



INLAND REVENUE
Analysis and Research

Child and Working Tax Credits

Quarterly Statistics

October 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, mainly in Sections 1 and 2, do not fall under National Statistics. See the Introduction.

Child and Working Tax Credits

Quarterly Statistics

October 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. These claimants are described as "families" in this publication, whether or not they have children. These tables cover families who were eligible for, CTC or WTC at 3 October 2003 (the "reference date") and who had awards at that date.

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 at the reference date, 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. Families with positive modelled awards at the reference date are described as "recipients" in the tables. Families "with awards" also include those eligible for, and having claimed, CTC or WTC but whose awards are tapered to zero at that date.

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 out of work benefits - Income Support or income-based Jobseeker's Allowance. (The child premia in these benefits were increased from April 2003 to bring them into line with the CTC child element).

These families 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 CTC, but not to zero*)
- C. Receiving benefits but not CTC.

Families who are in work with CTC awards, and who then move out of work, still receive CTC; and some families formerly in group C have already claimed CTC. These families have joined groups A and B. The other families in Group C will be migrated to CTC during 2004-05, to also join Groups A and B.

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

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

However, the estimated numbers of families in Group C at the reference date are projections forward of numbers of families with children receiving benefits at an earlier date, less the numbers in Group B. These numbers, and estimates of 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

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 country or region of each sample case was identified using the postcode held on the CTC / WTC computer system. These postcodes were matched to the 2002 Version 3 Gridlink Postcode Directory supplied by the Office for National Statistics for Great Britain (which identified the associated local areas as at October 2002), or the May 2003 Directory supplied by Northern Ireland.

For July 2003, the figures in Table 8.2 were further subdivided by local authority (down to district level) and by parliamentary constituency in "Child and Working Tax Credit Statistics. Geographical analyses. July 2003". These estimates were subject to high relative sampling uncertainty, which makes comparison over short periods of time particularly uncertain. The geographical publication is therefore not being produced each quarter; the next issue will accompany the statistics for January 2004.

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 3 October 2003:

5.8 million families, containing 10.5 million children, were receiving tax credit payments or the equivalent child support through benefits¹;

6.0 million families, containing 10.6 million children, either had tax credit awards or were receiving the equivalent child support through benefits².

The 5.8 million recipient families comprised:

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

1.4 million in which no adult was in work (almost all such families receive the maximum CTC, or the equivalent via benefits)

1.54 million in work receiving the maximum CTC, and also receiving WTC

0.71 million in work receiving less than the maximum CTC, but more than the family element

1.85 million in work receiving the family element of CTC

0.12 million in work receiving less than the family element of CTC.

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

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

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

Later tables show that:

286 thousand families were benefiting from the childcare element of WTC; they were receiving an average of £43 per week help with their childcare costs;

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

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

913 thousand of the 4,517 thousand in work families with awards (20 per cent) had reported estimates of their 2003-04 incomes;

2,786 thousand of the 3,221 thousand in work couples receiving CTC (87 per cent) nominated the female as the main carer of the children and CTC recipient.

¹ Includes 1.2 million families with children receiving out of work benefits but not CTC. See the Introduction

² Includes 131 thousand families with awards tapered to zero at the reference date. See the Introduction

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

	Total ¹			Families not in work ¹	In-work families with CTC or WTC awards						
	-----		Total		-----			-----		-----	
	Current recipients	Other ²			With children		No children		With WTC	Other ²	
					With WTC and CTC	With CTC only	With neither ²	With WTC			Other ²
-----millions-----				-----thousands-----							
11 Jul 2003 ³	5.5	0.1	5.6	1.4	4,190	1,465	647	1,851	45	121	60
3 Oct 2003	5.8	0.1	6.0	1.4	4,517	1,540	706	1,975	51	165	80

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 May 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 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.

³ The estimates for families not in work, and hence of total families covered, have been revised from the previous issue to take into account later data on families with children receiving benefits.

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			
Total with awards or receiving benefits ²	6.0	4.5	1.4
Current recipients ²	5.8	4.4	1.4
Others ³	0.1	0.1	-
Families with children receiving benefits but not CTC ²	1.2	-	1.2
Thousands			
With CTC or WTC awards			
Total with awards	4,761	4,517	244
Current recipients	4,630	4,386	244
Others with awards ³	131	131	-

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 May 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 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	
All families				
-----Millions-----				
Total ¹	6.0	3.7	2.3	10.6
Total current recipients	5.8	3.6	2.2	10.5
Not in work ¹	1.4	0.3	1.1	2.7
In work	4.5	3.4	1.2	7.8
In work current recipients	4.4	3.3	1.1	7.8
Families with children				
Total ¹	5.7	3.6	2.1	10.6
Total current recipients	5.7	3.6	2.1	10.5
Not in work ¹	1.4	0.3	1.1	2.7
In work	4.3	3.3	1.0	7.8
In work current recipients	4.2	3.2	1.0	7.8
In work families				
-----Thousands-----				
In work with awards	4,517.0	3,358.2	1,158.8	7,843.5
With children	4,271.5	3,270.8	1,000.7	7,843.5
No children	245.5	87.5	158.1	-
In work current recipients	4,385.9	3,272.0	1,114.0	7,750.3
With children	4,220.7	3,220.8	1,000.0	7,750.3
Receiving WTC ² and CTC	1,540.3	732.5	807.8	2,868.9
Receiving CTC only	2,680.4	2,488.3	192.1	4,881.4
More than family element	705.7	610.8	94.8	1,537.6
Family element	1,852.7	1,756.5	96.2	3,122.6
Less than family element	122.0	120.9	1.1	221.2
No children (receiving WTC only)	165.2	51.2	114.0	-
Others in work with awards ³	131.0	86.2	44.8	93.2
With children	50.7	50.0	0.7	93.2
No children	80.3	36.2	44.1	-

