



**HM REVENUE & CUSTOMS**  
Analysis Team

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**Child and Working Tax Credits  
Statistics**

**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

April 2006

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## Introduction

### Child and Working Tax Credits, and coverage of the tables

Child Tax Credit (CTC) provides support to families for the children (up to the 31 August after their 16th birthdays) and the "qualifying" young people (for 2005-06, those 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 qualify if they are aged at least 25 and work for at least 30 hours a week.

CTC and WTC are claimed by individuals, or jointly by couples, whether or not they have children (described as "families" in this publication). These tables cover families who had claimed, and were eligible for, CTC or WTC at 3 April 2006 (the "reference date") and who had awards (for 2005-06) at that date.

### Fall in the number of awards to single disabled adults without children

The number of such awards at April 2006 is substantially lower than at December 2005, and the number with the severely disabled adult element also fell. As explained in the December publication, the figures for December included a set of claims that the Department was then investigating for possible fraud.

### 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 their latest annual incomes, reported and processed by that date. For some families, this is not the same as the amount being 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 October 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.

### 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 2006". 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.

### Employment status

Issues of this publication up to April 2005 contained analyses showing separately figures for self-employed and employee families. These analyses were suspended for the December 2005 issue, and it was intended to reinstate them in this issue. However, further study has revealed that the data held on the computer system do not always reflect the current employment status of each claimant, and that such analyses are therefore not appropriate for National Statistics. These analyses have therefore been permanently withdrawn.

## Main aggregates

*Note 1: Figures that include out of work families are outside National Statistics*

*Note 2: Figures are separately rounded, which can lead to the components as shown not summing to the total.*

The tables in Section 2 show that, on 3 April 2006:

6.0 million families, containing 10.1 million children, were tax credit recipients or were receiving the equivalent child support through benefits<sup>1</sup>;

These families comprised:

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

- 1.4 million in which no adult was in work (almost all such families receive the maximum CTC, or the equivalent via benefits)
- 1.6 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
- 1.90 million in work receiving the family element of CTC
- 0.13 million in work receiving less than the family element of CTC.

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

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

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

Later tables show that:

374 thousand families were benefiting from the childcare element of WTC; they were receiving an average of £50 per week help with their childcare costs;

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

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

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

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**Table 1.1 : Families with CTC or WTC awards, or with children and receiving out-of-work-benefits, July 2003 to April 2006.**

	Total <sup>1</sup>			Not in work <sup>1</sup>	In work with CTC or WTC awards								
	-----		Total		-----						-----		Total
	In receipt	Other <sup>2</sup>			In receipt (positive awards)				Other <sup>2</sup>				
					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	4,639	108	348	5,094	
5 Dec 2005	5.9	0.6	6.5	1.3	1,497	697	2,024	320	4,538	144	485	5,167	
3 Apr 2006	6.0	0.7	6.6	1.4	1,565	684	2,033	319	4,601	147	514	5,261	

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" gives retrospective figures based on later information, including in particular incomes and other details reported during the following tax year at finalisation.

<sup>1</sup> These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, estimates for which are based on the numbers up to October 2005 and projections for December 2005 and April 2006. These numbers, and the totals including them, are therefore heavily rounded. They also include out of work families receiving CTC but not these benefits. See the Introduction.

<sup>2</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income so far reported. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

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

	Total	In work at reference date	Not in work at reference date <sup>1</sup>
<b>Millions</b>			
Total			
Total with awards <sup>2</sup>	6.6	5.3	1.4
Recipients <sup>2</sup>	6.0	4.6	1.4
Others with awards <sup>3</sup>	0.7	0.7	-
Families with children receiving benefits but not CTC <sup>2</sup>	0.6	-	0.6
<b>Thousands</b>			
With CTC or WTC awards			
Total with awards	6,069	5,261	808
Recipients	5,408	4,601	807
Others with awards <sup>3</sup>	661	660	1

<sup>1</sup> Including such families receiving CTC (some of which also receive out-of-work benefits) and those not receiving CTC but receiving out-of-work benefits.

<sup>2</sup> These numbers do not fall under National Statistics. The estimate for families receiving out-of-work benefits but not CTC is based on the total number receiving these benefits at October 2005, projected forward to the reference date, less an estimate of the number receiving both CTC and these benefits at the reference date. This number, and the totals including it, are therefore heavily rounded. See the Introduction.

<sup>3</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income so far reported. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

**Table 2.2 Couples and single adults with CTC or WTC awards, or with children and receiving out-of-work benefits, and numbers of children.**

	Families with awards			Number of children in families with awards
	Total	Couples	Singles	
<b>All families</b>				
-----Millions-----				
Total with awards <sup>1</sup>	6.6	4.1	2.5	10.3
Total recipients	6.0	3.6	2.3	10.1
Not in work <sup>1</sup>	1.4	0.3	1.0	2.6
In work with awards	5.3	3.8	1.5	7.7
In work recipients	4.6	3.3	1.3	7.4
<b>Families with children</b>				
Total with awards <sup>1</sup>	5.8	3.7	2.1	10.3
Total recipients	5.7	3.5	2.1	10.1
Not in work <sup>1</sup>	1.4	0.3	1.0	2.6
In work with awards	4.4	3.4	1.1	7.7
In work recipients	4.3	3.2	1.1	7.4
<b>In work families</b>				
-----Thousands-----				
In work with awards	5,261.0	3,792.6	1,468.4	7,698.9
With children	4,428.8	3,358.4	1,070.4	7,698.9
No children	832.2	434.2	398.0	-
In work recipients	4,600.8	3,307.3	1,293.5	7,446.2
With children	4,282.3	3,213.2	1,069.1	7,446.2
Receiving WTC <sup>2</sup> and CTC	1,564.8	707.5	857.3	2,805.2
Receiving CTC only	2,717.5	2,505.7	211.8	4,641.0
More than family element	684.1	583.7	100.4	1,446.8
Family element	1,899.1	1,789.0	110.1	2,966.9
Less than family element	134.2	133.0	1.3	227.3
No children (receiving WTC only)	318.6	94.1	224.5	-
Others in work with awards <sup>3</sup>	660.2	485.3	174.9	252.7
With children	146.6	145.2	1.4	252.7
No children	513.6	340.1	173.5	-

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

<sup>2</sup> Includes 72.8 thousand families (39.0 thousand couples and 33.8 thousand singles) whose WTC is less than or equal to the childcare element and is therefore all paid together with CTC.

