



HM Revenue
& Customs

HM REVENUE & CUSTOMS
Analysis Team

**Child and Working Tax Credits
Statistics**

December 2006



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

The next issue, for April 2007, will be published on 27 April 2007.

See the Introduction for changes to the tables proposed from April 2007.

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

Child and Working Tax Credits Statistics

December 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 (those in full-time non-advanced education until their 20th 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 2 December 2006 (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 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 2006-07 incomes, are finally established.

The coverage of out-of-work families with children

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

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

The tables in Sections 1 and 2 cover families receiving their child support via these benefits, as well as those receiving CTC, because:

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

However, the number of families with children receiving their child support via benefits is based on the figure for May 2006, 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. December 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.

Changes proposed from April 2007

As explained above, the publications in this series have contained figures both of "Families with awards" and of "Recipients". The latter excludes families whose awards are tapered to zero at the reference date, based on the information known about and processed by that date.

Families with awards tapered to zero were originally included because they may, retrospectively, have positive awards at the reference date when they report their incomes for the year at finalisation. However, this is no longer at all likely for the majority of such families, whose numbers have been swelled by families whose last child has left full time education, who continue to be eligible for WTC, but with incomes sufficient to taper the WTC award to zero.

Because, also, showing figures for both Families in award and Recipients is a possible source of confusion, and to bring greater clarity to the tables, we propose that the tables from April 2007 will no longer cover these families. Their numbers will however still be available on request. We will be glad to receive any comments on this proposal - for the contact details see page i.

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 2 December 2006:

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

These families comprised:

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

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

1.6 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

1.8 million in work receiving the family element of CTC

0.1 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:

396 thousand families were benefiting from the childcare element of WTC; they were receiving an average of £60 per week help with their childcare costs;

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

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

¹ Includes 0.5 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 December 2006.

	Total ¹			Not in work ¹	In work with CTC or WTC awards							
	-----millions-----		Total		-----thousands-----						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		
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
2 Dec 2006	5.9	0.8	6.7	1.4	1,596	657	1,951	323	4,526	178	635	5,340

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.

¹ These numbers do not fall under National Statistics. They include such families receiving CTC and other families with children receiving the equivalent level of child support through out-of-work benefits. Estimates of the latter are based on numbers at various dates up to May 2006, interpolations to the reference dates and a forecast for December 2006, and are therefore heavily rounded. 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	6.7	5.3	1.4
Recipients ²	5.9	4.5	1.4
Others with awards ³	0.8	0.8	-
Families with children receiving benefits but not CTC ²	0.5	-	0.5
Thousands			
With CTC or WTC awards			
Total with awards	6,217	5,340	877
Recipients	5,403	4,526	876
Others with awards ³	814	813	1

¹ Including such families receiving CTC and others receiving the equivalent level of child support via out-of-work benefits.

² These numbers do not fall under National Statistics. The estimate for families with children receiving out-of-work benefits but not CTC is based on the number at May 2006, projected forward to 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	6.7	4.2	2.5	10.2
Total recipients	5.9	3.6	2.3	9.9
Not in work ¹	1.4	0.3	1.0	2.6
In work with awards	5.3	3.8	1.5	7.6
In work recipients	4.5	3.2	1.3	7.3
Families with children				
Total with awards ¹	5.8	3.6	2.1	10.2
Total recipients	5.6	3.5	2.1	9.9
Not in work ¹	1.4	0.3	1.0	2.6
In work with awards	4.4	3.3	1.1	7.6
In work recipients	4.2	3.1	1.1	7.3
In work families				
-----Thousands-----				
In work with awards	5,339.5	3,843.4	1,496.1	7,599.1
With children	4,382.0	3,315.7	1,066.4	7,599.1
No children	957.5	527.7	429.7	-
In work recipients	4,526.3	3,236.9	1,289.5	7,292.4
With children	4,203.9	3,139.2	1,064.7	7,292.4
Receiving WTC ² and CTC	1,595.9	735.5	860.4	2,854.1
Receiving CTC only	2,608.0	2,403.7	204.3	4,438.4
More than family element	657.2	558.4	98.8	1,387.8
Family element	1,829.3	1,725.0	104.2	2,844.0
Less than family element	121.5	120.3	1.3	206.6
No children (receiving WTC only)	322.5	97.7	224.8	-
Others in work with awards ³	813.2	606.6	206.6	306.7
With children	178.2	176.5	1.7	306.7
No children	635.0	430.1	205.0	-

¹ These numbers do not fall under National Statistics. The element for families with children receiving out-of-work benefits but not CTC is an estimate based on the number at May 2006, projected forward to the reference date. Totals including this number are therefore heavily rounded. See the Introduction.

² Includes 84.1 thousand families (47.9 thousand couples and 36.2 thousand singles) whose WTC is less than or equal to the childcare element and is therefore all paid together with CTC.

