b>                 | <b>1,312.7</b>                             | <b>2,968.5</b>    | <b>196.3</b>                      | <b>177.8</b>                      |                  |
| <b>Singles</b>  |                |                                |  |                   |                                   |                                   |                  |
| Under 5   | 280.4          | 258.6                          | 12.6                                       | 8.7               | -                                 | 0.4                               |                  |
| 5 to 9  | 431.8          | 364.0                          | 38.1                                       | 28.9              | 0.3                               | 0.4                               |                  |
| 10, but under 16 at 31st August 2004                                      | 714.6          | 554.2                          | 84.5                                       | 74.5              | 0.7                               | 0.7                               |                  |
| 16 and over at 31st August 2004   | 168.0          | 121.5                          | 23.4                                       | 22.7              | -                                 | -                                 |                  |
| Age not known <sup>3</sup>  | 1.0            | 1.0                            | -  | -                 | -                                 | -                                 |                  |
| <b>Total</b>  | <b>1,595.7</b> | <b>1,299.3</b>                 | <b>158.6</b>                               | <b>134.8</b>      | <b>1.3</b>                        | <b>1.7</b>                        |                  |

<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 whose awards did not reflect their baby, or who had no award at the reference date, but whose final award will include a baby addition at 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 or tax credits (*this is an estimate projected forward from August 2004, and does not fall under National Statistics*).

<sup>3</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<br>WTC<br>and<br>CTC | Receiving CTC only |                                   |       | Receiving<br>neither <sup>1</sup> | Receiving<br>WTC | Other <sup>1</sup> |
| More<br>than<br>family<br>element      |                  |                                | Family<br>element  | Less<br>than<br>family<br>element |       |                                   |                  |                    |
| <b>Couples (hours for main earner)</b> |                  |                                |                    |                                   |       |                                   |                  |                    |
| Total                                  |                  |                                |                    |                                   |       |                                   |                  |                    |
| 16 - 24 hours                          | 159.7            | 124.1                          | 14.2               | 17.1                              | 0.5   | 0.7                               | 2.9              | -                  |
| 25 - 29 hours                          | 43.6             | 26.3                           | 6.5                | 9.4                               | 0.3   | 0.4                               | 0.6              | -                  |
| 30 - 34 hours                          | 134.8            | 67.3                           | 18.5               | 25.3                              | 1.1   | 1.3                               | 15.2             | 6.1                |
| 35 or more hours                       | 3,274.6          | 453.1                          | 556.0              | 1,798.0                           | 112.7 | 99.9                              | 60.3             | 194.6              |
| Total                                  | 3,612.7          | 670.8                          | 595.2              | 1,849.8                           | 114.6 | 102.3                             | 79.0             | 200.9              |
| <b>Employee</b>                        |                  |                                |                    |                                   |       |                                   |                  |                    |
| 16 - 24 hours                          | 135.4            | 105.5                          | 11.9               | 14.6                              | 0.4   | 0.5                               | 2.4              | -                  |
| 25 - 29 hours                          | 36.0             | 21.5                           | 5.5                | 7.9                               | 0.2   | 0.3                               | 0.5              | -                  |
| 30 - 34 hours                          | 90.9             | 40.3                           | 13.3               | 19.5                              | 0.9   | 1.0                               | 11.1             | 4.9                |
| 35 or more hours                       | 2,754.1          | 296.4                          | 455.5              | 1,601.4                           | 104.2 | 87.9                              | 40.0             | 168.7              |
| Total                                  | 3,016.5          | 463.7                          | 486.2              | 1,643.4                           | 105.8 | 89.7                              | 54.0             | 173.8              |
| <b>Self employed</b>                   |                  |                                |                    |                                   |       |                                   |                  |                    |
| 16 - 24 hours                          | 24.3             | 18.6                           | 2.3                | 2.5                               | -     | 0.2                               | 0.6              | -                  |
| 25 - 29 hours                          | 7.6              | 4.8                            | 1.1                | 1.5                               | -     | -                                 | -                | -                  |
| 30 - 34 hours                          | 43.9             | 27.0                           | 5.2                | 5.8                               | 0.2   | 0.3                               | 4.1              | 1.2                |
| 35 or more hours                       | 520.5            | 156.7                          | 100.5              | 196.7                             | 8.4   | 12.0                              | 20.3             | 25.9               |
| Total                                  | 596.2            | 207.1                          | 109.0              | 206.4                             | 8.8   | 12.6                              | 25.1             | 27.1               |
| <b>Singles</b>                         |                  |                                |                    |                                   |       |                                   |                  |                    |
| Total                                  |                  |                                |                    |                                   |       |                                   |                  |                    |
| 16 - 24 hours                          | 428.1            | 400.3                          | 8.3                | 3.8                               | -     | -                                 | 15.2             | -                  |
| 25 - 29 hours                          | 88.9             | 77.9                           | 5.1                | 2.9                               | -     | -                                 | 2.9              | -                  |
| 30 - 34 hours                          | 193.5            | 115.3                          | 9.6                | 6.8                               | -     | -                                 | 51.4             | 10.3               |
| 35 or more hours                       | 625.2            | 227.6                          | 75.6               | 96.0                              | 0.8   | 0.8                               | 109.0            | 115.4              |
| Total                                  | 1,335.7          | 821.1                          | 98.6               | 109.5                             | 1.0   | 1.2                               | 178.6            | 125.9              |
| <b>Employee</b>                        |                  |                                |                    |                                   |       |                                   |                  |                    |
| 16 - 24 hours                          | 398.5            | 373.1                          | 7.6                | 3.4                               | -     | -                                 | 14.0             | -                  |
| 25 - 29 hours                          | 83.4             | 73.1                           | 4.9                | 2.7                               | -     | -                                 | 2.7              | -                  |
| 30 - 34 hours                          | 169.0            | 100.6                          | 9.1                | 6.0                               | -     | -                                 | 43.8             | 9.4                |
| 35 or more hours                       | 569.4            | 204.2                          | 72.9               | 92.1                              | 0.8   | 0.7                               | 88.9             | 109.9              |
| Total                                  | 1,220.3          | 751.0                          | 94.4               | 104.1                             | 0.8   | 0.9                               | 149.5            | 119.5              |
| <b>Self employed</b>                   |                  |                                |                    |                                   |       |                                   |                  |                    |
| 16 - 24 hours                          | 29.6             | 27.2                           | 0.7                | 0.4                               | -     | -                                 | 1.2              | -                  |
| 25 - 29 hours                          | 5.5              | 4.8                            | -                  | 0.3                               | -     | -                                 | -                | -                  |
| 30 - 34 hours                          | 24.5             | 14.7                           | 0.6                | 0.7                               | -     | -                                 | 7.6              | 0.9                |
| 35 or more hours                       | 55.8             | 23.4                           | 2.7                | 3.9                               | -     | -                                 | 20.1             | 5.5                |
| Total                                  | 115.4            | 70.0                           | 4.1                | 5.4                               | -     | 0.3                               | 29.1             | 6.4                |

<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.

