



HM REVENUE & CUSTOMS
Analysis Team

**Child and Working Tax Credits
Statistics**

April 2005

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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Contact point for enquiries:-

Child and Working Tax Credits Statistics
HM Revenue & Customs
Room 1/40
100 Parliament Street
London
SW1A 2BQ
☎ : 020 - 7147 3083
Fax: 020 - 7147 3119
E-mail : ar_tcasp.ir.sh@gtnet.gov.uk

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 publication date of the next issue will be announced in due course.

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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

April 2005

Contents	PAGE
Introduction	1
Main aggregates	3
List of tables	4
Section 1 : Time series	5
Section 2 : Families with awards, or with children and receiving out-of-work benefits	6
Section 3 : Age, gender and children of in-work families with awards	9
Section 4 : Hours worked and childcare of in-work families with awards	11
Section 5 : In-work families benefiting from disability elements	16
Section 6 : Annual incomes of in-work families with awards	20
Section 7 : Payments to in-work families	22
Section 8 : Regional analysis of in-work families with awards	23
Technical note: Entitlement and level of receipt	26
Appendix A: Sampling method and sampling error	28
Appendix B: CTC and WTC elements and thresholds	29

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 April 2005 (the "reference date") and who had awards at that date.

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

The tables classify families according to the levels of their awards at the reference date, modelled from data on their circumstances, and on their 2003-04 or 2004-05 incomes, taken into account by that date. For some families, this is not the same as the amount received at that date. Nevertheless, families with positive modelled awards are described as "recipients" in the tables. Families "with awards" also include those eligible for, and having claimed, CTC or WTC but whose modelled awards are tapered to zero. For more details, see the Technical Note.

The modelled award values are provisional. The final annual awards will generally not be known until after the end of the year, when all the circumstances for the year, and the 2004-05 incomes, are finally established.

The coverage of out-of-work families with children

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

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

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

- A. Receiving CTC, but not child allowances in IS/JSA (*not eligible for IS/JSA; or CTC and other income reduces the benefit to zero; or moved out of work from April 2004*);
- B. Receiving CTC and child allowances in IS/JSA (*the benefit is reduced by CTC, but not to zero*)
- C. Receiving child allowances in IS/JSA, but not receiving CTC.

Families in work with CTC, and who move out of work, join Groups A or B. Some other families in Group C have joined Groups A and B. Families remaining in Groups B and C will be migrated to Group A.

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

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

However, the estimated size of Group C is based on the number of families with children receiving IS/JSA each quarter up to August 2004, with projections forward to later quarters. Estimates for the reference dates are then interpolated, and estimates of the numbers in Group B subtracted. The resulting estimates, and the estimated total numbers of recipient families with children not in work, are therefore heavily rounded in the tables, and fall outside National Statistics.

Sampling uncertainty

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

Geographical analyses

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

6.1 million families, containing 10.3 million children, were tax credit recipients or were receiving the equivalent child support through benefits¹;

These families comprised:

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

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

1.53 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

2.00 million in work receiving the family element of CTC

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

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

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

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

Later tables show that:

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

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

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

¹ Includes 0.8 million families with children receiving out of work benefits but not CTC. See the Introduction

List of tables

Section 1 : Time series

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

Section 2 : Families with awards, or with children and receiving out-of-work benefits

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

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.

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

Section 3 : Age, gender and children of in-work families with awards

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

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

Section 4 : Hours worked and childcare of in-work families with awards

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

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

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

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

Table 4.5 In-work single parents: hours worked and childcare.

Section 5 : In-work families benefiting from disability elements

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

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

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

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

Section 6 : Annual incomes of in-work families with awards

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

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

Section 7 : Payments to in-work families

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

Section 8 : Regional analysis of in-work families with awards

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

Table 8.2 In-work families with awards; recipients and their children by region.

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

Table 1.1 : Families with CTC or WTC awards, or with children and receiving out-of-work-benefits, July 2003 to April 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 WTC only Family element or less	Total	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	1.3	1,492	694	2,075	258	4,519	104	327	4,948	
5 Apr 2005	6.1	0.5	6.5	1.4	1,531	711	2,115	282	4,638	108	348	5,094	

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.

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 each quarter up to August 2004, projections forward to later quarters, and interpolations for the dates shown. These numbers, and the totals including them, are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

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	5.1	1.4
Recipients ²	6.1	4.6	1.4
Others with awards ³	0.5	0.5	-
Families with children receiving benefits but not CTC ²	0.8	-	0.8
Thousands			
With CTC or WTC awards			
Total with awards	5,721	5,094	627
Recipients	5,264	4,638	626
Others with awards ³	456	455	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 August 2004, projected forward to the reference date, less an estimate of the number receiving both CTC and these benefits at the reference date. This number, and the totals including it, are therefore heavily rounded. See the Introduction.

