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# **Working Families' Tax Credit Statistics**

## **Quarterly Enquiry**

### **United Kingdom February 2002**

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# Working Families' Tax Credit Statistics

## Quarterly Enquiry

United Kingdom  
February 2002

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## Introduction

Working Families' Tax Credit (WFTC) is a tax credit available to families with at least one adult in remunerative work for at least 16 hours per week, and who are responsible for at least one child under 16 (under 19 if in full-time education up to A-level or equivalent standard). It is payable to two-parent and one-parent families.

Awards of WFTC cover 26 weeks. These tables cover families in receipt of WFTC at 28 February 2002 (that is, having awards with start and end dates spanning that date).

WFTC replaced Family Credit (FC) from 5 October 1999. Time series of the number of families receiving WFTC and FC are also shown, but for dates before November 1997 figures are available only for such cases dealt with by the Great Britain office (that is, excluding cases dealt with by the Northern Ireland office).

The main aggregates, and some detailed figures, are derived from an analysis of all awards. They are based on an extract taken about three months after the reference date, and are consistent with the figures in the publication "Working Families' and Disabled Person's Tax Credit Statistics. Geographical analyses. February 2002", which is available on the Inland Revenue website (see inside front cover).

Other detailed figures are estimates based on a scan of a random 5 per cent sample of awards dealt with by the Great Britain office, and all awards dealt with by the Northern Ireland office, taken about two months after the reference date. Consistency with the main aggregates has been achieved by applying appropriate weights to awards in each of 16 strata. These strata are defined (a) by whether the recipient family has one or two adults, (b) by whether or not the main earner is self employed, (c) by whether or not the award includes a childcare tax credit and (d) by the office dealing with the case.

The source(s) used for each table are noted at the foot of the table. The figures derived from the 5 per cent sample are estimates subject to sampling error (see Appendix A), and such estimates based on fewer than 25 cases are shown as '-'.

In issues of this publication up to May 2001 all the figures were based on the 5 per cent sample. In the time series tables in Section 1, the figures for May 2001 are shown on both bases.

The number of recipients in each region, local authority and parliamentary constituency are included in the Geographical analyses publication.

## **Main findings**

There were 1,316 thousand families receiving WFTC awards at 28 February 2002 1.7 per cent higher than at 30 November 2001.

The average award was £83.14 per week.

A total of 2.57 million children were in recipient families. 691 thousand (52 per cent) of the recipient families were headed by lone parents; these families included 1.14 million children - an average of 1.6 per lone parent family. The other 625 thousand families were headed by couples; they included 1.43 million children - an average of 2.3 per family headed by couples.

Nearly half of lone parent recipients had administrative, secretarial or personal service occupations. For couples, over half the main earners had skilled trades, were process, plant or machine operatives or had elementary occupations.

774 thousand (59 per cent) of the recipient families benefited from the 30-hour credit.

For 160 thousand recipient families (12 per cent), their award included a childcare tax credit. The average value of this credit for those benefiting was £39.22 per week.

The average gross weekly earnings of the main earner in the recipient families was £172.

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## **Section 1 : Time series**

This section shows back quarterly series for the number of recipients of Family Credit and Working Families' Tax Credit, and their average weekly awards.

For dates up to August 1999, the awards are of Family Credit.

For November 1999 and February 2000, the recipient families are a mixture of Family Credit and Working Families' Tax Credit recipients. Family Credit recipients are those with awards starting up to 30 September 1999 and still current at the reference date.

From May 2000, all the awards are of Working Families' Tax Credit.

From May 2001, figures for this Section are based on analyses of all cases on the database. Before that date they are based on a 5 per cent sample of cases in Great Britain, and all cases in Northern Ireland. To provide consistent estimates of the growth from quarter to quarter, figures for May 2001 are shown on both bases. The differences are due to sampling error in the sample estimates (see Appendix A).

The figures for November 2001 are slightly different to those published last time, as they take account of later information, including on awards made after the scan for the previous publication and then backdated. The sizes of the changes are estimated from a comparison of scans of 5 per cent samples of awards (all awards in Northern Ireland) taken three and five months after the reference date.

**Table 1.1 : FC/WFTC recipients by family type, May 1988 - February 2002.**

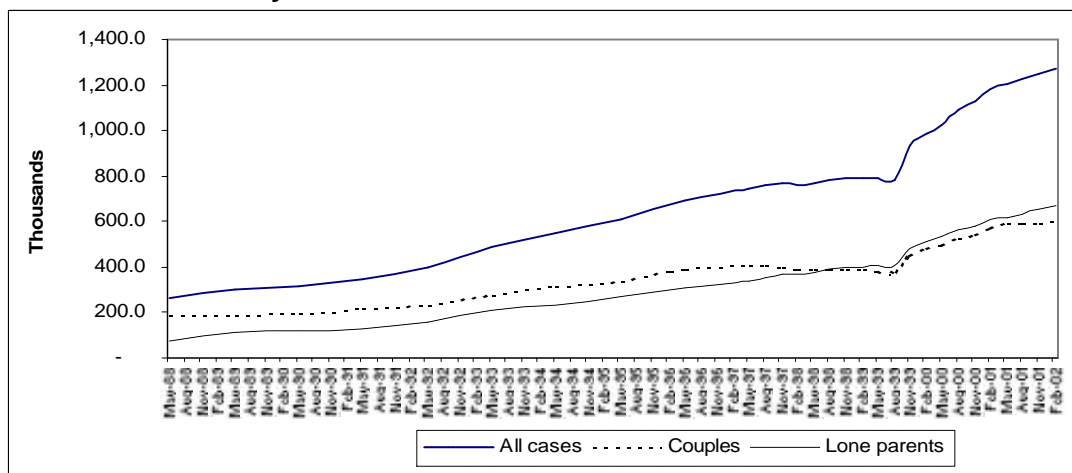
*United Kingdom; thousands*

	All cases		Couples		Lone parents	
	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total
<b>Based on 5 per cent sample for Great Britain<sup>2</sup></b>						
May-88	261.0	-	187.4	-	73.6	-
May-89	303.0	-	188.6	-	114.4	-
May-90	315.2	-	193.3	-	121.9	-
May-91	346.6	-	214.9	-	131.7	-
May-92	396.7	-	236.9	-	159.8	-
May-93	488.3	-	280.7	-	207.5	-
May-94	550.9	-	315.0	-	235.9	-
May-95	607.6	-	339.5	-	268.1	-
May-96	693.0	-	387.8	-	305.2	-
May-97	747.7	-	406.3	-	341.4	-
Aug-97	758.0	-	407.2	-	350.8	-
Nov-97	766.1	789.8	399.0	412.7	367.1	377.1
Feb-98	760.5	783.9	390.9	404.4	369.6	379.5
May-98	767.1	790.4	390.3	403.7	376.9	386.7
Aug-98	783.0	808.1	393.5	406.9	389.5	401.2
Nov-98	790.7	814.1	389.3	402.1	401.4	412.0
Feb-99	789.1	815.6	388.7	403.3	400.3	412.3
May-99	790.9	821.3	387.1	403.7	403.8	417.6
Aug-99	786.4	817.0	379.1	395.8	407.3	421.1
Nov-99	930.9	965.3	448.8	467.6	482.1	497.8
Feb-00	989.3	1,025.9	480.0	500.0	509.2	526.0
May-00	1,024.0	1,061.4	493.3	513.4	530.7	548.0
Aug-00	1,089.7	1,129.1	527.2	548.5	562.4	580.6
Nov-00	1,126.3	1,167.8	543.0	565.9	581.5	601.8
Feb-01	1,182.0	1,225.7	574.8	598.3	607.3	627.3
May-01	1,214.8	1,259.5	593.5	617.6	621.3	642.0
<b>Based on all awards<sup>2</sup></b>						
May-01	1,206.9	1,251.4	591.3	615.2	615.5	636.1
Aug-01	1,226.0	1,271.0	593.5	617.4	632.5	653.6
Nov-01	1,247.7	1,293.7	593.2	617.2	654.4	676.5
Feb-02	1,268.7	1,315.6	600.7	624.9	668.0	690.7

<sup>1</sup> Cases dealt with by the Northern Ireland tax credit office are excluded from the "GB office" series.