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

|  | <i>Thousands</i> |                             |       |       |         |            |
|--|------------------|-----------------------------|-------|-------|---------|------------|
|  | 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  | 1,264.3          | 130.5                       | 28.8  | 81.7  | 402.9   | 620.4      |
| 1-5  | 48.1             | 2.0                         | 0.6   | 1.8   | 16.2    | 27.6       |
| 6-10   | 146.1            | 4.9                         | 1.5   | 4.3   | 48.2    | 87.3       |
| 11-15  | 196.3            | 4.7                         | 1.4   | 5.0   | 71.7    | 113.5      |
| 16-24  | 789.8            | 17.6                        | 8.7   | 24.5  | 292.3   | 446.6      |
| 25-29  | 235.1            | -                           | 2.5   | 7.3   | 90.4    | 134.9      |
| 30 or more   | 932.9            | -                           | -     | 10.3  | 334.3   | 588.3      |
| Total  | 3,612.7          | 159.7                       | 43.6  | 134.8 | 1,255.9 | 2,018.7    |
| <b>With children, and receiving more than CTC family element</b> |                  |                             |       |       |         |            |
| Not in work  | 744.7            | 116.4                       | 23.4  | 58.7  | 211.0   | 335.1      |
| 1-5  | 19.0             | 1.4                         | 0.4   | 1.0   | 5.5     | 10.7       |
| 6-10   | 55.5             | 3.9                         | 1.0   | 2.7   | 16.7    | 31.1       |
| 11-15  | 58.9             | 3.5                         | 0.9   | 2.9   | 18.9    | 32.8       |
| 16-24  | 219.3            | 13.0                        | 5.7   | 13.3  | 69.3    | 118.0      |
| 25-29  | 45.9             | -                           | 1.4   | 3.3   | 15.7    | 25.5       |
| 30 or more   | 122.8            | -                           | -     | 4.0   | 36.7    | 82.1       |
| Total  | 1,266.0          | 138.3                       | 32.8  | 85.8  | 373.7   | 635.4      |
| <b>Other with children</b>                                       |                  |                             |       |       |         |            |
| Not in work  | 427.0            | 11.8                        | 5.0   | 8.5   | 154.2   | 247.5      |
| 1-5  | 26.5             | 0.5                         | 0.2   | 0.5   | 9.8     | 15.6       |
| 6-10   | 83.5             | 0.9                         | 0.4   | 1.1   | 29.0    | 52.0       |
| 11-15  | 127.1            | 1.0                         | 0.5   | 1.5   | 49.1    | 75.0       |
| 16-24  | 525.9            | 4.1                         | 2.9   | 8.4   | 206.4   | 304.1      |
| 25-29  | 171.3            | -                           | 1.1   | 3.0   | 67.8    | 99.4       |
| 30 or more   | 705.4            | -                           | -     | 4.7   | 261.4   | 439.3      |
| Total  | 2,066.7          | 18.3                        | 10.1  | 27.7  | 777.7   | 1,232.9    |
| <b>Without children</b>  |                  |                             |       |       |         |            |
| Not in work  | 92.7             | 2.3                         | 0.4   | 14.6  | 37.7    | 37.7       |
| 1-5  | 2.6              | -                           | -     | 0.3   | 0.9     | 1.3        |
| 6-10   | 7.2              | -                           | -     | 0.5   | 2.5     | 4.2        |
| 11-15  | 10.3             | 0.2                         | -     | 0.6   | 3.7     | 5.8        |
| 16-24  | 44.6             | 0.4                         | 0.2   | 2.9   | 16.7    | 24.5       |
| 25-29  | 17.8             | -                           | -     | 0.9   | 6.9     | 10.0       |
| 30 or more   | 104.7            | -                           | -     | 1.5   | 36.2    | 66.9       |
| Total  | 280.0            | 3.1                         | 0.7   | 21.3  | 104.6   | 150.3      |

**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<br>with<br>children | Couples<br>without<br>children | Singles<br>with<br>children | Singles<br>without<br>children |
| Total families benefiting <sup>1</sup>                                | 1,786.2          | 1,121.5                     | 76.3                           | 428.1                       | 160.4                          |
| Main earner works for<br>at least 30 hours                            | 1,758.9          | 1,094.9                     | 75.5                           | 428.1                       | 160.4                          |
| Neither adult works for<br>30+ hours, but combined<br>hours exceed 30 | 27.3             | 26.6                        | 0.7                            | -                           | -                              |
| <b>Gender of sole or main worker</b>                                  |                  |                             |                                |                             |                                |
| All   |                  |                             |                                |                             |                                |
| Female  | 591.0            | 98.9                        | 21.4                           | 380.0                       | 90.8                           |
| Male  | 1,155.5          | 987.1                       | 50.6                           | 48.1                        | 69.7                           |
| Couples - equal hours <sup>2</sup>                                    | 39.7             | 35.5                        | 4.3                            | -                           | -                              |
| Total   | 1,786.2          | 1,121.5                     | 76.3                           | 428.1                       | 160.4                          |
| Sole or main worker employee  |                  |                             |                                |                             |                                |
| Female  | 535.3            | 85.6                        | 19.2                           | 349.7                       | 80.8                           |
| Male  | 836.8            | 716.6                       | 31.3                           | 37.1                        | 51.9                           |
| Couples - equal hours <sup>2</sup>                                    | 24.2             | 23.0                        | 1.2                            | -                           | -                              |
| Total   | 1,396.3          | 825.1                       | 51.7                           | 386.8                       | 132.7                          |
| Sole or main worker self employed                                     |                  |                             |                                |                             |                                |
| Female  | 55.7             | 13.3                        | 2.2                            | 30.3                        | 9.9                            |
| Male  | 318.7            | 270.5                       | 19.4                           | 11.0                        | 17.8                           |
| Couples - equal hours <sup>2</sup>                                    | 15.5             | 12.5                        | 3.0                            | -                           | -                              |
| Total   | 389.9            | 296.3                       | 24.6                           | 41.3                        | 27.7                           |