<sup>3</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These families may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

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

*Millions*

	Total			Couples			Singles		
	Total <sup>1</sup>	Not in work <sup>1</sup>	In work	Total <sup>1</sup>	Not in work <sup>1</sup>	In work	Total <sup>1</sup>	Not in work <sup>1</sup>	In work
<b>Age of adult (elder adult for couples)</b>									
Under 24	0.4	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	0.4	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	2.2	0.3	1.9	1.5	0.1	1.4	0.7	0.2	0.5
50 and over	0.7	0.1	0.6	0.5	0.1	0.5	0.2	0.1	0.1
Total	6.0	1.4	4.6	3.6	0.3	3.3	2.3	1.0	1.3
<b>Family size</b>									
No children	0.3	0.0	0.3	0.1	0.0	0.1	0.2	0.0	0.2
One child	2.6	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	1.4	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	0.3	0.1	0.1	0.2	0.0	0.1	0.1	0.1	0.0
Total	6.0	1.4	4.6	3.6	0.3	3.3	2.3	1.0	1.3
<b>Number of children, by age</b>									
Under 5	2.7	0.8	1.9	1.9	0.2	1.6	0.9	0.6	0.3
5 to 9	2.9	0.8	2.1	1.9	0.2	1.7	1.1	0.6	0.4
10, but <16 at 31 August 2003	3.8	0.8	3.0	2.5	0.3	2.2	1.3	0.6	0.8
16 and over at 31 August 2003	0.6	0.2	0.4	0.3	0.0	0.3	0.3	0.1	0.2
Total	10.1	2.6	7.4	6.5	0.7	5.8	3.6	1.9	1.6
<b>Country, and Government Office Region</b>									
England	4.9	1.2	3.8	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	0.3	0.2	0.1
South East	0.7	0.1	0.5	0.4	0.0	0.4	0.2	0.1	0.1
South West	0.5	0.1	0.4	0.3	0.0	0.3	0.2	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	6.0	1.4	4.6	3.6	0.3	3.3	2.3	1.0	1.3

<sup>1</sup> These numbers do not fall under National Statistics. They include families with children receiving out-of-work benefits, estimates for which are based on the numbers at October 2005, 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 WTC and CTC	Receiving CTC only			Receiving neither <sup>1</sup>	Receiving WTC	Other <sup>1</sup>
			More than family element	Family element	Less than family element			
<b>Couples</b>								
Age of eldest adult								
Under 20	1.1	1.1	-	-	-	-	-	-
20-24	42.2	27.3	7.5	7.3	-	-	-	-
25-29	180.2	73.8	37.6	60.7	1.8	0.6	2.5	3.1
30-34	459.9	120.3	92.1	212.8	16.4	10.1	3.0	5.3
35-39	803.7	161.5	156.3	410.1	33.3	31.4	2.9	8.1
40-49	1,630.6	244.7	236.5	854.8	65.0	81.6	18.9	129.2
50-59	585.5	69.9	48.1	224.7	15.6	20.3	44.6	162.2
60 and over	89.5	8.9	5.6	18.6	0.9	1.2	22.1	32.2
Total	3,792.6	707.5	583.7	1,789.0	133.0	145.2	94.1	340.1
Female sole worker <sup>2</sup>	236.0	97.5	32.5	58.2	2.4	2.6	22.6	20.1
Male sole worker <sup>2</sup>	1,494.5	443.3	315.5	554.4	30.9	33.5	46.4	70.6
Both adults in work <sup>2</sup>	2,062.2	166.7	235.8	1,176.4	99.6	109.2	25.1	249.4
<b>Singles</b>								
Age								
Under 20	4.8	4.4	-	-	-	-	0.4	-
20-24	65.4	60.9	0.5	0.3	-	-	3.7	-
25-29	155.5	108.3	3.8	2.1	-	-	29.7	11.7
30-34	210.2	149.7	11.3	8.7	-	-	24.8	15.6
35-39	301.6	207.3	26.2	22.8	0.4	0.3	25.3	19.4
40-49	542.5	285.6	50.7	61.9	0.6	0.8	70.9	72.0
50-59	172.3	39.9	7.6	14.1	-	-	62.0	48.5
60 and over	16.1	1.2	0.3	0.4	-	-	7.8	6.3
Total	1,468.4	857.3	100.4	110.1	1.3	1.4	224.5	173.5
Female	1,220.5	812.9	85.9	85.7	1.0	1.1	126.4	107.7
Male	247.9	44.4	14.5	24.5	0.3	0.3	98.1	65.9

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income 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.

<sup>2</sup> "Worker" here means an adult working for at least 16 hours per week.

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

	<i>Thousands</i>					
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither <sup>1</sup>
			----- More than family element	Family element	Less than family element	
<b>Family size.</b>						
All families						
One child	2,000.5	718.9	171.3	990.5	58.8	61.0
Two children	1,779.8	562.3	324.0	765.3	60.3	67.9
Three children	501.1	202.6	141.4	128.8	13.0	15.2
Four children	114.5	59.8	37.4	13.3	1.8	2.1
Five or more children	33.0	21.1	10.1	1.2	0.3	0.3
Total	4,428.8	1,564.8	684.1	1,899.1	134.2	146.6
Couples						
One child	1,376.5	237.3	119.2	901.9	58.0	60.1
Two children	1,435.5	276.8	285.9	745.4	59.9	67.6
Three children	418.1	130.0	132.7	127.3	13.0	15.1
Four children	98.6	45.3	36.1	13.2	1.8	2.1
Five or more children	29.6	18.0	9.9	1.2	0.3	0.3
Total	3,358.4	707.5	583.7	1,789.0	133.0	145.2
Singles						
One child	624.0	481.6	52.1	88.5	0.8	0.9
Two children	344.3	285.5	38.2	19.9	0.4	0.4
Three children	83.0	72.6	8.6	1.6	-	-
Four children	15.8	14.5	1.2	-	-	-
Five or more children	3.3	3.1	-	-	-	-
Total	1,070.4	857.3	100.4	110.1	1.3	1.4
<b>With a child aged under one year at the reference date<sup>2</sup></b>						
	303.3	112.0	61.9	113.2	14.8	1.5
<b>Number of children by age.</b>						
All families						
Under 5	1,955.2	728.5	382.1	715.0	73.3	56.3
5 to 9	2,182.9	788.4	430.0	824.0	61.4	79.0
10, but under 16 at 31st August 2005	3,118.6	1,093.5	551.1	1,280.0	82.7	111.4
16 and over at 31st August 2005	429.4	185.8	80.1	147.9	9.7	5.9
Age not known <sup>3</sup>	12.8	9.0	3.5	0.2	-	-
Total	7,698.9	2,805.2	1,446.8	2,966.9	227.3	252.7
Couples						
Under 5	1,679.8	473.9	369.7	707.2	73.1	56.0
5 to 9	1,750.8	420.7	394.1	796.6	60.9	78.4
10, but under 16 at 31st August 2005	2,342.4	489.7	460.8	1,199.7	81.8	110.3
16 and over at 31st August 2005	271.5	68.1	58.3	129.8	9.6	5.8
Age not known <sup>3</sup>	11.7	8.0	3.4	0.2	-	-
Total	6,056.3	1,460.4	1,286.3	2,833.4	225.5	250.7
Singles						
Under 5	275.4	254.6	12.4	7.8	-	0.3
5 to 9	432.1	367.7	35.9	27.4	0.5	0.6
10, but under 16 at 31st August 2005	776.3	603.7	90.3	80.3	0.9	1.0
16 and over at 31st August 2005	157.9	117.7	21.8	18.1	-	-
Age not known <sup>3</sup>	1.0	1.0	-	-	-	-
Total	1,642.6	1,344.8	160.5	133.5	1.8	2.0