<sup>2</sup> See introduction to this section

**Chart 1 : FC/WFTC recipients by family type, GB office, May 1988 - February 2002.**



**Table 1.2 : Average FC/WFTC award by family type, May 1988 - February 2002.**

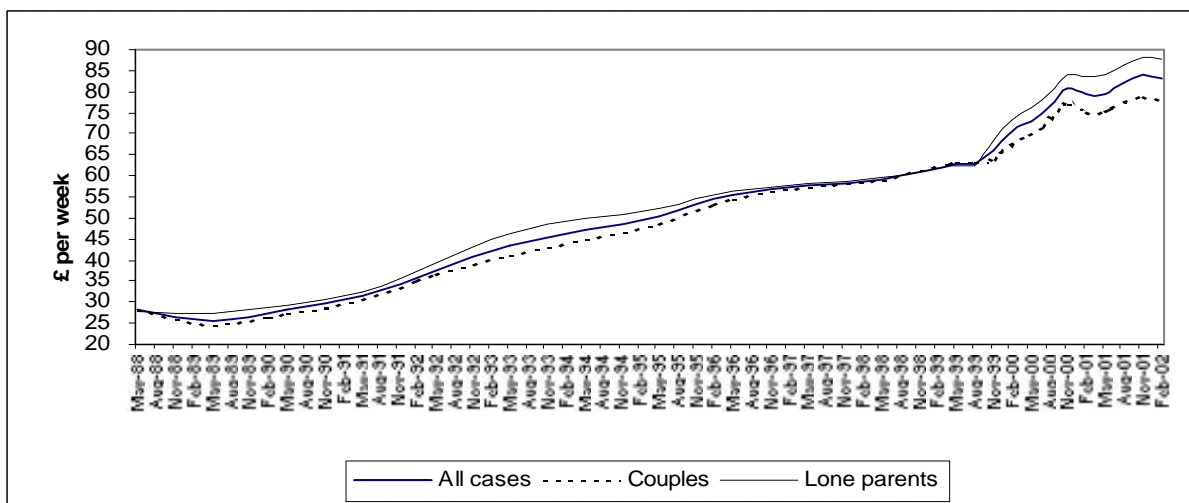
*United Kingdom; £ per week*

	All cases		Couples		Lone parents	
	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total	GB office <sup>1</sup>	Total
<b>Based on 5 per cent sample for Great Britain<sup>2</sup></b>						
May-88	28.31	-	28.41	-	28.05	-
May-89	25.55	-	24.52	-	27.24	-
May-90	28.23	-	27.54	-	29.31	-
May-91	31.32	-	30.69	-	32.36	-
May-92	37.69	-	36.50	-	39.45	-
May-93	43.34	-	41.23	-	46.19	-
May-94	47.09	-	45.05	-	49.82	-
May-95	50.17	-	48.38	-	52.44	-
May-96	55.41	-	54.72	-	56.29	-
May-97	57.85	-	57.44	-	58.33	-
May-98	59.21	59.31	58.94	59.15	59.49	59.48
May-99	62.85	62.99	63.28	63.55	62.43	62.45
Aug-99	62.89	63.03	63.25	63.52	62.55	62.56
Nov-99	66.05	66.20	63.80	64.11	68.14	68.16
Feb-00	70.61	70.77	67.40	67.73	73.64	73.67
May-00	73.13	73.28	69.64	69.95	76.38	76.40
Aug-00	76.72	76.86	73.33	73.63	79.89	79.91
Nov-00	80.79	80.92	77.29	77.57	84.05	84.08
Feb-01	79.43	79.58	75.20	75.48	83.44	83.48
May-01	79.41	79.57	74.75	75.04	83.87	83.93
<b>Based on all awards<sup>2</sup></b>						
May-01	79.54	79.69	75.10	75.39	83.79	83.85
Aug-01	82.04	82.18	77.35	77.62	86.43	86.48
Nov-01	83.82	83.96	78.89	79.15	88.29	88.36
Feb-02	83.00	83.14	77.94	78.19	87.55	87.62

<sup>1</sup> Cases dealt with by the Northern Ireland tax credit office are excluded from the "GB office" series.

<sup>2</sup> See introduction to this section

**Chart 2 : Average FC/WFTC award by family type, GB office, May 1988 - February 2002.**



**Table 1.3 : FC/WFTC awards including help with childcare charges, November 1994 - February 2002.**

( FC: with extra award for childcare; WFTC: with childcare tax credit )

*United Kingdom; thousands*

GB office <sup>1</sup>	All cases	Allowed		Average extra amount included £ per week
		Lone parents	Couples	
<b>Based on 5 per cent sample for Great Britain<sup>2</sup></b>				
May-95	18.4	17.5	0.8	14.78
May-96	24.7	23.6	1.1	17.33
May-97	30.5	29.1	1.4	19.80
May-98	33.5	32.2	1.4	20.00
Aug-98	37.5	36.0	1.5	20.69
Nov-98	40.2	38.8	1.4	21.87
Feb-99	40.5	39.1	1.4	22.28
May-99	43.2	41.6	1.7	21.87
Aug-99	45.4	43.9	1.4	22.08
Nov-99 FC	26.4	25.7	0.7	22.43
Nov-99 WFTC	53.2	47.6	5.6	30.89
Feb-00 FC	5.8	5.5	-	23.59
Feb-00 WFTC	90.8	81.6	9.1	31.17
May-00	107.9	98.0	9.8	32.15
Aug-00	121.0	109.8	11.2	33.38
Nov-00	126.8	114.0	12.8	35.15
Feb-01	133.3	119.6	13.7	35.35
May-01	141.0	126.5	14.5	35.71
<b>Based on all awards<sup>2</sup></b>				
May-01	142.0	127.0	14.9	36.27
Aug-01	150.6	135.0	15.6	37.59
Nov-01	154.0	138.3	15.6	38.78
Feb-02	155.9	140.0	15.9	39.03
<b>Total</b>				
<b>Based on sample<sup>2</sup></b>				
Nov-99 FC	27.1	26.4	0.8	24.09
Nov-99 WFTC	54.5	48.7	5.8	30.98
Feb-00 FC	5.9	5.7	-	23.66
Feb-00 WFTC	93.1	83.6	9.5	31.26
May-00	110.6	100.4	10.2	32.25
Aug-00	124.0	112.5	11.5	33.48
Nov-00	130.0	116.8	13.2	35.29
Feb-01	136.9	122.7	14.2	35.46
May-01	144.9	129.9	15.0	35.87
<b>Based on all awards<sup>2</sup></b>				
May-01	145.7	130.2	15.5	36.39
Aug-01	154.6	138.5	16.1	37.30
Nov-01	158.2	141.9	16.2	38.97
Feb-02	160.2	143.6	16.6	39.22

