



INLAND REVENUE

Analysis and Research

Child and Working Tax Credits

Quarterly Statistics

July 2003

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

Child and Working Tax Credits

Quarterly Statistics

July 2003

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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 an illness or disability which puts them at a disadvantage in getting a job or (c) returned to work on or after 6 April 2003 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 11 July 2003 (the "reference date") and who had awards at that date. They include almost all families whose claims were received by 7 July 2003 (they could be backdated to start at the beginning of 2003-04) and which required no further information to process.

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

These tables classify families with awards according to whether they receive CTC and WTC at the reference date, and the broad level of CTC. This is modelled from the data on the family's circumstances, and its annual income in 2001-02 (and any reported estimate for 2003-04), that was taken into account by the reference date. For more details, see the Technical Note.

The modelled award values are provisional. The final annual awards will generally not be known until after the end of the year, when all the circumstances for the year, and the 2003-04 incomes, are finally established. In particular, the tables include some families who are eligible for CTC or WTC but whose awards are currently tapered to zero. They may finally have positive annual awards when all the circumstances in the year and the actual 2003-04 incomes are known.

The coverage of out-of-work families with children

Sections 1 and 2 cover both in-work and out-of-work families. Sections 3 to 8 cover only families in work.

For this purpose, a family is defined as being in work at the reference date if one of the adults in a couple, or a single adult, works for at least 16 hours per week. Families not in work received the same maximum level of child support whether they were receiving CTC or social security out-of-work benefits (Income Support, income-based Jobseeker's Allowance or pensioners' Minimum Income Guarantee). The child premia in these benefits were increased from April 2003 to bring them into line with the CTC child element.

Families not in work and receiving this common maximum level of child support can be considered to fall into one of three groups:

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

Families in group C will be migrated to CTC during 2004-05, to join groups A and B.

The out-of-work families included in Sections 1 and 2 cover Group C, as well as Groups A and B, because:

- i these tables thereby show all families with this common maximum 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 will not be affected by the timing of the migration.

However, the number and characteristics of the families in Category C at the reference date are projections forward of earlier numbers receiving benefits, less the numbers in Category B. The numbers in category C, and hence the total numbers of recipient families with children not in work, are therefore heavily rounded in the tables; they also 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 figure 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 parliamentary constituency in "Child and Working Tax Credit Statistics. Geographical analyses. July 2003". 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.

Main aggregates

On 11 July 2003, 4.3 million families had Child Tax Credit (CTC) or Working Tax Credit (WTC) awards. 100 thousand of these awards were tapered to zero, on the basis of the family's annual income as reported by them. In addition, an estimated 1.2 million families were receiving Income Support or Jobseeker's Allowance, but not CTC, and so were benefiting from the increased rates of child premia in those benefits.

This means that, on 11 July 2003:

- 5.5 million families, containing 9.9 million children, either had tax credit awards or were receiving the equivalent child support through benefits;
- 5.4 million families, containing 9.8 million children, were receiving tax credits payments or the equivalent child support through benefits.

The 5.4 million recipient families comprised:

- 5.3 million families with children receiving CTC, or the equivalent via benefits, comprising:
 - 1.3 million in which no adult was in work (almost all such families receive the maximum CTC, or the equivalent via benefits)
 - 1.47 million in work receiving the maximum CTC, and also receiving WTC
 - 0.65 million in work receiving less than the maximum CTC, but more than the family element
 - 1.74 million in work receiving the family element of CTC
 - 0.11 million in work receiving less than the family element of CTC.
 - 0.12 million families in work without children, receiving only WTC.
- 3.3 million of these recipient families were couples (3.2 million had children).
2.1 million were single adults (2.0 million had children).

264 thousand families were benefiting from the childcare element of WTC; they received an average of £43 per week help with their childcare costs through this element.

60 thousand families were benefiting from the disabled worker element of WTC.

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

	Total ¹			Families not in work ¹	In-work families with CTC or WTC awards							
	In receipt	Other ²	Total		Total	With children				Other		
						With WTC and CTC	More than family element	Family or less	With neither ²	With WTC	Other ²	
												With CTC only
-----millions-----				-----thousands-----								
11 July 2003	5.4	0.1	5.5	1.3	4,190	1,465	647	1,851	45	121	60	

¹ These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, which are projections to the reference date of the numbers of families with children receiving these benefits, based on data for February 2003 and broad assumptions about trends since then. These numbers, and the totals, are therefore heavily rounded. They also include families receiving CTC but not benefits. See the Introduction.

² 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 based on their circumstances at other times in the year, 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 ¹
Millions			
Total			
Recipients ²	5.4	4.1	1.3
Others with awards ³	0.1	0.1	-
Total ²	5.5	4.2	1.3
Families with children receiving benefits but not CTC ²	1.2	-	1.2
Thousands			
With CTC or WTC awards			
Recipients	4,238	4,085	153
Others with awards ³	105	105	-
Total in award	4,343	4,190	153

¹ 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.

² These numbers do not fall under National Statistics. The numbers receiving only benefits are projections to the reference date of the numbers of families with children receiving out-of-work benefits, based on data for February 2003 and broad assumptions about trends since then, less an estimate of those receiving both CTC and these benefits. These numbers, and the totals, are therefore heavily rounded. See the Introduction.