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year, based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>2</sup> Excludes families 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 derived from various sources and does not fall under National Statistics*).

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

**Table 4.1 In-work families with awards: hours worked.**

	<i>Thousands</i>							
	With children					Without children		
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither <sup>1</sup>	Receiving WTC	Other <sup>1</sup>
More than family element			Family element	Less than family element				
<b>Couples (hours for main earner)</b>								
Total								
16 - 24 hours	176.2	135.1	16.0	19.6	0.6	1.0	3.7	0.2
25 - 29 hours	47.6	28.2	7.5	10.3	0.4	0.4	0.7	-
30 - 34 hours	156.8	74.6	21.1	28.0	1.3	1.8	20.2	9.9
35 or more hours	3,411.9	469.6	539.2	1,731.1	130.6	142.0	69.5	330.0
Total	3,792.6	707.5	583.7	1,789.0	133.0	145.2	94.1	340.1
<b>Singles</b>								
Total								
16 - 24 hours	453.8	420.2	9.9	4.5	-	-	18.7	0.3
25 - 29 hours	91.7	80.0	5.3	3.2	-	-	3.1	-
30 - 34 hours	228.9	122.7	11.0	7.8	-	-	71.5	15.8
35 or more hours	693.9	234.4	74.3	94.7	1.1	1.0	131.2	157.4
Total	1,468.4	857.3	100.4	110.1	1.3	1.4	224.5	173.5

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

**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
<b>Hours worked by partner of main worker</b>						
<b>All couples</b>						
Not in work	1,323.1	143.1	30.8	94.1	421.5	633.6
1-5	50.4	2.0	0.6	2.2	16.8	28.8
6-10	151.8	5.3	1.4	5.0	50.1	90.1
11-15	205.0	5.5	1.8	5.9	75.1	116.7
16-24	835.0	20.4	10.3	29.1	310.6	464.7
25-29	247.1	-	2.7	8.4	95.9	140.1
30 or more	980.1	-	-	12.0	354.9	613.1
Total	3,792.6	176.2	47.6	156.8	1,324.9	2,087.0
<b>With children, and receiving more than CTC family element</b>						
Not in work	754.2	126.0	24.8	64.1	209.8	329.5
1-5	19.5	1.5	0.5	1.3	5.5	10.8
6-10	55.4	4.2	1.0	3.0	16.4	30.8
11-15	59.7	4.2	1.2	3.3	18.7	32.3
16-24	229.5	15.2	6.7	15.5	71.8	120.3
25-29	46.5	-	1.5	4.0	15.7	25.3
30 or more	126.5	-	-	4.6	37.2	84.7
Total	1,291.3	151.1	35.7	95.7	375.0	633.7
<b>Other with children</b>						
Not in work	441.1	14.3	5.6	10.0	160.9	250.3
1-5	27.2	0.4	-	0.5	9.9	16.1
6-10	85.0	0.9	0.4	1.2	29.9	52.6
11-15	128.8	1.1	0.6	1.6	50.3	75.2
16-24	533.4	4.5	3.3	9.4	211.6	304.5
25-29	170.4	-	1.2	3.2	68.4	97.6
30 or more	681.4	-	-	5.1	256.9	419.4
Total	2,067.2	21.3	11.1	31.1	787.9	1,215.8
<b>Without children</b>						
Not in work	127.9	2.8	0.5	20.1	50.8	53.7
1-5	3.8	-	-	0.4	1.4	1.9
6-10	11.5	0.2	-	0.8	3.8	6.7
11-15	16.5	0.2	-	1.0	6.1	9.2
16-24	72.1	0.6	0.3	4.1	27.2	39.9
25-29	30.2	-	-	1.2	11.8	17.1
30 or more	172.2	-	-	2.3	60.8	109.0
Total	434.2	3.8	0.8	30.0	162.0	237.5

**Table 4.3 : In-work families benefiting from the 30-hour credit: family type**

	<i>Thousands</i>				
	<b>Total</b>	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting <sup>1</sup>	1,871.4	1,135.6	90.8	442.3	202.7
Main earner works for at least 30 hours	1,839.2	1,104.5	89.7	442.3	202.7
Neither adult works for 30+ hours, but combined hours exceed 30	32.2	31.1	1.1	-	-
<b>Gender of sole or main worker</b>					
Female	636.7	102.8	25.3	394.8	113.8
Male	1,190.7	994.4	59.9	47.5	88.9
Couples - equal hours <sup>2</sup>	44.0	38.3	5.7	-	-
Total	1,871.4	1,135.6	90.8	442.3	202.7

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

<sup>2</sup> Couples where the two partners work the same number of hours.