<sup>1</sup> Cases dealt with by the Northern Ireland tax credit office are excluded from the "GB office" series.<sup>2</sup> See introduction to this section

**Table 1.4 FC/WFTC recipients by employment status of the main earner, August 1999 - February 2002**

	<i>Thousands - United Kingdom</i>					
	<b>Number of recipients</b>			<b>Average awards (£ per week)</b>		
	<b>All cases</b>	<b>Employees</b>	<b>Self employed</b>	<b>All cases</b>	<b>Employees</b>	<b>Self employed</b>
<b>Based on 5 per cent sample for Great Britain<sup>2</sup></b>						
Aug-99	817.0	723.3	93.7	63.03	59.96	86.74
Nov-99	965.3	868.5	96.8	66.20	63.47	90.67
Feb-00	1,025.9	928.4	97.5	70.77	68.18	95.41
May-00	1,061.4	962.4	98.9	73.28	70.73	98.05
Aug-00	1,129.1	1,026.4	102.7	76.86	74.16	103.79
Nov-00	1,167.8	1,058.9	108.9	80.92	78.11	108.90
Feb-01	1,225.7	1,111.3	114.4	79.58	76.80	106.40
May-01	1,259.5	1,141.6	117.9	79.57	76.84	106.06
<b>Based on all awards<sup>2</sup></b>						
May-01	1,251.4	1,137.1	114.3	79.69	77.01	106.34
Aug-01	1,271.0	1,154.0	117.0	82.18	79.45	109.20
Nov-01	1,293.7	1,173.9	119.8	83.96	81.18	111.16
Feb-02	1,315.6	1,192.9	122.7	83.14	80.35	110.29

<sup>1</sup> See introduction to this section

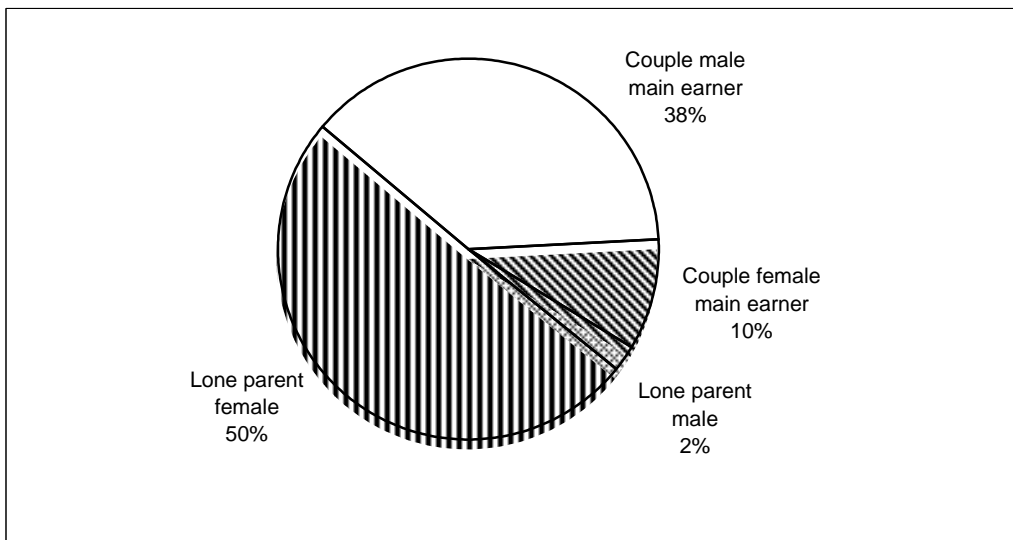
In this and other tables, the employment status is "Self employed" if the main earner has a source of income from self employment and no source of income as an employee.

**Table 2.1 : Recipient families by family type.**

	<i>Thousands - United Kingdom</i>		
	<b>All cases</b>	<b>Employees</b>	<b>Self employed</b>
<b>All cases</b>	1,315.6	1,192.9	122.7
<b>Couples</b>	624.9	533.1	91.8
Male main earner	500.6	418.1	82.5
Female main earner	124.3	115.0	9.3
<b>Lone parents</b>	690.7	659.8	30.9
Male	28.9	23.7	5.1
Female	661.8	636.1	25.7

Source: All awards

**Chart 3 : Distribution of recipient families by type.**



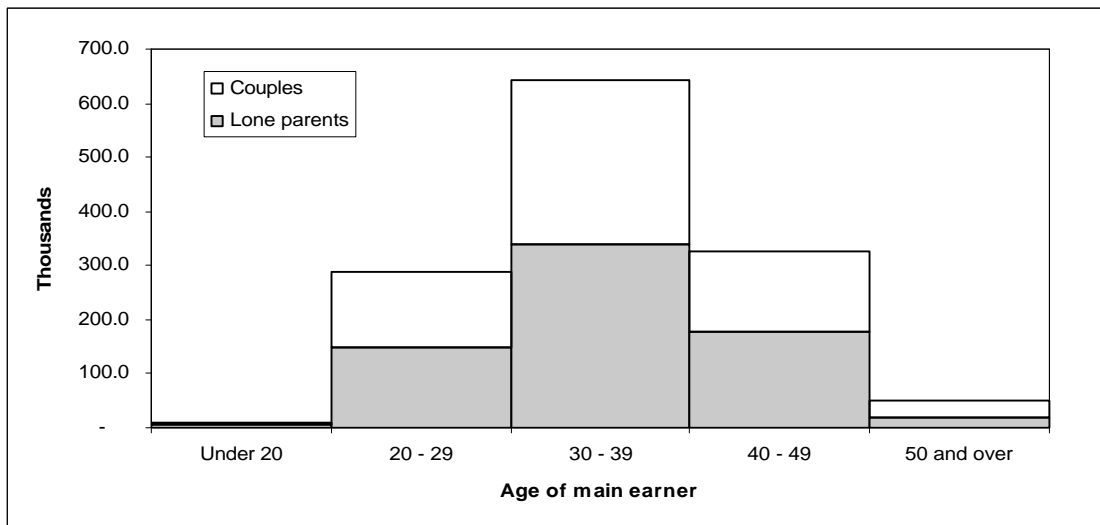
**Table 2.2 : Recipient families by family type and age of the main earner.**

*Thousands - United Kingdom*

	Age of main earner						Average age of main earner
	All cases	Under 20	20 - 29	30 - 39	40 - 49	50 and over	
<b>All cases</b>	1,315.6	8.5	287.7	643.7	325.9	49.9	35
Couples	624.9	3.2	137.5	304.5	149.4	30.4	36
Lone parents	690.7	5.3	150.2	339.2	176.5	19.5	35