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

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

	Total			Couples			Singles		
	Total ¹	Not in work ¹	In work	Total ¹	Not in work ¹	In work	Total ¹	Not in work ¹	In work
Age of adult (elder adult for couples)									
Under 24	0.4	0.3	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	0.8	0.2	0.6	0.5	0.0	0.4	0.4	0.2	0.2
35-39	1.3	0.2	1.0	0.8	0.1	0.7	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	5.9	1.4	4.5	3.6	0.3	3.2	2.3	1.0	1.3
Family size									
No children	0.3	0.0	0.3	0.1	0.0	0.1	0.2	0.0	0.2
One child	2.5	0.6	1.9	1.4	0.1	1.3	1.1	0.5	0.6
Two children	2.1	0.4	1.7	1.4	0.1	1.3	0.7	0.3	0.3
Three children	0.7	0.2	0.5	0.4	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	5.9	1.4	4.5	3.6	0.3	3.2	2.3	1.0	1.3
Number of children, by age									
Under 5	2.7	0.8	1.9	1.9	0.2	1.6	0.8	0.6	0.3
5 to 9	2.8	0.8	2.1	1.8	0.2	1.6	1.0	0.6	0.4
10, but <16 at 31 August 2006	3.7	0.9	2.8	2.3	0.2	2.1	1.4	0.7	0.7
16 and over at 31 August 2006	0.7	0.2	0.5	0.4	0.1	0.3	0.3	0.1	0.2
Total	9.9	2.6	7.3	6.4	0.7	5.7	3.6	1.9	1.6
Country, and Government Office Region									
England	4.9	1.2	3.7	3.0	0.3	2.7	1.9	0.9	1.0
North East	0.3	0.1	0.2	0.2	0.0	0.2	0.1	0.0	0.1
North West	0.7	0.2	0.6	0.4	0.0	0.4	0.3	0.1	0.2
Yorks & The Humber	0.5	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
East Midlands	0.4	0.1	0.4	0.3	0.0	0.3	0.2	0.1	0.1
West Midlands	0.6	0.1	0.4	0.3	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	5.9	1.4	4.5	3.6	0.3	3.2	2.3	1.0	1.3

¹ These numbers do not fall under National Statistics. The element for families with children receiving out-of-work benefits but not CTC is an estimate based on the number at May 2006, projected forward to the reference date. All the entries in this table are therefore heavily rounded. See the Introduction.

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

	<i>Thousands</i>							
	With children						Without children	
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹	Receiving WTC	Other ¹
More than family element			Family element	Less than family element				
Couples								
Age of eldest adult								
Under 20	1.2	1.1	-	-	-	-	-	-
20-24	42.3	27.5	7.3	7.3	-	-	-	-
25-29	186.0	78.8	37.7	61.3	1.7	0.5	3.0	2.8
30-34	442.9	124.7	86.4	199.0	14.6	10.1	3.2	5.0
35-39	786.2	167.2	147.0	392.8	30.1	37.5	3.1	8.6
40-49	1,656.0	255.9	228.1	829.6	58.8	102.3	20.0	161.3
50-59	629.1	71.2	46.4	216.1	14.3	24.5	45.5	211.0
60 and over	100.0	9.1	5.4	19.0	0.8	1.5	22.8	41.4
Total	3,843.4	735.5	558.4	1,725.1	120.3	176.5	97.7	430.1
Female sole worker ²	233.1	96.6	30.0	54.5	1.9	2.9	22.6	24.5
Male sole worker ²	1,498.6	449.4	302.5	539.1	27.3	42.6	48.1	89.7
Both adults in work ²	2,111.8	189.5	225.8	1,131.4	91.0	131.1	27.0	315.9
Singles								
Age								
Under 20	5.0	4.6	-	-	-	-	0.3	-
20-24	66.5	62.2	0.5	-	-	-	3.5	-
25-29	160.3	112.0	3.6	2.3	-	-	30.2	12.2
30-34	203.1	144.9	10.3	8.0	-	-	23.9	15.9
35-39	297.4	204.6	24.8	21.1	0.3	0.5	24.8	21.5
40-49	560.3	290.6	51.2	58.3	0.8	1.0	71.3	87.1
50-59	184.8	40.1	8.1	13.9	-	-	62.7	59.7
60 and over	18.6	1.3	0.3	0.4	-	-	8.0	8.6
Total	1,496.1	860.4	98.8	104.2	1.3	1.7	224.8	205.0
Female	1,240.7	817.0	85.1	83.1	0.9	1.3	125.0	128.2
Male	255.4	43.4	13.7	21.1	0.4	0.3	99.8	76.8

