

HM REVENUE & CUSTOMS
Analysis Team

**Child and Working Tax Credits
Statistics**

December 2005

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



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

The next issue of this publication, with reference date in early April 2006, will be published on Friday 28 April 2006.

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

Child and Working Tax Credits Statistics

December 2005

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USER NOTE: The number of awards to single disabled adults without children at 5 December, as shown in this publication, is substantially higher than the number shown at April 2005. It includes cases that the Department is investigating for possible fraud. See the Introduction.

Introduction

Child and Working Tax Credits, and coverage of the tables

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

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

CTC and WTC are claimed by individuals, or jointly by couples, whether or not they have children (described as "families" in this publication). These tables cover families who had claimed, and were eligible for, CTC or WTC at 5 December 2005 (the "reference date") and who had awards at that date.

Rise in the number of awards to single disabled adults without children

The number of such awards shown for December 2005 is substantially higher than shown in the previous issue (for April 2005). The increase is in large part due to claims that the Department is currently investigating for possible fraud. Many such claims also include the severely disabled adult element, and the figures for London are particularly affected.

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

The tables classify families according to the levels of their awards at the reference date, modelled from data on their circumstances, and on their 2004-05 or 2005-06 incomes, taken into account by that date. For some families, this is not the same as the amount received at that date. Nevertheless, families with positive modelled awards are described as "recipients" in the tables. Families "with awards" also include those eligible for, and having claimed, CTC or WTC but whose modelled awards are tapered to zero. For more details, see the Technical Note.

The modelled award values are provisional. The final annual awards will generally not be known until after the end of the year, when all the circumstances for the year, and the 2005-06 incomes, are finally established.

The coverage of out-of-work families with children

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

Some out-of-work families with children receive their child support via CTC and others via Income Support or income-based Jobseeker's Allowance (IS/JSA). The amount received is the same. In due course, those receiving their child support via benefits will be "migrated" to tax credits and will then receive it via CTC.

The tables in Sections 1 and 2 cover families receiving their child support via these benefits, as well as those receiving CTC, 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 number of families with children receiving their child support via benefits is based on the figure for May 2005, projected forward. The resulting estimates, and the estimated total numbers of recipient families with children not in work, are therefore heavily rounded in the tables, and fall outside National Statistics.

Temporary removal of split between employed and self employed

Table 4.1, 4.3 and 6.1 of previous issues of this publication have included such a split. Problems were discovered with the field indicating employment status in the statistical extract taken on 5 December to produce this issue. The split has therefore been suspended for this issue. This is under investigation, with a view to restoring the split in the next issue.

Sampling uncertainty

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

Geographical analyses

This publication covers families in the United Kingdom (including Northern Ireland). Section 8 shows analyses of in-work families with awards living in each country of the United Kingdom, and in each Government Office Region in England. The numbers in Table 8.2 are further subdivided by local authority (down to district level) and by parliamentary constituency in "Child and Working Tax Credit Statistics. Geographical analyses. December 2005". 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

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 5 December 2005:

5.9 million families, containing 9.9 million children, were tax credit recipients or were receiving the equivalent child support through benefits¹;

These families comprised:

5.6 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)
- 1.5 million in work receiving the maximum CTC, and also receiving WTC
- 0.7 million in work receiving less than the maximum CTC, but more than the family element
- 1.89 million in work receiving the family element of CTC
- 0.13 million in work receiving less than the family element of CTC.

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

3.6 million recipient families were couples (3.5 million had children).

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

Later tables show that:

356 thousand families were benefiting from the childcare element of WTC; they were receiving an average of £49 per week help with their childcare costs;

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

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

¹ Includes 0.6 million families with children receiving out of work benefits but not CTC. See the Introduction

² But see "Rise since April 2005 in the number of awards to single disabled adults without children" in the Introduction

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Table 1.1 : Families with CTC or WTC awards, or with children and receiving out-of-work-benefits, July 2003 to December 2005.

	Total ¹			Not in work ¹	In work with CTC or WTC awards								
	-----		Total		-----						-----		Total
	In receipt	Other ²			In receipt (positive awards)				Other ²				
					With WTC and CTC	With CTC only More than family element	With Family element or less	With WTC only	With children	No children			
	-----millions -----				----- thousands -----								
11 Jul 2003	5.5	0.1	5.6	1.4	1,465	647	1,851	121	4,084	45	60	4,190	
3 Oct 2003	5.7	0.2	5.9	1.4	1,481	663	1,934	200	4,278	49	173	4,499	
5 Jan 2004	5.9	0.2	6.1	1.4	1,548	687	1,973	215	4,423	51	166	4,640	
5 Apr 2004	6.0	0.2	6.2	1.4	1,589	704	2,013	235	4,541	54	172	4,768	
3 Dec 2004	5.9	0.4	6.3	1.4	1,492	694	2,075	258	4,519	104	327	4,948	
5 Apr 2005	6.0	0.5	6.5	1.4	1,531	711	2,115	282	4,638	108	348	5,094	
8 Dec 2005	5.9	0.6	6.5	1.4	1,497	697	2,024	320	4,538	144	485	5,167	

Note: Between each April and December families' awards are stopped (a) at 31 August if their only qualifying child falls out of entitlement at that date, or (b) in the autumn if they fail to return their Annual Declaration for the previous year. This introduces some seasonality into the figures.

Note: For each date, these data describe awards current at that date, based on incomes and circumstances reported and processed by that date. The publication "Child and Working Tax Credits Statistics. Finalised awards 2003-04" gives figures for the same dates in 2003-04 but based on later information, including in particular incomes and other details reported or confirmed at finalisation during 2004-05.

¹ These numbers do not fall under National Statistics. They include families with children receiving their child support via benefits, estimates for which are based on the numbers for each quarter up to May 2005 and a projection for December 2005. These numbers, and the totals including them, are therefore heavily rounded. The figures for April 2005 have been revised. 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.