³ 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 based on their circumstances at other times in the year, 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	
Millions				
Total ¹	5.5	3.4	2.1	9.9
Not in work ¹	1.3	0.3	1.0	2.6
In work	4.2	3.1	1.1	7.3
In work, thousands				
Total in work	4,189.6	3,106.3	1,083.4	7,341.2
In work, with children	4,008.9	3,044.1	964.8	7,341.2
Receiving WTC ² and CTC	1,465.0	683.5	781.5	2,712.0
Receiving CTC only	2,498.7	2,316.2	182.5	4,547.6
More than family element	647.3	557.5	89.8	1,414.4
Family element	1,738.7	1,647.0	91.7	2,930.4
Less than family element	112.7	111.7	0.9	202.8
Others with awards ³	45.2	44.3	0.8	81.5
In work, with no children	180.7	62.2	118.6	-
Receiving WTC	120.8	36.2	84.7	-
Others with awards ³	59.9	26.0	33.9	-

¹ These numbers do not fall under National Statistics. They are projections to the reference date of the numbers of families with children receiving out-of-work benefits, based on data for February 2003 and broad assumptions about trends since then, plus estimates of out-of-work families receiving CTC but not benefits. These numbers, and the totals including them, are therefore heavily rounded. See the Introduction.

² Including families whose WTC after tapering is less than or equal to the childcare element, and all of whose WTC is therefore paid together with CTC.

³ 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 based on their circumstances at other times in the year, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

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

	Total			Couples			Singles		
	Total ¹	Not in work ¹	In work	Total ¹	Not in work ¹	In work	Total ¹	Not in work ¹	In work
Age of eldest adult									
Under 24	0.3	0.2	0.1	0.1	0.1	0.0	0.2	0.2	0.1
25-29	0.4	0.1	0.3	0.2	0.0	0.2	0.2	0.1	0.1
30-34	1.0	0.3	0.7	0.6	0.1	0.5	0.5	0.3	0.2
35-39	1.3	0.2	1.0	0.8	0.0	0.8	0.4	0.2	0.3
40-49	1.9	0.3	1.6	1.3	0.1	1.3	0.6	0.3	0.4
50 and over	0.5	0.1	0.5	0.4	0.0	0.4	0.1	0.0	0.1
Total	5.5	1.3	4.2	3.4	0.3	3.1	2.1	1.0	1.1
Family size									
No children	0.2	-	0.2	0.1	-	0.1	0.1	-	0.1
One child	2.2	0.6	1.6	1.2	0.1	1.1	1.0	0.5	0.5
Two children	2.2	0.4	1.7	1.6	0.1	1.4	0.6	0.3	0.3
Three children	0.7	0.2	0.5	0.5	0.0	0.4	0.2	0.2	0.1
Four or more children	0.3	0.1	0.2	0.1	0.0	0.1	0.1	0.1	0.0
Total	5.5	1.3	4.2	3.4	0.3	3.1	2.1	1.0	1.1
Number of children, by age									
Under 5	2.6	0.8	1.8	1.7	0.2	1.5	0.8	0.6	0.2
5 to 9	3.0	0.9	2.0	1.9	0.2	1.6	1.1	0.7	0.4
10 but <16 at 31 August 2002	3.7	0.7	3.0	2.4	0.2	2.2	1.3	0.5	0.7
16 and over at 31 August 2002	0.7	0.1	0.6	0.4	0.0	0.4	0.2	0.1	0.2
Total	9.9	2.6	7.3	6.4	0.6	5.8	3.5	1.9	1.6

¹ The numbers not in work do not fall under National Statistics. They are projections to the reference date of the numbers and characteristics of families with children receiving out-of-work benefits, based on data for February 2003 and broad assumptions about trends since then, plus estimates of out-of-work families receiving CTC but not benefits. These numbers, and the totals including them, are therefore heavily rounded. See the Introduction.

NOTE: The analysis of children by age group has been revised since it was first published.

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

	<i>Thousands</i>							
	With children						Without children	
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹	Receiving WTC	Other ¹
More than family element			Family element	Less than family element				
Couples								
Age of eldest adult								
Under 20	1.2	1.2	-	-	-	-	-	-
20-24	38.1	26.0	6.1	5.9	-	-	-	-
25-29	162.3	68.7	31.8	56.8	1.2	0.4	1.3	2.2
30-34	490.1	128.8	99.4	240.2	13.2	4.2	1.3	2.9
35-39	780.2	162.7	156.8	419.8	27.6	10.0	1.2	2.1
40-49	1,260.9	224.4	215.4	731.6	55.0	23.0	5.9	5.6
50-59	333.4	63.9	43.7	179.5	13.9	6.3	16.9	9.3
60 and over	40.0	7.9	4.3	13.1	0.7	0.4	9.5	4.0
Total	3,106.3	683.5	557.5	1,647.0	111.7	44.3	36.2	26.0
Female sole worker ²	169.2	97.7	21.9	35.3	1.5	1.3	8.6	2.8
Male sole worker ²	1,232.3	419.2	285.9	472.9	22.5	8.8	17.4	5.5
Both adults in work ²	1,704.7	166.5	249.6	1,138.8	87.7	34.2	10.2	17.7
Singles								
Age								
Under 20	4.3	4.0	-	-	-	-	0.3	-
20-24	56.0	52.7	0.5	0.3	-	-	2.5	-
25-29	116.6	92.9	3.7	2.2	-	-	12.7	5.1
30-34	198.2	158.5	12.7	10.2	-	-	11.0	5.6
35-39	266.4	203.5	25.5	21.6	0.4	-	9.6	5.7
40-49	359.1	237.2	40.8	46.6	0.4	0.6	23.4	10.0
50-59	78.3	31.7	6.2	10.6	-	-	22.8	6.7
60 and over	4.5	0.9	0.3	-	-	-	2.3	0.7
Total	1,083.4	781.5	89.8	91.7	0.9	0.8	84.7	33.9
Female	954.0	744.2	73.0	67.7	0.6	0.7	50.1	17.7
Male	129.4	37.3	16.8	24.0	0.3	-	34.6	16.2