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	10.5
Total recipients	6.1	3.7	2.3	10.3
Not in work ¹	1.4	0.4	1.1	2.7
In work with awards	5.1	3.7	1.4	7.8
In work recipients	4.6	3.4	1.3	7.6
Families with children				
Total with awards ¹	5.9	3.8	2.1	10.5
Total recipients	5.8	3.7	2.1	10.3
Not in work ¹	1.4	0.4	1.1	2.7
In work with awards	4.5	3.4	1.1	7.8
In work recipients	4.4	3.3	1.1	7.6
In work families				
-----Thousands-----				
In work with awards	5,093.5	3,698.3	1,395.3	7,810.4
With children	4,464.1	3,400.6	1,063.4	7,810.4
No children	629.5	297.6	331.8	-
In work recipients	4,638.3	3,378.4	1,259.9	7,623.7
With children	4,356.3	3,294.2	1,062.2	7,623.7
Receiving WTC ² and CTC	1,530.5	684.1	846.3	2,754.5
Receiving CTC only	2,825.8	2,610.0	215.8	4,869.2
More than family element	711.1	608.6	102.5	1,509.5
Family element	1,993.3	1,881.0	112.3	3,152.9
Less than family element	121.5	120.4	1.1	206.8
No children (receiving WTC only)	282.0	84.2	197.7	-
Others in work with awards ³	455.2	319.9	135.4	186.6
With children	107.7	106.5	1.3	186.6
No children	347.5	213.4	134.1	-

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 August 2004, projected forward to the reference date. These numbers, and the totals including them, are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

² Includes 65.1 thousand families (34.3 thousand couples and 30.8 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	0.3	0.2	0.1	0.0	0.0	0.0	0.3	0.2	0.1
25-29	0.5	0.1	0.3	0.2	0.0	0.2	0.3	0.1	0.1
30-34	1.0	0.3	0.7	0.5	0.1	0.5	0.5	0.3	0.2
35-39	1.3	0.2	1.1	0.9	0.1	0.8	0.4	0.2	0.3
40-49	2.3	0.4	1.9	1.6	0.2	1.4	0.7	0.2	0.4
50 and over	0.7	0.1	0.6	0.5	0.0	0.5	0.2	0.1	0.1
Total	6.1	1.4	4.6	3.7	0.4	3.4	2.3	1.1	1.3
Family size									
No children	0.3	-	0.3	0.1	-	0.1	0.2	-	0.2
One child	2.6	0.6	1.9	1.5	0.2	1.3	1.1	0.5	0.6
Two children	2.2	0.5	1.8	1.5	0.1	1.4	0.7	0.3	0.3
Three children	0.7	0.2	0.5	0.5	0.1	0.4	0.2	0.2	0.1
Four or more children	0.3	0.1	0.1	0.2	0.0	0.1	0.1	0.1	0.0
Total	6.1	1.4	4.6	3.7	0.4	3.4	2.3	1.1	1.3
Number of children, by age									
Under 5	2.7	0.8	1.9	1.8	0.2	1.6	0.9	0.6	0.3
5 to 9	3.1	0.9	2.2	1.9	0.2	1.7	1.2	0.7	0.4
10, but <16 at 31 August 2003	3.9	0.8	3.1	2.7	0.4	2.3	1.2	0.5	0.8
16 and over at 31 August 2003	0.6	0.1	0.5	0.4	0.0	0.3	0.2	0.1	0.2
Total	10.3	2.7	7.6	6.8	0.8	6.0	3.6	1.9	1.6
Country, and Government Office Region									
England	0.3	0.1	0.2	0.2	0.0	0.2	0.1	0.1	0.1
North East	0.8	0.2	0.6	0.5	0.1	0.4	0.3	0.1	0.2
North West	0.6	0.1	0.4	0.4	0.0	0.3	0.2	0.1	0.1
Yorks & The Humber	0.4	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
East Midlands	0.6	0.1	0.4	0.4	0.0	0.3	0.2	0.1	0.1
West Midlands	0.5	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
East	0.7	0.3	0.4	0.3	0.1	0.3	0.3	0.2	0.1
London	0.7	0.1	0.6	0.5	0.0	0.4	0.2	0.1	0.1
South East	0.5	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
South West	5.0	1.2	3.8	3.1	0.3	2.8	1.9	0.9	1.0
Wales	0.3	0.1	0.3	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	6.1	1.4	4.6	3.7	0.4	3.4	2.3	1.1	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 August 2004, projected forward to the reference date. The numbers in this table are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

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

	<i>Thousands</i>							
	With children						Without children	
	Total	Receiving	Receiving CTC only			Receiving	Receiving	Other ¹
			WTC and CTC	More than family element	Family element			
Couples								
Age of eldest adult								
Under 20	1.2	1.1	-	-	-	-	-	-
20-24	41.8	26.7	8.0	6.9	-	-	-	-
25-29	179.8	71.1	38.0	62.2	1.5	0.5	2.5	4.0
30-34	492.4	121.8	102.1	236.1	15.4	8.4	2.8	5.8
35-39	828.0	156.0	165.9	442.2	30.2	23.6	2.8	7.4
40-49	1,568.6	232.8	240.5	879.3	58.2	57.6	16.8	83.5
50-59	510.7	65.8	48.7	234.8	14.3	15.6	39.3	92.3
60 and over	75.9	8.8	5.5	19.4	0.9	0.9	19.9	20.5
Total	3,698.3	684.1	608.6	1,881.0	120.4	106.5	84.2	213.4
Female sole worker ²	227.5	94.7	33.9	60.1	2.2	2.1	20.2	14.2
Male sole worker ²	1,471.1	433.3	329.3	572.5	27.3	23.0	41.4	44.3
Both adults in work ²	1,999.7	156.1	245.4	1,248.4	90.9	81.4	22.7	154.8
Singles								
Age								
Under 20	5.6	5.1	-	-	-	-	0.5	-
20-24	65.8	61.6	0.6	-	-	-	3.4	-
25-29	148.5	104.7	3.8	-	-	-	25.7	12.1
30-34	214.5	154.8	12.9	10.1	-	-	22.3	14.2
35-39	303.3	210.5	27.3	24.7	-	0.3	23.3	16.9
40-49	497.0	271.1	50.3	60.0	0.6	0.7	61.1	53.2
50-59	147.9	37.5	7.3	14.6	-	-	54.7	33.6
60 and over	12.8	1.1	0.3	0.5	-	-	6.8	4.1
Total	1,395.3	846.3	102.5	112.3	1.1	1.3	197.7	134.1
Female	1,165.3	798.3	86.6	86.4	0.8	1.0	110.8	81.4
Male	230.0	48.0	15.9	25.9	0.3	0.3	86.9	52.7