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 May 2003 and broad assumptions about trends since then, plus estimates of the numbers of families out of work and 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 at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

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

Millions

	Total			Couples			Singles		
	Total 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 adult (elder adult for couples)									
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	1.1	0.3	0.7	0.6	0.1	0.5	0.5	0.3	0.2
35-39	1.3	0.2	1.1	0.9	0.1	0.8	0.5	0.2	0.3
40-49	2.1	0.4	1.8	1.5	0.1	1.4	0.7	0.3	0.4
50 and over	0.7	0.1	0.5	0.5	0.0	0.4	0.2	0.1	0.1
Total ²	6.0	1.4	4.5	3.7	0.3	3.4	2.3	1.1	1.2
Family size									
No children	0.2	-	0.2	0.1	-	0.1	0.2	-	0.2
One child	2.3	0.6	1.7	1.3	0.1	1.1	1.1	0.5	0.5
Two children	2.3	0.5	1.9	1.7	0.2	1.5	0.7	0.3	0.4
Three children	0.8	0.2	0.6	0.5	0.1	0.5	0.3	0.2	0.1
Four or more children	0.3	0.1	0.2	0.2	0.0	0.1	0.1	0.1	0.0
Total ²	6.0	1.4	4.5	3.7	0.3	3.4	2.3	1.1	1.2
Number of children, by age									
Under 5	2.7	0.9	1.9	1.9	0.2	1.6	0.9	0.6	0.2
5 to 9	3.1	1.0	2.2	2.0	0.3	1.7	1.2	0.7	0.4
10 but <16 at 31 August 2003	3.6	0.8	2.8	2.4	0.2	2.1	1.2	0.5	0.7
16 and over at 31 August 2003	1.1	0.1	1.0	0.7	0.0	0.7	0.4	0.1	0.3
Total ²	10.6	2.7	7.8	7.0	0.7	6.2	3.6	2.0	1.6
Country, and Government Office Region of England									
England	4.9	1.2	3.7	3.1	0.3	2.8	1.8	0.9	0.9
North East	0.3	0.1	0.2	0.2	0.0	0.2	0.1	0.1	0.1
North West	0.8	0.2	0.6	0.5	0.0	0.4	0.3	0.1	0.2
Yorks & The Humber	0.5	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	0.5	0.0	0.4	0.2	0.1	0.1
South West	0.5	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
Wales	0.3	0.1	0.2	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 ²	6.0	1.4	4.5	3.7	0.3	3.4	2.3	1.1	1.2

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

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

	<i>Thousands</i>							
	With children						Without children	
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither 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	0.1	-	-	-	-	-
20-24	42.0	29.0	6.7	6.3	-	-	-	-
25-29	174.5	73.7	35.2	59.5	1.2	0.3	1.8	2.9
30-34	516.1	136.7	105.8	250.2	13.4	4.5	1.9	3.6
35-39	825.7	171.2	169.7	439.7	29.5	11.3	1.7	2.7
40-49	1,366.6	241.3	238.6	784.9	60.3	25.8	8.0	7.6
50-59	381.6	70.5	49.8	200.9	15.7	7.6	23.7	13.5
60 and over	50.4	8.9	5.1	15.1	0.9	0.5	14.0	6.0
Total	3,358.2	732.5	610.8	1,756.5	120.9	50.0	51.2	36.2
Female sole worker ²	187.5	102.3	26.2	40.2	1.8	1.5	11.8	3.8
Male sole worker ²	1,343.2	453.9	311.4	511.0	24.9	10.0	24.3	7.8
Both adults in work ²	1,827.5	176.3	273.3	1,205.4	94.2	38.5	15.1	24.7
Singles								
Age								
Under 20	4.8	4.5	-	-	-	-	0.3	-
20-24	57.6	54.3	0.5	-	-	-	2.6	-
25-29	124.6	95.9	3.9	2.0	-	-	16.3	6.6
30-34	204.7	160.4	12.7	10.2	-	-	14.3	7.2
35-39	279.1	209.0	26.6	22.2	0.4	-	13.3	7.4
40-49	387.0	248.1	44.0	49.5	0.6	0.4	31.5	13.0
50-59	94.3	34.6	6.9	11.8	-	-	31.9	8.8
60 and over	6.5	1.0	0.3	0.3	-	-	3.7	1.1
Total	1,158.8	807.8	94.8	96.2	1.1	0.7	114.0	44.1
Female	1,002.6	766.4	77.2	70.5	0.7	0.6	64.6	22.7
Male	156.1	41.4	17.6	25.7	0.4	-	49.4	21.3

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 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.

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.

