



HM Revenue  
& Customs

**HM REVENUE & CUSTOMS**  
Analysis Team

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**Child and Working Tax Credits  
Statistics**

**April 2010**

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Contact point for enquiries:-

Child and Working Tax Credits Statistics  
HM Revenue & Customs  
Room 2e/10  
100 Parliament Street  
London  
SW1A 2BQ  
☎ : 020 - 7147 3067  
E-mail : ar\_tcasp.ir.sh@gtnet.gov.uk

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

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**See the Introduction for changes to the tables since December 2006**

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☎ : 0845 601 3034

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

# Child and Working Tax Credits Statistics

April 2010

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## Main aggregates

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

Table 2.1 shows that, on 1 April 2010:

6.3 million families, containing 10.0 million children, were tax credit recipients or were receiving the equivalent child support through benefits;

These families comprised:

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

1.5 million in which no adult was in work

1.9 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

1.5 million in work receiving the family element of CTC

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

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

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

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

Later tables show that:

489 thousand families were benefiting from the childcare element of WTC; they were receiving an average of £70 per week help with their childcare costs; (table 4.4)

125 thousand families were benefiting from the disabled worker element of WTC; (table 5.1)

484 thousand families receiving CTC were benefiting from the baby addition to the family element (table 3.2);

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**Table 1.1 : Families receiving CTC or WTC, or with children and receiving out of work benefits, July 2003 to April 2010.**

	Total <sup>1</sup>	Out of work <sup>1</sup>	In work				Total
	In receipt		With Children			With WTC only	
			With WTC and CTC	With CTC only			
				More than family element	Family element or less		
	-----millions-----		-----thousands-----				
11 Jul 2003	5.5	1.4	1,465	647	1,851	121	4,084
3 Oct 2003	5.7	1.4	1,481	663	1,934	200	4,278
5 Jan 2004	5.9	1.4	1,548	687	1,973	215	4,423
5 Apr 2004	6.0	1.4	1,589	704	2,013	235	4,541
3 Dec 2004	5.9	1.4	1,492	694	2,075	258	4,519
5 Apr 2005	6.0	1.4	1,531	711	2,115	282	4,639
5 Dec 2005	5.9	1.3	1,497	697	2,024	320	4,538
3 Apr 2006	6.0	1.4	1,565	684	2,033	319	4,601
2 Dec 2006	5.9	1.4	1,596	657	1,951	323	4,526
	-----thousands-----						
3 Apr 2007	6,017	1,398	1,645	665	1,966	343	4,619
4 Dec 2007	5,886	1,345	1,650	658	1,882	352	4,541
5 Apr 2008	6,043	1,383	1,715	671	1,898	376	4,660
5 Dec 2008	6,019	1,389	1,763	679	1,763	426	4,630
1 Apr 2009	6,131	1,418	1,804	688	1,766	455	4,714
1 Dec 2009	6,174	1,463	1,870	703	1,627	511	4,712
1 Apr 2010	6,304	1,492	1,910	718	1,635	548	4,811

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 late information, including in particular incomes and other details reported during the following tax year finalisation.

<sup>1</sup> For dates up to December 2006, these numbers do not fall under National Statistics. They include both 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 introduction.

**Table 2.1 Recipient families, couples and single adults and their children.**

	Families			Thousands
	Total	Couples	Singles	Number of children in recipient families
<b>All families</b>				
Total	6,303.6	3,605.1	2,698.5	10,195.2
With children	5,755.5	3,450.5	2,304.9	10,195.2
Other	548.3	154.6	393.7	-
<b>Out of work families with children</b>				
Total	1,492.3	388.8	1,103.5	2,842.5
Receiving CTC	1,333.3	346.5	986.7	2,502.5
Maximum award <sup>1</sup>	1,285.6	309.0	976.6	2,422.3
Tapered	47.7	37.5	10.1	80.2
Receiving family premia in benefits <sup>2</sup>	159.0	42.3	116.7	340.0
<b>In work families</b>				
Total	4,811.4	3,216.3	1,595.1	7,352.7
With children	4,263.2	3,061.7	1,201.4	7,352.7
Receiving WTC <sup>3</sup> and CTC	1,909.6	908.5	1,001.1	3,392.0
Maximum award <sup>1</sup>	660.5	238.4	422.2	1,222.2
Tapered	1,249.1	670.1	578.9	2,169.8
Receiving CTC only	2,353.5	2,153.2	200.2	3,960.6
More than family element	718.1	612.6	105.5	1,476.9
Family element	1,480.5	1,388.1	92.4	2,221.0
Less than family element	154.8	152.5	2.3	262.6
No children (receiving WTC only)	548.3	154.6	393.7	-
Maximum award <sup>1</sup>	178.5	27.9	150.6	-
Tapered	369.8	126.7	243.1	-

<sup>1</sup> Where the award is not reduced through tapering, either because the family is passported to maximum CTC through receipt of out of work benefits, or because the annual income is below the relevant first threshold. See the Technical Note.