¹ 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 based on their circumstances at other times in the year, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

² "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.

	<i>Thousands</i>					
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹
			More than family element	Family element	Less than family element	
Family size						
All families						
One child	1,568.9	623.3	138.0	749.4	41.6	16.7
Two children	1,748.8	548.3	315.1	808.7	54.8	21.9
Three children	538.1	212.1	145.8	160.8	13.9	5.5
Four children	118.4	59.6	37.9	18.0	2.0	0.9
Five or more children	34.7	21.8	10.7	1.8	0.3	0.2
Total	4,008.9	1,465.0	647.3	1,738.7	112.7	45.2
Couples						
One child	1,055.7	216.3	97.7	684.5	41.0	16.2
Two children	1,410.4	273.3	276.4	784.5	54.6	21.6
Three children	445.4	131.5	136.4	158.3	13.8	5.4
Four children	101.5	44.0	36.6	17.9	2.0	0.9
Five or more children	31.1	18.4	10.4	1.8	0.3	0.2
Total	3,044.1	683.5	557.5	1,647.0	111.7	44.3
Singles						
One child	513.2	407.0	40.3	64.9	0.6	0.5
Two children	338.4	275.0	38.7	24.2	0.3	0.2
Three children	92.6	80.6	9.4	2.5	-	-
Four children	16.9	15.5	1.3	-	-	-
Five or more children	3.6	3.3	0.3	-	-	-
Total	964.8	781.5	89.8	91.7	0.9	0.8
With a child aged under one year at the reference date	274.8	96.2	50.7	112.2	13.6	2.1
Number of children by age						
All families						
Under 5	1,772.8	651.4	345.6	701.9	54.2	19.6
5 to 9	2,046.3	763.1	414.5	795.6	51.7	21.4
10 but <16 at 31 August 2002	2,956.1	1,086.2	553.2	1,204.1	79.5	33.1
16 and over at 31 August 2002	552.8	202.6	96.9	228.7	17.2	7.4
Age not known ²	13.2	8.7	4.1	0.2	-	-
Total	7,341.2	2,712.1	1,414.4	2,930.4	202.8	81.5
Couples						
Under 5	1,535.0	434.4	333.6	693.5	54.1	19.4
5 to 9	1,630.9	409.6	380.2	768.5	51.4	21.2
10 but <16 at 31 August 2002	2,210.7	496.0	468.7	1,134.9	78.8	32.3
16 and over at 31 August 2002	397.6	85.6	75.7	212.1	17.0	7.2
Age not known ²	12.5	8.1	4.1	0.2	-	-
Total	5,786.7	1,433.7	1,262.3	2,809.2	201.4	80.2
Singles						
Under 5	237.8	217.0	12.0	8.4	0.2	0.2
5 to 9	415.4	353.5	34.3	27.1	0.3	0.2
10 but <16 at 31 August 2002	745.4	590.2	84.6	69.2	0.7	0.7
16 and over at 31 August 2002	155.2	117.1	21.2	16.5	0.2	0.2
Age not known ²	0.7	0.7	-	-	-	-
Total	1,554.5	1,278.4	152.1	121.3	1.4	1.3

¹ 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 based on their circumstances at other times in the year, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

² For large families, not all dates of birth were copied to the data base used to produce these figures.

NOTE: The analysis of children by age group has been revised since it was first published.

