

# T1.3b

## Monthly and quarterly Child and Working Tax Credits and Child Benefit net payments

Amounts: £ million

		Child and Working Tax Credits			Child Benefit	
		Net payments	Negative tax	Payment of entitlement	Net payments	
2003	Q2 <sup>1</sup>	2,696	802	1,894	2,356	
	Q3	3,634	1,073	2,561	2,384	
	Q4	3,523	1,040	2,483	2,345	
	2004	Q1	3,508	1,035	2,473	2,340
2004	Q2	4,112	1,159	2,953	2,404	
	Q3	4,166	1,155	3,011	2,434	
	Q4	3,913	1,067	2,846	2,386	
	2005	Q1	3,705	992	2,713	2,369
Q2		4,272	1,128	3,144	2,444	
Q3		4,503	1,172	3,332	2,476	
Q4		4,294	1,104	3,190	2,430	
2006	Q1	4,263	1,034	3,229	2,420	
	Q2	4,618	1,098	3,520	2,538	
	Q3	4,849	1,158	3,692	2,561	
	Q4	4,606	1,081	3,525	2,531	
2007	Q1	4,611	1,066	3,545	2,526	
	Q2	4,928	1,087	3,841	2,648	
	Q3	5,036	1,119	3,918	2,670	
	Q4	5,029	1,107	3,922	2,629	
2008	Q1	5,037	1,103	3,936	2,656	
	Q2	5,666	1,297	4,369	2,771	
	Q3	6,330	1,486	4,846	2,780	
	Q4	5,980	1,372	4,608	2,810	
2009	Q1	6,122	1,432	4,690	2,901	
	Q2	6,674	1,499	5,175	2,939	
	Q3	7,104	1,605	5,498	2,985	
	Q4	6,901	1,533	5,368	2,980	
2003	Apr <sup>1</sup>	607	182	425	756	
	May	1,018	303	715	821	
	Jun	1,071	317	754	779	
	Jul	1,320	390	930	797	
	Aug	1,138	336	802	827	
	Sep	1,176	347	829	760	
	Oct	1,236	365	871	776	
	Nov	1,070	316	754	756	
	Dec	1,217	359	858	813	
	2004	Jan	1,131	334	797	807
		Feb	1,091	322	769	744
		Mar	1,286	379	907	789
Apr		1,315	372	943	775	
May		1,345	379	966	833	
Jun		1,452	408	1,044	795	
Jul		1,411	393	1,018	836	
Aug		1,382	383	999	821	
Sep		1,373	379	994	776	
Oct		1,313	361	952	817	
Nov		1,266	344	922	777	
Dec		1,334	362	972	791	
2005	Jan	1,163	310	853	824	
	Feb	1,191	318	873	703	
	Mar	1,351	364	987	842	
	Apr	1,358	363	995	789	
	May	1,379	361	1,018	854	
	Jun	1,535	404	1,131	801	
	Jul	1,412	370	1,042	853	
	Aug	1,571	409	1,162	835	
	Sep	1,520	393	1,128	789	
	Oct	1,420	366	1,054	795	
	Nov	1,404	355	1,049	776	
	Dec	1,470	383	1,087	859	

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(Continued)

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2006	Jan	1,414	342	1,072	803
	Feb	1,354	325	1,029	750
	Mar	1,495	367	1,128	867
	Apr	1,350	318	1,032	817
	May	1,639	390	1,249	873
	Jun	1,629	390	1,239	848
	Jul	1,563	373	1,190	851
	Aug	1,737	415	1,322	901
	Sep	1,550	370	1,180	810
	Oct	1,546	364	1,183	824
	Nov	1,529	357	1,172	867
	Dec	1,530	360	1,170	839
2007	Jan	1,576	365	1,211	870
	Feb	1,450	335	1,115	783
	Mar	1,585	366	1,219	873
	Apr	1,492	324	1,168	846
	May	1,774	393	1,381	933
	Jun	1,662	370	1,292	869
	Jul	1,767	394	1,373	884
	Aug	1,764	391	1,373	945
	Sep	1,505	333	1,172	841
	Oct	1,693	370	1,323	887
	Nov	1,654	363	1,291	873
	Dec	1,682	374	1,308	869
2008	Jan	1,747	382	1,366	932
	Feb	1,670	368	1,302	841
	Mar	1,620	353	1,268	883
	Apr	1,712	380	1,332	938
	May	1,970	454	1,516	930
	Jun	1,984	463	1,521	903
	Jul	2,294	543	1,752	980
	Aug	2,075	491	1,584	935
	Sep	1,961	452	1,510	865
	Oct	2,040	466	1,574	962
	Nov	1,821	416	1,405	887
	Dec	2,119	490	1,629	961
2009	Jan	2,072	484	1,588	968
	Feb	1,961	461	1,500	905
	Mar	2,089	487	1,602	1,028
	Apr	2,046	447	1,599	962
	May	2,215	502	1,713	990
	Jun	2,413	550	1,863	987
	Jul	2,684	620	2,063	1,023
	Aug	2,275	515	1,760	993
	Sep	2,145	470	1,675	969
	Oct	2,243	496	1,747	999
	Nov	2,170	480	1,690	948
	Dec	2,488	557	1,931	1,033
2010	Jan	2,118	463	1,655	