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 ²	6.5	5.2	1.4
Recipients ²	5.9	4.5	1.4
Others with awards ³	0.6	0.6	-
Families with children receiving benefits but not CTC ²	0.6	-	0.6
Thousands			
With CTC or WTC awards			
Total with awards	5,898	5,167	731
Recipients	5,269	4,538	730
Others with awards ³	630	629	1

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 estimate for families receiving out-of-work benefits but not CTC is based on the total number receiving these benefits at May 2005, projected forward to December, less an estimate of the number receiving both CTC and these benefits at the reference date. This number, and the totals including it, are therefore heavily rounded. See the Introduction.

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 with awards ¹	6.5	4.1	2.5	10.1
Total recipients	5.9	3.6	2.3	9.9
Not in work ¹	1.4	0.3	1.0	2.6
In work with awards	5.2	3.7	1.4	7.6
In work recipients	4.5	3.3	1.3	7.3
Families with children				
Total with awards ¹	5.7	3.7	2.1	10.1
Total recipients	5.6	3.5	2.1	9.9
Not in work ¹	1.4	0.3	1.0	2.6
In work with awards	4.4	3.3	1.0	7.6
In work recipients	4.2	3.2	1.0	7.3
In work families				
-----Thousands-----				
In work with awards	5,166.7	3,722.8	1,443.9	7,570.6
With children	4,361.7	3,316.2	1,045.6	7,570.6
No children	804.9	406.6	398.3	-
In work recipients	4,538.0	3,260.9	1,277.1	7,323.8
With children	4,218.1	3,173.9	1,044.2	7,323.8
Receiving WTC ² and CTC	1,497.1	666.6	830.6	2,682.7
Receiving CTC only	2,721.0	2,507.4	213.6	4,641.1
More than family element	696.9	594.5	102.4	1,466.6
Family element	1,894.3	1,784.4	109.8	2,955.0
Less than family element	129.8	128.5	1.3	219.5
No children (receiving WTC only)	319.9	86.9	232.9	-
Others in work with awards ³	628.7	461.9	166.8	246.8
With children	143.6	142.2	1.4	246.8
No children	485.1	319.7	165.4	-

¹ These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, estimates for which are based on the numbers at May 2005, projected forward to December. These numbers, and the totals including them, are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

² Includes 68.8 thousand families (35.9 thousand couples and 32.9 thousand singles) whose WTC is less than or equal to the childcare element and is therefore all 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 benefiting from CTC or WTC, 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	0.4	0.2	0.1	0.1	0.0	0.0	0.3	0.2	0.1
25-29	0.5	0.2	0.3	0.2	0.0	0.2	0.3	0.2	0.1
30-34	0.9	0.2	0.6	0.5	0.0	0.5	0.4	0.2	0.2
35-39	1.3	0.3	1.0	0.8	0.1	0.8	0.5	0.2	0.3
40-49	2.1	0.3	1.8	1.5	0.1	1.4	0.6	0.2	0.5
50 and over	0.7	0.1	0.6	0.5	0.1	0.4	0.2	0.1	0.1
Total	5.9	1.4	4.5	3.6	0.3	3.3	2.3	1.0	1.3
Family size									
No children	0.3	0.0	0.3	0.1	0.0	0.1	0.2	0.0	0.2
One child	2.5	0.6	1.9	1.4	0.1	1.3	1.1	0.5	0.6
Two children	2.1	0.4	1.7	1.5	0.1	1.3	0.7	0.3	0.3
Three children	0.7	0.2	0.5	0.5	0.1	0.4	0.2	0.1	0.1
Four or more children	0.2	0.1	0.1	0.2	0.0	0.1	0.1	0.1	0.0
Total	5.9	1.4	4.5	3.6	0.3	3.3	2.3	1.0	1.3
Number of children, by age									
Under 5	2.7	0.8	1.9	1.9	0.2	1.6	0.8	0.6	0.3
5 to 9	2.9	0.8	2.1	1.9	0.2	1.7	1.0	0.6	0.4
10, but <16 at 31 August 2005	3.6	0.8	2.8	2.4	0.2	2.1	1.2	0.5	0.7
16 and over at 31 August 2005	0.7	0.2	0.5	0.4	0.1	0.3	0.3	0.1	0.2
Total	9.9	2.6	7.3	6.5	0.7	5.7	3.4	1.8	1.6
Country, and Government Office Region									
England	4.9	1.1	3.7	3.0	0.3	2.7	1.9	0.9	1.0
North East	0.3	0.1	0.2	0.2	0.0	0.2	0.1	0.0	0.1
North West	0.7	0.2	0.6	0.4	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	0.2	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	0.7	0.3	0.4	0.3	0.1	0.3	0.4	0.2	0.2
South East	0.7	0.1	0.5	0.4	0.0	0.4	0.2	0.1	0.1
South West	0.5	0.1	0.4	0.3	0.0	0.3	0.2	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	0.0	0.1	0.1	0.0	0.1	0.1	0.0	0.0
Total	5.9	1.4	4.5	3.6	0.3	3.3	2.3	1.0	1.3

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

¹ These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, estimates for which are based on the numbers at May 2005, projected forward to December. The numbers in this table are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