*Source: All case - all awards; other columns - 5 per cent sample*

**Chart 4 : Distribution of recipient families by age of the main earner.**



**Table 3.1 : Family type of recipients, by weekly amount of award.**

*Thousands - United Kingdom*

	All cases	Couples		Lone parents			
		All couples	Male main earner	Female main earner	All lone parents	Male	Female
<b>All cases</b>	1,315.6	624.9	500.6	124.3	690.7	28.9	661.8
Under £10.00	31.0	22.6	19.8	2.8	8.4	0.9	7.5
£10.00 - £19.99	46.5	32.0	28.0	4.0	14.5	1.6	13.0
£20.00 - £29.99	59.7	38.6	33.5	5.1	21.1	2.2	18.9
£30.00 - £39.99	72.8	44.7	38.1	6.6	28.2	2.5	25.7
£40.00 - £49.99	84.0	49.0	41.4	7.6	35.1	2.7	32.3
£50.00 - £59.99	95.1	51.2	42.5	8.7	43.9	2.7	41.2
£60.00 - £69.99	103.8	50.7	41.1	9.6	53.2	2.6	50.6
£70.00 - £79.99	111.1	47.9	37.4	10.4	63.3	2.2	61.1
£80.00 - £89.99	191.4	59.4	44.0	15.4	132.0	4.0	128.0
£90.00 - £99.99	93.3	42.7	32.5	10.2	50.6	2.4	48.2
£100.00 - £119.99	207.2	77.1	56.5	20.6	130.1	2.5	127.6
£120 and over	219.7	109.3	85.9	23.3	110.4	2.6	107.8

*Source: All awards***Table 3.2 : Average weekly award by family type.**

*£ per week - United Kingdom*

	All cases	Employees	Self employed
<b>All cases</b>	83.14	80.35	110.29
<b>Couples</b>	78.19	72.61	110.59
Male main earner	76.44	69.69	110.61
Female main earner	85.25	83.21	110.40
<b>Lone parents</b>	87.62	86.60	109.40
Male	69.03	62.80	97.83
Female	88.43	87.49	111.71

*Source: All awards***Table 3.3 : Recipients of awards not subject to income taper by family type and employment status of the main earner.**

*Thousands - United Kingdom*

	All cases	Employees	Self employed
<b>All cases</b>	305.4	248.3	57.1
With 30-hour credit	52.3	11.3	41.0
Other	253.1	237.0	16.1
<b>Couples</b>	98.9	63.2	35.7
With 30-hour credit	33.7	4.5	29.2
Other	65.2	58.7	6.4
<b>Lone parents</b>	206.5	185.1	21.4
With 30-hour credit	18.5	6.8	11.7
Other	188.0	178.3	9.7

*Source: 5 per cent sample*

**Table 4.1 : Children in recipient families, by family type and employment status of the main earner.**

	<i>Thousands - United Kingdom</i>		
	<b>All cases</b>	<b>Employees</b>	<b>Self employed</b>
<b>All cases</b>	2,568.1	2,289.8	278.3
<b>Couples</b>	1,432.4	1,208.0	224.4
Male main earner	1,175.9	972.2	203.7
Female main earner	256.5	235.8	20.7
<b>Lone parents</b>	1,135.7	1,081.8	53.9
Male	45.2	37.2	8.0
Female	1,090.6	1,044.7	45.9

*Source: All awards***Table 4.2 : Average number of children in recipient families, by family type and employment status of the main earner.**

	<i>Thousands - United Kingdom</i>		
	<b>All cases</b>	<b>Employees</b>	<b>Self employed</b>
<b>All cases</b>	2.0	1.9	2.3
<b>Couples</b>	2.3	2.3	2.4
Male main earner	2.4	2.3	2.5
Female main earner	2.1	2.1	2.2
<b>Lone parents</b>	1.6	1.6	1.7
Male	1.6	1.6	1.6
Female	1.7	1.6	1.8

*Source: All awards***Table 4.3 : Children in recipient families, by family type, family size and age.**

	<i>Thousands - United Kingdom</i>				
	<b>All children</b>	<b>Age of child</b>			
		<b>0 - 5</b>	<b>6 - 10</b>	<b>11 - 15</b>	<b>16 - 18</b>
<b>All cases</b>					
<b>All sizes</b>	2,568.1	867.8	784.0	733.0	183.2
1 child	511.7	219.3	110.6	128.9	52.8
2 children	980.4	332.7	304.2	278.4	65.0
3 children	648.0	193.5	221.4	194.5	38.6
4 or more children	428.0	122.2	147.8	131.2	26.8
<b>Couples</b>					
<b>All sizes</b>	1432.4	583.0	427.6	344.7	77.1
1 child	154.4	93.0	21.2	28.4	11.8
2 children	493.0	229.7	137.4	102.0	23.9
3 children	433.5	153.1	147.2	112.2	21.1
4 or more children	351.5	107.1	121.9	102.2	20.3
<b>Lone parents</b>					
<b>All sizes</b>	1,135.7	285.7	356.6	387.5	105.9
1 child	357.3	125.4	89.9	100.9	41.1
2 children	487.4	104.2	166.5	175.7	40.9
3 children	214.5	40.7	74.2	82.1	17.5
4 or more children	76.5	15.4	25.9	28.8	6.4

*Source: All children column - all awards; other columns - 5 per cent sample*

**Table 4.4 : Recipient families, by type, size and weekly amount of award.***Thousands - United Kingdom*

	Weekly amount of award								Average weekly WFTC £ per week
	All cases	Under £20.00	£20.00 - £39.99	£40.00 - £59.99	£60.00 - £79.99	£80.00 - £99.99	£100.00 - £119.99	£120.00 and over	
<b>All cases</b>									
<b>All sizes</b>	1,315.6	77.6	132.5	179.1	215.0	284.7	207.2	219.7	83.14
1 child	511.7	40.9	70.3	92.7	109.9	164.6	18.7	14.7	65.12
2 children	490.2	28.1	46.5	63.1	73.8	82.7	147.2	48.7	82.56
3 children	216.0	7.2	13.0	19.1	25.1	28.9	30.6	92.2	102.70
4 or more children	97.6	1.3	2.7	4.2	6.2	8.5	10.6	64.1	137.27
<b>Couples</b>									
<b>All sizes</b>	624.9	54.5	83.3	100.1	98.5	102.1	77.1	109.3	78.19
1 child	154.4	23.2	32.8	34.6	27.0	35.6	0.8	-	52.62
2 children	246.5	23.4	36.0	44.4	44.2	35.7	46.9	16.1	69.09
3 children	144.5	6.7	11.9	17.1	21.5	22.8	19.9	44.6	91.55
4 or more children	79.5	1.3	2.6	4.0	5.9	8.0	9.6	48.1	131.79
<b>Lone parents</b>									
<b>All sizes</b>	690.7	23.0	49.2	79.0	116.4	182.6	130.1	110.4	87.62
1 child	357.3	17.7	37.4	58.0	82.9	129.0	18.0	14.3	70.52
2 children	243.7	4.7	10.6	18.7	29.6	47.0	100.4	32.6	96.19
3 children	71.5	0.5	1.1	2.0	3.6	6.0	10.7	47.5	125.22
4 or more children	18.1	-	-	-	-	0.5	1.0	16.0	161.29

*Source: All awards*

**Table 5.1 : Recipient families by broad occupation group of the main earner.**

	<i>Thousands - United Kingdom</i>	
	<b>All cases</b>	<b>Per cent of employed population<sup>2</sup></b>
<b>All occupations</b>	1,315.6	4.6%
<b>Major groups - SOC 2000<sup>1</sup></b>		
Managers and senior officials	14.1	0.4%
Professional occupations	30.0	0.9%
Associate professional and technical occupations	114.5	3.0%
Administrative and secretarial occupations	298.1	7.9%
Skilled trades occupations	190.7	5.6%
Personal service occupations	182.6	9.2%
Sales and customer service occupations	183.8	8.3%
Process, plant and machinery operatives	132.3	5.5%
Elementary occupations	169.6	5.0%

*Source: All occupations row - all awards; other rows - 5 per cent sample*

Notes:

1. Major groups of the 2000 version of the Standard Occupational Classification (SOC) published by the Office for National Statistics. The compilation of each major group from the code recorded for each sample WFTC recipient is shown at Appendix B.
2. For SOC 2000, the estimated number of employees and self-employed people in the major group at Winter 2001/2002, from the Labour Force Survey.