<sup>2</sup> See the Introduction. Not tapered.

<sup>3</sup> Includes 97.2 thousand families (62.7 thousand couples and 34.5 thousand singles) where the WTC entitlement is less than or equal to the childcare element and is therefore paid together with CTC.

**Table 3.1 Recipient families: ages and genders of adults.***Thousands*

	All families	Out of work families	In-work families					Without children receiving WTC
			Total	With children				
				Receiving WTC and CTC	Receiving CTC only			
					More than family element	Family element		
<b>Couples</b>								
Age of eldest adult <sup>1</sup>								
Under 20	2.7	1.7	1.0	1.0	-	-	-	-
20-24	63.6	18.0	45.6	32.1	7.2	6.0	0.1	0.2
25-29	245.5	36.4	209.1	98.3	42.4	58.8	3.3	6.4
30-34	471.9	49.1	422.8	151.8	90.5	156.0	19.0	5.6
35-39	702.9	65.7	637.2	185.7	141.8	269.2	35.4	5.2
40-49	1,488.5	132.6	1,356.0	324.9	262.5	666.7	73.6	28.3
50-59	522.4	58.0	464.4	101.2	61.2	210.4	19.9	71.7
60 and over	107.6	27.4	80.3	13.5	7.1	21.1	1.4	37.2
Total	3,605.1	388.8	3,216.3	908.5	612.6	1,388.1	152.5	154.6
Female sole worker <sup>2</sup>	-	-	291.7	138.0	45.1	66.0	3.4	39.2
Male sole worker <sup>2</sup>	-	-	1,331.0	517.4	292.5	416.4	33.7	71.0
Both adults in work <sup>2</sup>	-	-	1,593.7	253.2	275.0	905.7	115.4	44.4
<b>Singles</b>								
Age								
Under 20	39.1	35.1	4.0	3.7	-	-	-	0.3
20-24	237.6	165.9	71.7	67.3	0.5	-	-	3.8
25-29	389.4	187.1	202.3	134.4	3.6	1.5	-	62.8
30-34	394.5	174.5	220.0	159.4	9.8	5.8	-	44.8
35-39	467.2	186.3	281.0	203.1	21.6	14.9	0.4	41.1
40-49	873.5	276.6	596.9	367.4	58.7	54.4	1.5	114.9
50-59	264.9	65.3	199.6	63.9	10.9	15.3	0.3	109.2
60 and over	32.3	12.7	19.6	2.0	0.3	0.5	-	16.8
Total	2,698.5	1,103.5	1,595.1	1,001.1	105.5	92.4	2.3	393.7
Female	2,222.2	898.4	1,323.8	942.9	92.3	76.7	1.8	210.2
Male	476.3	205.0	271.2	58.2	13.2	15.8	0.6	183.5

<sup>1</sup> For out of work families receiving their child support via benefits, the age of the Child Benefit claimant.<sup>2</sup> "Worker" here means an adult working for at least 16 hours per week.