<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>                                       | 331.3            | 111.1       | 106.8        | 4.3                | 220.3   |
| Age group, or age groups, of children <sup>3</sup>                           |                  |             |              |                    |         |
| Under 5 years only   | 125.1            | 51.8        | 50.0         | 1.8                | 73.3    |
| Under 5 years plus older   | 84.4             | 41.1        | 39.4         | 1.7                | 43.3    |
| 5 to 9 years only  | 62.5             | 7.8         | 7.4          | 0.4                | 54.8    |
| 5 to 9 years plus older  | 36.5             | 8.1         | 7.8          | 0.3                | 28.4    |
| 10 years and over only   | 22.8             | 2.3         | 2.2          | -                  | 20.5    |
| Total  | 331.3            | 111.1       | 106.8        | 4.3                | 220.3   |
| Hours worked per week (fewest for couples where both work at least 16 hours) |                  |             |              |                    |         |
| 16-24  | 145.5            | 57.4        | 56.6         | 0.8                | 88.1    |
| 25-29  | 29.2             | 11.2        | 11.1         | -                  | 18.0    |
| 30-34  | 41.3             | 12.1        | 11.7         | 0.4                | 29.2    |
| 35-39  | 84.9             | 22.2        | 20.7         | 1.5                | 62.7    |
| 40+  | 30.4             | 8.1         | 6.7          | 1.4                | 22.3    |
| Total  | 331.3            | 111.1       | 106.8        | 4.3                | 220.3   |
| Eligible childcare costs allowed (per week)                                  |                  |             |              |                    |         |
| Under £20  | 41.1             | 10.7        | 9.9          | 0.8                | 30.4    |
| £20 - £39.99   | 61.0             | 17.3        | 16.4         | 0.9                | 43.7    |
| £40 - £59.99   | 56.7             | 19.3        | 18.5         | 0.7                | 37.4    |
| £60 - £79.99   | 43.7             | 16.6        | 16.1         | 0.5                | 27.1    |
| £80 - £99.99   | 38.2             | 14.5        | 14.0         | 0.4                | 23.8    |
| £100 - £119.99   | 30.9             | 11.4        | 11.1         | 0.3                | 19.5    |
| £120 - £149.99 <sup>4</sup>  | 38.9             | 13.0        | 12.6         | 0.3                | 26.0    |
| £150 and over  | 20.8             | 8.4         | 8.1          | 0.3                | 12.4    |
| Total  | 331.3            | 111.1       | 106.8        | 4.3                | 220.3   |
| Average costs allowed <sup>4</sup> (£ per week)                              | £73.51           | £78.24      | £78.73       | £65.95             | £71.12  |
| Average help with childcare costs <sup>5</sup> (£ per week)                  | £45.75           | £40.78      | £40.68       | £43.18             | £48.26  |

<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.

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| 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<br>years<br>only              | Under 5<br>years<br>plus<br>older | 5 to 9<br>years<br>only | 5 to 9<br>years<br>plus<br>older | 10 years<br>and<br>older<br>only |
| <b>Total single parents</b>  |                  |                                       |                                   |                         |                                  |                                  |
| Weekly hours worked:   |                  |                                       |                                   |                         |                                  |                                  |
| 16-20  | 328.0            | 56.2                                  | 41.9                              | 58.8                    | 51.3                             | 119.7                            |
| 21-24  | 84.5             | 15.9                                  | 9.0                               | 14.4                    | 12.0                             | 33.1                             |
| 25-29  | 85.8             | 11.7                                  | 7.1                               | 16.1                    | 12.1                             | 38.8                             |
| 30-34  | 131.8            | 18.8                                  | 10.2                              | 21.2                    | 16.2                             | 65.4                             |
| 35-39  | 270.4            | 35.0                                  | 15.1                              | 45.7                    | 25.2                             | 149.6                            |
| 40 or more   | 129.6            | 16.9                                  | 7.5                               | 21.1                    | 11.2                             | 72.9                             |
| Total <sup>1</sup>   | 1,030.0          | 154.5                                 | 90.7                              | 177.2                   | 128.1                            | 479.5                            |
| <b>Receiving more than family element: claiming childcare element.</b>     |                  |                                       |                                   |                         |                                  |                                  |
| Weekly hours worked:   |                  |                                       |                                   |                         |                                  |                                  |
| 16-20  | 68.0             | 24.1                                  | 17.5                              | 13.9                    | 8.1                              | 4.5                              |
| 21-24  | 20.1             | 8.1                                   | 4.3                               | 4.1                     | 2.2                              | 1.5                              |
| 25-29  | 18.0             | 5.7                                   | 3.8                               | 4.6                     | 2.4                              | 1.5                              |
| 30-34  | 29.2             | 9.0                                   | 5.6                               | 7.6                     | 4.2                              | 2.9                              |
| 35-39  | 62.7             | 18.7                                  | 8.8                               | 18.5                    | 9.0                              | 7.9                              |
| 40 or more   | 22.3             | 7.7                                   | 3.5                               | 6.3                     | 2.6                              | 2.3                              |
| Total  | 220.3            | 73.3                                  | 43.3                              | 54.8                    | 28.4                             | 20.5                             |
| <b>Receiving more than family element: not claiming childcare elements</b> |                  |                                       |                                   |                         |                                  |                                  |
| Weekly hours worked:   |                  |                                       |                                   |                         |                                  |                                  |
| 16-20  | 258.0            | 32.0                                  | 24.4                              | 44.6                    | 43.1                             | 113.8                            |
| 21-24  | 62.6             | 7.6                                   | 4.6                               | 10.0                    | 9.8                              | 30.6                             |
| 25-29  | 64.9             | 5.7                                   | 3.3                               | 10.9                    | 9.5                              | 35.6                             |
| 30-34  | 95.7             | 9.4                                   | 4.5                               | 12.2                    | 11.6                             | 58.1                             |
| 35-39  | 148.1            | 13.0                                  | 5.5                               | 16.8                    | 12.9                             | 100.0                            |
| 40 or more   | 70.0             | 6.9                                   | 3.2                               | 8.5                     | 6.8                              | 44.7                             |
| Total  | 699.4            | 74.5                                  | 45.6                              | 102.8                   | 93.7                             | 382.7                            |
| <b>Receiving family element, or less<sup>1</sup></b>                       |                  |                                       |                                   |                         |                                  |                                  |
| Weekly hours worked:   |                  |                                       |                                   |                         |                                  |                                  |
| 16-20  | 2.0              | -                                     | -                                 | 0.3                     | -                                | 1.3                              |
| 21-24  | 1.9              | -                                     | -                                 | 0.3                     | -                                | 1.1                              |
| 25-29  | 2.9              | 0.3                                   | -                                 | 0.7                     | -                                | 1.8                              |
| 30-34  | 6.8              | 0.4                                   | -                                 | 1.5                     | 0.4                              | 4.4                              |
| 35-39  | 59.5             | 3.2                                   | 0.8                               | 10.4                    | 3.4                              | 41.7                             |
| 40+  | 37.3             | 2.4                                   | 0.7                               | 6.4                     | 1.9                              | 26.0                             |
| Total  | 110.4            | 6.7                                   | 1.8                               | 19.6                    | 6.0                              | 76.4                             |