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

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

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

	Total	Receiving WTC and CTC	Receiving CTC only			Receiving neither ¹	<i>Thousands</i>
			More than family element	Family element	Less than family element		
Family size.							
All families							
One child	1,990.7	736.6	166.3	961.2	52.5	74.0	
Two children	1,756.3	572.6	309.9	735.3	55.4	83.0	
Three children	489.6	204.8	135.1	119.8	11.7	18.3	
Four children	113.1	61.0	35.9	11.9	1.8	2.4	
Five or more children	32.4	21.0	9.9	1.0	0.2	0.3	
Total	4,382.0	1,595.9	657.2	1,829.3	121.5	178.2	
Couples							
One child	1,366.5	250.7	114.1	877.1	51.7	72.9	
Two children	1,415.1	287.6	273.0	716.9	54.9	82.6	
Three children	407.2	132.3	126.9	118.2	11.6	18.2	
Four children	97.8	46.9	34.8	11.8	1.8	2.4	
Five or more children	29.1	18.0	9.6	1.0	0.2	0.3	
Total	3,315.7	735.5	558.4	1,725.0	120.3	176.5	
Singles							
One child	624.2	485.9	52.2	84.1	0.8	1.1	
Two children	341.2	284.9	36.9	18.4	0.5	0.5	
Three children	82.4	72.5	8.3	1.6	-	-	
Four children	15.3	14.0	1.2	-	-	-	
Five or more children	3.3	3.0	-	-	-	-	
Total	1,066.4	860.4	98.8	104.2	1.3	1.7	
With a child aged under one year at the reference date²							
	315.8	120.5	63.5	113.2	16.6	2.0	
Number of children by age.							
All families							
Under 5	1,977.1	767.9	375.3	704.1	67.0	62.8	
5 to 9	2,154.4	797.4	407.2	794.0	55.1	100.6	
10, but under 16 at 31st August 2006	2,935.1	1,047.2	503.5	1,178.6	71.2	134.6	
16 and over at 31st August 2006	519.8	232.4	98.5	167.2	13.1	8.6	
Age not known ³	12.7	9.2	3.2	-	-	-	
Total	7,599.1	2,854.1	1,387.8	2,844.0	206.6	306.7	
Couples							
Under 5	1,693.4	503.5	364.1	696.4	66.8	62.5	
5 to 9	1,729.4	433.0	373.2	768.7	54.6	99.9	
10, but under 16 at 31st August 2006	2,204.4	476.3	418.9	1,105.3	70.4	133.4	
16 and over at 31st August 2006	327.8	87.6	71.6	147.3	12.9	8.5	
Age not known ³	11.7	8.2	3.2	-	-	-	
Total	5,966.7	1,508.6	1,231.1	2,717.9	204.8	304.4	
Singles							
Under 5	283.7	264.4	11.1	7.7	-	0.3	
5 to 9	425.0	364.4	34.0	25.4	0.5	0.7	
10, but under 16 at 31st August 2006	730.7	570.8	84.6	73.2	0.9	1.2	
16 and over at 31st August 2006	192.0	144.8	26.9	19.9	0.3	-	
Age not known ³	1.0	1.0	-	-	-	-	
Total	1,632.4	1,345.5	156.7	126.1	1.8	2.3	

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

² 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 CTC or benefits (*this is an estimate derived from various sources and does not fall under National Statistics*).

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

Table 4.1 In-work families with awards: 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	179.0	140.4	15.0	17.9	0.4	1.1	4.2	-
25 - 29 hours	47.7	28.5	7.3	10.1	0.4	0.5	0.7	-
30 - 34 hours	164.3	78.5	20.4	28.4	1.3	2.0	21.5	12.2
35 or more hours	3,452.5	488.2	515.6	1,668.6	118.2	173.0	71.3	417.6
Total	3,843.4	735.5	558.4	1,725.0	120.3	176.5	97.7	430.1
Singles								
Total								
16 - 24 hours	457.2	423.2	9.8	4.3	-	-	19.3	0.3
25 - 29 hours	93.1	80.6	5.9	3.1	-	-	3.4	-
30 - 34 hours	241.0	125.8	11.9	8.0	-	-	74.0	21.1
35 or more hours	704.7	230.8	71.2	88.8	1.1	1.3	128.0	183.5
Total	1,496.1	860.4	98.8	104.2	1.3	1.7	224.8	205.0

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

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	1,320.8	144.2	30.1	97.3	423.5	625.7
1-5	50.8	2.1	0.6	2.1	17.1	28.8
6-10	153.3	5.5	1.5	5.5	50.6	90.2
11-15	206.8	5.8	1.8	6.2	75.7	117.3
16-24	855.1	21.5	10.8	31.4	320.1	471.3
25-29	253.6	-	2.8	8.9	98.8	143.2
30 or more	1,003.0	-	-	12.9	365.1	625.0
Total	3,843.4	179.0	47.7	164.3	1,350.9	2,101.6
With children, and receiving more than CTC family element						
Not in work	746.1	128.5	24.3	65.4	206.6	321.2
1-5	19.0	1.6	0.5	1.2	5.3	10.4
6-10	55.0	4.5	1.1	3.3	16.0	30.2
11-15	58.4	4.5	1.3	3.2	18.6	31.0
16-24	233.7	16.3	7.2	16.9	74.8	118.5
25-29	47.3	-	1.5	4.1	15.9	25.8
30 or more	134.3	-	-	4.8	40.7	88.8
Total	1,293.9	155.4	35.8	98.9	377.9	625.9
Other with children						
Not in work	428.7	12.4	5.4	9.7	159.6	241.7
1-5	27.2	0.5	-	0.5	10.1	16.0
6-10	84.4	0.9	0.4	1.3	30.0	51.9
11-15	128.0	1.1	0.5	1.9	49.5	74.9
16-24	530.8	4.5	3.3	9.8	211.4	301.8
25-29	167.6	-	1.3	3.3	67.7	95.3
30 or more	655.1	-	-	5.2	248.7	401.2
Total	2,021.8	19.3	11.0	31.7	776.9	1,182.8
Without children						
Not in work	146.0	3.2	0.4	22.3	57.3	62.8
1-5	4.6	-	-	0.4	1.7	2.5
6-10	13.9	0.2	-	0.9	4.7	8.1
11-15	20.4	0.2	-	1.1	7.6	11.4
16-24	90.6	0.7	0.3	4.7	33.9	51.0
25-29	38.8	-	-	1.5	15.1	22.1
30 or more	213.5	-	-	2.8	75.7	135.0
Total	527.7	4.3	0.8	33.7	196.1	292.8