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

	<i>Thousands</i>							
	With children						Without children	
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹	Receiving WTC	Other ¹
			More than family element	Family element	Less than family element			
Couples (hours for main worker)								
All								
16 - 24 hours	128.9	107.2	8.3	10.9	0.4	0.5	1.6	-
25 - 29 hours	35.9	24.6	4.3	6.1	0.3	0.2	0.3	-
30 - 34 hours	95.7	57.1	11.8	17.8	1.1	0.7	5.9	1.2
35 or more hours	2,845.7	494.5	533.1	1,612.2	109.9	42.9	28.3	24.7
Total	3,106.2	683.5	557.5	1,647.0	111.7	44.3	36.2	26.0
Employee								
16 - 24 hours	113.8	95.2	7.1	9.5	0.3	0.4	1.2	-
25 - 29 hours	30.9	21.2	3.7	5.2	0.3	0.2	0.3	-
30 - 34 hours	69.0	38.2	9.2	14.7	0.9	0.6	4.5	1.0
35 or more hours	2,498.9	369.2	463.3	1,484.5	102.2	37.5	20.1	22.2
Total	2,712.6	523.7	483.3	1,514.0	103.6	38.6	26.1	23.3
Self employed								
16 - 24 hours	15.2	12.0	1.2	1.4	-	-	0.4	-
25 - 29 hours	5.0	3.5	0.6	0.8	-	-	-	-
30 - 34 hours	26.7	19.0	2.6	3.1	0.3	0.2	1.4	0.2
35 or more hours	346.7	125.3	69.8	127.7	7.7	5.5	8.2	2.5
Total	393.7	159.8	74.2	133.0	8.1	5.7	10.1	2.7
Singles								
All								
16 - 24 hours	388.1	370.5	6.3	2.7	-	-	8.3	-
25 - 29 hours	82.7	74.7	4.0	2.3	-	-	1.6	-
30 - 34 hours	133.1	100.0	7.8	4.5	-	-	18.6	2.2
35 or more hours	479.4	236.3	71.8	82.2	0.8	0.6	56.2	31.6
Total	1,083.4	781.5	89.8	91.7	0.9	0.8	84.7	33.9
Employee								
16 - 24 hours	369.3	353.1	5.8	2.4	-	-	7.8	-
25 - 29 hours	79.7	72.1	3.9	2.1	-	-	1.5	-
30 - 34 hours	120.7	90.6	7.3	4.2	-	-	16.5	2.0
35 or more hours	448.0	219.4	69.8	79.2	0.7	0.5	48.3	30.2
Total	1,017.8	735.1	86.8	87.9	0.8	0.7	74.1	32.3
Self employed								
16 - 24 hours	18.7	17.4	0.5	0.3	-	-	0.5	-
25 - 29 hours	3.1	2.6	-	-	-	-	-	-
30 - 34 hours	12.4	9.3	0.5	0.3	-	-	2.1	-
35 or more hours	31.4	17.0	2.0	3.0	-	-	7.9	1.4
Total	65.6	46.3	3.0	3.8	-	-	10.6	1.6

¹ 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 based on their circumstances at other times in the year, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

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

	Total	Hours worked by main worker				
		16 - 24	25-29	30-34	35-39	40 or more
Hours worked by partner of main worker						
All in-work couples						
Not in work	1,044.8	106.9	24.2	57.9	334.6	521.1
1-5	44.0	1.8	0.5	1.4	15.3	25.0
6-10	132.2	4.0	1.2	3.2	45.1	78.8
11-15	180.5	3.8	1.3	3.7	67.0	104.8
16-24	686.1	12.4	6.8	17.0	258.3	391.6
25-29	210.7	-	1.9	5.3	81.1	122.5
30 or more	807.9	-	-	7.2	288.6	512.1
Total	3,106.2	128.9	35.9	95.7	1,089.9	1,755.8
With children, and receiving more than CTC family element						
Not in work	686.3	99.2	21.3	47.9	202.6	315.4
1-5	19.2	1.3	0.4	0.8	5.9	10.8
6-10	56.0	3.1	0.9	2.1	17.8	32.2
11-15	63.4	2.8	0.9	2.3	21.4	36.0
16-24	214.5	9.1	4.5	9.9	70.7	120.3
25-29	52.6	-	1.0	2.7	18.5	30.3
30 or more	149.1	-	-	3.2	45.3	100.5
Total	1,241.1	115.5	29.0	68.9	382.2	645.5
Other with children						
Not in work	328.6	6.5	2.7	5.0	119.5	194.9
1-5	24.1	0.5	0.2	0.5	9.1	13.9
6-10	74.6	0.8	0.3	0.9	26.7	45.8
11-15	115.1	1.0	0.4	1.2	44.7	67.8
16-24	463.7	3.1	2.2	6.3	184.6	267.7
25-29	155.7	-	0.8	2.3	61.6	90.9
30 or more	641.3	-	-	3.5	237.2	400.5
Total	1,803.0	11.8	6.6	19.6	683.5	1,081.5
Without children						
Not in work	29.8	1.2	0.3	5.0	12.5	10.8
1-5	0.7	-	-	-	0.2	0.3
6-10	1.7	-	-	0.2	0.6	0.8
11-15	2.1	-	-	0.2	0.8	1.0
16-24	7.9	0.2	-	0.9	3.0	3.7
25-29	2.4	-	-	0.2	0.9	1.2
30 or more	17.5	-	-	0.5	6.1	11.0
Total	62.2	1.7	0.4	7.2	24.1	28.9

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

	<i>Thousands</i>				
	Total	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting ¹	1,641.9	1,116.7	34.6	415.8	74.8
Sole or main worker works for 30 or more hours	1,621.4	1,096.6	34.2	415.8	74.8
Neither adult works for 30 hours, but combined hours are 30 or more	20.5	20.1	0.4	-	-
Gender of sole or main worker					
All					
Female	523.2	99.3	9.7	369.7	44.5
Male	1,079.7	980.3	22.9	46.1	30.3
Couples - equal hours ²	39.1	37.0	2.0	-	-
Total	1,641.9	1,116.7	34.6	415.8	74.8
Sole or main worker employee					
Female	486.6	88.9	8.8	347.7	41.1
Male	856.7	778.3	15.4	39.4	23.6
Couples - equal hours ²	28.9	28.2	0.7	-	-
Total	1,372.2	895.4	24.9	387.1	64.7
Sole or main worker self employed					
Female	36.6	10.5	0.8	22.0	3.3
Male	223.0	202.0	7.6	6.8	6.7
Couples - equal hours ²	10.2	8.8	1.4	-	-
Total	269.7	221.2	9.7	28.7	10.1

¹ 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.