<sup>1</sup> Excluding 1.2 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<br>with<br>children | Couples<br>without<br>children | Singles<br>with<br>children | Singles<br>without<br>children |
| Total families benefiting <sup>1</sup>           | 86.6             | 26.5                        | 10.8                           | 15.3                        | 34.0                           |
| Sole worker <sup>2</sup> is disabled             | 70.3             | 14.6                        | 6.4                            | 15.3                        | 34.0                           |
| Couples both working - one disabled              | 15.1             | 11.2                        | 3.9                            | -                           | -                              |
| Couples both working - both disabled             | 1.2              | 0.7                         | 0.5                            | -                           | -                              |
| Total  | 86.6             | 26.5                        | 10.8                           | 15.3                        | 34.0                           |
| Total disabled workers<br>in benefiting families | 87.8             | 27.2                        | 11.3                           | 15.3                        | 34.0                           |
| Gender of disabled workers                       |                  |                             |                                |                             |                                |
| Female   | 40.8             | 7.6                         | 3.6                            | 13.2                        | 16.4                           |
| Male   | 47.0             | 19.6                        | 7.7                            | 2.1                         | 17.6                           |
| Total  | 87.8             | 27.2                        | 11.3                           | 15.3                        | 34.0                           |
| Ages of disabled workers                         |                  |                             |                                |                             |                                |
| Under 20   | 0.6              | -                           | -                              | -                           | 0.5                            |
| 20-29  | 12.3             | 1.9                         | 0.5                            | 2.2                         | 7.8                            |
| 30-39  | 26.1             | 10.5                        | 0.9                            | 6.3                         | 8.3                            |
| 40-49  | 28.2             | 10.9                        | 2.8                            | 5.6                         | 8.9                            |
| 50-59  | 17.1             | 3.4                         | 5.3                            | 1.1                         | 7.4                            |
| 60 or over                                       | 3.5              | 0.5                         | 1.7                            | -                           | 1.2                            |
| Total  | 87.8             | 27.2                        | 11.3                           | 15.3                        | 34.0                           |
| Hours worked by disabled<br>workers              |                  |                             |                                |                             |                                |
| 16-24  | 32.1             | 7.7                         | 3.7                            | 7.7                         | 13.0                           |
| 25-29  | 5.8              | 1.3                         | 0.6                            | 1.3                         | 2.6                            |
| 30-34  | 10.3             | 2.3                         | 1.4                            | 2.2                         | 4.3                            |
| 35-39  | 24.5             | 8.3                         | 3.3                            | 3.0                         | 9.9                            |
| 40 or more                                       | 15.1             | 7.6                         | 2.2                            | 1.0                         | 4.3                            |
| Total  | 87.8             | 27.2                        | 11.3                           | 15.3                        | 34.0                           |

<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>           | 115.7 | 74.9               | 6.0                  | 27.9               | 6.9                  |
| Family size  |       |                    |                      |                    |                      |
| One child  | 24.9  | 13.6               | -                    | 11.4               | -                    |
| Two children                                       | 52.1  | 32.9               | 2.4                  | 11.5               | 5.3                  |
| Three children                                     | 26.7  | 19.6               | 2.1                  | 3.9                | 1.1                  |
| Four children                                      | 8.7   | 6.5                | 1.0                  | 0.9                | -                    |
| Five or more children                              | 3.3   | 2.4                | 0.5                  | -                  | -                    |
| Total  | 115.7 | 74.9               | 6.0                  | 27.9               | 6.9                  |
| Number of disabled children in benefiting families | 130.1 | 74.9               | 12.6                 | 27.9               | 14.7                 |
| Also with the childcare element                    | 9.4   | 3.5                | 0.3                  | 5.4                | 0.3                  |
| Also with the disabled worker element              | 4.4   | 2.1                | 0.2                  | 1.6                | 0.5                  |

<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 90,000 families out of work received the higher level of support for such children through benefits or tax credits, about two thirds of them headed by single adults (*these estimates are projected forward from August 2004, 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>                | 51.1  | 31.9          | 19.2             | 27.9          | 10.5             | 4.0           | 8.7              |
| Family size   |       |               |                  |               |                  |               |                  |
| No children   | 19.2  | -             | 19.2             | -             | 10.5             | -             | 8.7              |
| One child   | 14.2  | 14.2          | -                | 11.9          | -                | 2.2           | -                |
| Two children  | 12.5  | 12.5          | -                | 11.1          | -                | 1.5           | -                |
| Three children  | 4.0   | 4.0           | -                | 3.8           | -                | 0.3           | -                |
| Four children   | 1.0   | 1.0           | -                | 0.9           | -                | -             | -                |
| Five or more children                                 | 0.2   | 0.2           | -                | 0.2           | -                | -             | -                |
| Total   | 51.1  | 31.9          | 19.2             | 27.9          | 10.5             | 4.0           | 8.7              |
| Hours worked by sole or main worker                   |       |               |                  |               |                  |               |                  |
| 16-24   | 10.7  | 6.6           | 4.1              | 4.6           | 0.9              | 2.0           | 3.2              |
| 25-29   | 2.3   | 1.5           | 0.8              | 1.2           | 0.2              | 0.3           | 0.7              |
| 30-34   | 5.8   | 2.6           | 3.2              | 2.2           | 2.2              | 0.4           | 1.0              |
| 35-39   | 16.9  | 10.2          | 6.7              | 9.3           | 4.2              | 0.9           | 2.5              |
| 40 or more  | 15.4  | 11.0          | 4.4              | 10.6          | 3.1              | 0.4           | 1.3              |
| Total   | 51.1  | 31.9          | 19.2             | 27.9          | 10.5             | 4.0           | 8.7              |
| Total severely disabled adults in benefiting families | 52.2  | 32.5          | 19.7             | 28.5          | 11.0             | 4.0           | 8.7              |
| Also with childcare element                           | 2.3   | 2.3           | -                | 1.6           | -                | 0.7           | -                |
| Also with disabled worker element                     | 25.4  | 13.0          | 12.4             | 9.0           | 3.8              | 4.0           | 8.7              |

<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>                | 49.1  | 38.6    | 10.5    |
| Family size   |       |         |         |
| One child   | 9.9   | 6.3     | 3.7     |
| Two children  | 21.0  | 16.5    | 4.5     |
| Three children  | 12.3  | 10.4    | 1.8     |
| Four children   | 4.2   | 3.8     | 0.4     |
| Five or more children                                   | 1.7   | 1.6     | -       |
| Total   | 49.1  | 38.6    | 10.5    |
| Hours worked by main worker                             |       |         |         |
| 16-24   | 9.2   | 3.6     | 5.5     |
| 25-29   | 1.7   | 0.7     | 1.0     |
| 30-34   | 3.4   | 2.2     | 1.2     |
| 35-39   | 15.0  | 12.9    | 2.0     |
| 40 or more  | 19.9  | 19.1    | 0.8     |
| Total   | 49.1  | 38.6    | 10.5    |
| Total severely disabled children in benefiting families | 52.0  | 40.9    | 11.1    |
| Also with childcare element                             | 4.3   | 1.7     | 2.6     |
| Also with disabled worker element                       | 1.6   | 1.0     | 0.6     |