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

	<i>Thousands</i>				
	Total	Couples			Singles
		All Couples	Both working	Other <sup>1</sup>	
Total families benefiting <sup>2</sup>	374.3	123.4	118.8	4.6	250.9
Age group, or age groups, of children <sup>3</sup>					
Under 5 years only	133.0	53.7	52.1	1.6	79.3
Under 5 years plus older	97.5	47.9	45.9	2.0	49.6
5 to 9 years only	70.4	9.4	8.9	0.5	61.0
5 to 9 years plus older	42.1	9.6	9.2	0.4	32.5
10 years and over only	31.4	2.9	2.8	0.2	28.4
Total	374.3	123.4	118.8	4.6	250.9
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	168.2	64.4	63.6	0.8	103.9
25-29	33.7	12.8	12.7	0.2	20.8
30-34	48.6	14.0	13.4	0.6	34.7
35-39	90.4	23.2	21.6	1.6	67.3
40+	33.4	9.1	7.6	1.5	24.3
Total	374.3	123.4	118.8	4.6	250.9
Eligible childcare costs allowed (per week)					
Under £20	46.0	11.3	10.5	0.8	34.7
£20 - £39.99	67.3	18.8	17.8	1.0	48.5
£40 - £59.99	60.6	20.0	19.2	0.8	40.6
£60 - £79.99	47.8	18.0	17.6	0.5	29.7
£80 - £99.99	41.4	15.2	14.8	0.4	26.2
£100 - £119.99	33.7	12.3	11.9	0.4	21.4
£120 - £149.99	36.8	13.2	12.9	0.3	23.7
£150 and over	40.7	14.6	14.1	0.5	26.1
Total	374.3	123.4	118.8	4.6	250.9
Average costs allowed <sup>4</sup> (£ per week)	£79.18	£84.60	£85.12	£71.30	£76.51
Average help with childcare costs <sup>5</sup> (£ per week)	£49.80	£45.20	£45.12	£47.18	£52.06

<sup>1</sup> The non-working partner is incapacitated, in hospital or in prison.

<sup>2</sup> Those claiming the childcare element and with CTC above the family element.

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

<sup>4</sup> After taking account of maximum costs allowed (see Appendix B).

<sup>5</sup> The difference between the award and the notional award excluding the childcare element.

**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
<b>Total single parents</b>						
Weekly hours worked:						
16-20	346.1	59.0	43.5	60.9	50.6	132.2
21-24	88.5	15.4	9.5	15.0	12.3	36.3
25-29	88.5	10.5	6.9	16.0	11.9	43.1
30-34	141.5	15.6	11.1	23.9	16.0	74.9
35-39	273.8	33.4	15.7	43.8	24.4	156.6
40 or more	130.6	17.4	7.2	20.9	10.9	74.2
Total <sup>1</sup>	1,069.1	151.3	93.8	180.6	126.2	517.2
<b>Receiving more than family element: claiming childcare element.</b>						
Weekly hours worked:						
16-20	80.6	27.9	20.4	16.0	9.8	6.4
21-24	23.2	8.7	5.3	4.7	2.7	1.9
25-29	20.8	6.2	4.0	5.4	2.9	2.3
30-34	34.7	9.4	6.5	9.5	4.8	4.4
35-39	67.3	19.0	9.6	18.9	9.5	10.2
40 or more	24.3	8.1	3.7	6.6	2.8	3.2
Total	250.9	79.3	49.6	61.0	32.5	28.4
<b>Receiving more than family element: not claiming childcare elements</b>						
Weekly hours worked:						
16-20	263.0	30.8	23.0	44.4	40.7	124.1
21-24	63.2	6.5	4.1	9.9	9.4	33.3
25-29	64.5	4.0	2.9	9.9	8.9	38.8
30-34	99.0	5.8	4.4	12.6	10.8	65.4
35-39	146.6	11.4	5.3	15.2	12.0	102.7
40 or more	70.5	7.3	3.0	8.6	6.3	45.3
Total	706.8	65.8	42.6	100.6	88.0	409.7
<b>Receiving family element, or less<sup>1</sup></b>						
Weekly hours worked:						
16-20	2.5	0.3	-	0.5	-	1.6
21-24	2.0	0.3	-	0.4	-	1.1
25-29	3.2	0.3	-	0.7	-	2.0
30-34	7.9	0.4	-	1.9	0.4	5.1
35-39	60.0	3.0	0.7	9.7	2.9	43.6
40+	35.8	1.9	0.6	5.8	1.8	25.7
Total	111.4	6.2	1.5	19.0	5.7	79.0

<sup>1</sup> 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>				
	<b>Total</b>	Couples with children	Couples without children	Singles with children	Singles without children <sup>1</sup>
Total families benefiting <sup>2</sup>	101.8	27.7	13.2	16.5	44.3
Sole worker <sup>3</sup> is disabled	83.4	14.7	7.8	16.5	44.3
Couples both working - one disabled	17.0	12.2	4.8	-	-
Couples both working - both disabled	1.3	0.8	0.6	-	-
Total	101.8	27.7	13.2	16.5	44.3
Total disabled workers in benefiting families	103.1	28.5	13.8	16.5	44.3
Gender of disabled workers					
Female	48.6	8.3	4.6	14.7	21.0
Male	54.5	20.2	9.2	1.8	23.3
Total	103.1	28.5	13.8	16.5	44.3
Ages of disabled workers					
Under 20	0.4	-	-	-	0.4
20-29	13.8	2.2	0.5	1.8	9.4
30-39	29.2	10.7	1.1	6.3	11.1
40-49	33.7	11.9	3.2	6.9	11.8
50-59	21.7	3.2	6.8	1.5	10.1
60 or over	4.2	0.4	2.1	-	1.6
Total	103.1	28.5	13.8	16.5	44.3
Hours worked by disabled workers					
16-24	38.5	8.4	4.9	8.3	16.9
25-29	6.4	1.5	0.7	1.3	2.8
30-34	13.4	2.7	1.8	2.3	6.6
35-39	27.4	8.1	3.7	3.3	12.4
40 or more	17.3	7.8	2.6	1.3	5.6
Total	103.1	28.5	13.8	16.5	44.3

<sup>1</sup> See the introduction.<sup>2</sup> Those claiming the disabled worker element who (a) have children and have CTC above the family element, or (b) have no children and have a positive WTC award. Disabled workers includes those who are severely disabled and who are also included in Table 5.3.<sup>3</sup> Throughout this table, "worker" means an adult working for at least 16 hours per week.