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

	<i>Thousands</i>							
	With children					Without children		
	Total	Receiving 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	1.1	0.9	-	-	-	-	-	-
20-24	41.6	25.2	8.9	7.4	-	-	-	-
25-29	179.3	69.8	39.8	61.5	1.9	0.7	2.3	3.5
30-34	467.8	115.9	97.2	219.5	16.4	10.5	2.6	5.7
35-39	802.9	153.4	159.9	414.5	32.5	31.2	2.6	8.7
40-49	1,595.9	228.9	235.3	845.7	62.2	79.5	17.6	126.7
50-59	551.7	64.4	47.6	217.7	14.6	19.3	41.6	146.4
60 and over	82.6	8.0	5.7	18.2	0.8	1.1	20.1	28.8
Total	3,722.8	666.6	594.5	1,784.4	128.5	142.2	86.9	319.7
Female sole worker ²	225.5	88.3	38.9	53.4	2.1	2.4	20.5	19.9
Male sole worker ²	1,467.2	422.8	323.5	550.3	29.3	32.1	43.4	65.8
Both adults in work ²	2,030.2	155.4	232.1	1,180.7	97.1	107.8	23.0	234.0
Singles								
Age								
Under 20	5.7	4.8	-	-	-	-	0.8	-
20-24	68.4	60.5	0.9	-	-	-	6.7	-
25-29	156.1	106.3	3.9	2.1	-	-	31.3	12.5
30-34	213.0	148.6	12.5	9.2	-	-	27.1	15.4
35-39	300.1	202.7	27.1	23.3	-	0.3	27.3	19.1
40-49	522.5	270.4	50.2	60.9	0.7	0.8	71.3	68.3
50-59	163.0	36.3	7.4	13.7	-	-	60.7	44.6
60 and over	15.1	1.1	0.3	0.4	-	-	7.8	5.6
Total	1,443.9	830.6	102.4	109.8	1.3	1.4	232.9	165.4
Female	1,191.0	787.8	87.8	85.4	1.0	1.1	125.2	102.6
Male	252.9	42.8	14.6	24.4	0.3	0.3	107.7	62.9

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 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.

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	1,974.0	685.5	179.6	991.6	57.1	60.3
Two children	1,753.6	542.2	327.0	760.1	58.0	66.3
Three children	491.3	193.2	142.2	128.4	12.7	14.8
Four children	110.7	56.2	37.7	13.0	1.8	2.0
Five or more children	32.1	20.0	10.5	1.2	0.2	0.3
Total	4,361.7	1,497.1	696.9	1,894.3	129.8	143.6
Couples						
One child	1,366.0	221.2	126.1	903.1	56.3	59.4
Two children	1,414.6	262.2	288.5	740.4	57.6	65.9
Three children	410.9	123.5	133.2	126.9	12.6	14.7
Four children	95.6	42.5	36.4	12.9	1.8	2.0
Five or more children	29.1	17.1	10.2	1.2	0.2	0.3
Total	3,316.2	666.6	594.5	1,784.4	128.5	142.2
Singles						
One child	608.0	464.3	53.4	88.5	0.9	0.9
Two children	339.1	280.0	38.6	19.7	0.4	0.4
Three children	80.3	69.7	8.9	1.5	-	-
Four children	15.1	13.7	1.3	-	-	-
Five or more children	3.1	2.8	-	-	-	-
Total	1,045.6	830.6	102.4	109.8	1.3	1.4
With a child aged under one year at the reference date²	312.0	111.7	66.8	116.5	15.6	1.5
Number of children by age.						
All families						
Under 5	1,946.5	701.4	395.6	721.2	72.2	56.1
5 to 9	2,170.7	764.0	438.5	831.5	59.3	77.4
10, but under 16 at 31st August 2005	2,942.8	1,005.5	535.7	1,220.3	76.5	104.7
16 and over at 31st August 2005 ³	498.5	203.5	93.3	181.8	11.4	8.4
Age not known ⁴	12.1	8.3	3.4	-	-	-
Total	7,570.6	2,682.7	1,466.6	2,955.0	219.5	246.8
Couples						
Under 5	1,673.4	450.8	381.7	713.2	72.0	55.8
5 to 9	1,741.2	400.6	401.0	803.9	58.8	76.9
10, but under 16 at 31st August 2003	2,217.9	445.7	448.6	1,144.1	75.7	103.7
16 and over at 31st August 2003 ³	323.2	74.8	68.2	160.7	11.2	8.3
Age not known ⁴	11.2	7.5	3.4	-	-	-
Total	5,966.8	1,379.3	1,302.9	2,822.1	217.7	244.8
Singles						
Under 5	273.1	250.6	13.9	8.0	-	0.3
5 to 9	429.5	363.4	37.4	27.6	0.5	0.5
10, but under 16 at 31st August 2003	725.0	559.8	87.1	76.2	0.8	1.0
16 and over at 31st August 2003 ³	175.3	128.7	25.2	21.1	-	-
Age not known ⁴	0.9	0.8	-	-	-	-
Total	1,603.8	1,303.3	163.7	133.0	1.8	2.0

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

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

⁴ 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: marital 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	167.7	124.6	21.1	17.2	0.5	0.9	3.2	-
25 - 29 hours	45.6	26.6	7.9	9.6	0.4	0.4	0.6	-
30 - 34 hours	150.6	70.7	22.1	26.7	1.3	1.7	18.5	9.5
35 or more hours	3,358.9	444.6	543.3	1,730.9	126.3	139.3	64.6	309.8
Total	3,722.8	666.6	594.5	1,784.4	128.5	142.2	86.9	319.7
Singles								
Total								
16 - 24 hours	439.6	406.6	10.9	4.0	-	-	17.6	-
25 - 29 hours	89.9	78.1	5.4	3.1	-	-	3.1	-
30 - 34 hours	231.0	119.8	11.2	7.6	-	-	77.4	14.9
35 or more hours	683.5	226.1	75.0	95.2	1.1	1.0	134.9	150.2
Total	1,443.9	830.6	102.4	109.8	1.3	1.4	232.9	165.4

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 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.

Note. The split between employed and self-employed families shown in previous issue has been suspended. See the Introduction.