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

	<i>Thousands</i>				
	Total	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting ¹	1,871.5	1,135.8	94.0	439.7	202.0
Main earner works for at least 30 hours	1,837.2	1,102.7	92.8	439.7	202.0
Neither adult works for 30+ hours, but combined hours exceed 30	34.4	33.2	1.2	-	-
Gender of sole or main worker					
Female	634.8	103.6	25.5	394.2	111.5
Male	1,190.3	992.2	62.1	45.4	90.5
Couples - equal hours ²	46.5	40.0	6.4	-	-
Total	1,871.5	1,135.8	94.0	439.7	202.0

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 (including those in civil partnerships) 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	395.8	137.4	132.6	4.8	258.4
Age group, or age groups, of children ³					
Under 5 years only	143.9	61.8	60.1	1.7	82.1
Under 5 years plus older	103.4	51.9	49.9	2.0	51.5
5 to 9 years only	71.9	10.4	9.9	0.5	61.5
5 to 9 years plus older	43.7	10.3	9.9	0.4	33.4
10 years and over only	32.8	2.9	2.8	0.2	29.9
Total	395.8	137.4	132.6	4.8	258.4
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	178.2	70.1	69.1	1.0	108.1
25-29	35.9	14.0	13.9	0.2	21.8
30-34	52.7	16.3	15.7	0.6	36.4
35-39	93.8	26.9	25.5	1.4	66.9
40+	35.1	10.1	8.5	1.6	25.1
Total	395.8	137.4	132.6	4.8	258.4
Eligible childcare costs allowed (per week)					
Under £20	44.1	11.3	10.5	0.8	32.8
£20 - £39.99	67.6	19.3	18.4	0.9	48.3
£40 - £59.99	61.6	21.0	20.2	0.8	40.6
£50 - £69.99	50.2	19.6	19.1	0.6	30.6
£80 - £99.99	43.6	17.0	16.6	0.5	26.6
£100 - £119.99	35.0	13.9	13.6	0.3	21.1
£120 - £149.99 ⁴	43.1	16.0	15.6	0.4	27.1
£150 and over	50.5	19.2	18.6	0.5	31.3
Total	395.8	137.4	132.6	4.8	258.4
Average costs allowed ⁴ (£ per week)	£83.70	£89.48	£89.95	£76.52	£80.62
Average help with childcare costs ⁵ (£ per week)	£60.13	£54.94	£54.85	£57.56	£62.88

¹ The non-working partner is incapacitated, in hospital or in prison.

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

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

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

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

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

	Total	Age group, or age groups, of children				
		Under 5 years only	Under 5 years plus older	5 to 9 years only	5 to 9 years plus older	10 years and older only
Total single parents						
Weekly hours worked:						
16-20	350.1	60.9	45.5	60.4	49.4	133.9
21-24	87.2	16.0	9.3	14.5	11.9	35.7
25-29	89.6	11.1	7.2	15.7	11.5	44.1
30-34	145.8	16.4	11.5	23.7	16.0	78.1
35-39	266.8	33.7	15.8	42.2	23.4	151.7
40 or more	125.1	17.1	7.5	19.9	10.8	69.8
Total ¹	1,064.7	155.2	96.8	176.4	123.0	513.3
Receiving more than family element: claiming childcare element.						
Weekly hours worked:						
16-20	84.2	29.1	21.4	16.6	10.2	6.9
21-24	24.0	9.2	5.2	4.7	3.0	1.9
25-29	21.8	6.9	4.1	5.4	3.0	2.4
30-34	36.4	9.7	7.0	9.6	5.2	4.8
35-39	66.9	18.9	9.9	18.6	9.1	10.4
40 or more	25.1	8.2	3.9	6.7	2.8	3.5
Total	258.4	82.1	51.5	61.5	33.4	29.9
Receiving more than family element: not claiming childcare elements						
Weekly hours worked:						
16-20	263.7	31.7	24.1	43.4	39.1	125.5
21-24	61.2	6.5	4.0	9.4	8.7	32.6
25-29	64.6	4.0	3.1	9.6	8.3	39.7
30-34	101.3	6.2	4.3	12.4	10.3	68.0
35-39	142.2	11.5	5.2	14.8	11.6	99.1
40 or more	67.8	7.2	3.1	7.9	6.2	43.4
Total	700.8	67.0	43.8	97.5	84.1	408.4
Receiving family element or less¹						
Weekly hours worked:						
16-20	2.3	-	-	0.5	-	1.6
21-24	2.1	-	-	0.4	-	1.2
25-29	3.1	0.3	-	0.7	-	1.9
30-34	8.1	0.4	-	1.8	0.4	5.3
35-39	57.7	3.3	0.7	8.8	2.8	42.2
40 or more	32.2	1.7	0.5	5.3	1.8	22.9
Total	105.5	6.0	1.5	17.4	5.5	75.0

¹ Excluding 1.7 thousand with awards currently tapered to zero.