	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹
			More than family element	Family element	Less than family element	
<i>Thousands</i>						
Family size.						
All families						
One child	1,666.6	650.1	152.4	802.0	44.2	18.0
Two children	1,858.8	576.1	342.7	855.6	59.7	24.7
Three children	578.4	224.8	158.0	173.5	15.4	6.6
Four children	129.1	64.7	41.2	19.7	2.4	1.2
Five or more children	38.6	24.6	11.4	2.0	0.4	0.2
Total	4,271.5	1,540.3	705.7	1,852.7	122.0	50.7
Couples						
One child	1,136.8	232.0	109.9	733.7	43.6	17.6
Two children	1,506.5	290.1	302.2	830.4	59.3	24.5
Three children	481.9	141.3	147.9	170.9	15.3	6.5
Four children	111.1	48.2	39.8	19.5	2.3	1.1
Five or more children	34.6	20.9	11.1	2.0	0.4	0.2
Total	3,270.8	732.5	610.8	1,756.5	120.9	50.0
Singles						
One child	529.9	418.1	42.5	68.3	0.7	0.4
Two children	352.3	286.0	40.5	25.2	0.3	-
Three children	96.5	83.5	10.2	2.6	-	-
Four children	18.0	16.5	1.3	-	-	-
Five or more children	4.0	3.7	0.3	-	-	-
Total	1,000.7	807.8	94.8	96.2	1.1	0.7
With a child aged under one year at the reference date²	302.5	107.8	58.4	121.7	12.8	1.8
Number of children by age.						
All families						
Under 5	1,884.4	692.0	373.1	740.2	57.0	22.2
5 to 9	2,156.2	798.1	443.6	833.8	56.6	24.1
10 to under 16 at 31st August 2003	2,798.9	1,017.2	542.2	1,128.9	77.2	33.4
16 and over at 31st August 2003	988.9	351.3	174.5	419.4	30.3	13.5
Age not known ³	15.2	10.4	4.2	0.3	-	-
Total	7,843.5	2,868.9	1,537.6	3,122.6	221.2	93.2
Couples						
Under 5	1,638.1	466.7	360.8	731.8	56.8	22.0
5 to 9	1,731.2	436.4	408.3	806.5	56.2	23.8
10 to under 16 at 31st August 2003	2,120.2	477.2	465.0	1,068.6	76.5	32.9
16 and over at 31st August 2003	722.8	153.0	138.3	388.4	30.0	13.2
Age not known ³	14.2	9.6	4.2	0.3	-	-
Total	6,226.7	1,542.9	1,376.6	2,995.6	219.5	92.0
Singles						
Under 5	246.3	225.3	12.2	8.4	-	-
5 to 9	424.9	361.7	35.3	27.3	0.4	0.3
10 to under 16 at 31st August 2003	678.7	539.9	77.2	60.3	0.7	0.5
16 and over at 31st August 2003	266.1	198.3	36.2	30.9	0.3	0.3
Age not known ³	0.9	0.8	-	-	-	-
Total	1,616.9	1,326.0	161.0	127.0	1.7	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 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.

² In addition, about 140,000 families out of work received the higher level of support for such children through benefits (*this is an estimate projected forward from May 2003, and does not fall under National Statistics*).

³ For large families, not all dates of birth were copied to the data base used to produce these figures.

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

	<i>Thousands</i>							
	With children					Without children		
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹	Receiving WTC	Other ¹
More than family element			Family element	Less than family element				
Couples (hours for main earner)								
Total								
16 - 24 hours	141.3	116.3	9.8	12.1	0.4	0.6	2.0	-
25 - 29 hours	39.1	26.3	5.0	6.7	0.3	0.2	0.4	-
30 - 34 hours	109.5	63.5	13.9	19.8	1.3	0.8	8.6	1.7
35 or more hours	3,068.3	526.3	582.2	1,717.9	119.0	48.4	40.2	34.4
Total	3,358.2	732.5	610.8	1,756.5	120.9	50.0	51.2	36.2
Employee								
16 - 24 hours	123.3	102.2	8.3	10.4	0.3	0.4	1.6	-
25 - 29 hours	33.3	22.5	4.3	5.8	0.2	0.2	0.4	-
30 - 34 hours	76.6	40.9	10.5	15.9	1.0	0.6	6.4	1.4
35 or more hours	2,631.0	376.8	492.5	1,554.9	109.3	40.6	27.5	29.6
Total	2,864.3	542.4	515.5	1,586.9	110.8	41.8	35.8	31.1
Self employed								
16 - 24 hours	18.0	14.1	1.5	1.7	-	-	0.5	-
25 - 29 hours	5.8	3.9	0.8	1.0	-	-	-	-
30 - 34 hours	33.0	22.6	3.4	3.9	0.3	0.2	2.2	0.3
35 or more hours	437.3	149.5	89.7	163.0	9.7	7.8	12.7	4.8
Total	494.0	190.1	95.3	169.6	10.1	8.2	15.4	5.2
Singles								
Total								
16 - 24 hours	398.6	379.5	6.4	2.6	-	-	9.9	-
25 - 29 hours	82.6	74.3	4.2	2.2	-	-	1.8	-
30 - 34 hours	146.6	105.1	8.1	4.9	-	-	25.5	2.9
35 or more hours	530.9	248.9	76.1	86.5	1.0	0.6	76.8	41.0
Total	1,158.8	807.8	94.8	96.2	1.1	0.7	114.0	44.1
Employee								
16 - 24 hours	378.0	360.4	5.9	2.3	-	-	9.3	-
25 - 29 hours	79.2	71.4	4.0	2.0	-	-	1.7	-
30 - 34 hours	131.7	94.8	7.6	4.5	-	-	22.1	2.7
35 or more hours	488.7	228.7	73.5	82.7	0.8	0.5	64.0	38.5
Total	1,077.6	755.3	91.1	91.4	0.9	0.6	97.0	41.3
Self employed								
16 - 24 hours	20.6	19.1	0.5	0.3	-	-	0.6	-
25 - 29 hours	3.4	2.9	-	-	-	-	-	-
30 - 34 hours	14.9	10.3	0.5	0.4	-	-	3.4	0.3
35 or more hours	42.2	20.2	2.6	3.9	-	-	12.9	2.5
Total	81.1	52.5	3.7	4.8	-	-	17.0	2.8