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	1,288.2	135.7	29.2	90.0	411.9	621.3
1-5	50.0	1.9	0.6	2.1	16.6	28.7
6-10	151.0	5.1	1.4	4.9	49.9	89.7
11-15	203.5	5.4	1.7	5.7	74.7	116.0
16-24	822.3	19.6	10.0	28.1	305.7	458.8
25-29	244.5	-	2.6	8.2	94.8	138.8
30 or more	963.4	-	-	11.6	348.9	602.9
Total	3,722.8	167.7	45.6	150.6	1,302.5	2,056.4
With children, and receiving more than CTC family element						
Not in work	740.7	121.4	23.8	62.3	207.5	325.6
1-5	19.3	1.5	0.5	1.2	5.4	10.8
6-10	54.7	4.0	1.0	3.0	16.2	30.4
11-15	58.8	4.1	1.2	3.1	18.6	31.8
16-24	222.3	14.7	6.5	15.0	69.1	117.0
25-29	44.5	-	1.5	3.8	15.0	24.3
30 or more	120.7	-	-	4.4	35.4	80.8
Total	1,261.0	145.7	34.5	92.9	367.2	620.7
Other with children						
Not in work	427.5	11.9	5.0	8.8	156.4	245.3
1-5	27.0	0.4	-	0.5	9.9	16.1
6-10	85.6	0.9	0.4	1.2	30.1	53.1
11-15	129.4	1.1	0.5	1.7	50.4	75.7
16-24	532.4	4.4	3.2	9.3	211.0	304.6
25-29	171.5	-	1.1	3.1	68.8	98.4
30 or more	681.7	-	-	5.1	256.8	419.9
Total	2,055.2	18.6	10.4	29.7	783.3	1,213.2
Without children						
Not in work	120.0	2.4	0.4	18.9	48.0	50.4
1-5	3.6	-	-	0.4	1.4	1.8
6-10	10.7	-	-	0.7	3.6	6.2
11-15	15.2	0.2	-	0.9	5.7	8.4
16-24	67.6	0.6	0.3	3.8	25.6	37.3
25-29	28.5	-	-	1.2	11.1	16.2
30 or more	161.0	-	-	2.1	56.7	102.2
Total	406.6	3.3	0.7	28.1	152.0	222.5

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

	<i>Thousands</i>				
	Total	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting ¹	1,839.4	1,110.9	84.2	432.0	212.2
Main earner works for at least 30 hours	1,808.3	1,080.8	83.2	432.0	212.2
Neither adult works for 30+ hours, but combined hours exceed 30	31.1	30.1	1.0	-	-
Gender of sole or main worker					
All					
Female	622.4	100.1	23.0	385.9	113.4
Male	1,174.9	974.1	55.9	46.1	98.8
Couples - equal hours ²	42.0	36.8	5.2	-	-
Total	1,839.4	1,110.9	84.2	432.0	212.2

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.

Note. The split between employed and self-employed families shown in previous issue has been suspended. See the Introduction.

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	356.0	115.6	111.1	4.5	240.4
Age group, or age groups, of children ³					
Under 5 years only	128.8	51.2	49.6	1.6	77.6
Under 5 years plus older	91.7	44.8	42.8	2.0	46.9
5 to 9 years only	68.0	8.4	8.0	0.4	59.6
5 to 9 years plus older	40.3	8.7	8.4	0.4	31.6
10 years and over only	27.1	2.5	2.3	0	24.7
Total	356.0	115.6	111.1	4.5	240.4
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	160.1	60.8	60.0	0.8	99.3
25-29	31.6	11.8	11.7	0.2	19.8
30-34	46.0	13.0	12.5	0.5	33.0
35-39	86.7	21.5	20.0	1.5	65.2
40+	31.6	8.5	7.0	1.5	23.1
Total	356.0	115.6	111.1	4.5	240.4
Eligible childcare costs allowed (per week)					
Under £20	44.0	10.9	10.1	0.8	33.1
£20 - £39.99	64.3	17.8	16.8	1.0	46.5
£40 - £59.99	58.5	19.3	18.4	0.8	39.3
£60 - £79.99	45.9	16.9	16.4	0.5	29.0
£80 - £99.99	39.9	14.5	14.1	0.4	25.4
£100 - £119.99	32.0	11.6	11.3	0.3	20.3
£120 - £149.99	34.7	11.8	11.6	0.2	22.9
£150 and over	36.7	12.8	12.4	0.4	23.9
Total	356.0	115.6	111.1	4.5	240.4
Average costs allowed ⁴ (£ per week)	£78.25	£83.01	£83.59	£68.70	£75.96
Average help with childcare costs ⁵ (£ per week)	£48.97	£43.88	£43.83	£45.02	£51.42