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

	<i>Thousands</i>				
	Total	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting ¹	103.0	27.8	14.1	16.6	44.5
Sole worker ² is disabled	84.0	14.4	8.5	16.6	44.5
Couples both working - one disabled	17.6	12.6	5.0	-	-
Couples both working - both disabled	1.4	0.8	0.6	-	-
Total	103.0	27.8	14.1	16.6	44.5
Total disabled workers in benefiting families	104.4	28.6	14.7	16.6	44.5
Gender of disabled workers					
Female	50.1	8.5	4.7	15.0	21.8
Male	54.3	20.1	10.0	1.5	22.7
Total	104.4	28.6	14.7	16.6	44.5
Ages of disabled workers					
Under 20	0.3	-	-	-	0.3
20-29	13.0	2.1	0.5	1.6	8.7
30-39	28.2	10.5	1.1	5.9	10.6
40-49	35.6	12.2	3.5	7.3	12.5
50-59	22.7	3.4	7.0	1.6	10.7
60 or over	4.7	0.4	2.5	-	1.6
Total	104.4	28.6	14.7	16.6	44.5
Hours worked by disabled workers					
16-24	40.1	8.6	5.4	8.5	17.6
25-29	6.7	1.5	0.8	1.3	3.1
30-34	14.0	3.0	1.9	2.3	6.8
35-39	26.9	8.0	3.8	3.2	11.9
40 or more	16.8	7.5	2.8	1.3	5.2
Total	104.4	28.6	14.7	16.6	44.5

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}	115.6	78.4	7.2	28.7	1.4
Family size					
One child	26.6	15.2	-	11.4	-
Two children	49.5	34.5	2.8	11.5	0.6
Three children	26.9	19.3	2.6	4.5	0.5
Four children	9.2	6.8	1.2	1.1	-
Five or more children	3.5	2.6	0.6	-	-
Total	115.6	78.4	7.2	28.7	1.4
Number of disabled children in benefiting families	124.9	78.4	15.0	28.7	2.9
Also with the childcare element	12.3	4.4	0.3	7.1	0.5
Also with the disabled worker element	3.7	2.2	0.3	1.1	-

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 out of work families received the higher level of support for such children through CTC or benefits, about two thirds of them headed by single adults (*this estimate is derived from an ad hoc source and does 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	33.6	19.5	14.1	16.7	8.4	2.8	5.7
Family size							
No children	14.1	-	14.1	-	8.4	-	5.7
One child	8.8	8.8	-	7.3	-	1.5	-
Two children	7.3	7.3	-	6.4	-	0.9	-
Three children	2.5	2.5	-	2.2	-	0.3	-
Four children	0.7	0.7	-	0.7	-	-	-
Five or more children	0.2	0.2	-	0.2	-	-	-
Total	33.6	19.5	14.1	16.7	8.4	2.8	5.7
Hours worked by sole or main worker							
16-24	7.1	4.4	2.6	3.1	0.7	1.3	1.9
25-29	1.4	0.9	0.6	0.6	-	0.3	0.4
30-34	5.2	2.0	3.1	1.7	2.2	0.4	0.9
35-39	10.7	6.2	4.5	5.6	2.8	0.6	1.7
40 or more	9.3	6.0	3.2	5.8	2.5	0.2	0.7
Total	33.6	19.5	14.1	16.7	8.4	2.8	5.7
Total severely disabled adults in benefiting families	34.1	19.8	14.3	17.0	8.6	2.8	5.7
Also with childcare element	2.0	2.0	-	1.4	-	0.6	-
Also with disabled worker element	16.3	7.7	8.6	4.9	2.9	2.8	5.7

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.

	<i>Thousands</i>		
	Total	Couples	Singles
Total families benefiting ^{1,2}	49.2	38.1	11.1
Family size			
One child	10.5	6.6	3.9
Two children	20.9	16.5	4.5
Three children	11.8	9.7	2.1
Four children	4.3	3.8	0.5
Five or more children	1.7	1.6	-
Total	49.2	38.1	11.1
Hours worked by main worker			
16-24	9.6	3.9	5.7
25-29	1.7	0.8	1.0
30-34	3.9	2.4	1.4
35-39	14.9	12.9	2.0
40 or more	19.0	18.0	1.0
Total	49.2	38.1	11.1
Total severely disabled children in benefiting families	51.8	40.3	11.5
Also with childcare element	5.2	2.1	3.1
Also with disabled worker element	1.4	1.0	0.5

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

² In addition, about 40,000 out of work families received the higher level of support for such children through CTC or benefits, about three quarters of them headed by single adults (*this estimate is derived from an ad hoc source and does not fall under National Statistics*).

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

Thousands

	Range of income used to taper awards							
	Total	Up to £5,220	£5,221 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £50,000	Over £50,000
Total	5,339.5	534.1	640.7	1,157.7	1,218.9	977.2	465.9	345.0
With children								
Receiving WTC and CTC	1,595.9	448.2	514.3	582.4	44.3	5.8	0.8	0.2
Receiving CTC only	2,608.0	-	-	281.8	965.1	837.1	401.9	122.0
Above family element	657.2	-	-	280.1	334.2	38.4	4.0	0.5
Family element	1,829.3	-	-	1.7	630.9	798.7	398.0	-
Below family element	121.5	-	-	-	-	-	-	121.5
Receiving neither ¹	178.2	-	-	-	-	-	-	178.2
Total	4,382.0	448.2	514.3	864.3	1,009.4	842.9	402.7	300.4
Without children								
Receiving WTC	322.5	85.9	126.4	108.5	1.5	-	-	-
Other ¹	635.0	-	-	185.0	208.0	134.2	63.2	44.6
Total	957.5	85.9	126.4	293.5	209.5	134.3	63.3	44.6
Income reported²:								
PY income only	4,193.4	337.1	466.2	843.0	991.0	851.9	400.0	304.1
Also CY income	1,146.3	196.9	174.4	314.7	227.7	125.1	65.9	41.0
Total	5,339.7	534.0	640.6	1,157.7	1,218.7	977.0	465.9	345.1
Year of income used²:								
PY income used								
No CY income reported	4,193.4	337.1	466.2	843.0	991.0	851.9	400.0	304.1
CY income up to £25,000 above PY income	670.1	150.4	100.8	166.1	120.3	70.5	38.4	23.5
CY income used								
Lower than PY income								
Increasing award value	343.2	33.5	73.3	143.0	58.0	10.3	13.5	11.4
Not affecting award value ³	123.9	12.5	-	4.1	48.1	42.8	12.5	3.8
Over £25,000 above PY income								
Reducing award value	6.0	-	0.3	1.5	1.1	0.7	0.3	2.0
Not affecting award value ³	3.1	0.5	-	-	0.2	0.8	1.2	0.3
Total	5,339.5	534.1	640.7	1,157.7	1,218.9	977.2	465.9	345.0