1. The tax credits figures also include £79 million payments of Working Families' and Disabled Person's Tax Credits in April 2003.

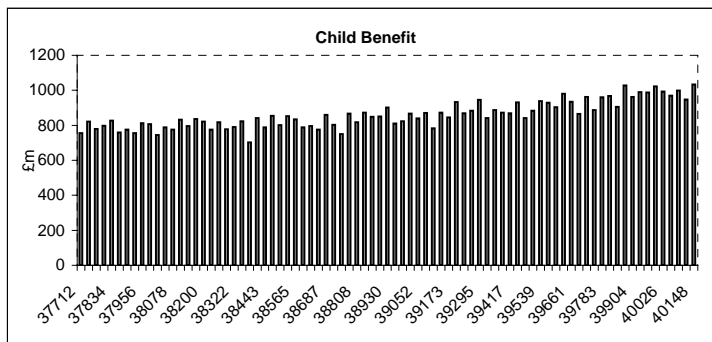
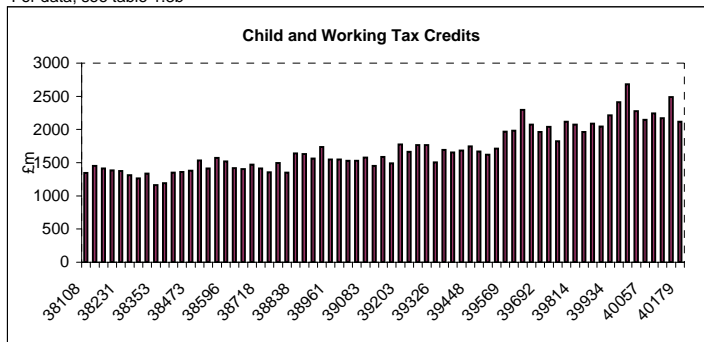
Updated February 2010

The figures are independently rounded, and so may not sum consistently.

## CHART 1.1

### Pattern of monthly net payments of Child and Working Tax Credits and Child Benefit

For data, see table 1.3b



#### Notes on the Table and Charts

##### Child and Working Tax Credit

1. The figures generally include payments becoming available to recipients in the period. Payments occur fairly evenly over Monday to Friday of each week, but larger payments are made during one week in each 4-week cycle than during the other weeks. Manually issued payments are included when they are encashed. Up to February 2006, some payments were made via employers and funded out of PAYE deductions. These are included according to the periods in which their PAYE payovers to central government were reduced. The figures are net of (a) reductions made to payments to recover earlier overpayments and (b) amounts received as direct repayments of earlier overpayments.

2. Net payments of personal tax credits are split between *negative tax* and *payments of entitlement*. In the UK government national accounts, income tax receipts are shown net of the negative tax element, and public expenditure includes the payments of entitlement element. For each family, the *negative tax* element of its tax credits entitlement for a tax year is defined as the value up to its income tax liability for the year. For each tax year, the overall negative tax proportion of entitlement, taken over all families, is applied to all aggregates of net payments of tax credits for that tax year, paid or recovered in whatever period. The balance is treated as public expenditure. This is in accordance with international conventions, and is incorporated into statistics of government income and expenditure published by the Office for National Statistics (in the National Accounts), HM Treasury and OECD.

3. Revisions may occur when definitive annual totals for the latest year are released with the HMRC Trust Statement. The split between negative tax and payments of expenditure may also be revised at other times.

##### Child Benefit

4. The figures generally represent payments becoming available to recipients in the period, which normally occurs on Mondays and Tuesdays. However, payments made in the first half of a month which are for entitlement periods in the previous month are allocated to that previous month. For this reason, information for the latest month is not generally available.