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	1,982.3	696.7	174.2	1,013.7	52.9	44.8
Two children	1,813.2	553.3	338.7	817.7	54.2	49.4
Three children	519.2	201.0	149.0	145.3	12.5	11.4
Four children	115.8	58.3	38.8	15.2	1.7	1.8
Five or more children	33.6	21.3	10.4	1.4	0.2	0.3
Total	4,464.1	1,530.5	711.1	1,993.3	121.5	107.7
Couples						
One child	1,371.8	229.2	121.4	925.0	52.2	44.0
Two children	1,465.1	266.2	299.9	796.2	53.8	49.1
Three children	433.7	126.8	139.7	143.4	12.4	11.3
Four children	99.8	43.8	37.4	15.1	1.7	1.8
Five or more children	30.2	18.1	10.2	1.4	0.2	0.3
Total	3,400.6	684.1	608.6	1,881.0	120.4	106.5
Singles						
One child	610.5	467.4	52.8	88.7	0.7	0.8
Two children	348.1	287.1	38.7	21.6	0.4	0.3
Three children	85.5	74.2	9.3	1.9	-	-
Four children	15.9	14.5	1.4	-	-	-
Five or more children	3.4	3.1	0.3	-	-	-
Total	1,063.4	846.3	102.5	112.3	1.1	1.3
With a child aged under one year at the reference date²	305.5	112.4	61.3	116.3	14.0	1.5
Number of children by age.						
All families						
Under 5	1,953.3	705.5	392.3	747.0	65.8	42.8
5 to 9	2,217.3	781.7	452.7	872.7	54.9	55.3
10, but under 16 at 31st August 2003	3,133.4	1,077.0	577.0	1,325.7	75.0	78.7
16 and over at 31st August 2003 ³	493.4	181.5	83.8	207.3	11.1	9.7
Age not known ⁴	13.0	8.9	3.7	0.2	0.1	-
Total	7,810.4	2,754.5	1,509.5	3,152.9	206.8	186.6
Couples						
Under 5	1,675.2	450.1	378.9	738.2	65.6	42.5
5 to 9	1,779.1	411.2	414.1	844.4	54.6	54.8
10, but under 16 at 31st August 2003	2,362.6	478.3	486.1	1,246.2	74.1	77.9
16 and over at 31st August 2003 ³	336.4	68.3	61.7	185.9	10.9	9.5
Age not known ⁴	12.1	8.0	3.7	0.2	-	-
Total	6,165.5	1,415.9	1,344.5	3,014.9	205.3	184.8
Singles						
Under 5	278.1	255.4	13.4	8.7	-	0.4
5 to 9	438.2	370.5	38.6	28.3	0.3	0.5
10, but under 16 at 31st August 2003	770.8	598.7	90.9	79.5	0.9	0.8
16 and over at 31st August 2003 ³	156.9	113.2	22.1	21.4	-	-
Age not known ⁴	0.9	0.8	-	-	-	-
Total	1,644.9	1,338.6	165.0	138.0	1.5	1.8

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.

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 projected forward from February 2004, 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: 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	166.9	126.3	16.2	19.8	0.6	0.8	3.2	-
25 - 29 hours	45.7	26.5	7.2	10.6	0.3	0.4	0.6	-
30 - 34 hours	141.3	69.3	19.6	27.0	1.3	1.3	16.2	6.6
35 or more hours	3,344.3	462.0	565.6	1,823.6	118.2	104.0	64.3	206.6
Total	3,698.3	684.1	608.6	1,881.0	120.4	106.5	84.2	213.4
Employee								
16 - 24 hours	140.9	106.6	13.7	16.9	0.5	0.6	2.5	-
25 - 29 hours	37.6	21.4	6.0	9.0	0.3	0.3	0.5	-
30 - 34 hours	94.5	40.9	13.9	20.7	1.0	1.0	11.6	5.4
35 or more hours	2,799.9	298.6	461.5	1,618.6	108.7	90.5	42.4	179.5
Total	3,073.0	467.5	495.1	1,665.3	110.5	92.4	57.1	185.0
Self employed								
16 - 24 hours	26.0	19.7	2.5	2.9	-	0.2	0.6	-
25 - 29 hours	8.1	5.1	1.2	1.6	-	-	-	-
30 - 34 hours	46.8	28.4	5.7	6.3	0.2	0.4	4.6	1.3
35 or more hours	544.4	163.5	104.1	205.0	9.5	13.4	21.8	27.1
Total	625.3	216.6	113.5	215.7	9.9	14.0	27.1	28.4
Singles								
Total								
16 - 24 hours	439.3	409.0	9.3	4.1	-	-	16.5	-
25 - 29 hours	91.7	80.3	5.3	3.0	-	-	3.0	-
30 - 34 hours	206.5	120.5	10.4	6.9	-	-	57.4	11.1
35 or more hours	657.8	236.5	77.6	98.3	0.9	0.9	120.8	122.8
Total	1,395.3	846.3	102.5	112.3	1.1	1.3	197.7	134.1
Employee								
16 - 24 hours	408.0	380.5	8.5	3.5	-	-	15.2	-
25 - 29 hours	85.9	75.3	5.0	2.7	-	-	2.7	-
30 - 34 hours	180.0	105.3	9.7	6.2	-	-	48.7	10.1
35 or more hours	596.9	211.7	74.6	94.1	0.9	0.7	98.0	116.9
Total	1,270.8	772.8	97.8	106.5	1.0	1.0	164.7	127.2
Self employed								
16 - 24 hours	31.2	28.5	0.8	0.6	-	-	1.3	-
25 - 29 hours	5.9	5.1	-	0.3	-	-	-	-
30 - 34 hours	26.4	15.3	0.7	0.8	-	-	8.7	1.0
35 or more hours	60.9	24.8	2.9	4.2	-	-	22.9	5.9
Total	124.5	73.6	4.7	5.8	-	0.3	33.1	6.9

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.