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

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

	Total	Hours worked by main worker				
		16 - 24	25-29	30-34	35-39	40 or more
Hours worked by partner of main worker						
All couples						
Not in work	1,153.4	117.3	26.2	66.8	365.7	577.5
1-5	46.8	2.0	0.6	1.6	15.7	26.9
6-10	140.6	4.2	1.3	3.7	46.5	84.9
11-15	190.0	4.1	1.4	4.2	68.8	111.5
16-24	732.1	13.8	7.5	19.2	269.6	422.1
25-29	221.5	-	2.1	5.9	84.2	129.3
30 or more	873.9	-	-	8.2	307.0	558.7
Total	3,358.2	141.3	39.1	109.5	1,157.5	1,910.8
With children, and receiving more than CTC family element						
Not in work	747.6	108.2	22.9	53.7	217.7	345.0
1-5	20.2	1.4	0.4	1.0	6.0	11.5
6-10	59.2	3.3	1.0	2.4	18.2	34.4
11-15	66.7	3.0	0.9	2.5	21.7	38.5
16-24	232.2	10.2	5.1	11.1	74.2	131.7
25-29	55.7	-	1.1	3.1	19.2	32.3
30 or more	161.7	-	-	3.6	47.6	110.6
Total	1,343.3	126.1	31.3	77.4	404.5	704.0
Other with children						
Not in work	364.7	7.5	3.0	5.9	131.2	217.1
1-5	25.5	0.5	0.2	0.5	9.4	14.9
6-10	78.8	0.8	0.4	1.0	27.6	49.1
11-15	120.3	1.0	0.5	1.3	46.0	71.6
16-24	488.8	3.3	2.3	6.9	191.3	285.0
25-29	162.3	-	1.0	2.4	63.7	95.2
30 or more	686.9	-	-	3.9	251.1	432.0
Total	1,927.5	13.1	7.3	21.9	720.3	1,164.9
Without children						
Not in work	41.1	1.5	0.3	7.2	16.9	15.3
1-5	1.0	-	-	0.2	0.3	0.5
6-10	2.5	-	-	0.3	0.7	1.4
11-15	3.0	-	-	0.4	1.1	1.5
16-24	11.1	0.4	-	1.2	4.0	5.4
25-29	3.5	-	-	0.4	1.3	1.8
30 or more	25.2	-	-	0.7	8.4	16.2
Total	87.5	2.1	0.5	10.3	32.7	41.9

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	1,797.9	1,208.0	49.4	438.2	102.3
Main earner works for at least 30 hours	1,775.1	1,185.9	48.8	438.2	102.3
Neither adult works for 30+ hours, but combined hours exceed 30	22.7	22.1	0.6	-	-
Gender of sole or main worker					
All					
Female	566.3	107.0	13.5	387.9	58.0
Male	1,186.5	1,059.2	32.7	50.3	44.3
Couples - equal hours ²	45.0	41.8	3.2	-	-
Total	1,797.9	1,208.0	49.4	438.2	102.3
Sole or main worker employee					
Female	522.6	94.4	12.3	362.9	53.0
Male	908.9	813.0	21.0	41.9	33.0
Couples - equal hours ²	31.1	30.1	1.0	-	-
Total	1,462.6	937.6	34.3	404.7	86.0
Sole or main worker self employed					
Female	43.8	12.5	1.2	25.0	5.0
Male	277.6	246.2	11.7	8.5	11.3
Couples - equal hours ²	13.9	11.7	2.2	-	-
Total	335.2	270.5	15.0	33.5	16.3

¹ Those with 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	285.6	98.4	95.9	2.5	187.1
Age group, or age groups, of children					
Under 5 years only	111.2	46.2	45.1	1.1	65.0
Under 5 years plus older	74.1	36.4	35.4	1.0	37.7
5 to 9 years only	50.7	6.7	6.5	0.2	44.0
5 to 9 years plus older	31.0	7.1	7.0	-	23.8
10 years and over only	18.6	1.9	1.9	-	16.7
Total	285.6	98.4	95.9	2.5	187.1
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	119.8	46.9	46.4	0.5	72.9
25-29	24.6	10.3	10.2	-	14.3
30-34	33.8	11.1	10.8	0.2	22.7
35-39	79.3	22.3	21.4	0.9	57.0
40+	28.1	7.9	7.1	0.8	20.2
Total	285.6	98.4	95.9	2.5	187.1
Eligible childcare costs allowed (per week)					
Under £20	38.1	10.3	9.9	0.4	27.9
£20 - £39.99	53.6	16.5	15.9	0.6	37.1
£40 - £59.99	48.8	17.5	17.0	0.5	31.3
£60 - £79.99	38.4	15.0	14.6	0.3	23.4
£80 - £99.99	35.3	12.5	12.3	0.2	22.8
£100 - £119.99	23.5	8.4	8.2	0.2	15.2
£120 - £149.99 ⁴	31.5	11.3	11.1	0.2	20.2
£150 and over	16.4	7.1	7.0	-	9.3
Total	285.6	98.4	95.9	2.5	187.1
Average costs allowed ⁴ (£ per week)	£71.37	£75.81	£76.14	£63.25	£69.03
Average help with childcare costs ⁵ (£ per week)	£43.43	£36.98	£36.89	£40.30	£46.83

¹ The non-working partner is incapacitated.² Those with 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.
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Table 4.5 In-work single parents: hours worked and childcare.