**Table 3.2 Recipient families with children, by family size; ages of children.**

Thousands

	All families	Out of work families	In-work families				
			Total	Receiving WTC and CTC	Receiving CTC only		
					More than family element	Family element	Less than family element
<b>Family size.</b>							
<b>All families</b>							
One child	2,682.2	680.4	2,001.8	903.9	198.1	832.1	67.7
Two children	2,102.6	464.9	1,637.7	667.1	337.7	563.3	69.6
Three children	691.6	220.2	471.2	240.0	137.9	78.4	14.9
Four children	199.4	83.8	115.5	71.5	35.3	6.4	2.3
Five or more children	79.7	42.9	36.7	27.1	9.0	0.2	0.4
<b>Total</b>	<b>5,755.5</b>	<b>1,492.3</b>	<b>4,263.0</b>	<b>1,909.6</b>	<b>718.1</b>	<b>1,480.5</b>	<b>154.8</b>
<b>Couples</b>							
One child	1,430.8	142.0	1,288.8	327.2	140.0	755.4	66.2
Two children	1,386.4	125.0	1,261.4	344.6	299.2	548.7	68.9
Three children	451.8	71.1	380.8	158.2	130.4	77.5	14.7
Four children	129.4	31.4	98.0	55.1	34.2	6.4	2.3
Five or more children	52.1	19.3	32.8	23.4	8.8	0.2	0.4
<b>Total</b>	<b>3,450.5</b>	<b>388.8</b>	<b>3,061.7</b>	<b>908.5</b>	<b>612.6</b>	<b>1,388.1</b>	<b>152.5</b>
<b>Singles</b>							
One child	1,251.4	538.5	713.0	576.7	58.1	76.8	1.4
Two children	716.2	339.9	376.3	322.5	38.5	14.6	0.7
Three children	239.7	149.2	90.6	81.8	7.6	1.0	0.2
Four children	69.9	52.4	17.5	16.4	1.1	-	-
Five or more children	27.5	23.6	3.9	3.7	0.2	-	-
<b>Total</b>	<b>2,304.9</b>	<b>1,103.5</b>	<b>1,201.4</b>	<b>1,001.1</b>	<b>105.5</b>	<b>92.4</b>	<b>2.3</b>
<b>With a child aged under one year at the reference date<sup>1</sup></b>							
	483.7	153.4	330.4	147.2	67.9	94.0	21.3
<b>Number of children by age.</b>							
<b>All families</b>							
Under 5	2,865.4	863.3	2,002.1	944.1	405.8	567.1	85.1
5 to 9	2,727.9	767.0	1,960.9	900.4	416.6	575.5	68.4
10, but under 16 at 31st August 2006	3,719.3	949.0	2,770.4	1,233.9	534.8	910.6	91.1
16 and over at 31st August 2006	848.6	244.9	603.6	301.2	116.6	167.8	18.0
Age not known <sup>2</sup>	34.0	18.3	15.6	12.4	3.2	-	-
<b>Total</b>	<b>10,195.2</b>	<b>2,842.5</b>	<b>7,352.7</b>	<b>3,392.0</b>	<b>1,476.9</b>	<b>2,221.0</b>	<b>262.6</b>
<b>Couples</b>							
Under 5	1,897.8	236.9	1,660.9	622.2	392.9	561.0	84.8
5 to 9	1,736.0	217.3	1,518.7	509.7	385.2	556.2	67.6
10, but under 16 at 31st August 2006	2,252.6	290.0	1,962.6	578.5	447.1	847.7	89.3
16 and over at 31st August 2006	452.4	84.6	367.8	118.0	85.4	146.9	17.5
Age not known <sup>2</sup>	24.4	9.8	14.6	11.4	3.2	-	-
<b>Total</b>	<b>6,363.1</b>	<b>838.6</b>	<b>5,524.5</b>	<b>1,839.7</b>	<b>1,313.7</b>	<b>2,111.9</b>	<b>259.2</b>
<b>Singles</b>							
Under 5	967.7	626.4	341.2	321.9	12.9	6.1	0.3
5 to 9	991.9	549.7	442.2	390.7	31.4	19.3	0.8
10, but under 16 at 31st August 2006	1,466.7	658.9	807.8	655.4	87.7	62.9	1.8
16 and over at 31st August 2006	396.2	160.3	235.8	183.2	31.2	20.9	0.5
Age not known <sup>2</sup>	9.5	8.5	1.0	1.0	-	-	-
<b>Total</b>	<b>3,832.1</b>	<b>2,003.8</b>	<b>1,828.3</b>	<b>1,552.3</b>	<b>163.3</b>	<b>109.2</b>	<b>3.5</b>

<sup>1</sup> Excludes families with babies whose awards did not reflect the baby, or who had no award, at the reference date but whose final annual award will include a baby addition starting by that date. They have three months to report the baby and benefit in full

<sup>2</sup> For large families, not all dates of birth were copied to the data base used to produce these figures.

**Table 4.1 In-work recipient families: hours worked.**

	<i>Thousands</i>					
	With children				Without children	
	Total	Receiving WTC and CTC	Receiving CTC only			Receiving WTC
More than family element			Family element	Less than family element		
<b>Couples (hours for main earner)</b>						
Total						
16 - 24 hours	255.6	205.1	22.3	21.3	0.9	6.0
25 - 29 hours	65.5	41.1	10.9	11.9	0.6	1.0
30 - 34 hours	218.0	112.8	30.9	31.0	2.1	41.2
35 or more hours	2,677.1	549.4	548.5	1,323.9	148.9	106.4
Total	3,216.3	908.5	612.6	1,388.1	152.5	154.6
<b>Singles</b>						
Total						
16 - 24 hours	542.0	499.5	10.3	4.2	-	27.9
25 - 29 hours	101.6	87.4	6.6	3.4	-	4.2
30 - 34 hours	327.3	158.2	14.1	7.6	-	147.2
35 or more hours	624.2	256.1	74.5	77.2	2.0	214.4
Total	1,595.1	1,001.1	105.5	92.4	2.3	393.7