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	1,301.5	136.7	30.4	85.9	413.8	634.7
1-5	48.9	2.0	0.6	1.9	16.3	28.1
6-10	148.3	4.9	1.6	4.5	48.6	88.7
11-15	199.9	5.0	1.6	5.0	72.6	115.7
16-24	805.8	18.4	9.0	25.7	298.4	454.3
25-29	239.3	-	2.5	7.7	92.2	136.9
30 or more	954.6	-	-	10.7	342.6	601.3
Total	3,698.3	166.9	45.7	141.3	1,284.5	2,059.8
With children, and receiving more than CTC family element						
Not in work	755.4	120.0	24.0	60.6	212.8	338.0
1-5	19.2	1.5	0.4	1.1	5.4	10.9
6-10	56.2	3.9	1.1	2.8	16.9	31.5
11-15	60.4	3.7	1.1	2.8	19.2	33.6
16-24	225.7	13.4	5.8	13.8	71.6	121.1
25-29	47.5	-	1.4	3.5	16.2	26.4
30 or more	128.3	-	-	4.1	38.3	85.9
Total	1,292.7	142.5	33.7	88.9	380.3	647.4
Other with children						
Not in work	447.0	14.2	6.0	9.7	160.8	256.4
1-5	27.0	0.5	0.2	0.5	10.0	15.8
6-10	84.6	0.9	0.5	1.1	29.2	52.9
11-15	128.7	1.1	0.5	1.6	49.6	75.9
16-24	533.0	4.4	3.1	8.8	209.3	307.4
25-29	172.9	-	1.1	3.2	68.6	100.0
30 or more	714.7	-	-	4.8	265.5	444.4
Total	2,107.9	21.2	11.3	29.6	792.9	1,252.9
Without children						
Not in work	99.1	2.4	0.4	15.6	40.3	40.3
1-5	2.7	-	-	0.3	1.0	1.4
6-10	7.6	-	-	0.6	2.6	4.3
11-15	10.8	0.2	-	0.6	3.8	6.2
16-24	47.1	0.5	0.2	3.0	17.5	25.8
25-29	18.9	-	-	1.0	7.3	10.6
30 or more	111.5	-	-	1.7	38.9	71.0
Total	297.6	3.3	0.7	22.8	111.3	159.5

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	1,848.6	1,144.0	81.3	445.0	178.3
Main earner works for at least 30 hours	1,820.3	1,116.5	80.5	445.0	178.3
Neither adult works for 30+ hours, but combined hours exceed 30	28.3	27.5	0.9	-	-
Gender of sole or main worker					
All					
Female	617.9	101.0	22.6	394.9	99.4
Male	1,188.7	1,005.8	54.0	50.1	78.8
Couples - equal hours ²	42.0	37.2	4.8	-	-
Total	1,848.6	1,144.0	81.3	445.0	178.3
Sole or main worker employee					
Female	558.7	87.1	20.3	362.9	88.4
Male	853.8	724.1	33.0	38.3	58.3
Couples - equal hours ²	25.4	23.9	1.4	-	-
Total	1,437.9	835.2	54.7	401.2	146.7
Sole or main worker self employed					
Female	59.2	13.8	2.3	32.0	11.0
Male	334.9	281.7	20.9	11.8	20.5
Couples - equal hours ²	16.6	13.3	3.3	-	-
Total	410.7	308.8	26.6	43.7	31.6

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

² Couples where the two partners work the same number of hours.

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

	<i>Thousands</i>				
	Total	Couples			Singles
		All Couples	Both working	Other ¹	
Total families benefiting ²	337.4	113.5	108.0	5.5	223.8
Age group, or age groups, of children ³					
Under 5 years only	121.7	50.8	48.5	2.3	70.9
Under 5 years plus older	87.2	43.0	40.9	2.2	44.1
5 to 9 years only	64.5	8.4	7.8	0.5	56.2
5 to 9 years plus older	38.2	8.8	8.4	0.4	29.4
10 years and over only	25.8	2.5	2.4	0.2	23.2
Total	337.4	113.5	108.0	5.5	223.8
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	146.5	58.0	57.1	0.9	88.5
25-29	29.5	11.3	11.2	0.2	18.2
30-34	43.1	12.5	12.0	0.5	30.6
35-39	87.0	22.9	21.0	1.9	64.1
40+	31.3	8.8	6.8	2.0	22.5
Total	337.4	113.5	108.0	5.5	223.8
Eligible childcare costs allowed (per week)					
Under £20	42.7	10.9	10.0	0.9	31.8
£20 - £39.99	63.0	17.7	16.5	1.2	45.3
£40 - £59.99	56.9	19.7	18.7	0.9	37.2
£60 - £79.99	44.2	17.3	16.7	0.7	26.8
£80 - £99.99	37.7	14.4	13.9	0.5	23.3
£100 - £119.99	31.9	11.6	11.1	0.5	20.3
£120 - £149.99 ⁴	39.8	13.3	12.8	0.5	26.5
£150 and over	21.2	8.6	8.2	0.4	12.6
Total	337.4	113.5	108.0	5.5	223.8
Average costs allowed ⁴ (£ per week)	£73.30	£78.16	£78.66	£68.31	£70.84
Average help with childcare costs ⁵ (£ per week)	£45.60	£40.80	£40.71	£42.63	£48.03