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

	Total	Couples		Singles	
		One disabled child	2+ disabled children	One disabled child	2+ disabled children
Total families benefiting <sup>1,2</sup>	114.4	77.5	7.0	28.1	1.8
Family size					
One child	25.5	14.4	-	11.1	-
Two children	49.3	33.9	2.8	11.5	1.0
Three children	27.2	19.7	2.5	4.4	0.6
Four children	9.2	6.9	1.2	0.9	-
Five or more children	3.3	2.6	0.5	-	-
Total	114.4	77.5	7.0	28.1	1.8
Number of disabled children in benefiting families	124.0	77.5	14.6	28.1	3.8
Also with the childcare element	11.5	4.0	0.3	6.7	0.4
Also with the disabled worker element	4.2	2.3	0.3	1.3	-

<sup>1</sup> Those with the disabled child element and with CTC above the family element. Disabled children includes those who are severely disabled and included in Table 5.4.

<sup>2</sup> In addition, about 90,000 families out of work received the higher level of support for such children through benefits, about three quarters of them headed by single adults (*these estimates are derived from 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 <sup>1</sup>	41.3	22.5	18.8	19.2	10.4	3.3	8.4
Family size							
No children	18.8	-	18.8	-	10.4	-	8.4
One child	10.2	10.2	-	8.3	-	1.9	-
Two children	8.5	8.5	-	7.4	-	1.1	-
Three children	2.9	2.9	-	2.6	-	-	-
Four children	0.8	0.8	-	0.7	-	-	-
Five or more children	0.2	0.2	-	0.2	-	-	-
Total	41.3	22.5	18.8	19.2	10.4	3.3	8.4
Hours worked by sole or main worker							
16-24	8.7	5.2	3.5	3.6	0.8	1.6	2.7
25-29	1.6	0.9	0.7	0.7	0.2	-	0.5
30-34	6.1	2.2	3.8	1.8	2.5	0.5	1.3
35-39	13.2	7.0	6.2	6.4	3.8	0.7	2.4
40 or more	11.8	7.2	4.6	6.9	3.1	0.3	1.5
Total	41.3	22.5	18.8	19.2	10.4	3.3	8.4
Total severely disabled adults in benefiting families	42.2	23.0	19.2	19.7	10.8	3.3	8.4
Also with childcare element	2.2	2.2	-	1.5	-	0.6	-
Also with disabled worker element	21.2	9.3	12.0	6.0	3.5	3.3	8.4

<sup>1</sup> Those with the severely disabled adult element who (a) have children and have CTC above the family element, or (b) have no children and have a positive WTC award.

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

	Total	Couples	Singles
Total families benefiting <sup>1,2</sup>	50.9	39.5	11.4
Family size			
One child	10.4	6.4	4.0
Two children	21.7	17.0	4.7
Three children	12.6	10.5	2.1
Four children	4.5	4.0	0.5
Five or more children	1.7	1.6	-
Total	50.9	39.5	11.4
Hours worked by main worker			
16-24	9.7	3.9	5.8
25-29	1.7	0.8	0.9
30-34	4.2	2.5	1.7
35-39	15.1	13.1	2.0
40 or more	20.2	19.2	1.0
Total	50.9	39.5	11.4
Total severely disabled children in benefiting families	53.7	42.0	11.8
Also with childcare element	5.0	2.0	2.9
Also with disabled worker element	1.7	1.1	0.6

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

<sup>2</sup> In addition, about 40,000 families out of work received the higher level of support for such children through benefits, about three quarters of them headed by single adults (*these estimates are derived from 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
<b>Total</b>	5,261.0	528.4	645.5	1,164.5	1,232.5	936.2	441.2	312.7
<b>With children</b>								
Receiving WTC and CTC	1,564.8	444.0	514.2	567.7	35.1	3.2	0.5	0.3
Receiving CTC only	2,717.5	-	-	328.4	1,031.2	830.1	393.3	134.5
Above family element	684.1	-	-	325.6	326.2	29.6	2.4	0.2
Family element	1,899.1	-	-	2.8	705.0	800.5	390.9	-
Below family element	134.2	-	-	-	-	-	-	134.2
Receiving neither <sup>1</sup>	146.6	-	-	-	-	-	-	146.6
Total	4,428.8	444.0	514.2	896.1	1,066.3	833.3	393.8	281.3
<b>Without children</b>								
Receiving WTC	318.6	84.4	131.4	101.2	1.4	-	-	-
Other <sup>1</sup>	513.6	-	-	167.3	164.8	102.7	47.5	31.3
Total	832.2	84.4	131.4	268.5	166.3	102.8	47.5	31.4
<b>Income reported<sup>2</sup>:</b>								
PY income only	3,859.6	345.5	431.4	763.1	941.9	779.4	359.7	238.7
Also CY income	1,401.5	183.0	214.1	401.5	290.5	156.8	81.7	74.0
Total	5,261.1	528.5	645.5	1,164.6	1,232.4	936.2	441.4	312.7
<b>Year of income used<sup>2</sup>:</b>								
PY income used								
No CY income reported	3,859.6	345.5	431.4	763.1	941.9	779.4	359.7	238.7
CY income up to £2,500 above PY income	341.5	65.9	59.1	99.8	63.5	30.7	12.9	9.7
CY income used								
Lower than PY income								
Increasing award value	415.5	40.8	88.2	179.6	66.4	10.8	16.2	13.5
Not affecting award value <sup>3</sup>	167.7	19.0	-	6.1	68.7	53.8	15.2	4.9
Over £2500 above PY income								
Reducing award value	311.7	-	66.8	114.2	68.4	17.7	4.2	40.5
Not affecting award value <sup>3</sup>	165.1	57.3	-	1.8	23.5	43.8	33.2	5.4
<b>Total</b>	<b>5,261.0</b>	<b>528.4</b>	<b>645.5</b>	<b>1,164.5</b>	<b>1,232.5</b>	<b>936.2</b>	<b>441.2</b>	<b>312.7</b>

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>2</sup> "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.