	<i>Thousands</i>					
	Total	Age group, or age groups, of children				
		Under 5 years only	Under 5 years plus older	5 to 9 years only	5 to 9 years plus older	10 years and older only
All single parents						
Weekly hours worked:						
16-20	307.6	49.8	40.9	54.4	52.3	110.1
21-24	81.0	14.1	8.7	13.7	12.7	31.8
25-29	80.9	9.3	6.4	15.2	13.6	36.5
30-34	118.3	13.4	8.6	18.8	15.3	62.2
35-39	275.7	33.1	15.4	44.2	27.2	155.8
40 or more	136.5	16.3	7.5	20.6	12.9	79.3
Total ¹	1,000.0	135.8	87.5	166.8	134.0	475.8
Receiving more than family element: claiming childcare element.						
Weekly hours worked:						
16-20	55.9	20.3	15.5	10.2	6.4	3.5
21-24	17.0	7.0	3.7	3.1	2.1	1.1
25-29	14.3	4.6	2.9	3.8	2.0	1.2
30-34	22.7	7.3	4.5	5.7	2.9	2.4
35-39	57.0	18.0	8.3	16.0	8.2	6.5
40 or more	20.2	7.8	2.8	5.3	2.3	2.0
Total	187.1	65.0	37.7	44.0	23.8	16.7
Receiving more than family element: not claiming childcare elements						
Weekly hours worked:						
16-20	250.3	29.3	25.4	44.0	45.8	105.9
21-24	62.8	6.8	5.0	10.4	10.5	30.1
25-29	64.2	4.5	3.5	10.7	11.5	34.1
30-34	90.5	5.6	4.1	11.9	12.0	56.9
35-39	167.3	12.1	6.3	18.4	16.0	114.6
40 or more	80.5	6.1	3.8	9.5	8.4	52.7
Total	715.6	64.3	48.0	104.8	104.2	394.2
Receiving family element, or less¹						
Weekly hours worked:						
16-20	1.4	-	-	0.3	-	0.8
21-24	1.3	0.3	-	-	-	0.7
25-29	2.4	-	-	0.7	-	1.2
30-34	5.1	0.5	-	1.3	0.3	2.9
35-39	51.4	2.9	0.8	9.8	3.1	34.8
40 or more	35.9	2.4	0.9	5.8	2.2	24.6
Total	97.3	6.5	1.8	18.1	6.1	64.9

¹ Excluding 0.7 thousand with awards currently tapered to zero.

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

	<i>Thousands</i>				
	Total	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting ¹	64.4	23.0	7.0	11.9	22.6
Sole worker ² is disabled	50.8	12.1	4.3	11.9	22.6
Couples both working - one disabled	12.8	10.4	2.4	-	-
Couples both working - both disabled	0.8	0.5	0.3	-	-
Total	64.4	23.0	7.0	11.9	22.6
Total disabled workers in benefiting families	65.2	23.4	7.2	11.9	22.6
Gender of disabled workers					
Female	30.0	6.7	2.2	10.6	10.6
Male	35.1	16.8	5.0	1.3	12.0
Total	65.2	23.4	7.2	11.9	22.6
Ages of disabled workers					
Under 20	0.4	-	-	-	0.3
20-29	8.6	1.6	0.4	0.9	5.7
30-39	21.2	9.3	0.7	5.1	6.2
40-49	21.0	9.3	1.6	4.8	5.2
50-59	11.7	2.8	3.5	1.0	4.4
60 or over	2.3	0.4	1.1	-	0.7
Total	65.2	23.4	7.2	11.9	22.6
Hours worked by disabled workers					
16-24	23.3	6.1	2.4	6.0	8.8
25-29	4.3	1.2	0.5	1.0	1.7
30-34	6.9	2.0	0.8	1.4	2.8
35-39	19.1	7.6	2.2	2.6	6.7
40 or more	11.6	6.6	1.4	1.0	2.7
Total	65.2	23.4	7.2	11.9	22.6

¹ Those with 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+ disabled children	One disabled child	2+ disabled children
Total families benefiting ^{1,2}	102.3	72.7	5.7	23.0	0.9
Family size					
One child	19.2	11.4	-	7.8	-
Two children	44.5	32.2	2.1	9.7	0.5
Three children	26.8	20.1	2.2	4.3	0.3
Four children	8.5	6.4	1.0	1.0	-
Five or more children	3.3	2.5	0.5	0.2	-
Total	102.3	72.7	5.7	23.0	0.9
Number of disabled children in benefiting families	109.6	72.7	11.9	23.0	2.0
Also with the childcare element	7.1	2.7	-	4.1	-
Also with the disabled worker element	3.2	1.9	0.2	1.0	-

¹ 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.