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

² "PY income" is income in 2005-06; "CY income" is estimated income in 2006-07. Where CY income is more than £25,000 above PY income, CY income less £25,000 is used. See the Technical Note.

³ Even where CY incomes are below PY incomes, or are more than £25,000 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

Thousands

	Total	Receiving WTC and CTC	Receiving WTC only
Total¹	534.1	448.2	85.9
Family size			
All families			
No children	85.9	-	85.9
One child	203.1	203.1	-
Two children	154.8	154.8	-
Three children	61.2	61.2	-
Four children	20.8	20.8	-
Five or more children	8.3	8.3	-
Total	534.1	448.2	85.9
Couples			
No children	14.5	-	14.5
One child	44.6	44.6	-
Two children	53.8	53.8	-
Three children	31.4	31.4	-
Four children	13.8	13.8	-
Five or more children	6.7	6.7	-
Total	164.8	150.3	14.5
Singles			
No children	71.4	-	71.4
One child	158.5	158.5	-
Two children	101.0	101.0	-
Three children	29.8	29.8	-
Four children	7.0	7.0	-
Five or more children	1.6	1.6	-
Total	369.2	297.9	71.4

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

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

	<i>Thousands</i>				
	Total	Couples		Singles	
		Female Payee ¹	Male Payee ¹	Female	Male
Chosen frequency of payment²					
All families receiving CTC					
Weekly	1,548.7	766.0	190.0	557.5	35.2
Four weekly	2,626.7	1,807.7	357.5	419.3	42.2
Frequency not known ³	28.4	13.7	4.2	9.3	1.1
Total	4,203.9	2,588.9	550.3	986.1	78.6
Above family element					
Weekly	1,241.4	531.6	133.7	544.8	31.3
Four weekly	991.8	508.9	109.6	348.5	24.7
Frequency not known ³	19.9	7.4	2.6	8.9	1.0
Total	2,253.1	1,048.5	245.4	902.2	57.0
At or below family element					
Weekly	307.3	234.4	56.3	12.7	3.9
Four weekly	1,635.0	1,298.6	248.1	70.8	17.5
Frequency not known ³	8.5	6.3	1.6	0.5	0.1
Total	1,950.8	1,539.7	305.6	84.0	21.5
Couples - female works longest					
Weekly	111.1	84.0	27.1	-	-
Four weekly	200.2	154.9	45.2	-	-
Frequency not known ³	2.7	2.0	0.7	-	-
Total	314.0	241.0	73.0	-	-
Couples - male works longest					
Weekly	809.1	654.1	155.0	-	-
Four weekly	1,826.5	1,539.5	287.0	-	-
Frequency not known ³	13.4	10.3	3.0	-	-
Total	2,649.0	2,205.1	443.9	-	-
Couples - equal hours⁴					
Weekly	35.7	27.7	8.0	-	-
Four weekly	138.6	112.8	25.8	-	-
Frequency not known ³	1.8	1.4	0.4	-	-
Total	176.1	142.0	34.1	-	-

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 minimise prospective overpayments for the year, or to recover earlier year's overpayments, 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.