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

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

	<i>Thousands</i>		
	<b>Total</b>	Receiving WTC and CTC	Receiving WTC only
Total <sup>1</sup>	528.4	444.0	84.4
<b>Family size</b>			
All families			
No children	84.4	-	84.4
One child	199.6	199.6	-
Two children	154.8	154.8	-
Three children	61.2	61.2	-
Four children	20.1	20.1	-
Five or more children	8.2	8.2	-
Total	528.4	444.0	84.4
Couples			
No children	13.7	-	13.7
One child	41.0	41.0	-
Two children	50.4	50.4	-
Three children	29.4	29.4	-
Four children	13.2	13.2	-
Five or more children	6.6	6.6	-
Total	154.3	140.6	13.7
Singles			
No children	70.7	-	70.7
One child	158.6	158.6	-
Two children	104.4	104.4	-
Three children	31.8	31.8	-
Four children	6.9	6.9	-
Five or more children	1.7	1.7	-
Total	374.1	303.4	70.7

<sup>1</sup> 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.***Thousands*

	Total	Couples		Singles	
		Female Payee <sup>1</sup>	Male Payee <sup>1</sup>	Female	Male
<b>Chosen frequency of payment<sup>2</sup></b>					
<b>All families receiving CTC</b>					
Weekly	1,485.9	778.0	140.3	532.9	34.6
Four weekly	2,608.8	1,903.2	261.9	401.1	42.6
Frequency not known <sup>3</sup>	187.6	112.6	17.2	51.4	6.4
Total	4,282.3	2,793.8	419.4	985.4	83.6
<b>Above family element</b>					
Weekly	1,198.1	545.8	99.9	521.8	30.7
Four weekly	940.2	509.7	77.7	329.4	23.4
Frequency not known <sup>3</sup>	110.6	48.5	9.8	47.5	4.8
Total	2,248.9	1,103.9	187.4	898.8	58.9
<b>At or below family element</b>					
Weekly	287.7	232.3	40.4	11.1	3.9
Four weekly	1,668.6	1,393.5	184.2	71.7	19.2
Frequency not known <sup>3</sup>	77.0	64.1	7.4	3.8	1.6
Total	2,033.3	1,689.9	232.0	86.6	24.8
<b>Couples - female works longest</b>					
Weekly	108.0	86.3	21.7	-	-
Four weekly	198.3	162.4	35.9	-	-
Frequency not known <sup>3</sup>	17.0	14.3	2.6	-	-
Total	323.2	263.0	60.2	-	-
<b>Couples - male works longest</b>					
Weekly	777.0	664.0	113.0	-	-
Four weekly	1,825.7	1,619.8	205.9	-	-
Frequency not known <sup>3</sup>	101.0	87.7	13.2	-	-
Total	2,703.7	2,371.5	332.1	-	-
<b>Couples - equal hours<sup>4</sup></b>					
Weekly	33.4	27.7	5.7	-	-
Four weekly	141.1	121.0	20.1	-	-
Frequency not known <sup>3</sup>	11.9	10.5	1.4	-	-
Total	186.3	159.2	27.1	-	-

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

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

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

<sup>4</sup> Couples where the two partners work the same number of hours.

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

	<i>Thousands</i>							
	Total	With children				Without children		
		Receiving WTC and CTC	Receiving CTC only More than family element	Family element	Less than family element	Receiving neither <sup>1</sup>	Receiving WTC	Other <sup>1</sup>
<b>All families</b>								
<b>United Kingdom<sup>2</sup></b>	5,261.0	1,564.8	684.1	1,899.1	134.2	146.6	318.6	513.6
<b>England</b>	4,311.4	1,276.6	565.9	1,574.0	112.8	123.9	242.8	415.4
North East	258.2	80.6	30.3	85.1	4.8	4.8	22.9	29.7
North West	650.4	211.2	80.5	218.9	14.7	15.5	45.5	64.1
Yorks & The Humber	491.0	157.8	63.6	166.6	10.4	9.8	33.6	49.3
East Midlands	410.1	118.6	56.0	150.0	9.8	10.1	24.5	41.0
West Midlands	492.6	154.6	67.8	173.9	10.4	11.6	26.8	47.5
East	464.9	116.0	63.4	191.0	15.2	16.9	19.8	42.5
London	458.4	157.6	57.3	155.5	13.1	16.1	19.6	39.0
South East	634.2	157.8	81.9	261.7	23.1	27.5	23.6	58.6
South West	451.6	122.4	65.1	171.1	11.3	11.6	26.4	43.6
<b>Wales</b>	280.0	87.6	37.3	93.9	5.0	5.6	22.1	28.6
<b>Scotland</b>	476.8	139.2	53.5	166.6	12.3	12.1	40.6	52.5
<b>Northern Ireland</b>	162.6	53.8	23.0	52.6	3.5	4.0	11.1	14.5
Foreign and not known	30.2	7.5	4.4	12.0	0.7	1.0	2.0	2.6
<b>Couples</b>								
<b>United Kingdom<sup>2</sup></b>	3,792.6	707.5	583.7	1,789.0	133.0	145.2	94.1	340.1
<b>England</b>	3,138.6	592.0	482.1	1,479.9	111.6	122.7	73.2	277.0
North East	178.5	35.5	26.4	81.1	4.8	4.8	6.7	19.1
North West	453.4	93.9	68.2	206.4	14.6	15.3	13.2	41.8
Yorks & The Humber	355.3	77.1	55.8	158.9	10.3	9.7	10.3	33.3
East Midlands	307.3	57.0	49.8	143.3	9.7	10.0	8.5	28.9
West Midlands	362.8	76.2	59.0	164.9	10.4	11.5	9.0	31.9
East	357.4	54.1	55.1	181.1	15.1	16.7	5.7	29.6
London	301.6	72.5	40.1	134.0	12.8	15.8	4.5	21.9
South East	479.9	67.3	69.8	246.5	22.8	27.3	6.7	39.5
South West	342.4	58.5	57.9	163.7	11.2	11.5	8.6	30.9
<b>Wales</b>	200.1	40.6	32.5	89.7	5.0	5.5	7.5	19.4
<b>Scotland</b>	315.7	47.2	44.8	157.5	12.2	12.0	9.3	32.6
<b>Northern Ireland</b>	115.8	24.1	20.4	50.6	3.5	4.0	3.8	9.6
Foreign and not known	22.4	3.6	4.0	11.3	0.7	1.0	0.4	1.5
<b>Singles</b>								
<b>United Kingdom<sup>2</sup></b>	1,468.4	857.3	100.4	110.1	1.3	1.4	224.5	173.5
<b>England</b>	1,172.9	684.6	83.8	94.1	1.2	1.2	169.6	138.3
North East	79.7	45.1	3.9	4.0	-	-	16.2	10.5
North West	196.9	117.3	12.2	12.5	-	-	32.3	22.3
Yorks & The Humber	135.7	80.7	7.8	7.7	-	-	23.3	16.0
East Midlands	102.8	61.6	6.2	6.7	-	-	16.0	12.1
West Midlands	129.8	78.4	8.9	9.0	-	-	17.8	15.6
East	107.5	61.9	8.3	9.9	-	-	14.1	12.9
London	156.8	85.2	17.2	21.6	0.3	0.3	15.1	17.1
South East	154.3	90.5	12.1	15.2	0.3	-	16.9	19.1
South West	109.2	63.8	7.2	7.4	-	-	17.9	12.7
<b>Wales</b>	79.9	47.1	4.8	4.2	-	-	14.6	9.2
<b>Scotland</b>	161.1	92.0	8.7	9.0	-	-	31.2	19.9
<b>Northern Ireland</b>	46.8	29.7	2.7	2.1	-	-	7.3	5.0
Foreign and not known	7.8	3.9	0.4	0.7	-	-	1.6	1.2