¹ The non-working partner is incapacitated, in hospital or in prison² 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 average childcare costs allowed and the average help with these 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
Total single parents						
Weekly hours worked:						
16-20	335.8	57.9	42.2	59.6	50.4	125.7
21-24	85.7	15.4	9.1	15.0	11.8	34.3
25-29	86.6	10.6	7.0	16.4	11.8	40.8
30-34	138.6	16.0	10.7	23.6	16.3	72.0
35-39	269.3	34.0	15.4	43.8	24.5	151.6
40 or more	128.1	17.5	7.3	20.6	11.1	71.7
Total ¹	1,044.2	151.4	91.8	179.0	126.0	496.0
Receiving more than family element: claiming childcare element.						
Weekly hours worked:						
16-20	76.8	27.0	19.3	15.6	9.3	5.6
21-24	22.5	8.7	5.0	4.7	2.6	1.6
25-29	19.8	5.9	3.8	5.3	2.9	1.9
30-34	33.0	9.2	6.2	9.1	4.7	3.8
35-39	65.2	19.1	9.1	18.6	9.3	9.0
40 or more	23.1	7.8	3.6	6.3	2.8	2.7
Total	240.4	77.6	46.9	59.6	31.6	24.7
Receiving more than family element: not claiming childcare elements						
Weekly hours worked:						
16-20	256.8	30.6	22.9	43.6	41.0	118.7
21-24	61.4	6.5	4.1	10.0	9.1	31.7
25-29	63.7	4.4	3.2	10.3	8.8	37.0
30-34	97.9	6.3	4.4	12.8	11.2	63.2
35-39	143.8	12.0	5.5	15.2	12.1	99.1
40 or more	69.0	7.6	3.1	8.3	6.5	43.5
Total	692.6	67.4	43.3	100.2	88.6	393.1
Receiving family element, or less¹						
Weekly hours worked:						
16-20	2.3	0.3	-	0.4	-	1.4
21-24	1.8	0.3	-	0.4	-	1.0
25-29	3.1	0.3	-	0.7	-	1.9
30-34	7.7	0.5	-	1.7	0.4	5.0
35-39	60.3	3.0	0.8	10.0	3.1	43.5
40+	36.0	2.2	0.6	6.0	1.9	25.4
Total	111.2	6.4	1.6	19.1	5.8	78.1

¹ Excluding 1.4 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	123.3	27.0	12.3	16.5	67.4
Sole worker ² is disabled	105.8	14.5	7.3	16.5	67.4
Couples both working - one disabled	16.2	11.8	4.4	-	-
Couples both working - both disabled	1.3	0.7	0.6	-	-
Total	123.3	27.0	12.3	16.5	67.4
Total disabled workers in benefiting families	124.6	27.8	12.8	16.5	67.4
Gender of disabled workers					
Female	54.3	8.0	4.3	14.3	27.7
Male	70.3	19.7	8.6	2.3	39.7
Total	124.6	27.8	12.8	16.5	67.4
Ages of disabled workers					
Under 20	0.9	-	-	-	0.8
20-29	21.4	2.1	0.5	2.0	16.8
30-39	35.8	10.7	1.0	6.5	17.6
40-49	38.0	11.5	3.0	6.6	16.8
50-59	23.7	3.1	6.4	1.3	13.0
60 or over	4.9	0.4	2.0	-	2.4
Total	124.6	27.8	12.8	16.5	67.4
Hours worked by disabled workers					
16-24	37.0	8.1	4.5	8.0	16.4
25-29	6.3	1.4	0.7	1.3	2.9
30-34	24.5	2.7	1.7	2.5	17.6
35-39	32.7	7.9	3.5	3.1	18.1
40 or more	24.1	7.6	2.4	1.6	12.5
Total	124.6	27.8	12.8	16.5	67.4

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+ disabled children	One disabled child	2+ disabled children
Total families benefiting ^{1,2}	112.7	76.3	6.9	27.4	2.1
Family size					
One child	24.8	14.2	-	10.6	-
Two children	48.9	33.4	2.7	11.4	1.3
Three children	26.7	19.5	2.4	4.2	0.6
Four children	9.0	6.7	1.2	1.0	-
Five or more children	3.4	2.5	0.6	-	-
Total	112.7	76.3	6.9	27.4	2.1
Number of disabled children in benefiting families	122.5	76.3	14.4	27.4	4.4
Also with the childcare element	10.9	3.8	0.3	6.4	0.4
Also with the disabled worker element	4.2	2.2	0.3	1.3	0.4

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 90,000 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 based on various sources, 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	61.8	23.6	38.2	19.9	10.2	3.7	28.0
Family size							
No children	38.2	-	38.2	-	10.2	-	28.0
One child	10.5	10.5	-	8.6	-	1.9	-
Two children	9.1	9.1	-	7.7	-	1.4	-
Three children	3.0	3.0	-	2.7	-	0.3	-
Four children	0.8	0.8	-	0.7	-	-	-
Five or more children	0.2	0.2	-	0.2	-	-	-
Total	61.8	23.6	38.2	19.9	10.2	3.7	28.0
Hours worked by sole or main worker							
16-24	9.1	5.4	3.7	3.6	0.8	-	2.9
25-29	1.6	0.9	0.7	0.7	0.2	-	0.6
30-34	15.2	2.4	12.8	1.8	2.4	0.6	10.4
35-39	18.1	7.4	10.8	6.7	3.8	0.7	6.9
40 or more	17.8	7.7	10.2	7.1	2.9	0.5	7.2
Total	61.8	23.6	38.2	19.9	10.2	3.7	28.0
Total severely disabled adults in benefiting families	62.7	24.1	38.6	20.4	10.6	3.7	28.0
Also with childcare element	2.2	2.2	-	1.5	-	0.7	-
Also with disabled worker element	41.3	9.9	31.4	6.2	3.4	3.7	28.0

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}	50.4	39.2	11.2
Family size			
One child	10.3	6.4	3.9
Two children	21.5	16.8	4.7
Three children	12.5	10.4	2.0
Four children	4.4	3.9	0.5
Five or more children	1.7	1.6	-
Total	50.4	39.2	11.2
Hours worked by main worker			
16-24	9.4	3.8	5.6
25-29	1.9	0.8	1.1
30-34	4.0	2.4	1.6
35-39	15.0	13.0	2.0
40 or more	20.1	19.1	1.0
Total	50.4	39.2	11.2
Total severely disabled children in benefiting families	53.3	41.7	11.7
Also with childcare element	4.8	1.9	2.9
Also with disabled worker element	1.6	1.0	0.6

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 based on various sources, and do not fall under National Statistics).