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

<sup>2</sup> In addition, about 40,000 out of work families received the higher level of support for such children through benefits or tax credits, about two thirds of them headed by single adults (*these estimates are projected forward from August 2004, 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<br>£5,060 | £5,061<br>to<br>£9,999 | £10,000<br>to<br>£19,999 | £20,000<br>to<br>£29,999 | £30,000<br>to<br>£39,999 | £40,000<br>to<br>£50,000 | Over<br>£50,000 |
| <b>Total</b>                              | 4,948.4                              | 482.4           | 638.5                  | 1,117.6                  | 1,208.2                  | 867.5                    | 400.9                    | 233.2           |
| <b>With children</b>                      |                                      |                 |                        |                          |                          |                          |                          |                 |
| Receiving WTC and CTC                     | 1,491.9                              | 418.8           | 520.5                  | 526.0                    | 25.6                     | 1.0                      | -                        | -               |
| Receiving CTC only                        | 2,768.6                              | -               | -                      | 384.2                    | 1,082.3                  | 811.2                    | 375.3                    | 115.6           |
| Above family element                      | 693.8                                | -               | -                      | 365.9                    | 301.8                    | 24.7                     | 1.3                      | -               |
| Family element                            | 1,959.3                              | -               | -                      | 18.3                     | 780.5                    | 786.5                    | 374.0                    | -               |
| Below family element                      | 115.5                                | -               | -                      | -                        | -                        | -                        | -                        | 115.5           |
| Receiving neither <sup>1</sup>            | 103.5                                | -               | -                      | -                        | -                        | -                        | -                        | 103.5           |
| <b>Total</b>                              | 4,363.9                              | 418.8           | 520.5                  | 910.2                    | 1,107.9                  | 812.2                    | 375.3                    | 219.0           |
| <b>Without children</b>                   |                                      |                 |                        |                          |                          |                          |                          |                 |
| Receiving WTC                             | 257.6                                | 63.6            | 118.0                  | 75.2                     | 0.8                      | -                        | -                        | -               |
| Other <sup>1</sup>                        | 326.8                                | -               | -                      | 132.1                    | 99.5                     | 55.4                     | 25.6                     | 14.2            |
| <b>Total</b>                              | 584.5                                | 63.6            | 118.0                  | 207.3                    | 100.3                    | 55.4                     | 25.6                     | 14.2            |
| <b>Income reported<sup>2</sup>:</b>       |                                      |                 |                        |                          |                          |                          |                          |                 |
| PY income only                            | 3,772.8                              | 332.7           | 442.8                  | 775.8                    | 965.2                    | 737.3                    | 336.5                    | 182.4           |
| Also CY income                            | 1,175.7                              | 149.7           | 195.7                  | 341.8                    | 243.1                    | 130.2                    | 64.4                     | 50.8            |
| <b>Total</b>                              | 4,948.5                              | 482.4           | 638.5                  | 1,117.6                  | 1,208.3                  | 867.5                    | 400.9                    | 233.2           |
| <b>Year of income used<sup>2</sup>:</b>   |                                      |                 |                        |                          |                          |                          |                          |                 |
| <b>PY income used</b>                     |                                      |                 |                        |                          |                          |                          |                          |                 |
| No CY income reported                     | 3,772.8                              | 332.7           | 442.8                  | 775.8                    | 965.2                    | 737.3                    | 336.5                    | 182.4           |
| CY income up to £2,500<br>above PY income | 316.1                                | 52.6            | 58.0                   | 86.0                     | 61.7                     | 33.2                     | 15.3                     | 9.3             |
| <b>CY income used</b>                     |                                      |                 |                        |                          |                          |                          |                          |                 |
| <b>Lower than PY income</b>               |                                      |                 |                        |                          |                          |                          |                          |                 |
| Increasing award value                    | 367.4                                | 34.6            | 86.2                   | 165.3                    | 51.9                     | 8.3                      | 11.6                     | 9.5             |
| Not affecting award value <sup>3</sup>    | 155.7                                | 16.6            | -                      | 7.4                      | 68.0                     | 47.5                     | 12.8                     | 3.5             |
| <b>Over £2500 above PY income</b>         |                                      |                 |                        |                          |                          |                          |                          |                 |
| Reducing award value                      | 214.5                                | -               | 51.5                   | 81.9                     | 42.7                     | 10.9                     | 2.3                      | 25.2            |
| Not affecting award value <sup>3</sup>    | 122.0                                | 45.9            | -                      | 1.2                      | 18.8                     | 30.3                     | 22.4                     | 3.3             |
| <b>Total</b>                              | 4,948.4                              | 482.4           | 638.5                  | 1,117.6                  | 1,208.2                  | 867.5                    | 400.9                    | 233.2           |
| <b>Sole or main worker:</b>               |                                      |                 |                        |                          |                          |                          |                          |                 |
| Employee                                  | 4,236.8                              | 370.2           | 523.2                  | 941.2                    | 1,053.7                  | 776.8                    | 362.3                    | 209.4           |
| Self employed                             | 711.6                                | 112.2           | 115.3                  | 176.4                    | 154.5                    | 90.7                     | 38.7                     | 23.8            |
| <b>Total</b>                              | 4,948.4                              | 482.4           | 638.5                  | 1,117.6                  | 1,208.2                  | 867.5                    | 400.9                    | 233.2           |

<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.

<sup>2</sup> "PY income" is income in 2003-04; "CY income" is estimated income in 2004-05. 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<br>WTC<br>and<br>CTC | Receiving<br>WTC<br>only |
| Total <sup>1</sup>    | 482.4            | 418.8                          | 63.6                     |
| <b>Family size</b>    |                  |                                |                          |
| All families          |                  |                                |                          |
| No children           | 63.6             | -                              | 63.6                     |
| One child             | 185.0            | 185.0                          | -                        |
| Two children          | 149.8            | 149.8                          | -                        |
| Three children        | 57.5             | 57.5                           | -                        |
| Four children         | 18.9             | 18.9                           | -                        |
| Five or more children | 7.6              | 7.6                            | -                        |
| Total                 | 482.4            | 418.8                          | 63.6                     |
| Couples               |                  |                                |                          |
| No children           | 10.9             | -                              | 10.9                     |
| One child             | 36.8             | 36.8                           | -                        |
| Two children          | 45.3             | 45.3                           | -                        |
| Three children        | 27.1             | 27.1                           | -                        |
| Four children         | 11.6             | 11.6                           | -                        |
| Five or more children | 5.8              | 5.8                            | -                        |
| Total                 | 137.6            | 126.7                          | 10.9                     |
| Singles               |                  |                                |                          |
| No children           | 52.7             | -                              | 52.7                     |
| One child             | 148.2            | 148.2                          | -                        |
| Two children          | 104.5            | 104.5                          | -                        |
| Three children        | 30.4             | 30.4                           | -                        |
| Four children         | 7.3              | 7.3                            | -                        |
| Five or more children | 1.8              | 1.8                            | -                        |
| Total                 | 344.8            | 292.1                          | 52.7                     |