<sup>1</sup> Claimed, and eligible for, CTC or WTC at the reference date, but with zero awards based on their circumstances at that date and their annual income reported by that date. These claimants may have positive awards at other times in the year based on their circumstances then, and may finally qualify for positive annual awards based on all their circumstances in the year and their current year incomes.

<sup>2</sup> Including foreign and not known.

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

	Total (with or without children)		Current recipients with children			
	All with awards	Recipient families ( <i>with positive awards</i> )	With CTC more than the family element		With CTC at or below the family element	
			Families	Children	Families	Children
<b>All families</b>						
<b>United Kingdom<sup>1</sup></b>	5,261.0	4,600.8	2,248.9	4,252.0	2,033.3	3,194.2
<b>England</b>	4,311.4	3,772.1	1,842.5	3,507.1	1,686.8	2,650.5
North East	258.2	223.7	110.9	199.5	89.9	133.2
North West	650.4	570.8	291.7	544.6	233.6	358.5
Yorks & The Humber	491.0	432.0	221.4	418.6	177.0	270.5
East Midlands	410.1	359.0	174.6	331.4	159.8	249.6
West Midlands	492.6	433.5	222.4	432.6	184.3	285.9
East	464.9	405.5	179.4	347.9	206.3	333.2
London	458.4	403.2	215.0	412.4	168.6	264.5
South East	634.2	548.1	239.7	463.0	284.8	462.5
South West	451.6	396.3	187.5	357.1	182.4	292.6
<b>Wales</b>	280.0	245.9	124.9	230.7	98.9	152.2
<b>Scotland</b>	476.8	412.1	192.7	339.6	178.8	277.9
<b>Northern Ireland</b>	162.6	144.1	76.9	151.6	56.1	93.0
Foreign and not known	30.2	26.6	11.9	23.1	12.7	20.6
<b>Couples</b>						
<b>United Kingdom<sup>1</sup></b>	3,792.6	3,307.3	1,291.3	2,746.7	1,921.9	3,058.9
<b>England</b>	3,138.6	2,738.8	1,074.1	2,290.5	1,591.5	2,535.0
North East	178.5	154.6	61.9	124.9	86.0	128.4
North West	453.4	396.3	162.1	342.9	221.0	343.4
Yorks & The Humber	355.3	312.3	132.8	279.6	169.2	261.2
East Midlands	307.3	268.3	106.8	223.4	153.0	241.5
West Midlands	362.8	319.4	135.1	293.5	175.2	275.1
East	357.4	311.1	109.2	235.5	196.2	320.6
London	301.6	263.9	112.6	246.4	146.8	238.2
South East	479.9	413.1	137.1	298.3	269.3	443.2
South West	342.4	299.9	116.5	246.0	174.9	283.4
<b>Wales</b>	200.1	175.2	73.1	150.5	94.6	146.9
<b>Scotland</b>	315.7	271.0	92.0	188.3	169.7	266.8
<b>Northern Ireland</b>	115.8	102.3	44.5	100.7	54.0	90.4
Foreign and not known	22.4	20.0	7.6	16.6	12.0	19.8
<b>Singles</b>						
<b>United Kingdom<sup>1</sup></b>	1,468.4	1,293.5	957.7	1,505.3	111.4	135.3
<b>England</b>	1,172.9	1,033.3	768.4	1,216.5	95.2	115.4
North East	79.7	69.2	49.0	74.6	4.0	4.8
North West	196.9	174.5	129.6	201.7	12.6	15.1
Yorks & The Humber	135.7	119.7	88.6	138.9	7.8	9.3
East Midlands	102.8	90.7	67.8	108.0	6.8	8.1
West Midlands	129.8	114.1	87.3	139.0	9.1	10.8
East	107.5	94.5	70.2	112.4	10.1	12.5
London	156.8	139.3	102.3	166.0	21.9	26.4
South East	154.3	135.0	102.5	164.7	15.5	19.3
South West	109.2	96.4	71.0	111.1	7.5	9.2
<b>Wales</b>	79.9	70.7	51.9	80.2	4.2	5.3
<b>Scotland</b>	161.1	141.1	100.7	151.2	9.1	11.2
<b>Northern Ireland</b>	46.8	41.8	32.4	50.9	2.1	2.6
Foreign and not known	7.8	6.6	4.3	6.5	0.7	0.9

<sup>1</sup> Including foreign and not known.