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

Thousands

	Range of income used to taper awards							
	Total	Up to £5,220	£5,221 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	5,166.7	504.1	627.7	1,151.2	1,223.5	923.9	434.5	302.1
With children								
Receiving WTC and CTC	1,497.1	404.6	502.8	557.0	31.2	1.6	-	-
Receiving CTC only	2,721.0	-	-	337.0	1,036.8	826.9	390.5	129.8
Above family element	696.9	-	-	334.5	329.8	29.7	2.9	-
Family element	1,894.3	-	-	2.5	707.0	797.2	387.6	-
Below family element	129.8	-	-	-	-	-	-	129.8
Receiving neither ¹	143.6	-	-	-	-	-	-	143.6
Total	4,361.7	404.6	502.8	894.0	1,068.0	828.5	390.5	273.5
Without children								
Receiving WTC	319.9	99.5	123.9	95.5	1.0	-	-	-
Other ¹	485.1	-	1.0	161.7	154.5	95.4	44.0	28.6
Total	804.9	99.5	124.9	257.2	155.5	95.4	44.3	28.6
Income reported²:								
PY income only	3,987.9	356.8	442.5	808.1	982.0	793.1	365.7	239.6
Also CY income	1,178.7	147.3	185.1	343.0	241.5	130.8	68.8	62.3
Total	5,166.6	504.1	627.7	1,151.2	1,223.5	923.9	434.5	302.1
Year of income used²:								
PY income used								
No CY income reported	3,987.9	356.8	442.5	808.1	982.0	793.1	365.7	239.6
CY income up to £2,500 above PY income	277.4	48.2	49.5	82.5	52.0	25.8	10.9	8.5
CY income used								
Lower than PY income								
Increasing award value	351.2	32.5	74.9	155.6	55.0	9.0	13.4	10.9
Not affecting award value ³	137.6	14.4	0.9	6.0	57.1	43.2	12.3	3.7
Over £2500 above PY income								
Reducing award value	265.7	-	59.0	97.0	56.9	14.7	3.5	34.6
Not affecting award value ³	146.8	52.2	0.8	1.9	20.5	38.1	28.7	4.6
Total	5,166.7	504.1	627.7	1,151.2	1,223.5	923.9	434.5	302.1

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 2004-05; "CY income" is estimated income in 2005-06. Where CY income is more than £2,500 above PY income, CY income less £2,500 is used. See the Technical Note.

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

Note. The split between employed and self-employed families shown in previous issue has been suspended. See the Introduction.

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

	<i>Thousands</i>		
	Total	Receiving WTC and CTC	Receiving WTC only
Total ¹	504.1	404.6	99.5
Family size			
All families			
No children	99.5	-	99.5
One child	180.1	180.1	-
Two children	143.3	143.3	-
Three children	55.7	55.7	-
Four children	18.1	18.1	-
Five or more children	7.4	7.4	-
Total	504.1	404.6	99.5
Couples			
No children	12.4	-	12.4
One child	34.8	34.8	-
Two children	44.8	44.8	-
Three children	26.6	26.6	-
Four children	11.9	11.9	-
Five or more children	6.0	6.0	-
Total	136.5	124.1	12.4
Singles			
No children	87.1	-	87.1
One child	145.2	145.2	-
Two children	98.5	98.5	-
Three children	29.1	29.1	-
Four children	6.2	6.2	-
Five or more children	1.4	1.4	-
Total	367.6	280.5	87.1

¹ That is with annual incomes for tapering up to the first income threshold (£5,220).

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

	<i>Thousands</i>				
	Total	Couples		Singles	
		Female Payee ¹	Male Payee ¹	Female	Male
Chosen frequency of payment²					
All families receiving CTC					
Weekly	1,225.6	623.3	112.8	459.8	29.7
Four weekly	1,985.7	1,422.9	198.3	327.9	36.6
Frequency not known ³	1,006.8	715.4	101.2	174.5	15.7
Total	4,218.1	2,761.6	412.4	962.1	82.0
Above family element					
Weekly	1,028.5	464.7	83.7	453.4	26.8
Four weekly	757.2	398.3	61.3	276.8	20.7
Frequency not known ³	408.3	218.4	34.7	145.5	9.8
Total	2,194.0	1,081.4	179.7	875.7	57.3
At or below family element					
Weekly	197.0	158.6	29.1	6.5	2.9
Four weekly	1,228.6	1,024.6	137.0	51.0	15.9
Frequency not known ³	598.5	497.0	66.6	29.0	5.9
Total	2,024.1	1,680.2	232.7	86.5	24.7
Couples - female works longest					
Weekly	84.3	67.1	17.2	-	-
Four weekly	141.9	115.5	26.4	-	-
Frequency not known ³	86.9	71.8	15.2	-	-
Total	313.2	254.3	58.8	-	-
Couples - male works longest					
Weekly	626.4	535.1	91.3	-	-
Four weekly	1,371.3	1,214.6	156.7	-	-
Frequency not known ³	678.2	599.7	78.6	-	-
Total	2,675.9	2,349.4	326.5	-	-
Couples - equal hours⁴					
Weekly	25.4	21.1	4.3	-	-
Four weekly	108.1	92.8	15.3	-	-
Frequency not known ³	51.5	44.0	7.5	-	-
Total	184.9	157.9	27.0	-	-