	<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 ¹	Receiving WTC	Other ¹
All families								
United Kingdom²	5,339.5	1,595.9	657.2	1,829.3	121.5	178.2	322.5	635.0
England	4,372.0	1,302.2	542.8	1,513.2	101.8	150.1	247.0	514.9
North East	260.9	80.9	28.6	82.7	4.6	6.1	22.5	35.5
North West	660.3	214.6	77.2	210.5	13.5	18.8	46.6	79.2
Yorks & The Humber	497.1	160.5	60.8	160.3	9.1	12.5	34.0	59.9
East Midlands	416.1	121.0	53.9	145.0	9.0	12.2	24.6	50.4
West Midlands	497.3	157.2	63.8	166.9	9.7	14.0	27.5	58.3
East	472.1	118.2	61.1	183.7	13.5	20.5	20.7	54.4
London	465.1	163.0	54.7	148.6	11.3	18.8	19.9	48.7
South East	643.9	161.9	80.0	251.1	21.0	32.7	23.9	73.4
South West	459.1	124.9	62.7	164.5	10.1	14.5	27.3	55.2
Wales	283.4	88.4	35.9	91.3	4.6	6.7	21.9	34.7
Scotland	481.4	140.5	50.8	160.0	11.1	15.1	39.8	64.2
Northern Ireland	165.9	54.7	22.7	50.6	3.2	5.0	11.6	18.0
Foreign and not known	36.8	10.0	5.0	14.2	0.9	1.3	2.2	3.3
Couples								
United Kingdom²	3,843.4	735.5	558.4	1,725.0	120.3	176.5	97.7	430.1
England	3,177.8	616.0	461.0	1,424.2	100.6	148.6	76.5	350.8
North East	180.4	36.2	24.7	78.9	4.6	6.1	6.7	23.3
North West	459.6	97.3	64.8	199.0	13.4	18.6	14.0	52.4
Yorks & The Humber	358.9	79.2	53.2	152.8	8.9	12.4	10.9	41.4
East Midlands	311.3	59.0	47.8	138.5	9.0	12.1	8.6	36.4
West Midlands	366.3	79.1	55.4	158.5	9.6	13.9	9.5	40.3
East	361.9	56.1	53.2	174.4	13.3	20.3	5.9	38.8
London	305.6	77.0	38.4	127.5	11.0	18.5	4.9	28.2
South East	486.9	71.6	67.6	237.0	20.7	32.4	7.0	50.6
South West	346.9	60.5	56.0	157.5	10.1	14.4	9.0	39.5
Wales	202.5	41.5	31.1	87.1	4.6	6.7	7.5	24.1
Scotland	318.7	49.0	41.9	151.8	11.1	14.9	9.3	40.8
Northern Ireland	117.7	24.5	20.1	48.6	3.2	5.0	3.9	12.4
Foreign and not known	26.7	4.5	4.3	13.4	0.9	1.3	0.5	1.9
Singles								
United Kingdom²	1,496.1	860.4	98.8	104.2	1.3	1.7	224.8	205.0
England	1,194.2	686.2	81.8	89.0	1.2	1.5	170.4	164.1
North East	80.4	44.7	3.9	3.8	-	-	15.7	12.2
North West	200.7	117.4	12.4	11.5	-	-	32.5	26.7
Yorks & The Humber	138.3	81.3	7.6	7.5	-	-	23.1	18.5
East Midlands	104.8	62.0	6.1	6.4	-	-	16.0	14.1
West Midlands	131.1	78.1	8.4	8.4	-	-	18.0	18.0
East	110.2	62.1	7.9	9.3	-	-	14.9	15.6
London	159.5	86.0	16.3	21.1	0.3	0.3	14.9	20.5
South East	157.0	90.2	12.4	14.1	0.3	0.3	16.9	22.8
South West	112.3	64.3	6.7	7.0	-	-	18.3	15.7
Wales	80.8	46.9	4.8	4.2	-	-	14.4	10.5
Scotland	162.8	91.6	8.9	8.2	-	-	30.5	23.4
Northern Ireland	48.2	30.2	2.7	2.0	-	-	7.7	5.6
Foreign and not known	10.1	5.5	0.7	0.8	-	-	1.7	1.4

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

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 families (<i>with positive awards</i>)	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	5,339.5	4,526.3	2,253.1	4,241.8	1,950.8	3,050.6
England	4,372.0	3,707.0	1,845.1	3,497.6	1,615.0	2,526.1
North East	260.9	219.3	109.6	196.3	87.3	128.9
North West	660.3	562.3	291.8	541.9	223.9	342.0
Yorks & The Humber	497.1	424.7	221.3	419.2	169.4	258.0
East Midlands	416.1	353.5	174.8	329.8	154.0	239.3
West Midlands	497.3	425.0	221.0	428.0	176.5	272.6
East	472.1	397.3	179.3	345.6	197.2	316.9
London	465.1	397.6	217.7	416.8	159.9	249.5
South East	643.9	537.9	241.9	464.5	272.1	440.1
South West	459.1	389.5	187.6	355.5	174.6	278.8
Wales	283.4	242.0	124.2	228.8	95.8	147.1
Scotland	481.4	402.2	191.3	335.0	171.1	264.9
Northern Ireland	165.9	142.8	77.5	152.1	53.8	88.7
Foreign and not known	36.8	32.3	15.0	28.3	15.1	23.8
Couples						
United Kingdom¹	3,843.4	3,236.9	1,293.9	2,739.7	1,845.3	2,922.6
England	3,177.8	2,678.3	1,077.0	2,287.0	1,524.8	2,416.8
North East	180.4	151.1	60.9	122.7	83.4	124.3
North West	459.6	388.5	162.1	341.2	212.4	328.2
Yorks & The Humber	358.9	305.0	132.4	279.3	161.8	248.9
East Midlands	311.3	262.8	106.8	222.0	147.5	231.7
West Midlands	366.3	312.1	134.4	290.9	168.1	262.7
East	361.9	302.9	109.3	234.3	187.7	305.0
London	305.6	258.9	115.4	251.5	138.6	223.7
South East	486.9	403.9	139.2	300.2	257.7	422.3
South West	346.9	293.0	116.5	244.8	167.5	270.0
Wales	202.5	171.7	72.5	148.9	91.7	142.0
Scotland	318.7	262.9	90.8	184.8	162.8	254.9
Northern Ireland	117.7	100.3	44.6	100.2	51.8	86.2
Foreign and not known	26.7	23.6	8.8	18.7	14.3	22.8
Singles						
United Kingdom¹	1,496.1	1,289.5	959.2	1,502.1	105.5	128.0
England	1,194.2	1,028.7	768.0	1,210.6	90.2	109.3
North West	80.4	68.2	48.6	73.6	3.8	4.6
North West	200.7	173.8	129.7	200.7	11.5	13.8
Yorks & The Humber	138.3	119.7	88.9	139.9	7.6	9.1
East Midlands	104.8	90.6	68.1	107.8	6.5	7.6
West Midlands	131.1	113.0	86.6	137.0	8.4	9.9
East	110.2	94.4	70.0	111.3	9.5	11.9
London	159.5	138.7	102.4	165.3	21.4	25.7
South East	157.0	134.0	102.7	164.2	14.4	17.8
South West	112.3	96.5	71.1	110.7	7.1	8.8
Wales	80.8	70.3	51.7	79.9	4.2	5.1
Scotland	162.8	139.3	100.5	150.2	8.3	10.0
Northern Ireland	48.2	42.5	32.8	51.9	2.0	2.5
Foreign and not known	10.1	8.7	6.2	9.5	0.8	1.0