**Table 5.2 : Recipient families by family type and occupation of the main earner.***Thousands - United Kingdom*

	<b>All cases</b>	<b>Couples</b>	<b>Lone parents</b>
<b>All occupations</b>	1,315.6	624.9	690.7
<b>Managers and senior officials</b>	14.1	7.1	7.0
<b>Professional occupations</b>	30.0	10.5	19.5
<b>Associate professional and technical occupations</b>	114.5	53.5	61.0
of which:-			
Health and social welfare associate professionals.	28.6	7.7	20.9
<b>Administrative and secretarial occupations</b>	298.1	95.9	202.2
of which:-			
Administrative officers grades below EO in the Civil Service and local government	31.0	10.6	20.3
Clerks and cashiers	117.0	39.1	77.9
Receptionists and telephonists	27.4	7.5	19.9
Secretaries and typists	28.2	8.1	20.1
Other clerical occupations	80.6	24.3	56.4
<b>Skilled trades occupations</b>	190.7	129.2	61.5
of which:-			
Metal working, skilled workers.	32.8	18.8	14.0
Construction trades, skilled workers.	45.7	35.0	10.7
Chefs and cooks	32.1	18.0	14.0
<b>Personal service occupations</b>	182.6	59.1	123.5
of which:-			
Health and childcare occupations.	131.7	40.9	90.8
Domestic staff	33.2	13.2	20.0
<b>Sales and customer service occupations</b>	183.8	71.7	112.0
of which:-			
Sales assistants	144.6	53.4	91.2
Sales occupations.	34.3	15.4	18.9
<b>Process, plant and machinery operatives</b>	132.3	98.3	34.0
of which:-			
Assemblers/lineworkers on electrical/electronic goods, cars, packers, bottlers, graders, sorters etc.	37.6	23.3	14.3
Transport and machinery operatives.	33.8	27.1	6.7
Taxi - drivers.	30.9	27.5	3.3
<b>Elementary occupations</b>	169.6	99.7	69.9
of which:-			
Construction occupations, unskilled workers	21.3	19.0	2.3
Cleaners, domestics, window cleaners and road sweepers	50.5	22.4	28.0

*Source: All occupations row - all awards; other rows - 5 per cent sample*

Note: Only occupation groups with more than 20,000 WFTC awards are listed in this table. Estimates for smaller groups are available on request. See the full list at Appendix B.

**Table 5.3 : Average award by family type and occupation of the main earner.***£ per week - United Kingdom*

	All cases	Couples	Lone parents
<b>All occupations</b>	83.14	78.19	87.62
<b>Managers and senior officials</b>	72.26	71.87	72.66
<b>Professional occupations</b>	75.98	69.79	79.32
<b>Associate professional and technical occupations</b>	74.42	67.09	80.85
of which:-			
Health and social welfare associate professionals.	74.46	64.80	78.01
<b>Administrative and secretarial occupations</b>	77.86	68.08	82.50
of which:-			
Administrative officers grades below EO in the Civil Service and local government	70.15	59.25	75.83
Clerks and cashiers	80.49	71.41	85.04
Receptionists and telephonists	81.75	69.75	86.27
Secretaries and typists	74.69	67.00	77.80
Other clerical occupations	77.03	65.98	81.78
<b>Skilled trades occupations</b>	84.86	82.55	89.71
of which:-			
Metal working, skilled workers.	82.49	77.38	89.32
Construction trades, skilled workers.	82.25	79.79	90.31
Chefs and cooks	95.13	96.82	92.96
<b>Personal service occupations</b>	87.16	75.37	92.80
of which:-			
Health and childcare occupations.	85.86	73.48	91.44
Domestic staff	88.46	78.36	95.16
<b>Sales and customer service occupations</b>	88.17	79.75	93.56
of which:-			
Sales assistants	88.24	77.80	94.35
Sales occupations.	86.65	83.42	89.29
<b>Process, plant and machinery operatives</b>	84.66	84.77	84.36
of which:-			
Assemblers/lineworkers on electrical/electronic goods, cars, packers, bottlers, graders, sorters etc.	73.68	68.60	81.97
Transport and machinery operatives.	74.76	73.34	80.49
Taxi - drivers.	117.24	119.15	101.36
<b>Elementary occupations</b>	87.45	81.30	96.21
of which:-			
Construction occupations, unskilled workers	77.50	77.23	79.73
Cleaners, domestics, window cleaners and road sweepers	95.08	87.67	101.02

*Source: All occupations row - all awards; other rows - 5 per cent sample*

Note: Only occupation groups with more than 20,000 WFTC awards are listed in this table.  
 Estimates for smaller groups are available on request. See the full list at Appendix B.

**Table 5.4 : Recipient families by employment status and occupation of the main earner.***Thousands - United Kingdom*

	<b>All cases</b>	<b>Employees</b>	<b>Self employed</b>
<b>All occupations</b>	1,315.6	1,192.9	122.7
<b>Managers and senior officials</b>	14.1	12.2	1.9
<b>Professional occupations</b>	30.0	27.9	2.2
<b>Associate professional and technical occupations</b>	114.5	106.8	7.7
of which:-			
Health and social welfare associate professionals.	28.6	27.7	0.9
<b>Administrative and secretarial occupations</b>	298.1	293.9	4.2
of which:-			
Administrative officers grades below EO in the Civil Service and local government	31.0	30.8	-
Clerks and cashiers	117.0	116.0	0.9
Receptionists and telephonists	27.4	27.2	-
Secretaries and typists	28.2	27.4	0.9
Other clerical occupations	80.6	79.6	1.1
<b>Skilled trades occupations</b>	190.7	149.7	41.0
of which:-			
Metal working, skilled workers.	32.8	28.8	4.0
Construction trades, skilled workers.	45.7	29.3	16.4
Chefs and cooks	32.1	29.9	2.2
<b>Personal service occupations</b>	182.6	168.8	13.8
of which:-			
Health and childcare occupations.	131.7	125.5	6.2
Domestic staff	33.2	31.9	1.3
<b>Sales and customer service occupations</b>	183.8	175.4	8.3
of which:-			
Sales assistants	144.6	143.7	1.0
Sales occupations.	34.3	29.2	5.2
<b>Process, plant and machinery operatives</b>	132.3	104.7	27.5
of which:-			
Assemblers/lineworkers on electrical/electronic goods, cars, packers, bottlers, graders, sorters etc.	37.6	37.2	-
Transport and machinery operatives.	33.8	32.4	1.3
Taxi - drivers.	30.9	6.0	24.9
<b>Elementary occupations</b>	169.6	153.5	16.1
of which:-			
Construction occupations, unskilled workers	21.3	17.8	3.5
Cleaners, domestics, window cleaners and road sweepers	50.5	44.8	5.7

*Source: All occupations row - all awards; other rows - 5 per cent sample*

Note: Only occupation groups with more than 20,000 WFTC awards are listed in this table. Estimates for smaller groups are available on request. See the full list at Appendix B.