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

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

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			
All families								
United Kingdom²	5,166.7	1,497.1	696.9	1,894.3	129.8	143.6	319.9	485.1
England	4,240.4	1,220.2	577.2	1,571.0	109.2	121.7	248.8	392.4
North East	254.3	78.0	31.3	85.3	4.7	4.8	21.9	28.3
North West	635.8	202.7	82.1	217.9	13.9	15.3	43.1	60.8
Yorks & The Humber	480.9	152.7	64.5	166.4	10.0	9.6	31.2	46.5
East Midlands	401.3	114.1	56.6	149.6	9.5	10.0	22.9	38.6
West Midlands	483.3	147.5	69.6	174.0	10.0	11.5	25.7	44.9
East	455.9	110.8	64.1	190.3	14.8	16.4	19.6	39.9
London	466.3	147.3	60.3	156.2	12.8	16.0	36.4	37.4
South East	620.7	149.5	83.0	261.3	22.4	26.7	22.8	54.9
South West	441.9	117.6	65.6	169.8	11.0	11.4	25.2	41.1
Wales	274.8	84.7	38.3	93.8	4.9	5.4	20.9	26.8
Scotland	466.1	134.2	54.3	166.4	11.8	11.9	37.9	49.6
Northern Ireland	158.3	51.6	23.2	52.0	3.3	3.9	10.3	13.9
Foreign and not known ³	27.0	6.5	4.0	11.0	0.6	0.7	1.9	2.4
Couples								
United Kingdom²	3,722.8	666.6	594.5	1,784.4	128.5	142.2	86.9	319.7
England	3,082.9	557.6	491.6	1,477.2	108.0	120.4	67.5	260.5
North East	175.9	33.5	27.3	81.3	4.7	4.8	6.4	18.1
North West	444.9	89.0	69.7	205.5	13.8	15.1	12.2	39.7
Yorks & The Humber	349.2	73.9	56.4	158.6	9.9	9.5	9.5	31.4
East Midlands	301.5	54.3	50.2	142.9	9.4	9.9	7.8	26.9
West Midlands	357.2	71.9	60.5	165.1	10.0	11.4	8.2	30.1
East	351.2	51.0	55.8	180.5	14.7	16.2	5.2	27.8
London	295.9	65.3	42.9	134.7	12.5	15.7	4.0	20.8
South East	471.1	62.9	70.6	246.2	22.1	26.5	6.2	36.6
South West	336.0	55.8	58.3	162.4	11.0	11.3	8.0	29.1
Wales	196.6	38.5	33.4	89.4	4.9	5.4	6.9	18.1
Scotland	309.9	44.4	45.3	157.4	11.7	11.8	8.6	30.6
Northern Ireland	113.3	23.0	20.4	50.0	3.3	3.9	3.6	9.1
Foreign and not known ³	20.2	3.1	3.7	10.4	0.6	0.7	0.4	1.4
Singles								
United Kingdom²	1,443.9	830.6	102.4	109.8	1.3	1.4	232.9	165.4
England	1,157.6	662.6	85.5	93.8	1.2	1.2	181.3	131.9
North East	78.4	44.6	4.0	4.1	-	-	15.6	10.2
North West	190.9	113.7	12.4	12.4	-	-	31.0	21.1
Yorks & The Humber	131.6	78.9	8.0	7.8	-	-	21.7	15.1
East Midlands	99.8	59.8	6.4	6.6	-	-	15.1	11.7
West Midlands	126.1	75.6	9.1	8.9	-	-	17.6	14.8
East	104.7	59.8	8.3	9.8	-	-	14.3	12.1
London	170.4	81.9	17.5	21.5	0.3	0.3	32.3	16.6
South East	149.6	86.6	12.4	15.1	0.3	-	16.6	18.3
South West	105.9	61.8	7.3	7.4	-	-	17.2	12.0
Wales	78.3	46.2	4.9	4.4	-	-	14.0	8.8
Scotland	156.3	89.8	8.9	9.0	-	-	29.3	19.0
Northern Ireland	45.0	28.6	2.7	2.0	-	-	6.8	4.8
Foreign and not known ³	6.8	3.4	0.3	0.6	-	-	1.6	0.9

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.

³ The number of awards classified to "Foreign and not known" has risen due to a change in the data available for this publication.

Table 8.2

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

Thousands

	Total (with or without children)		Current recipients with children			
	All with awards	Recipient families (<i>with positive awards</i>)	With CTC more than the family element		With CTC at or below the family element	
			Families	Children	Families	Children
All families						
United Kingdom¹	5,166.7	4,538.0	2,194.0	4,149.2	2,024.1	3,174.6
England	4,240.4	3,726.4	1,797.3	3,421.9	1,680.2	2,636.2
North East	254.3	221.2	109.3	196.2	90.0	133.0
North West	635.8	559.8	284.8	530.8	231.8	355.5
Yorks & The Humber	480.9	424.8	217.2	410.5	176.4	269.1
East Midlands	401.3	352.7	170.7	324.4	159.1	248.1
West Midlands	483.3	426.9	217.1	422.6	184.0	285.0
East	455.9	399.7	174.9	339.8	205.2	330.7
London	466.3	412.9	207.6	399.3	169.0	265.5
South East	620.7	539.1	232.5	449.4	283.8	459.4
South West	441.9	389.3	183.2	349.0	180.9	290.0
Wales	274.8	242.6	123.0	227.2	98.7	151.6
Scotland	466.1	404.6	188.4	331.6	178.3	276.5
Northern Ireland	158.3	140.4	74.8	147.8	55.3	91.4
Foreign and not known ²	27.0	24.0	10.5	20.7	11.6	18.8
Couples						
United Kingdom¹	3,722.8	3,260.9	1,261.0	2,682.2	1,912.9	3,039.8
England	3,082.9	2,701.9	1,049.2	2,237.3	1,585.2	2,521.2
North East	175.9	153.0	60.7	122.3	85.9	128.1
North West	444.9	390.2	158.7	335.0	219.3	340.5
Yorks & The Humber	349.2	308.3	130.3	274.2	168.5	259.6
East Midlands	301.5	264.7	104.5	218.8	152.3	240.1
West Midlands	357.2	315.6	132.4	287.5	175.1	274.3
East	351.2	307.2	106.8	231.0	195.2	318.3
London	295.9	259.4	108.2	237.4	147.2	239.2
South East	471.1	408.0	133.5	290.1	268.3	440.2
South West	336.0	295.5	114.2	241.0	173.4	280.8
Wales	196.6	173.1	71.8	148.0	94.3	146.2
Scotland	309.9	267.4	89.7	183.4	169.1	265.5
Northern Ireland	113.3	100.3	43.5	98.6	53.3	88.8
Foreign and not known ²	20.2	18.1	6.8	15.0	11.0	18.1
Singles						
United Kingdom¹	1,443.9	1,277.1	933.0	1,467.0	111.2	134.8
England	1,157.6	1,024.4	748.1	1,184.6	95.0	115.1
North East	78.4	68.2	48.6	74.0	4.1	4.9
North West	190.9	169.6	126.1	195.8	12.6	14.9
Yorks & The Humber	131.6	116.5	86.9	136.3	7.9	9.5
East Midlands	99.8	88.0	66.2	105.6	6.7	8.0
West Midlands	126.1	111.3	84.7	135.1	9.0	10.7
East	104.7	92.4	68.1	108.7	10.0	12.4
London	170.4	153.5	99.4	162.0	21.8	26.2
South East	149.6	131.1	99.0	159.3	15.5	19.2
South West	105.9	93.8	69.1	107.9	7.5	9.2
Wales	78.3	69.5	51.1	79.2	4.4	5.4
Scotland	156.3	137.2	98.7	148.2	9.1	11.1
Northern Ireland	45.0	40.1	31.3	49.2	2.0	2.5
Foreign and not known ²	6.8	5.9	3.8	5.8	0.6	0.7