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 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
Total single parents						
Weekly hours worked:						
16-20	335.4	55.6	41.8	60.2	51.8	126.1
21-24	87.0	15.5	9.3	15.0	12.2	35.0
25-29	88.6	11.1	7.5	16.3	12.3	41.4
30-34	137.9	18.7	10.4	22.6	16.3	70.0
35-39	279.2	34.8	15.3	45.8	26.2	157.0
40 or more	134.1	16.8	7.7	21.1	11.3	77.1
Total ¹	1,062.2	152.5	92.0	181.1	130.1	506.5
Receiving more than family element: claiming childcare element.						
Weekly hours worked:						
16-20	68.3	23.1	17.5	14.2	8.4	5.1
21-24	20.2	7.6	4.6	4.2	2.2	1.5
25-29	18.2	5.4	3.9	4.8	2.5	1.6
30-34	30.6	9.1	5.8	8.0	4.3	3.5
35-39	64.1	18.4	8.8	18.7	9.2	8.9
40 or more	22.5	7.3	3.6	6.3	2.8	2.6
Total	223.8	70.9	44.1	56.2	29.4	23.2
Receiving more than family element: not claiming childcare elements						
Weekly hours worked:						
16-20	265.0	32.3	24.2	45.7	43.3	119.5
21-24	64.8	7.6	4.6	10.5	9.8	32.3
25-29	67.4	5.4	3.5	10.9	9.7	37.9
30-34	100.3	9.2	4.6	13.0	11.6	61.9
35-39	154.3	13.0	5.8	17.0	13.5	105.0
40 or more	73.2	7.2	3.4	8.5	6.8	47.3
Total	725.0	74.8	46.1	105.6	94.8	403.7
Receiving family element, or less¹						
Weekly hours worked:						
16-20	2.2	-	-	0.4	-	1.4
21-24	2.0	0.3	-	0.4	-	1.2
25-29	3.0	0.3	-	0.7	-	1.9
30-34	7.0	0.4	-	1.5	0.4	4.6
35-39	60.9	3.4	0.8	10.1	3.5	43.2
40+	38.4	2.4	0.7	6.3	1.8	27.2
Total	113.4	6.8	1.8	19.3	5.9	79.5

¹ Excluding 1.3 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	91.3	27.2	11.4	15.9	36.8
Sole worker ² is disabled	74.3	14.8	6.7	15.9	36.8
Couples both working - one disabled	15.8	11.6	4.1	-	-
Couples both working - both disabled	1.2	0.7	0.5	-	-
Total	91.3	27.2	11.4	15.9	36.8
Total disabled workers in benefiting families	92.5	27.9	11.9	15.9	36.8
Gender of disabled workers					
Female	43.2	8.0	3.9	13.8	17.5
Male	49.4	19.9	8.0	2.1	19.3
Total	92.5	27.9	11.9	15.9	36.8
Ages of disabled workers					
Under 20	0.6	-	-	-	0.5
20-29	12.6	1.9	0.5	2.0	8.2
30-39	27.4	10.7	1.0	6.4	9.3
40-49	29.9	11.4	2.9	6.2	9.5
50-59	18.3	3.4	5.7	1.3	8.0
60 or over	3.7	0.5	1.9	-	1.3
Total	92.5	27.9	11.9	15.9	36.8
Hours worked by disabled workers					
16-24	34.1	7.9	3.9	8.2	14.1
25-29	6.0	1.4	0.7	1.2	2.6
30-34	11.0	2.5	1.5	2.3	4.7
35-39	25.7	8.5	3.4	3.1	10.7
40 or more	15.7	7.6	2.4	1.1	4.6
Total	92.5	27.9	11.9	15.9	36.8

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}	116.2	75.9	6.4	28.5	5.4
Family size					
One child	25.1	13.7	-	11.4	-
Two children	51.7	33.3	2.5	11.7	4.2
Three children	27.2	19.8	2.2	4.3	1.0
Four children	8.8	6.7	1.0	1.0	-
Five or more children	3.4	2.5	0.6	-	-
Total	116.2	75.9	6.4	28.5	5.4
Number of disabled children in benefiting families	129.1	75.9	13.2	28.5	11.4
Also with the childcare element	9.8	3.6	0.3	5.6	0.3
Also with the disabled worker element	4.4	2.2	0.3	1.6	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 projected forward from February 2004, and do not fall under National Statistics).