**Table 4.2 In-work recipient couples: combination of hours worked.***Thousands*

	Total	Hours worked by main worker				
		16 - 24	25-29	30-34	35-39	40 or more
<b>Hours worked by partner of main worker</b>						
<b>All couples</b>						
Not in work	1,331.4	208.5	42.1	136.1	404.5	540.2
1-5	34.5	2.2	0.6	2.3	11.2	18.2
6-10	108.3	6.1	2.1	5.9	35.0	59.1
11-15	148.5	6.9	2.1	6.9	53.0	79.5
16-24	712.8	31.9	15.3	41.4	263.0	361.2
25-29	187.8	-	3.3	10.1	74.9	99.5
30 or more	693.1	-	-	15.4	260.6	417.1
Total	3,216.3	255.6	65.6	218.1	1,102.2	1,574.9
<b>With children, and receiving more than CTC family element</b>						
Not in work	866.6	187.8	34.2	93.4	228.4	322.7
1-5	16.7	1.7	0.5	1.6	4.6	8.3
6-10	51.7	5.3	1.8	3.8	14.6	26.3
11-15	58.0	5.7	1.7	4.2	17.4	28.9
16-24	298.3	26.8	11.7	26.9	93.6	139.2
25-29	58.3	-	2.2	5.9	20.4	29.8
30 or more	171.6	-	-	7.9	55.5	108.1
Total	1,521.1	227.4	52.0	143.7	434.5	663.4
<b>Other with children</b>						
Not in work	364.5	16.4	7.4	11.9	143.4	185.5
1-5	16.3	0.4	0.1	0.4	6.2	9.3
6-10	52.4	0.6	0.3	1.1	19.3	31.1
11-15	86.3	1.0	0.4	1.7	34.5	48.7
16-24	396.5	3.8	3.2	9.8	165.0	214.6
25-29	126.0	-	1.1	3.3	53.6	68.0
30 or more	498.6	-	-	4.9	199.7	294.0
Total	1,540.6	22.2	12.5	33.1	621.6	851.2
<b>Without children</b>						
Not in work	100.2	4.2	0.5	30.7	32.7	32.0
1-5	1.5	0.1	-	0.4	0.4	0.6
6-10	4.2	0.2	-	1.0	1.1	1.8
11-15	4.3	0.2	-	1.0	1.2	1.8
16-24	18.0	1.2	0.4	4.6	4.4	7.4
25-29	3.5	-	-	0.9	0.9	1.7
30 or more	22.9	-	-	2.5	5.4	15.0
Total	154.6	6.0	1.0	41.2	46.1	60.3

**Table 4.3 : Families benefiting from the 30-hour credit: family type.***Thousands*

	Singles with children	Singles with no children	Couples with children	Couples with no children	Total
<b>Hours worked by benefiting family</b>					
Main earner works for at least 30 hours	502.8	361.6	1,241.7	147.6	2,253.7
Neither adult works for 30+ hours, but combined hours exceed 30	-	-	51.3	-	51.3
<b>Total families benefiting<sup>1</sup></b>	<b>502.8</b>	<b>361.6</b>	<b>1,293.0</b>	<b>147.6</b>	<b>2,305.0</b>
<b>Gender of sole or main-worker</b>					
Female	450.6	191.0	152.2	44.2	838.1
Male	52.2	170.5	1,086.4	93.4	1,402.6
Couples - equal hours <sup>2</sup>	-	-	54.3	10.1	64.4
<b>Total families benefiting<sup>1</sup></b>	<b>502.8</b>	<b>361.6</b>	<b>1,293.0</b>	<b>147.6</b>	<b>2,305.0</b>

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

<sup>2</sup> Couples where the two partners (including those in civil partnerships) work the same number of hours.

**Table 4.4 Families benefiting from the childcare element.**

	<i>Thousands</i>				
	Total	Couples			Singles
		All Couples	Both working	Other <sup>1</sup>	
Total families benefiting <sup>2</sup>	488.8	188.1	183.0	5.1	300.7
Age group, or age groups of children <sup>3</sup>					
Under 5 years only	175.5	81.9	80.3	1.6	93.6
Under 5 years plus older	132.7	70.0	68.0	2.0	62.7
5 to 9 years only	78.8	14.7	14.2	0.5	64.1
5 to 9 years plus older	54.0	15.6	15.0	0.6	38.4
10 years and over only	47.7	5.9	5.6	0.3	41.8
Total	488.8	188.1	183.0	5.1	300.7
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-24	229.8	98.1	96.7	1.4	131.7
25-29	43.5	19.4	19.2	0.2	24.1
30-34	69.5	23.7	23.1	0.6	45.7
35-39	106.6	34.9	33.4	1.5	71.7
40+	39.5	12.0	10.6	1.4	27.5
Total	488.8	188.1	183.0	5.1	300.7
Eligible childcare costs allowed (per week)					
Under £20	45.1	14.1	13.4	0.7	31.0
£20 - £39.99	73.7	25.1	24.0	1.1	48.6
£40 - £59.99	66.4	23.8	23.2	0.6	42.6
£60 - £79.99	60.0	24.6	24.0	0.6	35.5
£80 - £99.99	51.4	21.8	21.3	0.5	29.6
£100 - £119.99	41.7	18.2	17.9	0.3	23.4
£120 - £149.99 <sup>4</sup>	56.7	23.3	22.8	0.5	33.4
£150 and over	93.8	37.2	36.4	0.8	56.6
Total	488.8	188.1	183.0	5.1	300.7
Average costs allowed <sup>4</sup> (£ per week)	£95.31	£99.17	£99.59	£83.93	£92.89
Average help with childcare costs <sup>5</sup> (£ per week)	£69.89	£65.03	£65.04	£64.57	£72.92