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

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

	Total			Couples		Singles	
	Total	With children	Without children	With children	Without children	With children	Without children
Total families benefiting ¹	48.1	33.7	14.4	29.6	7.2	4.2	7.2
Family size							
No children	14.4	-	14.4	-	7.2	-	7.2
One child	13.4	13.4	-	11.2	-	2.2	-
Two children	13.9	13.9	-	12.5	-	1.5	-
Three children	5.1	5.1	-	4.7	-	0.4	-
Four children	1.0	1.0	-	0.9	-	-	-
Five or more children	0.3	0.3	-	0.3	-	-	-
Total	48.1	33.7	14.4	29.6	7.2	4.2	7.2
Hours worked by sole or main worker							
16-24	9.6	6.1	3.5	4.0	0.7	2.1	2.8
25-29	2.0	1.4	0.7	1.1	0.2	-	0.5
30-34	4.7	2.6	2.2	2.2	1.3	0.4	0.8
35-39	16.2	11.2	5.0	10.2	2.9	1.0	2.1
40 or more	15.5	12.5	3.1	12.0	2.2	0.4	0.9
Total	48.1	33.7	14.4	29.6	7.2	4.2	7.2
Total severely disabled adults in benefiting families	49.2	34.4	14.8	30.3	7.6	4.2	7.2
Also with childcare element	1.8	1.8	-	1.2	-	0.6	-
Also with disabled worker element	23.5	13.5	9.9	9.4	2.8	4.2	7.2

¹ 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 ^{1,2}	46.5	37.0	9.5
Family size			
One child	8.0	5.3	2.8
Two children	19.9	15.8	4.1
Three children	12.4	10.4	2.0
Four children	4.3	3.8	0.5
Five or more children	1.9	1.8	-
Total	46.5	37.0	9.5
Hours worked by main worker			
16-24	7.8	3.1	4.7
25-29	1.5	0.5	0.9
30-34	2.9	1.8	1.1
35-39	14.4	12.4	2.0
40 or more	20.0	19.2	0.8
Total	46.5	37.0	9.5
Total severely disabled children in benefiting families	49.3	39.3	10.0
Also with childcare element	3.2	1.3	1.9
Also with disabled worker element	1.3	0.9	0.4

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

² In addition, about 40,000 families out of work received the higher level of support for such children through benefits, about two thirds of them headed by single adults (*these estimates are projected forward from May 2003, and do not fall under National Statistics*).

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

	<i>Thousands</i>							
	Range of income used to taper awards							
	Total	Up to £5,060	£5,061 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £49,999	Over £50,000
Total	4,517.0	563.3	579.8	1,035.8	1,040.6	750.9	372.4	174.1
With children								
Receiving WTC and CTC	1,540.3	521.0	499.1	498.7	20.5	1.0	-	-
Receiving CTC only	2,680.4	-	-	445.0	999.6	743.2	370.5	122.0
Above family element	705.7	-	-	405.8	283.0	15.9	1.0	-
Family element	1,852.7	-	-	39.2	716.7	727.4	369.5	-
Below family element	122.0	-	-	-	-	-	-	122.0
Receiving neither ¹	50.7	-	-	-	-	-	-	50.7
Total	4,271.5	521.0	499.1	943.8	1,020.1	744.2	370.5	172.8
Without children								
Receiving WTC	165.2	42.3	80.7	41.9	0.3	-	-	-
Other ¹	80.3	-	-	50.1	20.3	6.7	1.9	1.4
Total	245.5	42.3	80.7	92.0	20.5	6.7	1.9	1.4
Total	4,517.0	563.3	579.8	1,035.8	1,040.6	750.9	372.4	174.1
Incomes reported²:								
PY income only	3,603.9	364.6	428.7	767.8	871.9	678.0	339.6	153.3
Also CY income	913.1	198.7	151.1	268.0	168.7	72.9	32.9	20.8
Total	4,517.0	563.3	579.8	1,035.8	1,040.6	750.9	372.4	174.1
Year of income used²:								
PY income used								
No CY income reported	3,603.9	364.6	428.7	767.8	871.9	678.0	339.6	153.3
CY income up to £2,500 above PY income	155.0	103.9	15.1	19.6	10.1	3.9	1.8	0.8
Total	3,758.9	468.5	443.8	787.4	881.9	681.9	341.3	154.0
CY income used								
Lower than PY income	476.9	54.5	85.0	159.2	102.6	48.0	20.9	6.7
More than £2,500 above PY income	281.2	40.3	51.0	89.2	56.0	21.0	10.3	13.4
Total	758.1	94.8	136.1	248.4	158.7	69.0	31.1	20.1
Total	4,517.0	563.3	579.8	1,035.8	1,040.6	750.9	372.4	174.1
Sole or main worker:								
Employee	3,941.9	462.0	486.5	890.3	925.1	682.8	340.2	155.0
Self employed	575.1	101.3	93.4	145.4	115.5	68.1	32.2	19.1
Total	4,517.0	563.3	579.8	1,035.8	1,040.6	750.9	372.4	174.1

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 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.

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

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

Thousands

	Total	Receiving WTC and CTC	Receiving WTC only
Total ¹	563.3	521.0	42.3
Family size			
All families			
No children	42.3	-	42.3
One child	213.7	213.7	-
Two children	191.7	191.7	-
Three children	80.4	80.4	-
Four children	24.9	24.9	-
Five or more children	10.3	10.3	-
Total	563.3	521.0	42.3
Couples			
No children	8.2	-	8.2
One child	51.7	51.7	-
Two children	69.6	69.6	-
Three children	40.0	40.0	-
Four children	15.9	15.9	-
Five or more children	8.1	8.1	-
Total	193.5	185.3	8.2
Singles			
No children	34.1	-	34.1
One child	162.0	162.0	-
Two children	122.2	122.2	-
Three children	40.3	40.3	-
Four children	9.1	9.1	-
Five or more children	2.2	2.2	-
Total	369.8	335.7	34.1

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.