**Table 5.5 : Average award by employment status and occupation of the main earner.***£ per week - United Kingdom*

	All cases	Employees	Self employed
<b>All occupations</b>	83.14	80.35	110.29
<b>Managers and senior officials</b>	72.27	65.78	114.51
<b>Professional occupations</b>	75.98	73.64	106.10
<b>Associate professional and technical occupations</b>	74.42	72.09	106.85
of which:-			
Health and social welfare associate professionals.	74.46	73.92	92.00
<b>Administrative and secretarial occupations</b>	77.85	77.46	105.55
of which:-			
Administrative officers grades below EO in the Civil Service and local government	70.15	70.07	-
Clerks and cashiers	80.49	80.30	103.50
Receptionists and telephonists	81.75	81.60	-
Secretaries and typists	74.69	73.73	104.46
Other clerical occupations	77.02	76.62	106.45
<b>Skilled trades occupations</b>	84.86	79.29	105.18
of which:-			
Metal working, skilled workers.	82.49	78.81	108.86
Construction trades, skilled workers.	82.25	71.33	101.73
Chefs and cooks	95.13	93.67	114.86
<b>Personal service occupations</b>	87.16	85.35	109.38
of which:-			
Health and childcare occupations.	85.87	84.50	113.35
Domestic staff	88.46	87.48	112.04
<b>Sales and customer service occupations</b>	88.17	86.97	113.49
of which:-			
Sales assistants	88.24	88.18	97.61
Sales occupations.	86.65	81.33	116.65
<b>Process, plant and machinery operatives</b>	84.66	74.52	123.24
of which:-			
Assemblers/lineworkers on electrical/electronic goods, cars, packers, bottlers, graders, sorters etc.	73.67	73.24	-
Transport and machinery operatives.	74.76	73.74	99.46
Taxi - drivers.	117.25	85.35	124.95
<b>Elementary occupations</b>	87.44	85.74	103.64
of which:-			
Construction occupations, unskilled workers	77.50	73.30	98.97
Cleaners, domestics, window cleaners and road sweepers	95.08	93.57	106.99

*Source: All occupations row - all awards; other rows - 5 per cent sample*

Note: Only occupation groups with more than 20,000 WFTC awards are listed in this table. Estimates for smaller groups are available on request. See the full list at Appendix B.

**Table 6.1 : Recipient families by family type, and by employment status, by gross weekly earnings of the main earner.***Thousands - United Kingdom*

	All cases	Couples	Lone parents	Employees	Self employed
<b>All cases</b>	1,315.6	624.9	690.7	1,192.9	122.7
Under £40	36.8	17.4	19.4	13.8	23.1
£40 - £79.99	181.6	63.6	118.0	153.5	28.1
£80 - £119.99	259.3	89.4	169.9	227.6	31.6
£120 - £159.99	190.0	72.3	117.7	172.0	18.0
£160 - £199.99	164.8	80.0	84.8	156.0	8.8
£200 - £249.99	197.0	114.4	82.5	190.2	6.7
£250 - £299.99	150.0	96.6	53.4	146.3	3.7
£300 and over	136.3	91.4	44.9	133.6	2.7
Average (£ per week)	172.40	194.50	152.41	179.50	103.39

*Source: All cases row: All award; other rows: 5 per cent sample***Table 6.2 : Recipient families by family type, and by employment status and hours worked by the main earner.***Thousands - United Kingdom*

	All cases	Number of hours normally worked, per week, by main earner						Average normal weekly hours worked
		16 < 20	20 < 24	24 < 30	30 < 36	36 < 40	40 and over	
<b>All cases</b>	1,315.6	258.6	174.3	121.9	202.3	262.5	296.0	30.7
Couples	624.9	67.9	47.3	35.7	83.0	151.9	239.1	35.0
Lone parents	690.7	190.7	127.0	86.3	119.2	110.6	56.9	26.8
<b>Employees</b>	1,192.9	244.9	166.6	116.6	172.1	254.3	238.4	30.1
Couples	533.1	61.9	43.2	32.5	60.7	145.4	189.4	34.4
Lone parents	659.8	183.0	123.4	84.2	111.4	108.9	49.0	26.6
<b>Self employed</b>	122.7	13.6	7.7	5.3	30.2	8.3	57.6	36.5
Couples	91.8	6.0	4.1	3.2	22.3	6.6	49.6	38.5
Lone parents	30.9	7.6	3.6	2.1	7.9	1.7	8.0	30.4

*Source: All awards***Table 6.3 : Awards with the 30-hour credit, by family type and employment status of the main earner.***Thousands - United Kingdom*

	All cases	Employees	Self employed
<b>All cases</b>	773.5	675.6	98.0
<b>Couples</b>	486.7	406.3	80.4
Male main earner	424.6	351.6	72.9
Female main earner	62.2	54.7	7.5
<b>Lone parents</b>	286.8	269.2	17.6
Male	22.3	18.5	3.9
Female	264.5	250.8	13.7

*Source: All awards*

**Table 7.1 : Recipient couples by whether the partner of the main earner is working.**

*Thousands - United Kingdom*

	Number of couples (000's)	Average award £ per week	Average partner's net earnings <sup>1</sup> £ per week
<b>All Couples</b>	624.9	78.19	11.64
Partner not working	506.4	83.20	-
Partner working	118.5	56.78	71.00

*Source: Overall number and average award - all awards; other figures - 5 per cent sample*

Notes:

1. Net earnings are after deductions for tax, national insurance, and 1/2 pension contributions.

**Table 7.2 : Recipient families whose incomes include social security benefits which are brought to account, by family type.**

*Thousands - United Kingdom*

	All recipients	Couples	Lone parents
<b>Pensions:</b>			
Retirement pension	0.9	0.8	-
Bereavement / widow's benefit	5.3	-	5.3
<b>Unemployment related benefits:</b>			
Jobseeker's allowance	8.4	8.4	-
<b>Sickness and disability benefits:</b>			
Incapacity benefit	20.7	20.7	-
Severe disablement allowance	2.4	2.4	-
Industrial injuries disablement benefit	3.2	2.8	-
War disablement pension	1.0	1.0	-
<b>Carer benefits:</b>			
Invalid care allowance	26.7	23.7	3.0
<b>Others:</b>	0.8	-	0.6

*Source: 5 per cent sample*

Note: Certain benefits are excluded as they are not brought to account when calculating the level of award. Examples are Child benefit, Housing benefit, Council tax benefit and Disability living allowance.