² 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 ¹	
Total families benefiting ²	264.4	89.1	86.8	1.9	175.3
Age group, or age groups, of children ³					
Under 5 years only	106.1	42.6	41.6	1.0	63.6
Under 5 years plus older	68.9	33.2	32.2	0.9	35.7
5 to 9 years only	46.2	5.7	5.6	-	40.5
5 to 9 years plus older	26.9	5.9	5.8	-	21.0
10 years and over only	16.3	1.7	1.6	-	14.5
Total	264.4	89.1	86.8	1.9	175.3
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	110.2	41.3	40.9	0.4	68.8
25-29	23.2	9.6	9.4	-	13.6
30-34	31.0	10.1	9.9	-	20.8
35-39	74.0	21.1	20.3	0.8	52.9
40+	26.0	7.0	6.2	0.7	19.1
Total	264.4	89.1	86.8	1.9	175.3
Eligible childcare costs allowed (per week)					
Under £20	36.1	9.5	9.1	0.4	26.5
£20 - £39.99	49.9	15.3	14.7	0.6	34.6
£40 - £59.99	44.4	15.2	14.8	0.4	29.3
£60 - £79.99	36.2	13.6	13.3	0.3	22.6
£80 - £99.99	32.7	11.0	10.8	-	21.6
£100 - £119.99	21.0	7.4	7.2	-	13.7
£120 - £149.99 ⁴	29.0	10.5	10.3	-	18.5
£150 and over	15.2	6.6	6.5	-	8.6
Total	264.4	89.1	86.8	1.7	175.3
Average costs allowed ⁴ (£ per week)	£71.05	£75.72	£76.38	£59.77	£68.56
Average help with childcare costs ⁵ (£ per week)	£43.20	£36.50	£36.62	£37.68	£46.53

¹ The non-working partner is incapacitated.

² Those claiming the childcare element and with CTC above the family element.

³ Ages of all children in the family, not just those for whom childcare costs are incurred.

⁴ After taking account of maximum costs allowed (see Appendix B).

⁵ The difference between the award and the notional award excluding the childcare element.

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

Table 4.5 In-work single adults with children: hours worked and childcare.*Thousands*

	Total	Age group, or age groups, of children				
		Under 5 years only	Under 5 years plus older	5 to 9 years only	5 to 9 years plus older	10 years and older only
Total						
Weekly hours worked:						
16-20	299.3	49.4	40.4	53.1	50.4	106.1
21-24	80.2	13.8	8.7	13.8	12.8	31.1
25-29	81.0	9.2	6.3	15.3	13.6	36.6
30-34	112.3	12.9	8.0	18.3	15.1	58.0
35-39	263.3	31.8	15.2	43.6	26.0	146.7
40 or more	127.7	15.4	7.2	19.6	12.5	73.0
Total ¹	964.0	132.5	85.8	163.7	130.4	451.5
Receiving more than family element: claiming childcare element						
Weekly hours worked:						
16-20	52.7	20.0	14.8	9.3	5.6	3.0
21-24	16.2	6.9	3.6	3.0	1.9	0.8
25-29	13.6	4.6	2.9	3.3	1.7	1.0
30-34	20.8	7.1	3.9	5.1	2.7	2.0
35-39	52.9	17.3	7.9	14.9	7.0	5.8
40 or more	19.1	7.7	2.6	4.8	2.0	1.9
Total	175.3	63.6	35.7	40.5	21.0	14.5
Receiving more than family element: not claiming childcare element						
Weekly hours worked:						
16-20	245.1	29.2	25.5	43.5	44.6	102.2
21-24	62.8	6.7	5.1	10.6	10.8	29.6
25-29	65.1	4.4	3.4	11.3	11.7	34.3
30-34	86.9	5.4	4.0	12.1	12.1	53.3
35-39	161.2	11.2	6.6	19.0	15.9	108.5
40 or more	74.8	5.4	3.7	9.2	8.1	48.5
Total	696.0	62.3	48.3	105.8	103.2	376.4
Receiving family element, or less¹						
Weekly hours worked:						
16-20	1.5	-	-	0.3	-	0.8
21-24	1.2	-	-	-	-	0.7
25-29	2.3	-	-	0.6	-	1.3
30-34	4.6	0.5	-	1.1	0.3	2.7
35-39	49.2	3.2	0.8	9.7	3.1	32.4
40 or more	33.8	2.4	0.9	5.6	2.4	22.6
Total	92.7	6.7	1.8	17.5	6.2	60.5

¹ Excluding 0.8 thousand with awards currently tapered to zero.