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

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

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

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

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

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

	<i>Thousands</i>					
	Total	Age group, or age groups, of children				
		Under 5 years only	Under 5 years plus older	5 to 9 years only	5 to 9 years plus older	10 years and older only
<b>Total single parents</b>						
Weekly hours worked:						
16-20	414.6	72.6	55.4	64.1	50.3	172.2
21-24	99.5	18.4	11.9	15.4	11.8	41.9
25-29	97.4	11.9	8.7	14.9	10.8	51.1
30-34	180.1	22.6	15.5	25.2	18.1	98.8
35-39	284.1	38.4	18.6	39.8	21.9	165.5
40 or more	125.7	18.9	8.1	17.8	9.1	71.8
Total	1,201.4	182.8	118.2	177.1	122.0	601.3
<b>Receiving more than family element: claiming childcare element.</b>						
Weekly hours worked:						
16-20	101.5	35.8	26.1	18.1	11.9	9.6
21-24	30.3	10.9	6.9	5.7	3.6	3.1
25-29	24.1	6.8	5.0	5.4	3.4	3.5
30-34	45.7	12.4	8.9	10.3	6.7	7.4
35-39	71.7	19.1	11.2	18.1	9.7	13.6
40 or more	27.5	8.7	4.6	6.6	3.2	4.5
Total	300.7	93.6	62.7	64.1	38.4	41.8
<b>Receiving more than family element: not claiming childcare elements</b>						
Weekly hours worked:						
16-20	311.0	36.7	29.3	45.7	38.3	161.1
21-24	67.0	7.3	5.0	9.1	8.1	37.4
25-29	69.9	4.8	3.7	8.8	7.3	45.4
30-34	126.6	9.8	6.4	13.5	11.0	85.8
35-39	158.6	16.6	6.8	14.1	9.9	111.2
40 or more	72.8	8.7	3.2	7.7	4.8	48.3
Total	805.9	83.9	54.4	99.0	79.6	489.0
<b>Receiving family element or less</b>						
Weekly hours worked:						
16-20	2.1	-	-	0.3	-	1.6
21-24	2.2	0.2	-	0.5	-	1.3
25-29	3.4	0.2	-	0.8	-	2.2
30-34	7.8	0.4	-	1.3	0.4	5.6
35-39	53.9	2.8	0.6	7.5	2.2	40.7
40 or more	25.4	1.5	0.3	3.5	1.0	19.1
Total	94.8	5.2	1.0	14.0	4.0	70.5

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

	<i>Thousands</i>				
	<b>Total</b>	Couples with children	Couples without children	Singles with children	Singles without children
Total families benefiting <sup>1</sup>	125.3	30.4	18.5	18.2	58.2
Sole worker <sup>2</sup> is disabled	102.7	15.4	10.9	18.2	58.2
Couples both working - one disabled	20.9	14.2	6.7	-	-
Couples both working - both disabled	1.7	0.8	0.8	-	-
Total	125.3	30.4	18.5	18.2	58.2
Total disabled workers in benefiting families	127.0	31.2	19.3	18.2	58.2
Gender of disabled workers					
Female	64.3	10.4	7.1	16.7	30.1
Male	62.7	20.8	12.2	1.5	28.1
Total	127.0	31.2	19.3	18.2	58.2
Ages of disabled workers					
Under 20	0.4	-	-	-	0.3
20-29	14.8	2.5	0.7	1.4	10.3
30-39	29.4	10.1	1.3	5.6	12.4
40-49	43.3	13.7	4.3	9.0	16.3
50-59	30.8	4.3	9.0	2.1	15.4
60 or over	8.2	0.6	4.1	-	3.5
Total	127.0	31.2	19.3	18.2	58.2
Hours worked by disabled workers					
16-24	53.2	10.8	7.9	9.5	25.0
25-29	8.1	1.7	1.2	1.4	3.8
30-34	19.6	3.7	2.9	2.9	10.1
35-39	29.6	8.3	4.2	3.3	13.7
40 or more	16.5	6.8	3.1	1.1	5.6
Total	127.0	31.2	19.3	18.2	58.2

<sup>1</sup> Those claiming the disabled worker element who (a) have children and have CTC above the family element, or (b) have no children and have a positive WTC award. Disabled workers includes those who are severely disabled and who are also included in Table 5.3

<sup>2</sup> Throughout this table, "worker" means an adult working for at least 16 hours per week.