**Table 7.3 : Recipient families whose incomes include other income which is brought to account, by family type.***Thousands - United Kingdom*

	All cases	Couples		Lone parents
		Male main earner	Female main earner	
<b>Total</b> (one or more types)	16.6	7.8	3.3	5.5
Benefits in kind	1.1	0.8	-	-
Rent and others	15.4	7.0	3.2	5.1

*Source: 5 per cent sample***Table 7.4 : Recipient families with savings over £3,000, by family type.***Thousands - United Kingdom*

	Total	Total		On maximum awards		On income taper	
		Savings over £3,000 to £5,000	Savings over £5,000 to £8,000	Savings over £3,000 to £5,000	Savings over £5,000 to £8,000	Savings over £3,000 to £5,000	Savings over £5,000 to £8,000
<b>All cases</b>	19.4	11.7	7.8	1.2	0.7	10.4	7.1
Couples	11.2	6.7	4.5	-	-	6.4	4.2
Lone Parents	8.2	5.0	3.3	1.0	-	4.0	2.9
<b>Employees</b>	16.6	10.2	6.4	0.9	-	9.3	6.1
Couples	9.0	5.5	3.5	-	-	5.4	3.4
Lone Parents	7.6	4.7	2.9	0.7	-	3.9	2.7
<b>Self employed</b>	2.9	1.5	1.4	-	-	1.1	1.0
Couples	2.2	1.2	1.0	-	-	1.0	0.8
Lone Parents	0.7	-	-	-	-	-	-

*Source: 5 per cent sample*

**Table 8.1 : Recipient families with childcare tax credit, by family type.**

*Thousands - United Kingdom*

	All cases	Extra WFTC received			
		Up to £28.00	£28.00 - £41.99	£42.00 - £69.99	£70 and above
<b>All cases</b>	160.2	69.3	28.3	40.6	22.0
Lone parents	143.6	60.5	25.0	37.5	20.6
Couples	16.6	8.9	3.3	3.0	1.4
Average extra amount of Working Families' Tax Credit (£ per week)	39.22	14.92	35.02	55.49	91.14

*Source: All cases column - all awards; other columns - 5 per cent sample*

**Table 8.2 : Recipient families with a disallowed claim for childcare tax credit.**

*Thousands - United Kingdom*

	Disallowed claim for childcare tax credit
<b>All disallowed cases</b>	7.1
No child under 15 (or 16 if disabled)	0.9
Couple: only one parent working at least 16 hours per week	4.6
No approved childcare	1.6

*Source: 5 per cent sample*

**Table 8.3 : Recipient families with childcare tax credit, by amount paid for childcare and family type.***Thousands - United Kingdom*

	All cases	Family type	
		Lone parents	Couples
<b>All cases</b>	160.2	143.6	16.6
Up to £10.00	10.2	9.3	0.9
£10.01 - £20.00	20.4	18.8	1.5
£20.01 - £30.00	18.4	16.8	1.6
£30.01 - £40.00	15.5	14.0	1.5
£40.01 - £50.00	15.0	13.2	1.8
£50.01 - £60.00	13.6	12.2	1.5
£60.01 - £70.00	11.9	10.5	1.5
£70.01 - £80.00	10.5	9.3	1.1
£80.01 - £90.00	9.7	8.6	1.1
£90.01 - £100.00	10.3	9.2	1.2
£100.01 - £120.00	11.9	10.6	1.3
£120.01 - £140.00	5.6	4.9	0.7
Over £140.00	7.0	6.2	0.9
Average allowed childcare charges (£ per week)	59.56	59.00	64.78

*Source: All cases row - all awards; other rows - 5 per cent sample***Table 8.4 : Recipient families with childcare tax credit, by type of childcare used and family type.***Thousands - United Kingdom*

	All cases	Family type	
		Lone parents	Couples
<b>Total</b>	160.2	143.6	16.6
Registered childminder only	54.0	49.1	4.8
Nursery only	56.8	48.7	8.3
Other approved childcare	26.4	24.9	1.5
More than one type	9.9	8.8	1.2

*Source: Total row - all awards; other rows - 5 per cent sample*

**Table 9.1 : Recipient families by continuous duration on award.***Thousands - United Kingdom*

	All cases	Couples	Lone parents
<b>All cases</b>	1,315.6	624.9	690.7
less than 1 month	74.5	43.1	31.4
1-2 months	52.9	29.4	23.5
2-3 months	37.9	22.1	15.8
3-4 months	68.7	35.3	33.4
4-5 months	62.1	32.1	29.9
5 months - 26 weeks	61.2	30.2	31.0
<b>less than 26 weeks</b>	357.3	192.2	165.0
26 weeks - 7 months	36.9	18.1	18.8
7-8 months	30.4	14.7	15.6
8-9 months	34.1	16.1	18.0
9-10 months	42.2	20.3	21.9
10-11 months	36.5	17.6	18.9
11 months - 52 weeks	38.0	19.8	18.2
<b>less than 52 weeks</b>	575.4	298.8	276.4
52 weeks - 18 months	175.0	81.1	93.8
18-24 months	141.6	63.7	77.9
<b>52 weeks - 2 years</b>	316.6	144.8	171.7
<b>2-3 years</b>	202.9	85.8	117.1
<b>3-4 years</b>	78.9	31.8	47.2
<b>4 years and over</b>	141.9	63.7	78.2
<b>Average duration on FC/WFTC (months)</b>	21.6	20.4	22.7

*Source: 5 per cent sample*

Note. Duration months are defined by dividing the number of days between the start date of the first award and the reference date by the average number of days in a month.

## Appendix A : Sampling error

Some figures contained in this publication are based on a 5% sample of all WFTC awards dealt with by the GB office, as indicated in the source descriptors for each table. The sample is drawn to represent the characteristics of all recipients on the WFTC system.

Therefore, if the number of cases in a sample with characteristic A is 500, we can say that the estimated number of recipients with characteristic A on the WFTC system is equal to 500 multiplied by 20, that is, 10,000 cases.

The sample which has been taken is just one of many different samples which could be taken, therefore the total calculated number of recipients with characteristic A is only an estimate of the actual number of recipients. If another sample had been taken then the estimate for the same characteristic may have been slightly different.

The table overleaf shows the amount of variation that can be expected from the estimated number of recipients with a certain characteristic.

For example, if from a 5% sample there are 500 recipients with characteristic A then the estimated number of recipients in the population with the same characteristic is 10,000. We could reasonably expect the actual figure to lie between 9,150 and 10,850.

### Formula

Two formulae are used to calculate the standard error and the associated confidence intervals. For samples with less than 30 cases the binomial distribution is used to calculate the standard error. For samples with greater than 30 cases the normal approximation to the binomial is used. The normal approximation formula used to calculate the standard error is:

$\sqrt{(1-F)S} \frac{1}{F}$ , where  $F$  is the sampling factor (e.g. 0.05 for a 5% sample) and  $S$  is the number of sample cases with the characteristic.

In an example where there were 50 sample cases with characteristic A taken from a sample representing 5% of the population, the standard error is:

$$\sqrt{(1-0.05)50} \frac{1}{0.05} = 137.8... \approx 138$$

There is a 95% probability that the actual population value falls within 1.96 standard errors of the grossed up sample value. For the above example this would be:

$$(50 / 0.05) \pm 1.96 \times 138 = (730, 1270)$$

This range is known as the 95% confidence interval.

Please note that this method can only be applied to estimates of number of recipients and not to estimating the sampling error associated with averages such as average weekly award etc.

**Table A1 : Confidence intervals for a 5% sample**

<b>Estimated value</b>	<b>95% confidence interval</b>	<b>Confidence interval as a % of the estimate</b>
500	328 to 732	.
1,000	± 270	± 27.0%
2,500	± 427	± 17.1%
5,000	± 604	± 12.1%
10,000	± 850	± 8.5%
25,000	± 1350	± 5.4%
50,000	± 1910	± 3.8%
100,000	± 2700	± 2.7%
1,000,000	± 9000	± 0.9%

## Appendix B : Occupation codes

### Standard Occupational Classification, 2000

Showing the arrangements of codes used to classify main earners between the major groups.

#### **1. MANAGERS AND SENIOR OFFICIALS**

**Managers and proprietors in the service industries:** including estate managers, garage managers, restaurant managers, publicans, hotel managers etc.