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

Thousands

	Total	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting ¹	59.7	22.5	5.6	11.4	20.2
Sole worker ² is disabled	46.8	11.6	3.6	11.4	20.2
Couples both working					
One disabled	12.3	10.5	1.8	-	-
Both disabled	0.7	0.5	0.2	-	-
Total	59.7	22.5	5.6	11.4	20.2
Total disabled workers in benefiting families	60.4	23.1	5.7	11.4	20.2
Gender of disabled workers					
Female	28.2	6.7	1.7	10.2	9.6
Male	32.2	16.3	4.0	1.2	10.6
Total	60.4	23.1	5.7	11.4	20.2
Age of disabled workers					
Under 20	0.4	-	-	-	0.3
20-29	8.3	1.6	0.3	0.9	5.5
30-39	20.6	9.6	0.5	5.1	5.5
40-49	19.2	9.0	1.3	4.4	4.5
50-59	10.1	2.5	2.7	1.0	3.9
60 or over	1.7	0.3	0.8	-	0.5
Total	60.4	23.1	5.7	11.4	20.2
Hours worked by disabled workers					
16-24	21.7	5.8	2.1	5.8	7.9
25-29	3.9	1.1	0.4	0.9	1.5
30-34	6.4	1.9	0.7	1.2	2.5
35-39	17.7	7.6	1.6	2.6	5.9
40 or more	10.9	6.6	1.0	0.9	2.4
Total	60.4	23.1	5.7	11.4	20.2

¹ 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.

² 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 or more disabled children	One disabled child	2 or more disabled children
Total families benefiting ¹	98.2	69.5	5.5	22.3	0.9
Family size					
One child	18.7	11.0	-	7.7	-
Two children	42.9	30.9	2.1	9.4	0.5
Three children	25.6	19.1	2.0	4.2	0.3
Four children	8.0	6.1	0.9	0.9	-
Five or more children	3.0	2.4	0.4	-	-
Total	98.2	69.5	5.5	22.3	0.9
Number of disabled children in benefiting families	105.1	69.5	11.4	22.3	1.9
Also claiming the childcare element	6.7	2.6	-	3.8	-
Also claiming the disabled worker element	3.2	1.9	0.2	1.1	-

¹ Those claiming 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.

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 ¹	45.4	32.9	12.4	28.7	5.6	4.2	6.9
Family size							
No children	12.4	-	12.4	-	5.6	-	6.9
One child	13.1	13.1	-	10.8	-	2.3	-
Two children	13.7	13.7	-	12.2	-	1.5	-
Three children	5.0	5.0	-	4.5	-	0.5	-
Four children	0.9	0.9	-	0.9	-	-	-
Five or more children	0.3	0.3	-	0.3	-	-	-
Total	45.4	32.9	12.4	28.7	5.6	4.2	6.9
Hours worked by sole or main worker							
16-24	9.1	5.9	3.2	3.7	0.6	2.2	2.6
25-29	1.9	1.2	0.6	1.0	-	-	0.5
30-34	4.3	2.5	1.8	2.1	1.0	0.4	0.8
35-39	15.4	11.1	4.3	10.1	2.2	1.0	2.1
40 or more	14.6	12.2	2.5	11.8	1.6	0.4	0.9
Total	45.4	32.9	12.4	28.7	5.6	4.2	6.9
Total severely disabled adults in benefiting families	46.4	33.6	12.8	29.4	5.9	4.2	6.9
Also claiming childcare element	1.7	1.7	-	1.2	-	0.6	-
Also claiming disabled worker element	22.8	13.6	9.1	9.4	2.3	4.2	6.9

¹ Those claiming 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 ¹	44.4	35.2	9.2
Family size			
One child	7.8	5.1	2.8
Two children	18.9	15.0	3.9
Three children	11.7	9.8	1.9
Four children	4.1	3.6	0.5
Five or more children	1.8	1.7	-
Total	44.4	35.2	9.2
Hours worked by sole or main worker			
16-24	7.5	2.9	4.7
25-29	1.5	0.5	1.0
30-34	2.6	1.7	0.9
35-39	14.1	12.1	1.9
40 or more	18.7	18.0	0.7
Total	44.4	35.2	9.2
Total severely disabled children in benefiting families	47.1	37.5	9.6
Also claiming childcare element	3.1	1.3	1.8
Also claiming disabled worker element	1.4	0.9	0.5

¹ Those claiming the severely disabled child element and with CTC above the family element.

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

	<i>Thousands</i>							
	Range of income used to taper awards							
	Total	Up to £5,060	£5,061 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £50,000	Over £50,000
Total	4,189.6	549.7	526.5	932.3	964.3	709.6	348.4	158.8
With children								
Receiving WTC and CTC	1,465.0	519.5	466.5	459.5	18.7	0.9	-	-
Receiving CTC only	2,498.7	-	-	405.0	930.5	703.7	346.9	112.7
Above family element	647.3	-	-	369.9	261.4	15.1	1.0	-
Family element	1,738.7	-	-	35.1	669.1	688.5	345.9	-
Below family element	112.7	-	-	-	-	-	-	112.7
Receiving neither ¹	45.2	-	-	-	-	-	-	45.2
Total	4,008.9	519.5	466.5	864.5	949.2	704.5	346.9	157.8
Without children								
Receiving WTC	120.8	30.2	60.1	30.4	0.2	-	-	-
Other ¹	59.9	-	-	37.4	15.0	5.1	1.4	1.0
Total	180.7	30.2	60.1	67.8	15.1	5.1	1.4	1.0
Total	4,189.6	549.7	526.5	932.3	964.3	709.6	348.4	158.8
Year of income used²:								
PY income used								
No CY income reported	3,626.7	371.5	438.8	780.9	877.7	674.2	333.8	149.8
CY income between PY income and PY income + disregard	151.2	103.5	13.4	17.8	9.9	4.3	1.7	0.7
Total	3,777.9	474.9	452.2	798.7	887.6	678.5	335.5	150.5
CY income used								
CY income lower than PY income	266.7	56.1	46.7	84.6	47.4	20.8	8.5	2.6
CY income less disregard higher than PY income	145.0	18.7	27.6	49.0	29.3	10.3	4.4	5.7
Total	411.8	74.8	74.3	133.6	76.7	31.1	12.9	8.3
Total	4,189.6	549.7	526.5	932.3	964.3	709.6	348.4	158.8
Sole or main worker:								
Employee	3,730.4	462.3	450.1	819.8	874.2	656.3	323.0	144.6
Self employed	459.2	87.4	76.4	112.5	90.1	53.3	25.3	14.3
Total	4,189.6	549.7	526.5	932.3	964.3	709.6	348.4	158.8