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

	Total			Couples		Singles	
	Total	With children	Without children	With children	Without children	With children	Without children
Total families benefiting ¹	52.5	32.2	20.3	27.9	11.2	4.3	9.1
Family size							
No children	20.3	-	20.3	-	11.2	-	9.1
One child	14.2	14.2	-	11.8	-	2.4	-
Two children	12.6	12.6	-	11.0	-	1.6	-
Three children	4.1	4.1	-	3.8	-	0.3	-
Four children	1.0	1.0	-	1.0	-	-	-
Five or more children	0.2	0.2	-	0.2	-	-	-
Total	52.5	32.2	20.3	27.9	11.2	4.3	9.1
Hours worked by sole or main worker							
16-24	11.3	7.0	4.3	4.7	0.9	2.3	3.4
25-29	2.3	1.4	0.9	1.1	0.2	0.3	0.7
30-34	6.1	2.7	3.3	2.2	2.3	0.5	1.0
35-39	17.2	10.2	7.0	9.3	4.4	0.9	2.6
40 or more	15.6	10.9	4.7	10.5	3.4	0.4	1.3
Total	52.5	32.2	20.3	27.9	11.2	4.3	9.1
Total severely disabled adults in benefiting families	53.6	32.9	20.7	28.5	11.6	4.3	9.1
Also with childcare element	2.4	2.4	-	1.6	-	0.8	-
Also with disabled worker element	26.2	13.2	12.9	8.9	3.9	4.3	9.1

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}	49.8	39.0	10.8
Family size			
One child	9.9	6.2	3.7
Two children	21.3	16.7	4.6
Three children	12.5	10.6	1.9
Four children	4.3	3.9	0.4
Five or more children	1.8	1.7	-
Total	49.8	39.0	10.8
Hours worked by main worker			
16-24	9.4	3.8	5.6
25-29	1.8	0.7	1.1
30-34	3.7	2.3	1.3
35-39	15.0	13.1	2.0
40 or more	19.9	19.1	0.8
Total	49.8	39.0	10.8
Total severely disabled children in benefiting families	52.8	41.5	11.3
Also with childcare element	4.4	1.8	2.6
Also with disabled worker element	1.7	1.1	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 projected forward from February 2004, 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 £5,060	£5,061 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £50,000	Over £50,000
Total	5,093.5	522.1	652.1	1,145.4	1,231.9	886.0	411.5	244.5
With children								
Receiving WTC and CTC	1,530.5	446.0	526.5	530.9	26.1	1.0	-	-
Receiving CTC only	2,825.8	-	-	394.5	1,099.7	825.6	384.5	121.5
Above family element	711.1	-	-	376.0	308.4	25.4	1.3	-
Family element	1,993.3	-	-	18.6	791.3	800.2	383.2	-
Below family element	121.5	-	-	-	-	-	-	121.5
Receiving neither ¹	107.7	-	-	-	-	-	-	107.7
Total	4,464.1	446.0	526.5	925.4	1,125.8	826.6	384.5	229.3
Without children								
Receiving WTC	282.0	76.1	125.6	79.5	0.8	-	-	-
Other ¹	347.5	-	-	140.5	105.3	59.4	27.0	15.2
Total	629.5	76.1	125.6	219.9	106.2	59.4	27.0	15.2
Income reported²:								
PY income only	3,775.3	357.8	440.1	758.7	953.5	740.6	340.5	184.2
Also CY income	1,318.2	164.3	212.0	386.7	278.5	145.5	71.1	60.3
Total	5,093.5	522.1	652.1	1,145.4	1,232.0	886.1	411.6	244.5
Year of income used²:								
PY income used								
No CY income reported	3,775.3	357.8	440.1	758.7	953.5	740.6	340.5	184.2
CY income up to £2,500 above PY income	326.3	60.8	59.9	94.4	60.9	28.8	12.4	9.2
CY income used								
Lower than PY income								
Increasing award value	400.7	36.9	91.2	179.3	58.5	9.6	13.8	11.3
Not affecting award value ³	179.4	17.1	-	8.7	79.1	55.7	14.7	4.1
Over £2500 above PY income								
Reducing award value	269.7	-	60.9	102.7	57.2	14.4	3.2	31.4
Not affecting award value ³	142.1	49.5	-	1.6	22.8	37.0	27.0	4.3
Total	5,093.5	522.1	652.1	1,145.4	1,231.9	886.0	411.5	244.5
Sole or main worker:								
Employee	4,343.8	401.7	530.7	960.9	1,071.1	790.6	370.8	218.0
Self employed	749.8	120.4	121.4	184.5	160.9	95.4	40.7	26.5
Total	5,093.5	522.1	652.1	1,145.4	1,231.9	886.0	411.5	244.5

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 "PY income" is income in 2003-04; "CY income" is estimated income in 2004-05. Where CY income is more than £2,500 above PY income, CY income less £2,500 is used. See the Technical Note.

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.

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	522.1	446.0	76.1
Family size			
All families			
No children	76.1	-	76.1
One child	199.1	199.1	-
Two children	157.7	157.7	-
Three children	61.5	61.5	-
Four children	19.6	19.6	-
Five or more children	8.0	8.0	-
Total	522.1	446.0	76.1
Couples			
No children	12.5	-	12.5
One child	39.9	39.9	-
Two children	47.7	47.7	-
Three children	28.7	28.7	-
Four children	12.4	12.4	-
Five or more children	6.2	6.2	-
Total	147.4	134.9	12.5
Singles			
No children	63.6	-	63.6
One child	159.2	159.2	-
Two children	110.1	110.1	-
Three children	32.8	32.8	-
Four children	7.2	7.2	-
Five or more children	1.7	1.7	-
Total	374.7	311.1	63.6