¹ Including foreign and not known.² The number of awards classified to "Foreign and not known" has risen due to a change in the data available for this publication.

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

	<i>Thousands</i>						
	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	356.0	115.6	240.4	£48.97	112.7	43.6	79.7
England	293.1	96.6	196.5	£49.39	91.0	33.7	66.2
North East	16.0	5.4	10.6	£46.72	5.6	2.6	4.0
North West	53.8	18.6	35.2	£47.48	13.7	6.3	9.0
Yorks & The Humber	33.2	11.9	21.3	£45.51	10.0	3.7	5.3
East Midlands	28.4	10.7	17.7	£46.93	8.4	3.3	4.3
West Midlands	36.3	12.3	24.0	£48.39	10.9	3.8	5.4
East	24.6	8.1	16.5	£48.26	10.2	3.0	5.2
London	37.0	6.8	30.2	£66.80	9.6	4.4	22.2
South East	35.4	11.3	24.1	£48.42	13.3	3.3	5.4
South West	28.4	11.7	16.8	£42.22	9.2	3.3	5.2
Wales	16.2	6.0	10.2	£44.82	6.6	3.2	4.2
Scotland	34.2	8.9	25.3	£46.00	9.8	3.9	6.7
Northern Ireland	10.7	3.5	7.3	£53.48	4.9	2.5	2.2
Foreign and not known ⁵	1.8	0.7	1.2	£48.30	0.4	0.2	0.3

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

² Families with 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.

⁵ The number of awards classified to "Foreign and not known" has risen due to a change in the data available for this publication.

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 2005-06 awards, the initial calculation of a family's entitlement is based on its relevant income in 2004-05, which is reported for the final calculation of the 2004-05¹ award or 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 2005-06 is based on 2005-06 income if that is lower than the income in 2004-05, or exceeds it by more than £2,500. However, the first £2,500 of a rise in income in 2005-06 (compared with 2004-05) is disregarded in calculating the tax credit due for that year. The family can report an estimate of its income in 2005-06 at any time, and the award will be recalculated using this income. After the end of the year the award is finalised when the 2005-06 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.

¹ Some families were not required to report their 2004-05 income, but only to notify HMRC if it differed sufficiently from the 2003-04 income to affect the level of entitlement. For these cases 2003-04 incomes have been taken as a proxy for 2004-05 incomes.

Backdating

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

Receipt of CTC and WTC awards, and level of CTC

The rate of receipt attributed to each sample family for these tables is the entitlement modelled using the information on circumstances and income taken into account by the reference date.

This may not equal the actual amount being received. This can be reduced to eliminate or minimise prospective overpayments for the year, or to recover previous years' overpayments (overpayments can arise when backdated changes of circumstances that reduce awards, or higher incomes, are reported).

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

Payees in couples; and frequency of payment.

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

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

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	2004-05	2005-06
Child Tax Credit			
Family element	545	545	545
Family element, baby addition ¹	545	545	545
Child element ²	1,445	1,625	1,690
Disabled child additional element ³	2,155	2,215	2,285
Severely disabled child additional element ⁴	865	890	920
Working Tax Credit			
Basic element	1,525	1,570	1,620
Couples and lone parent element	1,500	1,545	1,595
30 hour element ⁵	620	640	660
Disabled worker element	2,040	2,100	2,165
Severely disabled adult element	865	890	920
50+ return to work payment ⁶			
16 but less than 30 hours per week	1,045	1,075	1,110
at least 30 hours per week	1,565	1,610	1,660
Childcare element			
Maximum eligible costs allowed (£ per week)			
Eligible costs incurred for 1 child	135	135	175
Eligible costs incurred for 2+ children	200	200	300
<i>Percentage of eligible costs covered</i>	70%	70%	70%
Common features			
First income threshold ⁷	5,060	5,060	5,220
<i>First withdrawal rate</i>	37%	37%	37%
Second income threshold ⁸	50,000	50,000	50,000
<i>Second withdrawal rate</i>	<i>1 in 15</i>	<i>1 in 15</i>	<i>1 in 15</i>
First income threshold for those entitled to Child Tax Credit only ⁹	13,230	13,480	13,910
Income disregard	2,500	2,500	2,500
Minimum award payable	26	26	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 element for each disabled child.

⁴ Payable in addition to the disabled child element 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 Pension Credit are passported to maximum CTC with no tapering.