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

	Benefiting from childcare element <sup>1</sup>				Benefiting from disabled child element <sup>1</sup>	Benefiting from disabled worker element	
	Total	Couples	Singles	Average help with childcare costs <sup>3</sup> (£ per week)		-----	
						With children <sup>1</sup>	Without children <sup>2</sup>
<b>United Kingdom<sup>4</sup></b>	374.3	123.4	250.9	£49.80	114.4	44.2	57.5
<b>England</b>	308.3	103.1	205.2	£50.23	92.4	34.1	43.9
North East	16.1	5.6	10.5	£47.28	5.7	2.6	3.8
North West	57.2	19.8	37.4	£48.62	14.0	6.7	8.6
Yorks & The Humber	35.0	12.6	22.4	£45.96	10.2	3.8	5.2
East Midlands	29.7	11.2	18.5	£47.58	8.8	3.5	4.1
West Midlands	37.9	13.1	24.7	£48.97	11.2	4.0	4.4
East	25.8	8.6	17.2	£49.35	10.4	3.1	3.7
London	39.0	7.5	31.5	£68.52	9.3	3.8	4.5
South East	37.7	12.3	25.5	£49.26	13.6	3.5	4.6
South West	29.8	12.4	17.5	£42.25	9.4	3.4	5.0
<b>Wales</b>	16.7	6.2	10.5	£45.04	6.6	3.3	4.2
<b>Scotland</b>	35.8	9.6	26.2	£46.79	9.9	4.2	6.9
<b>Northern Ireland</b>	11.3	3.7	7.6	£53.94	5.0	2.5	2.3
Foreign and not known	2.1	0.8	1.4	£52.97	0.5	0.2	0.2

<sup>1</sup> Families with the relevant element and with CTC awards above the family element.

<sup>2</sup> Families with the disabled worker element and with positive WTC awards.

<sup>3</sup> The difference between the award and the notional award excluding the childcare element.

<sup>4</sup> Including foreign and not known.

## 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.

For each part of the tax year, the award is calculated by summing the various elements to which the family is entitled for that period 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 (plus the baby addition where appropriate) 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 per year for every £15 of annual income over that threshold.

### Annual income and tapering of awards

Payments are based on the latest annual income reported. At the start of 2005-06, this was generally either the actual income for 2003-04 used to finalise 2003-04 awards<sup>1</sup> or an estimate for 2004-05. During 2005-06, actual 2004-05 incomes were reported to finalise 2004-05 awards<sup>1</sup>, and families could also report estimates of their 2005-06 incomes. 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 will be based on the actual 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.

### 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.

<sup>1</sup> Some families whose awards are reduced through tapering so that they receive only the family element, or whose awards are tapered to zero, are not required to report their current year incomes to finalise their awards. They need notify HMRC of these incomes only if they differ sufficiently from the latest reported incomes to affect the levels of entitlement.

**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 fractions<sup>1</sup>.

The figures in the tables are therefore estimates, but we know how accurate they are. For example, suppose that there are 100,000 couples with a characteristic. This number is not known, and we are to estimate it via the sample. Each couple is sampled with a probability of 0.2. Statistical theory says that there is a 95 per cent probability that the number sampled will lie between 19,752 and 20,248, and that the resulting estimate will lie between 98,760 and 101,240. At least approximately, then, where an estimate of 100,000 is derived from the sample, the true figure lies between these figures, with a 95 per cent probability. That is, the "95 per cent confidence interval" for the estimate is the estimate itself plus or minus 1,240.

The width of the confidence interval varies with the size of the estimate and the sampling fraction, as shown in the table below. For estimates that comprise a mixture of couples and single adults, the figures will lie between the two sets shown, according to the mix.

<b>Confidence intervals for estimates of families with CTC or WTC awards</b>				
<b>Estimated value</b>	<b>95% confidence interval</b>		<b>As % of the estimate</b>	
	<b>Couples</b>	<b>Single adults</b>	<b>Couples</b>	<b>Single adults</b>
'000	'000	'000		
1	± 0.1	± 0.2	± 12%	± 19%
2	± 0.2	± 0.3	± 8%	± 12%
5	± 0.3	± 0.4	± 6%	± 8%
10	± 0.4	± 0.6	± 4%	± 6%
25	± 0.6	± 0.9	± 2.5%	± 4%
50	± 0.9	± 1.3	± 1.8%	± 2.6%
100	± 1.2	± 1.9	± 1.2%	± 1.9%
250	± 2.0	± 2.9	± 0.8%	± 1.2%
500	± 2.8	± 4.2	± 0.6%	± 0.8%
1,000	± 3.9	± 5.9	± 0.4%	± 0.6%

<sup>1</sup> Each case is further weighted so that the overall total equals an independent count of families with awards.

**Appendix B: CTC and WTC elements and thresholds**

	Annual rate (£), except where specified		
	2003-04	2004-05	2005-06
<b>Child Tax Credit</b>			
Family element	545	545	545
Family element, baby addition <sup>1</sup>	545	545	545
Child element <sup>2</sup>	1,445	1,625	1,690
Disabled child additional element <sup>3</sup>	2,155	2,215	2,285
Severely disabled child additional element <sup>4</sup>	865	890	920
<b>Working Tax Credit</b>			
Basic element	1,525	1,570	1,620
Couples and lone parent elements	1,500	1,545	1,595
30 hour element <sup>5</sup>	620	640	660
Disabled worker element	2,040	2,100	2,165
Severely disabled adult element	865	890	920
50+ return to work element <sup>6</sup>			
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%
<b>Common features</b>			
First income threshold <sup>7</sup>	5,060	5,060	5,220
<i>First withdrawal rate</i>	37%	37%	37%
Second income threshold <sup>8</sup>	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 families entitled to Child Tax Credit only <sup>9</sup>	13,230	13,480	13,910
Income increase disregard	2,500	2,500	2,500
Minimum award payable	26	26	26

<sup>1</sup> Payable to families for any period during which they have one or more children aged under 1.

<sup>2</sup> Payable for each child up to 31 August after their 16th birthday and, up to 2005-06, for each young person for any period in which they are aged under 19 and in full-time non-advanced education, or under 18 and in their first 20 weeks of registration with the Careers service or Connexions.

<sup>3</sup> Payable in addition to the child element for each disabled child.

<sup>4</sup> Payable in addition to the disabled child element for each severely disabled child.

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

<sup>6</sup> Payable for each qualifying adult for the first 12 months following a return to work after 5 April 2004.

<sup>7</sup> Income is net of pension contributions, and excludes Child Benefit, Housing benefit, Council tax benefit, maintenance and the first £300 of family income other than from work or benefits. The award is reduced by the excess of income over the first threshold, multiplied by the first withdrawal rate.

<sup>8</sup> For those entitled to the Child Tax Credit, the award is reduced only down to the family element, plus the baby addition where relevant, less the excess of income over the second threshold multiplied by the second withdrawal rate.

<sup>9</sup> Families also receiving Income Support, income-based Jobseeker's Allowance or Pension Credit are passported to maximum CTC with no tapering.