<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   | 1,252.3 | 642.5                     | 117.1                   | 459.1   | 33.7 |
| Four weekly                                    | 2,210.8 | 1,596.1                   | 227.4                   | 348.1   | 39.3 |
| Frequency not known <sup>3</sup>               | 797.3   | 568.3                     | 79.1                    | 135.2   | 14.8 |
| Total  | 4,260.5 | 2,806.8                   | 423.6                   | 942.3   | 87.7 |
| <b>Above family element</b>                    |         |                           |                         |         |      |
| Weekly   | 1,049.3 | 480.8                     | 84.9                    | 452.6   | 31.0 |
| Four weekly                                    | 796.5   | 420.1                     | 62.2                    | 292.9   | 21.4 |
| Frequency not known <sup>3</sup>               | 339.8   | 189.6                     | 28.5                    | 111.8   | 9.9  |
| Total  | 2,185.6 | 1,090.5                   | 175.6                   | 857.3   | 62.4 |
| <b>At or below family element</b>              |         |                           |                         |         |      |
| Weekly   | 203.0   | 161.7                     | 32.2                    | 6.5     | 2.7  |
| Four weekly                                    | 1,414.3 | 1,176.0                   | 165.2                   | 55.2    | 17.9 |
| Frequency not known <sup>3</sup>               | 457.5   | 378.6                     | 50.6                    | 23.4    | 4.9  |
| Total  | 2,074.8 | 1,716.3                   | 248.1                   | 85.1    | 25.4 |
| <b>Couples - female works longest</b>          |         |                           |                         |         |      |
| Weekly   | 87.3    | 68.7                      | 18.6                    | -       | -    |
| Four weekly                                    | 158.6   | 128.7                     | 29.9                    | -       | -    |
| Frequency not known <sup>3</sup>               | 70.8    | 58.6                      | 12.1                    | -       | -    |
| Total  | 316.7   | 256.1                     | 60.6                    | -       | -    |
| <b>Couples - male works longest</b>            |         |                           |                         |         |      |
| Weekly   | 646.2   | 552.1                     | 94.1                    | -       | -    |
| Four weekly                                    | 1,537.3 | 1,358.7                   | 178.6                   | -       | -    |
| Frequency not known <sup>3</sup>               | 534.2   | 473.1                     | 61.1                    | -       | -    |
| Total  | 2,717.7 | 2,383.9                   | 333.7                   | -       | -    |
| <b>Couples - equal hours<sup>4</sup></b>       |         |                           |                         |         |      |
| Weekly   | 26.1    | 21.7                      | 4.5                     | -       | -    |
| Four weekly                                    | 127.5   | 108.6                     | 18.9                    | -       | -    |
| Frequency not known <sup>3</sup>               | 42.4    | 36.5                      | 5.8                     | -       | -    |
| Total  | 196.0   | 166.8                     | 29.2                    | -       | -    |

<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 | Receiving CTC only       | 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>All families</b>               |                  |                          |                    |                          |                    |                                |               |                    |
| <b>United Kingdom<sup>2</sup></b> | 4,948.4          | 1,491.9                  | 693.8              | 1,959.3                  | 115.5              | 103.5                          | 257.6         | 326.8              |
| <b>England</b>                    | 4,069.8          | 1,215.3                  | 575.9              | 1,632.1                  | 97.5               | 88.3                           | 196.7         | 264.2              |
| North East                        | 245.7            | 79.7                     | 30.0               | 88.6                     | 3.8                | 3.2                            | 20.3          | 20.3               |
| North West                        | 613.9            | 204.7                    | 80.6               | 226.6                    | 12.9               | 11.0                           | 36.6          | 41.7               |
| Yorks & The Humber                | 463.2            | 152.2                    | 64.3               | 172.4                    | 8.3                | 7.0                            | 27.1          | 32.0               |
| East Midlands                     | 387.8            | 113.3                    | 57.4               | 155.4                    | 8.3                | 7.0                            | 20.4          | 26.0               |
| West Midlands                     | 466.0            | 146.2                    | 69.8               | 181.3                    | 9.0                | 8.3                            | 21.8          | 29.7               |
| East                              | 436.5            | 108.9                    | 64.5               | 196.5                    | 13.0               | 12.2                           | 15.4          | 25.9               |
| London                            | 428.8            | 146.3                    | 57.5               | 162.8                    | 12.1               | 11.8                           | 13.2          | 25.2               |
| South East                        | 599.3            | 146.9                    | 84.4               | 273.0                    | 20.7               | 19.4                           | 19.3          | 35.6               |
| South West                        | 428.5            | 117.2                    | 67.5               | 175.5                    | 9.5                | 8.3                            | 22.6          | 27.8               |
| <b>Wales</b>                      | 266.1            | 85.7                     | 37.6               | 97.7                     | 4.2                | 3.9                            | 18.6          | 18.4               |
| <b>Scotland</b>                   | 450.1            | 136.5                    | 55.5               | 173.0                    | 10.3               | 8.3                            | 32.5          | 34.1               |
| <b>Northern Ireland</b>           | 154.7            | 52.9                     | 23.4               | 53.1                     | 3.5                | 3.0                            | 9.2           | 9.7                |
| Foreign and not known             | 7.7              | 1.5                      | 1.4                | 3.4                      | -                  | -                              | 0.7           | 0.5                |
| <b>Couples</b>                    |                  |                          |                    |                          |                    |                                |               |                    |
| <b>United Kingdom<sup>2</sup></b> | 3,612.7          | 670.8                    | 595.2              | 1,849.8                  | 114.6              | 102.3                          | 79.0          | 200.9              |
| <b>England</b>                    | 2,999.0          | 558.1                    | 493.3              | 1,538.4                  | 96.6               | 87.2                           | 61.5          | 163.9              |
| North East                        | 171.1            | 35.0                     | 26.2               | 84.8                     | 3.8                | 3.2                            | 6.2           | 12.0               |
| North West                        | 434.0            | 91.1                     | 68.9               | 214.4                    | 12.7               | 10.9                           | 11.0          | 25.1               |
| Yorks & The Humber                | 339.8            | 73.8                     | 57.0               | 164.4                    | 8.2                | 7.0                            | 8.9           | 20.4               |
| East Midlands                     | 294.2            | 54.8                     | 51.5               | 148.6                    | 8.2                | 6.9                            | 7.0           | 17.2               |
| West Midlands                     | 349.3            | 72.3                     | 61.0               | 172.5                    | 9.0                | 8.2                            | 7.5           | 18.8               |
| East                              | 340.0            | 50.1                     | 56.6               | 186.8                    | 13.0               | 12.1                           | 4.5           | 16.9               |
| London                            | 282.6            | 62.1                     | 39.8               | 141.2                    | 11.9               | 11.5                           | 3.2           | 12.8               |
| South East                        | 459.8            | 62.4                     | 72.0               | 257.5                    | 20.5               | 19.2                           | 5.8           | 22.4               |
| South West                        | 328.3            | 56.4                     | 60.3               | 168.3                    | 9.4                | 8.2                            | 7.3           | 18.4               |
| <b>Wales</b>                      | 192.1            | 39.9                     | 33.0               | 93.3                     | 4.2                | 3.8                            | 6.4           | 11.5               |
| <b>Scotland</b>                   | 303.6            | 47.4                     | 46.6               | 163.9                    | 10.2               | 8.3                            | 7.9           | 19.4               |
| <b>Northern Ireland</b>           | 111.9            | 24.6                     | 21.0               | 50.9                     | 3.5                | 2.9                            | 3.1           | 5.9                |
| Foreign and not known             | 6.1              | 0.8                      | 1.3                | 3.3                      | -                  | -                              | 0.2           | 0.3                |
| <b>Singles</b>                    |                  |                          |                    |                          |                    |                                |               |                    |
| <b>United Kingdom<sup>2</sup></b> | 1,335.7          | 821.1                    | 98.6               | 109.5                    | 1.0                | 1.2                            | 178.6         | 125.9              |
| <b>England</b>                    | 1,070.8          | 657.2                    | 82.6               | 93.7                     | 0.9                | 1.1                            | 135.2         | 100.3              |
| North East                        | 74.6             | 44.6                     | 3.8                | 3.8                      | -                  | -                              | 14.1          | 8.3                |
| North West                        | 179.9            | 113.6                    | 11.6               | 12.2                     | -                  | -                              | 25.6          | 16.7               |
| Yorks & The Humber                | 123.5            | 78.3                     | 7.2                | 8.0                      | -                  | -                              | 18.2          | 11.6               |
| East Midlands                     | 93.6             | 58.4                     | 6.0                | 6.9                      | -                  | -                              | 13.4          | 8.8                |
| West Midlands                     | 116.8            | 73.9                     | 8.8                | 8.8                      | -                  | -                              | 14.3          | 10.9               |
| East                              | 96.5             | 58.8                     | 7.9                | 9.7                      | -                  | -                              | 10.9          | 9.0                |
| London                            | 146.2            | 84.1                     | 17.7               | 21.6                     | -                  | 0.3                            | 10.0          | 12.4               |
| South East                        | 139.5            | 84.5                     | 12.4               | 15.5                     | -                  | -                              | 13.4          | 13.2               |
| South West                        | 100.2            | 60.8                     | 7.2                | 7.2                      | -                  | -                              | 15.3          | 9.5                |
| <b>Wales</b>                      | 74.0             | 45.8                     | 4.6                | 4.4                      | -                  | -                              | 12.3          | 6.9                |
| <b>Scotland</b>                   | 146.5            | 89.1                     | 9.0                | 9.0                      | -                  | -                              | 24.6          | 14.7               |
| <b>Northern Ireland</b>           | 42.9             | 28.4                     | 2.4                | 2.2                      | -                  | -                              | 6.1           | 3.8                |
| Foreign and not known             | 1.6              | 0.7                      | -                  | -                        | -                  | -                              | 0.4           | -                  |