#### **2. PROFESSIONAL OCCUPATIONS**

**Includes** health, teaching, business, finance and legal professionals along with senior scientists.

#### **3. ASSOCIATE PROFESSIONAL AND TECHNICAL OCCUPATIONS**

**Scientific technicians;** laboratory, engineering, electrical technicians etc.

**Surveyors and Inspectors.**

**Computer analysts, ship/aircraft officers (non military), air traffic controllers, legal, business and financial associate professional;** includes personnel, ship officers, underwriters etc.

**Health and social welfare associate professionals;** includes nurses, youth workers, health and safety officers etc.

**Military personnel - NCO's and other ranks.**

**Protective Service occupations;** police, fire, traffic wardens, prison wardens etc.

**Literary, artistic and sports professionals.**

**Buyers and brokers.**

**Sales representatives**

**Other,** includes trainers, driving Instructors etc.

#### **4. ADMINISTRATIVE AND SECRETARIAL OCCUPATIONS**

**Senior and middle managers in large organisations,** e.g. EO and above in the Civil Service, officers in the military, bank management etc.

**Administrative officers grades below EO in Civil Service / local government.**

**Clerks and cashiers.**

**Receptionists and telephonists.**

**Secretaries and typists.**

**Other clerical occupations;** data processing, office machine operators etc.

#### **5. SKILLED TRADES OCCUPATIONS**

**Farmers.**

**Gardeners.**

**Metal working, skilled workers;** machine setters, sheet metal workers, plumbers, welders etc.

**Vehicle trades;** mechanics, coach builders, panel beaters, paint sprayers, tyre/exhaust fitters.

**Electrical/electronic trades;** electricians, radio, TV/video engineer, computer engineer etc.

**Construction trades, skilled workers;** bricklayers, painters and decorators, scaffolders etc.

**Textile trades.**

**Printing trades;** print finishers, bookbinders, screen printers etc.

**Food preparation trades;** butchers, bakers, poultry dressers etc.

**Chefs and cooks**

**Other;** glass and ceramic workers, piano tuners, musical instrument makers etc.

#### **6. PERSONAL SERVICE OCCUPATIONS**

**Health and childcare occupations;** assistants and nursery nurses, care assistants, ambulance staff etc.

**Travel attendants;** including flight attendants and railway staff.

**Hairdressers and beauticians.**

**Domestic staff;** housekeepers, caretakers, launderers, dry cleaners etc.

### **7. SALES AND CUSTOMER SERVICE OCCUPATIONS**

**Sales assistants;** check-out operators, petrol pump attendants, shelf fillers etc.

**Sales occupations;** telephone sales, merchandisers and window dressers etc.

**Mobile, market and door to door sales and agents;** roundsmen/women, street market traders, scrap metal merchants etc.

### **8. PROCESS, PLANT AND MACHINERY OPERATIVES**

**Food, drink and tobacco process operatives;** bakery, confectionery, brewery.

**Textile and tannery process operatives.**

**Chemical and plastic process operatives.**

**Metal processing.**

**Metal working, unskilled workers.**

**Plant operatives;** pipe layers, woodworking machine operatives. water and sewerage plant attendants etc.

**Assemblers/lineworkers on electrical/electronic goods, cars, packers, bottlers, graders, sorters etc.**

**Transport and machinery operatives;** bus driver/inspectors, lorry drivers, railway workers etc.

**Taxi drivers.**

### **9. ELEMENTARY OCCUPATIONS**

**Other agricultural, forestry and fishing occupations (not farmers or managers);** farm, fishing and forestry workers etc.

**Woodworking trades.**

**Construction occupations, unskilled workers;** building trade mates, paviors, road and rail construction workers etc.

**Other occupations in mining and manufacturing;** labourers in mining, engineering, foundries, manufacturing processes etc.

**Postal workers;** mail sorters, messengers and couriers.

**Hotel porters, kitchen porters, catering assistants, counter hands etc.**

**Other transport occupations;** dockers, porters, refuse collectors, car park attendants etc.

**Waiters and waitresses.**

**Bar staff excluding cleaners.**

**Cleaners, domestics, window cleaners and road sweepers.**

**Security guards.**

Note: The occupations covered by some of the codes to which individual main earners are coded span more than one major group in SOC 2000. Such codes have been allocated to the major group with the largest number in employment nationally. For example, the definition of "Sales Assistants" covers occupations in both major groups 7 and 9. Nationally, however, the majority of those in employment covered by "Sales Assistants" are in occupations falling within major group 7. "Sales Assistants" has therefore been allocated to major group 7.



# Working Families' Tax Credit

## Rates and thresholds, 1999-00 to 2002-03<sup>1</sup>

		1999-00	2000-01	2001-02	2002-03
Basic tax credit	£ per week	52.30	53.15	59.00 <sup>8</sup>	62.50 <sup>10</sup>
30-hour tax credit	£ per week	11.05	11.25	11.45	11.65
Child tax credit					
Under 11	£ per week	19.85	25.60 <sup>7</sup>	26.00	26.45
11-16 <sup>2</sup>	£ per week	20.90	25.60 <sup>7</sup>	26.00	26.45
16-18 <sup>2</sup>	£ per week	25.95	26.35	26.75	27.20
Disabled child tax credit <sup>3</sup>	£ per week	-	22.25	30.00	35.50
Enhanced disability tax credit					
Lone parent or couple	£ per week	-	-	16.00	16.25
Child <sup>4</sup>	£ per week	-	-	41.05	46.75
Childcare tax credit					
Maximum costs allowed					
1 child <sup>5</sup>	£ per week	100.00	100.00	135.00 <sup>9</sup>	135.00
2+ children <sup>5</sup>	£ per week	150.00	150.00	200.00 <sup>9</sup>	200.00
Percentage of allowed childcare costs in credit		70%	70%	70%	70%
Savings					
Amount disregarded	£	3,000	3,000	3,000	3,000
£1 per week income assumed per additional:	£	250	250	250	250
Upper limit	£	8,000	8,000	8,000	8,000
Reduction of award through income <sup>6</sup>					
Income threshold - lone parent or couple	£ per week	90.00	91.45	92.90	94.50
Income taper rate		55%	55%	55%	55%
Minimum award	£ per week	0.50	0.50	0.50	0.50

### Notes:

- <sup>1</sup> The rates apply to awards starting from the first Tuesday after 5 April in each year, unless otherwise stated.
- <sup>2</sup> These rates apply to awards starting from the September following the child's relevant birthday.
- <sup>3</sup> Payable in addition to the child tax credit. Available only in awards starting from October 2000.
- <sup>4</sup> Payable instead of the disabled child tax credit.
- <sup>5</sup> Number of children for whom eligible childcare costs are incurred.
- <sup>6</sup> Income is net of tax, national insurance contributions and half of pension contributions, and excludes Child benefit, Housing benefit, Council tax benefit, maintenance and investment income. The award is reduced by the excess of income over the threshold, multiplied by the income taper rate.
- <sup>7</sup> For awards starting from 6 June 2000. £21.25 for awards starting during April and May 2000
- <sup>8</sup> For awards starting from 5 June 2001. £5.00 lower for awards starting during April and May 2001
- <sup>9</sup> For awards starting from 5 June 2001. The 2000-01 level for awards starting during April and May 2001.
- <sup>10</sup> For awards starting from 4 June 2002. £2.50 lower for awards starting during April and May 2002