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

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

	Total	Couples		Singles	
		Female Payee ¹	Male Payee ¹	Female	Male
Chosen frequency of payment²					
All families receiving CTC					
Weekly	1,250.5	637.3	117.2	462.1	33.8
Four weekly	2,218.2	1,592.8	229.1	355.5	40.8
Frequency not known ³	887.7	631.3	86.5	154.5	15.4
Total	4,356.3	2,861.4	432.8	972.1	90.0
Above family element					
Weekly	1,041.8	470.9	84.6	455.3	31.0
Four weekly	789.2	406.4	62.2	298.1	22.5
Frequency not known ³	410.5	233.3	35.3	131.5	10.5
Total	2,241.5	1,110.6	182.1	884.9	63.9
At or below family element					
Weekly	208.7	166.4	32.6	6.8	2.9
Four weekly	1,429.0	1,186.3	166.9	57.4	18.4
Frequency not known ³	477.1	398.0	51.2	23.0	4.9
Total	2,114.8	1,750.8	250.7	87.2	26.1
Couples - female works longest					
Weekly	87.8	69.1	18.7	-	-
Four weekly	160.8	130.7	30.1	-	-
Frequency not known ³	79.7	66.4	13.3	-	-
Total	328.2	266.2	62.1	-	-
Couples - male works longest					
Weekly	640.7	546.6	94.1	-	-
Four weekly	1,534.3	1,354.2	180.0	-	-
Frequency not known ³	590.1	523.2	66.9	-	-
Total	2,765.1	2,424.1	341.0	-	-
Couples - equal hours⁴					
Weekly	26.1	21.6	4.5	-	-
Four weekly	126.8	107.8	19.0	-	-
Frequency not known ³	48.0	41.7	6.3	-	-
Total	200.8	171.1	29.7	-	-

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	5,093.5	1,530.5	711.1	1,993.3	121.5	107.7	282.0	347.5
England	4,189.8	1,248.2	590.5	1,659.9	102.7	91.8	215.5	281.2
North East	252.2	80.8	31.1	89.6	4.0	3.3	21.7	21.4
North West	631.7	209.4	82.5	230.6	13.3	11.3	40.3	44.3
Yorks & The Humber	477.1	155.9	66.0	175.5	8.8	7.4	29.5	34.0
East Midlands	398.7	115.8	59.3	158.0	8.7	7.3	22.1	27.5
West Midlands	478.4	149.4	71.2	184.1	9.6	8.6	23.7	31.7
East	449.1	111.9	65.8	200.1	14.0	12.8	17.2	27.5
London	443.8	152.3	59.2	165.5	12.7	12.3	14.9	26.8
South East	618.7	152.4	86.6	277.8	21.8	20.2	21.6	38.3
South West	440.2	120.2	68.7	178.7	9.9	8.7	24.5	29.6
Wales	273.9	87.8	38.6	99.4	4.3	4.0	20.2	19.5
Scotland	463.2	139.0	56.7	176.6	10.7	8.7	35.5	35.9
Northern Ireland	159.2	54.0	23.9	54.1	3.6	3.1	10.1	10.4
Foreign and not known	7.5	1.4	1.3	3.3	-	-	0.7	0.5
Couples								
United Kingdom²	3,698.3	684.1	608.6	1,881.0	120.4	106.5	84.2	213.4
England	3,070.9	570.4	504.4	1,563.7	101.8	90.7	65.7	174.2
North East	174.6	35.2	27.2	85.8	4.0	3.3	6.4	12.6
North West	443.7	92.6	70.5	217.9	13.2	11.2	11.8	26.6
Yorks & The Humber	347.9	75.3	58.4	167.2	8.7	7.3	9.3	21.6
East Midlands	300.6	55.2	53.0	150.9	8.6	7.2	7.5	18.2
West Midlands	356.8	73.5	62.4	175.0	9.6	8.5	7.9	20.0
East	348.3	51.3	57.3	190.2	13.8	12.6	5.0	18.1
London	291.8	65.5	40.9	143.8	12.4	12.0	3.5	13.6
South East	471.4	64.4	73.5	261.8	21.6	20.0	6.3	23.8
South West	335.8	57.3	61.3	171.2	9.8	8.6	7.9	19.7
Wales	196.7	40.6	33.9	94.9	4.3	4.0	6.8	12.2
Scotland	310.2	47.3	47.6	167.3	10.6	8.7	8.2	20.4
Northern Ireland	114.5	25.0	21.5	51.9	3.6	3.0	3.3	6.3
Foreign and not known	6.0	0.8	1.2	3.2	-	-	0.2	0.3
Singles								
United Kingdom²	1,395.3	846.3	102.5	112.3	1.1	1.3	197.7	134.1
England	1,118.9	677.8	86.1	96.2	1.0	1.1	149.8	107.0
North East	77.6	45.6	3.9	3.9	-	-	15.3	8.8
North West	188.0	116.8	12.0	12.7	-	-	28.5	17.7
Yorks & The Humber	129.3	80.6	7.6	8.3	-	-	20.2	12.5
East Midlands	98.1	60.6	6.4	7.1	-	-	14.6	9.3
West Midlands	121.5	75.9	8.9	9.1	-	-	15.7	11.8
East	100.8	60.6	8.5	9.9	-	-	12.2	9.4
London	152.0	86.8	18.2	21.8	0.3	0.3	11.4	13.2
South East	147.3	88.0	13.1	15.9	-	-	15.3	14.5
South West	104.4	62.9	7.4	7.5	-	-	16.6	9.9
Wales	77.2	47.2	4.7	4.5	-	-	13.4	7.3
Scotland	153.1	91.6	9.1	9.3	-	-	27.3	15.5
Northern Ireland	44.7	29.1	2.5	2.2	-	-	6.8	4.1
Foreign and not known	1.4	0.6	-	-	-	-	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	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	5,093.5	4,638.3	2,241.5	4,264.0	2,114.8	3,359.7
England	4,189.8	3,816.8	1,838.7	3,522.3	1,762.6	2,801.7
North East	252.2	227.4	112.0	202.2	93.7	140.6
North West	631.7	576.1	291.9	548.3	243.9	379.3
Yorks & The Humber	477.1	435.7	221.9	421.8	184.3	284.0
East Midlands	398.7	363.9	175.1	334.2	166.7	263.5
West Midlands	478.4	438.0	220.7	431.7	193.7	303.2
East	449.1	408.9	177.7	347.7	214.0	349.4
London	443.8	404.7	211.5	408.5	178.2	284.4
South East	618.7	560.2	239.0	464.1	299.5	491.3
South West	440.2	402.0	188.9	363.7	188.6	306.0
Wales	273.9	250.4	126.4	234.9	103.8	162.0
Scotland	463.2	418.6	195.7	346.0	187.3	293.3
Northern Ireland	159.2	145.7	78.0	155.0	57.7	96.9
Foreign and not known	7.5	6.9	2.7	5.9	3.5	5.8
Couples						
United Kingdom¹	3,698.3	3,378.4	1,292.7	2,760.4	2,001.4	3,220.3
England	3,070.9	2,806.0	1,074.8	2,302.7	1,665.4	2,682.1
North East	174.6	158.6	62.4	126.2	89.8	135.8
North West	443.7	405.9	163.1	346.4	231.0	363.8
Yorks & The Humber	347.9	319.0	133.7	282.7	175.9	274.0
East Midlands	300.6	275.2	108.1	227.1	159.5	254.8
West Midlands	356.8	328.4	135.9	295.9	184.6	292.1
East	348.3	317.7	108.6	236.9	204.0	336.8
London	291.8	266.2	106.4	234.7	156.2	257.6
South East	471.4	427.6	137.9	300.8	283.4	470.7
South West	335.8	307.5	118.6	252.1	181.0	296.6
Wales	196.7	180.6	74.5	153.8	99.3	156.4
Scotland	310.2	281.1	94.9	193.9	178.0	281.9
Northern Ireland	114.5	105.2	46.4	105.3	55.5	94.2
Foreign and not known	6.0	5.6	2.0	4.7	3.3	5.6
Singles						
United Kingdom¹	1,395.3	1,259.9	948.8	1,503.6	113.4	139.5
England	1,118.9	1,010.8	763.9	1,219.6	97.2	119.6
North East	77.6	68.8	49.6	76.0	3.9	4.8
North West	188.0	170.2	128.8	202.0	12.9	15.4
Yorks & The Humber	129.3	116.7	88.2	139.1	8.3	10.0
East Midlands	98.1	88.7	67.0	107.1	7.1	8.8
West Midlands	121.5	109.6	84.8	135.8	9.1	11.2
East	100.8	91.2	69.0	110.8	10.0	12.6
London	152.0	138.5	105.0	173.8	22.0	26.8
South East	147.3	132.6	101.2	163.3	16.2	20.6
South West	104.4	94.5	70.3	111.6	7.6	9.4
Wales	77.2	69.8	51.9	81.1	4.5	5.6
Scotland	153.1	137.5	100.8	152.1	9.4	11.4
Northern Ireland	44.7	40.5	31.6	49.8	2.2	2.7
Foreign and not known	1.4	1.3	0.7	1.1	-	-