¹ Including foreign and not known.

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

	<i>Thousands</i>						
	Benefiting from childcare element ¹				Benefiting from disabled child element ¹	Benefiting from disabled worker element	
	Total	Couples	Singles	Average help with childcare costs ³ (£ per week)		With children ¹	Without children ²
United Kingdom⁴	395.8	137.4	258.4	£60.13	115.6	44.4	58.6
England	325.3	114.3	211.0	£60.48	93.1	34.2	44.3
North East	17.4	6.2	11.3	£57.42	5.7	2.8	4.1
North West	60.8	22.2	38.6	£58.16	14.3	6.7	9.1
Yorks & The Humber	37.6	14.2	23.4	£55.57	10.6	4.1	5.2
East Midlands	31.4	12.3	19.1	£57.06	8.8	3.6	3.9
West Midlands	39.1	14.1	25.0	£59.41	11.5	4.0	4.5
East	26.5	9.4	17.1	£58.54	10.4	2.9	3.7
London	40.9	8.1	32.8	£83.58	8.7	3.6	3.5
South East	39.8	14.1	25.7	£58.91	13.6	3.4	4.9
South West	31.6	13.8	17.8	£50.88	9.5	3.2	5.3
Wales	17.6	7.0	10.5	£55.18	6.5	3.3	4.4
Scotland	37.9	10.9	26.9	£56.47	10.2	4.2	7.3
Northern Ireland	11.7	4.0	7.7	£67.72	5.3	2.5	2.3
Foreign and not known	3.3	1.1	2.2	£66.57	0.5	0.2	0.4

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.

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 2006-07 awards, the initial calculation of a family's entitlement is based on its relevant income in 2005-06, which is reported for the final calculation of the 2005-06¹ 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 2006-07 is based on 2006-07 income if that is lower than the income in 2005-06, or exceeds it by more than £25,000. However, the first £25,000 of a rise in income in 2006-07 (compared with 2005-06) is disregarded in calculating the tax credit due for that year. The family can report an estimate of its income in 2006-07 at any time, and the award will be recalculated using this income. After the end of the year the award is finalised when the 2006-07 income is known.

Changes of circumstances

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

¹ Some families were not required to report their 2005-06 income, but only to notify HMRC if it differs sufficiently from the latest reported income to affect the level of entitlement. For these cases the latest reported incomes have been taken as proxies for 2005-06 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).

Main worker

This is defined as the adult working the most hours.

Civil partnerships

Couples in civil partnerships can claim tax credits as couples. Such couples are included as normal in the tables showing families according to the gender of the main earner, or of the recipient of CTC.

Appendix A: Sampling method and sampling error

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

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

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

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

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

Appendix B: CTC and WTC elements and thresholds

	Annual rate (£), except where specified			
	2003-04	2004-05	2005-06	2006-07
Child Tax Credit				
Family element	545	545	545	545
Family element, baby addition ¹	545	545	545	545
Child element ²	1,445	1,625	1,690	1,765
Disabled child additional element ³	2,215	2,215	2,285	2,350
Severely disabled child additional element ⁴	865	890	920	945
Working Tax Credit				
Basic element	1,525	1,570	1,620	1,665
Couples and lone parent element	1,500	1,545	1,595	1,640
30 hour element ⁵	620	640	660	680
Disabled worker element	2,040	2,100	2,165	2,225
Severely disabled adult element	865	890	920	945
50+ return to work payment ⁶				
16 but less than 30 hours per week	1,045	1,075	1,110	1,140
at least 30 hours per week	1,565	1,610	1,660	1,705
Childcare element				
Maximum eligible costs allowed (£ per week)				
Eligible costs incurred for 1 child	135	135	175	175
Eligible costs incurred for 2+ children	200	200	300	300
<i>Percentage of eligible costs covered</i>	70%	70%	70%	80%
Common features				
First income threshold ⁷	5,060	5,060	5,220	5,220
<i>First withdrawal rate</i>	37%	37%	37%	37%
Second income threshold ⁸	50,000	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>	<i>1 in 15</i>
First income threshold for those Changes proposed from April 2007	13,230	13,480	13,910	14,155
Income increase disregard	2,500	2,500	2,500	25,000
Minimum award payable	26	26	26	26

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

² Payable for each child up to 31 August after their 16th birthday, and for each young person for any period in which they are aged under 20 (under 19 to 2005-06) 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.

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 Child Tax Credit only, 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.