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

	Total	Couples		Singles	
		One disabled child	2+ disabled children	One disabled child	2+ disabled children
Total families benefiting <sup>1</sup>	141.5	94.8	8.9	36.3	1.4
Family size					
One child	35.3	20.0	-	15.3	-
Two children	58.9	40.3	3.4	14.4	0.8
Three children	31.6	22.7	3.1	5.3	0.5
Four children	11.1	8.4	1.5	1.1	-
Five or more children	4.5	3.3	0.8 #	0.3	-
Total	141.5	94.8	8.9	36.3	1.4
Number of disabled children in benefiting families	152.8	94.8	18.7	36.3	2.9
Also with the childcare element	16.6	6.4	0.5	9.3	0.5
Also with the disabled worker element	4.6	2.8	0.3	1.3	-

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



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

	Total			Couples		Singles	
	Total	With children	Without children	With children	Without children	With children	Without children
Total families benefiting <sup>1</sup>	32.6	19.0	13.5	16.4	9.0	2.7	4.6
Family size							
No children	13.5	-	13.5	-	9.0	-	4.6
One child	9.0	9.0	-	7.4	-	1.6	-
Two children	6.7	6.7	-	5.9	-	0.8	-
Three children	2.4	2.4	-	2.2	-	0.2	-
Four children	0.7	0.7	-	0.6	-	-	-
Five or more children	0.3	0.3	-	0.2	-	-	-
Total	32.6	19.0	13.5	16.4	9.0	2.7	4.6
Hours worked by sole or main worker							
16-24	8.2	5.3	2.9	4.0	0.8	1.4	2.0
25-29	1.3	0.9	0.4	0.6	-	0.2	0.3
30-34	5.5	2.4	3.1	1.9	2.5	0.5	0.6
35-39	9.5	5.3	4.2	4.9	2.9	0.4	1.3
40 or more	8.1	5.2	3.0	5.0	2.6	0.2	0.4
Total	32.6	19.0	13.5	16.4	9.0	2.7	4.6
Total severely disabled adults in benefiting families	33.0	19.2	13.8	16.6	9.2	2.7	4.6
Also with childcare element	2.0	2.0	-	1.4	-	0.6	-
Also with disabled worker element	14.8	7.4	7.4	4.7	2.9	2.7	4.6

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

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

	Total	Couples	Singles
Total families benefiting <sup>1</sup>	57.6	44.1	13.5
Family size			
One child	13.9	8.5	5.4
Two children	23.4	18.3	5.1
Three children	13.3	11.0	2.3
Four children	5.0	4.5	0.5
Five or more children	1.9	1.8	-
Total	57.6	44.1	13.5
Hours worked by main worker			
16-24	12.9	5.7	7.2
25-29	2.2	1.3	0.9
30-34	5.8	3.8	2.1
35-39	16.6	14.2	2.4
40 or more	20.0	19.2	0.9
Total	57.6	44.1	13.5
Total severely disabled children in benefiting families	60.5	46.6	13.9
Also with childcare element	6.7	2.8	3.9
Also with disabled worker element	1.8	1.2	0.6

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

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

*Thousands*

	Range of income used to taper awards							
	Total	Up to £6,420	£6,421 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £50,000	Over £50,000
<b>Total</b>	4,811.5	829.2	544.0	1,131.4	832.6	871.6	445.8	156.6
With children								
Receiving WTC and CTC	1,909.6	650.7	404.3	770.5	70.0	12.5	1.3	0.3
Receiving CTC only	2,353.5	-	-	135.4	758.4	858.8	444.5	156.3
Above family element	718.1	-	-	135.4	476.1	92.9	12.2	1.5
Family element	1,480.5	-	-	-	282.3	765.9	432.3	-
Below family element	154.8	-	-	-	-	-	-	154.8
Total	4,263.2	650.7	404.3	905.9	828.4	871.3	445.8	156.6
Without children								
Receiving WTC	548.3	178.5	139.7	225.5	4.2	0.3	-	-
<b>Income reported<sup>1</sup>:</b>								
PY income only. <sup>3</sup>	3,120.1	471.7	335.4	652.9	510.1	690.0	351.0	109.1
Also CY income	1,691.3	357.4	208.6	478.4	322.6	181.7	95.0	47.6
Total	4,811.5	829.2	544.0	1,131.4	832.6	871.6	445.8	156.6
<b>Year of income used<sup>1</sup>:</b>								
PY income used								
No CY income reported	3,120.1	471.7	335.4	652.9	510.1	690.0	351.0	109.1
CY income up to £25,000 above PY income	887.5	247.6	113.2	225.8	143.7	88.5	44.9	23.7
CY income used								
Lower than PY income								
Increasing award value	640.8	67.5	95.1	251.1	142.9	31.9	29.1	23.2
Not affecting award value <sup>3</sup>	155.9	41.8	-	-	34.6	59.8	19.8	-
Over £25,000 above PY income								
Reducing award value	4.9	-	0.3	1.5	1.3	0.8	0.3	0.7
Not affecting award value <sup>3</sup>	2.2	0.5	-	-	-	0.7	0.9	-
Total	4,811.5	829.2	544.0	1,131.4	832.6	871.6	445.8	156.6

<sup>1</sup> "PY income" is income in 2007-08; "CY income" is estimated income in 2008-09. Where CY income is more than £25,000 above PY income, CY income less £25,000 is used. See the Technical Note.