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	337.4	113.5	223.8	£45.60	116.2	43.1	48.2
England	278.9	95.1	183.7	£46.05	94.9	33.6	36.4
North East	14.6	4.9	9.7	£43.68	5.5	2.6	3.3
North West	51.6	18.3	33.3	£44.44	13.9	6.5	7.0
Yorks & The Humber	31.5	11.8	19.6	£42.98	10.1	3.8	4.5
East Midlands	26.8	10.4	16.4	£44.35	8.4	3.4	3.4
West Midlands	34.0	12.1	21.9	£45.50	10.7	3.9	3.8
East	23.0	8.1	14.9	£44.77	10.4	3.0	3.1
London	35.6	6.6	29.0	£59.86	12.7	3.9	2.8
South East	34.1	11.4	22.7	£45.33	13.8	3.3	4.0
South West	27.7	11.5	16.2	£40.33	9.4	3.3	4.5
Wales	15.5	5.8	9.7	£41.36	6.4	3.1	3.8
Scotland	32.6	8.9	23.7	£42.04	9.9	3.9	5.7
Northern Ireland	10.1	3.5	6.6	£51.19	4.9	2.5	2.2
Foreign and not known	0.2	-	-	£42.97	-	-	-

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.

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

Technical note: Entitlement and level of receipt

Current entitlement

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

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

Annual income and tapering of awards

For 2004-05 awards, the initial calculation of a family's entitlement is based on its relevant income in 2003-04, which is reported for the final calculation of the 2003-04¹ 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 2004-05 is based on 2004-05 income if that is lower than the income in 2003-04, or exceeds it by more than £2,500. However, the first £2,500 of a rise in income in 2004-05 (compared with 2003-04) is disregarded in calculating the tax credit due for that year. The family can report an estimate of its income in 2004-05 at any time, and the award will be recalculated using this income. After the end of the year the award is finalised when the 2004-05 income is known.

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 are not required to report their 2003-04 income, but only to notify Inland Revenue if it differs sufficiently from the 2001-02 income to affect the level of entitlement. For these cases 2001-02 incomes have been taken as a proxy for 2003-04 incomes.

Backdating

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

Receipt of CTC and WTC awards, and level of CTC

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

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

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

Payees in couples; and frequency of payment.

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

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

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