<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> | 4,948.4                          | 4,518.1  | 2,185.6                               | 4,154.4  | 2,074.8                                 | 3,300.9  |
| <b>England</b>                    | 4,069.8                          | 3,717.3  | 1,791.1                               | 3,428.0  | 1,729.6                                 | 2,753.3  |
| North East                        | 245.7                            | 222.3  | 109.6                                 | 197.1    | 92.4                                    | 138.7    |
| North West                        | 613.9                            | 561.3  | 285.2                                 | 534.5    | 239.4                                   | 373.0    |
| Yorks & The Humber                | 463.2                            | 424.2  | 216.4                                 | 410.4    | 180.6                                   | 279.1    |
| East Midlands                     | 387.8                            | 354.8  | 170.7                                 | 326.0    | 163.7                                   | 259.5    |
| West Midlands                     | 466.0                            | 428.0  | 216.0                                 | 421.6    | 190.3                                   | 298.4    |
| East                              | 436.5                            | 398.4  | 173.4                                 | 339.0    | 209.5                                   | 342.0    |
| London                            | 428.8                            | 391.8  | 203.7                                 | 395.7    | 174.9                                   | 279.1    |
| South East                        | 599.3                            | 544.3  | 231.3                                 | 448.6    | 293.7                                   | 482.7    |
| South West                        | 428.5                            | 392.3  | 184.8                                 | 355.1    | 185.0                                   | 300.8    |
| <b>Wales</b>                      | 266.1                            | 243.8  | 123.3                                 | 229.5    | 101.9                                   | 159.2    |
| <b>Scotland</b>                   | 450.1                            | 407.8  | 192.0                                 | 339.3    | 183.2                                   | 287.3    |
| <b>Northern Ireland</b>           | 154.7                            | 142.1  | 76.3                                  | 151.4    | 56.6                                    | 95.2     |
| Foreign and not known             | 7.7                              | 7.1  | 2.9                                   | 6.2      | 3.6                                     | 5.8      |
| <b>Couples</b>                    |                                  |  |                                       |          |   |          |
| <b>United Kingdom<sup>1</sup></b> | 3,612.7                          | 3,309.5  | 1,266.0                               | 2,696.5  | 1,964.4                                 | 3,164.8  |
| <b>England</b>                    | 2,999.0                          | 2,747.9  | 1,051.4                               | 2,246.6  | 1,635.0                                 | 2,636.7  |
| North East                        | 171.1                            | 156.0  | 61.2                                  | 123.1    | 88.6                                    | 134.0    |
| North West                        | 434.0                            | 398.1  | 160.0                                 | 338.7    | 227.1                                   | 358.3    |
| Yorks & The Humber                | 339.8                            | 312.4  | 130.9                                 | 275.9    | 172.6                                   | 269.4    |
| East Midlands                     | 294.2                            | 270.1  | 106.3                                 | 222.6    | 156.8                                   | 250.9    |
| West Midlands                     | 349.3                            | 322.3  | 133.3                                 | 289.0    | 181.5                                   | 287.6    |
| East                              | 340.0                            | 311.0  | 106.7                                 | 232.1    | 199.7                                   | 329.7    |
| London                            | 282.6                            | 258.2  | 101.9                                 | 225.5    | 153.1                                   | 252.6    |
| South East                        | 459.8                            | 418.2  | 134.4                                 | 292.5    | 278.0                                   | 462.6    |
| South West                        | 328.3                            | 301.7  | 116.7                                 | 247.1    | 177.7                                   | 291.6    |
| <b>Wales</b>                      | 192.1                            | 176.8  | 72.9                                  | 150.7    | 97.5                                    | 153.7    |
| <b>Scotland</b>                   | 303.6                            | 276.0  | 94.0                                  | 191.2    | 174.1                                   | 276.3    |
| <b>Northern Ireland</b>           | 111.9                            | 103.0  | 45.6                                  | 103.0    | 54.4                                    | 92.5     |
| Foreign and not known             | 6.1                              | 5.7  | 2.1                                   | 4.9      | 3.4                                     | 5.6      |
| <b>Singles</b>                    |                                  |  |                                       |          |   |          |
| <b>United Kingdom<sup>1</sup></b> | 1,335.7                          | 1,208.6  | 919.6                                 | 1,457.9  | 110.4                                   | 136.1    |
| <b>England</b>                    | 1,070.8                          | 969.4  | 739.7                                 | 1,181.4  | 94.5                                    | 116.6    |
| North East                        | 74.6                             | 66.3   | 48.4                                  | 73.9     | 3.8                                     | 4.7      |
| North West                        | 179.9                            | 163.2  | 125.3                                 | 195.9    | 12.3                                    | 14.7     |
| Yorks & The Humber                | 123.5                            | 111.8  | 85.5                                  | 134.4    | 8.0                                     | 9.6      |
| East Midlands                     | 93.6                             | 84.7   | 64.4                                  | 103.3    | 6.9                                     | 8.6      |
| West Midlands                     | 116.8                            | 105.8  | 82.7                                  | 132.6    | 8.8                                     | 10.8     |
| East                              | 96.5                             | 87.4   | 66.7                                  | 106.9    | 9.8                                     | 12.4     |
| London                            | 146.2                            | 133.6  | 101.8                                 | 170.2    | 21.8                                    | 26.5     |
| South East                        | 139.5                            | 126.1  | 96.9                                  | 156.2    | 15.7                                    | 20.2     |
| South West                        | 100.2                            | 90.7   | 68.1                                  | 108.0    | 7.3                                     | 9.1      |
| <b>Wales</b>                      | 74.0                             | 67.0   | 50.3                                  | 78.8     | 4.4                                     | 5.5      |
| <b>Scotland</b>                   | 146.5                            | 131.8  | 98.0                                  | 148.0    | 9.1                                     | 11.1     |
| <b>Northern Ireland</b>           | 42.9                             | 39.0   | 30.8                                  | 48.3     | 2.2                                     | 2.7      |
| Foreign and not known             | 1.6                              | 1.4  | 0.8                                   | 1.4      | -                                       | -        |