<sup>2</sup> 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 Recipient families: awards not reduced through tapering.**

	<i>Thousands</i>			
	Total <sup>1</sup>	Out of work	In work	
			Receiving WTC and CTC	Receiving WTC only
<b>Family size</b>				
<b>All families</b>				
No children	178.5	-	-	178.5
One child	957.9	656.5	301.4	-
Two children	670.1	447.9	222.2	-
Three children	307.0	215.2	91.8	-
Four children	113.7	82.5	31.2	-
Five or more children	56.4	42.6	13.8	-
Total	2,283.7	1,444.6	660.5	178.5
<b>Couples</b>				
No children	27.9	-	-	27.9
One child	199.0	124.8	74.2	-
Two children	192.7	110.6	82.1	-
Three children	116.0	66.6	49.3	-
Four children	51.7	30.2	21.5	-
Five or more children	30.2	19.0	11.2	-
Total	617.5	351.3	238.4	27.9
<b>Singles</b>				
No children	150.6	-	-	150.6
One child	758.9	531.7	227.2	-
Two children	477.4	337.2	140.1	-
Three children	191.1	148.6	42.5	-
Four children	62.0	52.2	9.8	-
Five or more children	26.1	23.6	2.6	-
Total	1,666.1	1,093.3	422.2	150.6

<sup>1</sup> For in-work families, those with annual incomes for tapering up to the first income threshold (£6,420). For out of work families, those receiving Income Support, income-based Jobseeker's Allowance or Pension Credit, plus other families with annual incomes for tapering up to the threshold of those entitled to CTC only (£16,040). Ignores any income reduction to benefit entitlement for those receiving their child support via benefits.

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

	Total	Couples		Singles	
		Female Payee <sup>1</sup>	Male Payee <sup>1</sup>	Female	Male
<b>Chosen frequency of payment<sup>2</sup></b>					
<b>All families receiving CTC</b>					
Weekly	1,732.9	875.0	174.6	637.7	45.7
Four weekly	2,494.1	1,739.1	249.6	464.2	41.1
Frequency not known <sup>3</sup>	36.1	23.5	-	11.7	0.9
Total	4,263.2	2,637.6	424.2	1,113.6	87.8
<b>Above family element</b>					
Weekly	1,431.7	629.4	136.3	623.6	42.4
Four weekly	1,172.1	628.4	115.3	400.3	28.2
Frequency not known <sup>3</sup>	23.8	11.7	-	11.3	0.8
Total	2,627.7	1,269.5	251.6	1,035.2	71.4
<b>At or below family element</b>					
Weekly	301.2	245.6	38.2	14.1	3.3
Four weekly	1,321.9	1,110.7	134.3	64.0	13.0
Frequency not known <sup>3</sup>	12.3	11.8	-	0.4	-
Total	1,635.4	1,368.1	172.5	78.4	16.4
<b>Couples - female works longest</b>					
Weekly	156.5	129.7	26.7	-	-
Four weekly	241.5	203.3	38.2	-	-
Frequency not known <sup>3</sup>	3.9	3.9	-	-	-
Total	401.9	337.0	65.0	-	-
<b>Couples - male works longest</b>					
Weekly	848.7	708.2	140.5	-	-
Four weekly	1,619.8	1,424.4	195.4	-	-
Frequency not known <sup>3</sup>	17.6	17.6	-	-	-
Total	2,486.1	2,150.2	335.9	-	-
<b>Couples - equal hours<sup>4</sup></b>					
Weekly	44.4	37.0	7.3	-	-
Four weekly	127.4	111.4	16.0	-	-
Frequency not known <sup>3</sup>	2.0	2.0	-	-	-
Total	173.7	150.4	23.3	-	-