¹ 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 based on their circumstances at other times in the year, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

² "PY income" is income in 2001-02; "CY income" is estimated income in 2003-04. Disregard = £2,500. See the Technical Note for more details.

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

Thousands

	Total	Receiving WTC and CTC	Receiving WTC only
Total ¹	549.7	519.5	30.2
Family size			
All families			
No children	30.2	-	30.2
One child	215.2	215.2	-
Two children	192.2	192.2	-
Three children	79.1	79.1	-
Four children	23.7	23.7	-
Five or more children	9.4	9.4	-
Total	549.7	519.5	30.2
Couples			
No children	6.0	-	6.0
One child	57.1	57.1	-
Two children	75.0	75.0	-
Three children	40.4	40.4	-
Four children	15.1	15.1	-
Five or more children	7.4	7.4	-
Total	201.0	194.9	6.0
Singles			
No children	24.1	-	24.1
One child	158.1	158.1	-
Two children	117.3	117.3	-
Three children	38.7	38.7	-
Four children	8.7	8.7	-
Five or more children	2.0	2.0	-
Total	348.8	324.6	24.1

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

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

	<i>Thousands</i>				
	Couples			Singles	
	Total	Female Payee ¹	Male Payee ¹	Female	Male
Frequency of payment ²					
All families receiving CTC					
Weekly	1,218.1	653.2	121.4	416.1	27.4
Four weekly	2,687.3	1,900.3	279.7	458.6	48.7
Frequency not known ³	58.4	38.9	6.3	10.9	2.3
Total	3,963.8	2,592.4	407.3	885.5	78.5
Above family element					
Weekly	1,010.4	489.8	85.9	410.2	24.5
Four weekly	1,083.5	571.1	86.0	398.3	28.2
Frequency not known ³	18.4	6.8	1.4	8.7	1.5
Total	2,112.4	1,067.7	173.3	817.2	54.1
At or below family element					
Weekly	207.7	163.4	35.4	5.9	2.9
Four weekly	1,603.8	1,329.2	193.7	60.3	20.6
Frequency not known ³	40.0	32.1	4.9	2.2	0.9
Total	1,851.4	1,524.7	234.0	68.3	24.3
Couples - female main worker					
Weekly	87.0	65.9	21.1	-	-
Four weekly	191.7	154.5	37.2	-	-
Frequency not known ³	4.8	4.1	0.7	-	-
Total	283.5	224.6	59.0	-	-
Couples - male main worker					
Weekly	661.2	565.9	95.3	-	-
Four weekly	1,830.8	1,613.3	217.5	-	-
Frequency not known ³	35.3	30.5	4.8	-	-
Total	2,527.3	2,209.7	317.6	-	-
Couples - equal hours ⁴					
Weekly	26.4	21.4	5.0	-	-
Four weekly	157.5	132.5	25.0	-	-
Frequency not known ³	5.1	4.3	0.8	-	-
Total	189.0	158.2	30.8	-	-

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

² As chosen in the claim. See the Technical Note.

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

⁴ 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.

Thousands

	Total	With children				Without children		
		Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹	Receiving WTC	Other ¹
			More than family element	Family element	Less than family element			
United Kingdom²	4,189.6	1,465.0	647.3	1,738.7	112.7	45.2	120.8	59.9
England	3,439.4	1,184.0	536.1	1,446.1	94.7	38.9	91.8	47.7
North East	210.9	80.9	29.2	80.5	4.0	1.5	9.9	5.0
North West	529.3	203.9	78.1	204.7	12.7	4.8	17.4	7.8
Yorks & The Humber	398.7	152.3	60.2	156.7	7.8	2.9	12.5	6.1
East Midlands	333.3	113.4	55.0	139.7	7.7	3.0	9.7	4.8
West Midlands	401.1	145.2	65.3	162.2	9.4	3.6	10.4	5.1
East	368.5	105.3	60.2	173.6	12.5	5.2	7.5	4.2
London	332.5	121.2	49.5	135.5	12.6	5.3	4.5	3.9
South East	499.0	141.5	76.1	239.0	19.3	8.7	8.7	5.6
South West	366.0	120.2	62.6	154.1	8.7	3.9	11.4	5.1
Wales	227.8	88.3	35.1	86.2	4.2	1.6	9.3	3.3
Scotland	379.5	135.7	52.8	156.1	10.3	3.4	14.5	6.8
Northern Ireland	133.6	54.1	21.6	46.5	3.3	1.2	4.8	2.0
Foreign and not known	9.4	3.0	1.8	3.9	0.2	-	0.4	-