Thousands

	Total	Couples		Singles	
		Female Payee ¹	Male Payee ¹	Female	Male
Frequency of payment²					
All families receiving CTC					
Weekly	1,286.8	692.7	128.4	435.7	29.9
Four weekly	2,815.6	2,008.6	292.8	462.4	51.7
Frequency not known ³	118.4	84.9	13.2	16.7	3.5
Total	4,220.7	2,786.3	434.5	914.8	85.2
Above family element					
Weekly	1,070.9	521.9	92.3	429.7	27.0
Four weekly	1,136.4	613.2	92.4	400.7	30.1
Frequency not known ³	38.7	20.0	3.6	13.1	2.0
Total	2,246.0	1,155.1	188.3	843.6	59.1
At or below family element					
Weekly	215.9	170.8	36.1	6.0	2.9
Four weekly	1,679.2	1,395.5	200.5	61.6	21.7
Frequency not known ³	79.7	65.0	9.6	3.6	1.5
Total	1,974.8	1,631.3	246.2	71.2	26.1
Couples - female works longest					
Weekly	92.7	71.0	21.6	-	-
Four weekly	203.2	164.6	38.6	-	-
Frequency not known ³	10.7	8.9	1.8	-	-
Total	306.5	244.5	62.0	-	-
Couples - male works longest					
Weekly	700.0	598.3	101.7	-	-
Four weekly	1,929.4	1,701.3	228.1	-	-
Frequency not known ³	77.8	67.8	10.0	-	-
Total	2,707.2	2,367.4	339.8	-	-
Couples - equal hours⁴					
Weekly	28.5	23.4	5.1	-	-
Four weekly	168.9	142.7	26.1	-	-
Frequency not known ³	9.7	8.2	1.4	-	-
Total	207.1	174.4	32.7	-	-

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.

	<i>Thousands</i>							
	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			
All families								
United Kingdom²	4,517.0	1,540.3	705.7	1,852.7	122.0	50.7	165.2	80.3
England	3,708.1	1,247.8	584.8	1,540.3	102.7	43.6	125.4	63.5
North East	225.2	84.2	31.2	83.8	4.2	1.5	13.7	6.6
North West	565.1	212.6	83.6	215.8	13.4	5.2	24.0	10.5
Yorks & The Humber	425.9	159.3	65.0	164.8	8.4	3.1	17.2	8.1
East Midlands	355.0	118.2	59.4	146.4	8.3	3.3	13.3	6.2
West Midlands	423.8	151.0	69.8	168.5	10.0	4.0	13.6	6.9
East	398.7	111.6	65.7	186.5	13.5	6.0	10.0	5.5
London	376.9	134.9	57.6	151.6	14.2	6.2	6.8	5.5
South East	545.1	150.7	84.8	259.4	21.2	10.0	11.5	7.5
South West	392.4	125.4	67.8	163.6	9.4	4.2	15.4	6.7
Wales	243.6	91.3	37.7	90.9	4.5	1.8	12.7	4.7
Scotland	407.0	141.0	57.0	164.8	10.9	3.9	20.0	9.4
Northern Ireland	142.8	56.2	23.0	49.8	3.7	1.4	6.3	2.6
Foreign and not known	15.4	4.1	3.2	6.9	0.3	-	0.7	0.2
Couples								
United Kingdom²	3,358.2	732.5	610.8	1,756.5	120.9	50.0	51.2	36.2
England	2,780.0	603.9	505.0	1,458.0	101.7	42.9	39.8	28.7
North East	159.9	39.3	27.6	80.2	4.2	1.5	4.4	2.7
North West	406.0	98.7	72.1	205.2	13.3	5.1	7.1	4.6
Yorks & The Humber	316.6	80.6	57.5	157.5	8.3	3.1	5.7	3.9
East Midlands	273.0	59.8	53.7	140.3	8.2	3.3	4.6	3.2
West Midlands	322.1	77.3	61.8	161.1	10.0	3.9	4.8	3.2
East	314.8	54.4	57.7	177.9	13.4	5.9	3.0	2.4
London	259.8	62.2	40.7	133.2	14.0	6.1	1.6	2.0
South East	423.5	67.7	72.6	245.5	20.9	9.9	3.5	3.4
South West	304.3	63.9	61.3	157.1	9.3	4.2	5.1	3.3
Wales	178.6	45.3	33.4	87.1	4.5	1.8	4.4	2.2
Scotland	282.5	52.8	48.9	156.9	10.8	3.9	5.2	4.1
Northern Ireland	104.7	28.3	20.7	47.8	3.6	1.4	1.6	1.1
Foreign and not known	12.5	2.2	2.9	6.7	0.3	-	0.2	-
Singles								
United Kingdom²	1,158.8	807.8	94.8	96.2	1.1	0.7	114.0	44.1
England	928.1	643.9	79.8	82.3	1.0	0.7	85.7	34.7
North East	65.3	44.9	3.6	3.7	-	-	9.3	3.8
North West	159.1	113.9	11.5	10.7	-	-	16.9	5.9
Yorks & The Humber	109.3	78.7	7.5	7.3	-	-	11.5	4.2
East Midlands	82.0	58.4	5.7	6.1	-	-	8.7	3.0
West Midlands	101.8	73.7	8.0	7.4	-	-	8.8	3.8
East	83.9	57.1	8.0	8.5	-	-	7.0	3.0
London	117.1	72.7	17.0	18.4	-	-	5.2	3.5
South East	121.6	83.1	12.2	13.9	-	-	8.0	4.1
South West	88.1	61.4	6.5	6.5	-	-	10.3	3.4
Wales	65.0	46.0	4.3	3.8	-	-	8.3	2.5
Scotland	124.5	88.2	8.2	7.9	-	-	14.9	5.4
Northern Ireland	38.2	27.9	2.3	1.9	-	-	4.7	1.4
Foreign and not known	3.0	1.9	0.3	0.3	-	-	0.5	-

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 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.