<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 |                               | <i>Thousands</i> |
|-----------------------------------|--|---------|---------|--|---|---|-------------------------------|------------------|
|                                   | Total  | Couples | Singles | Average help with childcare costs <sup>3</sup><br>(£ per week) |   | With children <sup>1</sup>              | Without children <sup>2</sup> |                  |
|                                   |  |         |         |  |   |   |                               |                  |
| <b>United Kingdom<sup>4</sup></b> | 331.3  | 111.1   | 220.3   | £45.75   | 115.7   | 41.8                                    | 44.8                          |                  |
| <b>England</b>                    | 273.5  | 92.9    | 180.5   | £46.23   | 94.7  | 32.4                                    | 34.0                          |                  |
| North East                        | 14.3   | 4.8     | 9.6     | £44.16   | 5.3   | 2.4                                     | 3.1                           |                  |
| North West                        | 50.5   | 17.9    | 32.6    | £44.85   | 13.9  | 6.2                                     | 6.5                           |                  |
| Yorks & The Humber                | 31.1   | 11.7    | 19.5    | £42.84   | 10.0  | 3.6                                     | 4.2                           |                  |
| East Midlands                     | 26.5   | 10.3    | 16.2    | £44.94   | 8.3   | 3.2                                     | 3.3                           |                  |
| West Midlands                     | 33.5   | 11.7    | 21.7    | £45.29   | 10.5  | 3.7                                     | 3.6                           |                  |
| East                              | 22.6   | 7.9     | 14.7    | £45.08   | 10.1  | 2.9                                     | 2.9                           |                  |
| London                            | 34.6   | 6.5     | 28.1    | £60.15   | 13.8  | 3.9                                     | 2.6                           |                  |
| South East                        | 33.1   | 11.0    | 22.1    | £45.74   | 13.6  | 3.3                                     | 3.7                           |                  |
| South West                        | 27.2   | 11.3    | 16.0    | £40.01   | 9.1   | 3.3                                     | 4.3                           |                  |
| <b>Wales</b>                      | 15.3   | 5.8     | 9.5     | £41.21   | 6.2   | 3.2                                     | 3.5                           |                  |
| <b>Scotland</b>                   | 32.4   | 8.8     | 23.5    | £42.47   | 9.7   | 3.7                                     | 5.2                           |                  |
| <b>Northern Ireland</b>           | 10.0   | 3.4     | 6.6     | £50.25   | 4.9   | 2.5                                     | 2.0                           |                  |
| Foreign and not known             | 0.3  | -       | -       | £48.83   | -   | -                                       | -                             |                  |

<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 2004-05 awards, the initial calculation of a family's entitlement is based on its relevant income in 2003-04, which is reported for the final calculation of the 2003-04 award<sup>1</sup> (or on the claim form for claims made after 5 April 2004). 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 2004-05 is based on 2004-05 income if that is lower than the income in 2003-04, or exceeds it by more than £2,500. However, the first £2,500 of a rise in income in 2004-05 (compared with 2003-04) is disregarded in calculating the tax credit due for that year. The family can report an estimate of its income in 2004-05 at any time, and the award will be recalculated using this income. After the end of the year the award is finalised when the 2004-05 income is known.

### Main worker

This is defined as the adult working the most hours.

<sup>1</sup> Some families are not required to report their 2003-04 income for this purpose unless it falls outside a range. The range is calculated separately for each such family. It covers incomes for which the level of entitlement, for both 2003-04 or 2004-05, would be the same as that based on the 2001-02 income. For such families who report no 2003-04 incomes, their 2001-02 incomes have been taken as proxies for their 2003-04 incomes.

**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 for these tables is the entitlement modelled using the information on circumstances and income taken into account by the reference date.

This may not equal the actual amount being received. This can be reduced to eliminate or minimise prospective overpayments for the year, or to recover previous years' overpayments (overpayments 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).

**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.

## 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                                 | 2004-05 |
| <b>Child Tax Credit</b>   |   |         |
| Family element  | 545                                     | 545     |
| Family element, baby addition <sup>1</sup>                                      | 545                                     | 545     |
| Child element <sup>2</sup>  | 1,445                                   | 1,625   |
| Disabled child additional element <sup>3</sup>                                  | 2,155                                   | 2,215   |
| Severely disabled child additional element <sup>4</sup>                         | 865                                     | 890     |
| <b>Working Tax Credit</b>   |   |         |
| Basic element   | 1,525                                   | 1,570   |
| Couples and lone parent element   | 1,500                                   | 1,545   |
| 30 hour element <sup>5</sup>  | 620                                     | 640     |
| Disabled worker element   | 2,040                                   | 2,100   |
| Severely disabled adult element   | 865                                     | 890     |
| 50+ return to work payment <sup>6</sup>   |   |         |
| 16 but less than 30 hours per week  | 1,045                                   | 1,075   |
| at least 30 hours per week  | 1,565                                   | 1,610   |
| Childcare element   |   |         |
| Maximum eligible costs allowed (£ per week)                                     |   |         |
| Eligible costs incurred for 1 child   | 135                                     | 135     |
| Eligible costs incurred for 2+ children   | 200                                     | 200     |
| <i>Percentage of eligible costs covered</i>                                     | 70%                                     | 70%     |
| <b>Common features</b>  |   |         |
| First income threshold <sup>7</sup>   | 5,060                                   | 5,060   |
| <i>First withdrawal rate</i>  | 37%                                     | 37%     |
| Second income threshold <sup>8</sup>  | 50,000                                  | 50,000  |
| <i>Second withdrawal rate</i>   | 1 in 15                                 | 1 in 15 |
| First income threshold for those entitled to Child Tax Credit only <sup>9</sup> | 13,230                                  | 13,480  |
| Income disregard  | 2,500                                   | 2,500   |
| Minimum award payable   | 26                                      | 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.