¹ 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 based on their circumstances at other times in the year, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

² 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)		Recipient families 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
United Kingdom¹	4,189.6	4,084.6	2,112.4	4,126.4	1,851.4	3,133.2
England	3,439.4	3,352.8	1,720.1	3,381.2	1,540.8	2,609.7
North East	210.9	204.5	110.1	203.5	84.5	135.2
North West	529.3	516.7	281.9	541.9	217.4	361.0
Yorks & The Humber	398.7	389.6	212.5	412.2	164.6	270.3
East Midlands	333.3	325.5	168.5	331.2	147.3	247.0
West Midlands	401.1	392.4	210.5	420.1	171.6	286.3
East	368.5	359.1	165.5	333.3	186.1	324.4
London	332.5	323.3	170.7	339.6	148.1	252.4
South East	499.0	484.6	217.6	436.9	258.3	451.0
South West	366.0	357.0	182.8	362.5	162.8	281.9
Wales	227.8	223.0	123.4	236.3	90.3	151.2
Scotland	379.5	369.2	188.4	342.4	166.3	275.5
Northern Ireland	133.6	130.4	75.7	156.1	49.9	89.9
Foreign and not known	9.4	9.2	4.8	10.4	4.1	7.0

¹ 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 ¹				Benefiting from disabled	Benefiting from disabled worker element	
	Total	Couples	Singles	Average help with childcare costs ³ (per week)		With children ¹	Without children ²
United Kingdom⁴	264.4	89.1	175.3	£43.20	98.2	34.0	25.8
England	218.9	74.3	144.6	£43.48	79.1	26.3	19.3
North East	11.2	3.6	7.6	£41.83	5.2	2.1	1.5
North West	40.7	14.5	26.2	£41.86	12.0	5.1	3.6
Yorks & The Humber	25.1	8.9	16.2	£40.76	8.7	3.0	2.2
East Midlands	20.8	8.1	12.7	£42.12	7.7	2.9	1.8
West Midlands	26.7	9.6	17.1	£41.77	9.8	3.2	2.3
East	17.9	6.2	11.7	£43.54	8.8	2.2	1.9
London	26.0	4.9	21.2	£55.63	7.1	2.4	1.2
South East	27.6	9.3	18.3	£44.00	11.4	2.7	2.2
South West	22.7	9.2	13.5	£38.86	8.4	2.7	2.5
Wales	11.9	4.5	7.3	£40.04	6.0	2.8	2.0
Scotland	25.3	7.4	17.9	£40.39	8.5	2.9	2.9
Northern Ireland	7.9	2.8	5.1	£49.58	4.3	2.0	1.5
Foreign and not known	0.5	0.2	0.3	£34.54	0.2	-	-

¹ Families claiming the relevant element and with CTC awards above the family element.

² Families claiming the disabled worker element and with positive WTC awards.

³ The difference between the award and the notional award excluding the childcare element.

⁴ Including foreign and not known.

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

Technical note: Entitlement and level of receipt

Current entitlement

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

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

Annual income and tapering of awards

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

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

Changes of circumstances

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

Backdating

Initial claims can be backdated by up to three months, so those received by 7 July 2003 can result in awards covering the whole of 2003-04. 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 the tables is the entitlement modelled using the information on circumstances and income taken into account by the reference date. For most cases, this is close to the actual level of receipt, although this can also be affected by the correction of overpayments - arising from backdated changes of circumstances or revised data on incomes.

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

Payees in couples; and frequency of payment.

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

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

Main worker

This is defined as the adult working the most hours.

Appendix A: Sampling method and sampling error

The tables are based on a random sample of families with CTC or WTC awards at the reference date. The sample comprises 10 per cent of such single adults (with or without children) and 20 per cent of such couples. Each figure in the tables is derived by weighting the relevant sample cases by the inverses of these sampling fractions¹.

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.

Confidence intervals for estimates of families with CTC or WTC awards				
Estimated value	95% confidence interval		As % of the estimate	
	Couples	Single adults	Couples	Single adults
'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%

¹ 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

Child Tax Credit

Family element	545
Family element, baby addition ¹	545
Child element ²	1,445
Disabled child additional element ³	2,155
Enhanced disabled child additional element ⁴	865

Working Tax Credit

Basic element	1,525
Couples and lone parent element	1,500
30 hour element ⁵	620
Disabled worker element	2,040
Enhanced disabled adult element	865
50+ return to work payment ⁶	
16 but less than 30 hours per week	1,045
at least 30 hours per week	1,565
Childcare element	
Maximum eligible costs allowed (£ per week)	
Eligible costs incurred for 1 child	135
Eligible costs incurred for 2+ children	200
Percentage of eligible costs covered	70%

Common features

First income threshold ⁷	5,060
First withdrawal rate	37%
Second income threshold ⁸	50,000
Second withdrawal rate	1 in 15

First income threshold for those entitled to Child Tax Credit only ⁹	13,230
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Minimum award payable	26
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¹ Payable to families for any period during which they have one or more children aged under 1

² 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.

³ Payable in addition to the child tax credit for each disabled child

⁴ Payable in addition to the disabled child tax credit for each severely disabled child.

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

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

⁷ 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.

⁸ 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.

⁹ Those also receiving Income Support, income-based Jobseeker's Allowance or Minimum Income Guarantee are passported to maximum CTC with no tapering.