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)		Current recipients with children			
	All with awards	Current recipients	With CTC more than the family element		With CTC at or below the family element	
			Families	Children	Families	Children
All families						
United Kingdom¹	4,517.0	4,385.9	2,246.0	4,406.5	1,974.8	3,343.8
England	3,708.1	3,601.1	1,832.6	3,619.2	1,643.1	2,783.6
North East	225.2	217.2	115.4	214.3	88.1	140.9
North West	565.1	549.4	296.2	572.7	229.3	380.7
Yorks & The Humber	425.9	414.7	224.3	436.8	173.2	283.9
East Midlands	355.0	345.5	177.5	349.1	154.7	259.9
West Midlands	423.8	412.9	220.8	444.3	178.5	298.1
East	398.7	387.3	177.3	358.3	200.0	348.6
London	376.9	365.1	192.5	386.0	165.8	282.1
South East	545.1	527.6	235.5	473.4	280.6	489.8
South West	392.4	381.4	193.1	384.2	173.0	299.6
Wales	243.6	237.1	129.0	247.7	95.4	159.7
Scotland	407.0	393.7	198.0	361.3	175.7	291.5
Northern Ireland	142.8	138.8	79.1	163.4	53.4	96.8
Foreign and not known	15.4	15.2	7.3	14.9	7.2	12.2
Couples						
United Kingdom¹	3,358.2	3,272.0	1,343.3	2,919.5	1,877.5	3,215.2
England	2,780.0	2,708.4	1,108.9	2,417.4	1,559.7	2,673.4
North East	159.9	155.7	66.9	137.3	84.4	136.1
North West	406.0	396.4	170.8	369.1	218.5	366.7
Yorks & The Humber	316.6	309.6	138.1	295.2	165.8	274.2
East Midlands	273.0	266.5	113.4	242.3	148.5	252.0
West Midlands	322.1	315.0	139.1	308.2	171.1	288.3
East	314.8	306.5	112.2	248.3	191.3	336.6
London	259.8	251.7	102.9	233.8	147.2	258.5
South East	423.5	410.2	140.3	312.2	266.5	470.3
South West	304.3	296.7	125.2	271.1	166.4	290.6
Wales	178.6	174.6	78.7	165.7	91.6	154.6
Scotland	282.5	274.6	101.7	210.9	167.7	281.1
Northern Ireland	104.7	102.1	49.0	114.2	51.5	94.2
Foreign and not known	12.5	12.3	5.1	11.4	7.0	11.9
Singles						
United Kingdom¹	1,158.8	1,114.0	902.7	1,487.0	97.3	128.6
England	928.1	892.7	723.7	1,201.8	83.3	110.2
North East	65.3	61.4	48.5	77.0	3.7	4.8
North West	159.1	153.1	125.4	203.6	10.8	14.0
Yorks & The Humber	109.3	105.1	86.2	141.5	7.4	9.7
East Midlands	82.0	79.0	64.1	106.8	6.2	7.9
West Midlands	101.8	97.9	81.7	136.2	7.5	9.8
East	83.9	80.8	65.1	110.1	8.6	12.0
London	117.1	113.4	89.6	152.3	18.6	23.6
South East	121.6	117.4	95.2	161.2	14.1	19.5
South West	88.1	84.7	67.9	113.1	6.6	9.0
Wales	65.0	62.5	50.3	82.1	3.9	5.1
Scotland	124.5	119.1	96.3	150.4	7.9	10.3
Northern Ireland	38.2	36.7	30.1	49.2	1.9	2.6
Foreign and not known	3.0	2.9	2.2	3.5	0.3	0.3

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 child element ¹	Benefiting from disabled worker element	
	Total	Couples	Singles	Average help with childcare costs ³ (£ per week)		-----	
						With children ¹	Without children ²
United Kingdom⁴	285.6	98.4	187.1	£43.43	102.3	34.9	29.6
England	236.4	82.0	154.4	£43.79	82.6	27.0	22.3
North East	11.8	4.0	7.9	£41.24	5.4	2.1	1.9
North West	43.4	15.7	27.8	£42.07	12.5	5.1	4.2
Yorks & The Humber	27.2	9.9	17.3	£40.66	9.1	3.0	2.6
East Midlands	22.4	8.8	13.6	£42.68	7.9	2.9	2.1
West Midlands	28.5	10.3	18.1	£42.15	9.9	3.3	2.5
East	19.8	6.8	13.0	£44.23	9.1	2.2	2.2
London	29.3	5.9	23.4	£56.46	7.8	2.7	1.5
South East	29.7	10.4	19.3	£43.85	12.3	2.9	2.6
South West	24.4	10.2	14.2	£38.87	8.6	2.8	2.7
Wales	12.8	5.0	7.8	£38.95	6.1	2.7	2.3
Scotland	27.1	8.2	19.0	£40.71	8.9	3.0	3.3
Northern Ireland	8.4	3.0	5.5	£49.46	4.5	2.1	1.7
Foreign and not known	0.8	0.3	0.5	£38.75	0.3	-	-

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 employment or self employment (net of pension contributions) and social security benefits (except pensions); 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. 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
<i>Percentage of eligible costs covered</i>	70%
Common features	
Increase in current year income ⁷ over previous year income that is disregarded	2,500
First income threshold	5,060
<i>First withdrawal rate</i>	37%
Second income threshold ⁸	50,000
<i>Second withdrawal rate</i>	1 in 15
First income threshold for those entitled to Child Tax Credit only ⁹	13,230
Minimum award payable	26

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.