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

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

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

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

**Table 8.1 Recipient families; combination and level of payment by region**  
Thousands

	All recipient families, including with no children	Out of work families	In-work families					
			Total	With children			Without children receiving WTC	
				Receiving WTC and CTC	Receiving CTC only			
					More than family element	Family element		Less than family element
<b>All families</b>								
<b>United Kingdom<sup>2</sup></b>	6,303.6	1,492.3	4,811.4	1,909.6	718.1	1,480.5	154.8	548.3
<b>England</b>	5,223.9	1,242.7	3,981.3	1,585.0	596.9	1,232.5	129.7	437.2
North East	297.0	72.0	225.0	89.8	31.0	65.9	6.3	32.0
North West	780.4	185.2	595.2	250.5	81.8	168.1	17.0	77.8
Yorks & The Humber	580.5	127.1	453.4	189.0	65.4	130.0	12.3	56.7
East Midlands	475.3	97.6	377.8	145.4	59.9	118.3	12.0	42.2
West Midlands	602.0	149.0	453.0	186.0	70.9	134.6	12.5	49.0
East	535.1	114.2	421.1	149.6	68.4	150.1	16.8	36.2
London	736.7	253.8	483.0	230.8	62.6	121.3	13.3	55.0
South East	714.5	151.5	563.0	199.0	88.1	206.3	25.6	44.0
South West	502.3	92.3	410.1	145.1	68.8	137.8	14.0	44.4
<b>Wales</b>	331.9	78.1	253.8	100.5	37.9	74.7	6.9	33.8
<b>Scotland</b>	528.8	114.4	414.4	155.4	56.2	129.8	14.2	58.8
<b>Northern Ireland</b>	203.0	53.0	150.0	64.5	25.1	39.5	3.8	17.1
Foreign and not known	16.1	4.2	11.9	4.1	2.1	4.0	0.2	1.5
<b>Couples</b>								
<b>United Kingdom<sup>2</sup></b>	3,605.1	388.8	3,216.3	908.5	612.6	1,388.1	152.5	154.6
<b>England</b>	3,016.7	328.9	2,687.8	773.7	508.5	1,153.0	127.7	124.9
North East	164.9	19.8	145.1	40.2	26.5	62.5	6.2	9.7
North West	431.6	47.6	384.0	117.8	69.2	157.8	16.7	22.5
Yorks & The Humber	344.1	37.7	306.3	96.3	56.7	123.7	12.1	17.5
East Midlands	291.1	28.1	262.9	72.4	52.6	112.8	11.8	13.3
West Midlands	358.8	44.3	314.6	98.7	61.1	126.7	12.3	15.8
East	331.2	31.4	299.9	73.0	59.3	141.3	16.5	9.8
London	337.4	54.8	282.6	110.5	45.7	103.5	12.9	10.0
South East	438.4	39.7	398.6	92.2	75.7	193.2	25.2	12.3
South West	319.2	25.4	293.9	72.7	61.7	131.6	13.9	14.0
<b>Wales</b>	190.9	22.2	168.7	47.5	32.8	70.6	6.9	10.9
<b>Scotland</b>	278.6	24.6	254.0	56.9	47.1	122.8	14.0	13.2
<b>Northern Ireland</b>	110.3	12.2	98.1	28.8	22.3	37.9	3.7	5.4
Foreign and not known	8.7	1.0	7.7	1.6	1.9	3.8	0.2	0.2
<b>Singles</b>								
<b>United Kingdom<sup>2</sup></b>	2,698.5	1,103.5	1,595.0	1,001.1	105.5	92.4	2.3	393.7
<b>England</b>	2,207.2	913.8	1,293.4	811.3	88.4	79.4	2.0	312.3
North East	132.2	52.2	80.0	49.6	4.5	3.5	-	22.3
North West	348.7	137.6	211.0	132.6	12.6	10.3	0.2	55.3
Yorks & The Humber	236.5	89.4	147.0	92.7	8.6	6.4	-	39.2
East Midlands	184.2	69.5	114.7	73.0	7.3	5.5	-	28.8
West Midlands	243.1	104.7	138.5	87.3	9.8	7.9	0.2	33.3
East	203.9	82.8	121.1	76.6	9.1	8.8	0.3	26.3
London	399.3	198.9	200.3	120.3	16.9	17.8	0.4	44.9
South East	276.1	111.8	164.4	106.8	12.4	13.1	0.4	31.7
South West	183.1	66.9	116.2	72.4	7.1	6.2	-	30.4
<b>Wales</b>	141.0	55.9	85.2	53.0	5.1	4.1	-	22.9
<b>Scotland</b>	250.2	89.8	160.4	98.5	9.1	7.0	0.2	45.6
<b>Northern Ireland</b>	92.7	40.8	51.9	35.7	2.8	1.7	-	11.7
Foreign and not known	7.4	3.2	4.1	2.6	-	0.2	-	1.2

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

**Table 8.2 Recipient families and their children by region.***Thousands*

	All recipient families, including with no children	Recipient families with children					
		Out of work		In work			
		Families	Children	More than family element		Family element or below	
Families	Children			Families	Children		
<b>All families</b>							
<b>United Kingdom<sup>1</sup></b>	6,303.6	1,492.3	2,842.5	2,627.7	4,869.0	1,635.4	2,483.7
<b>England</b>	5,223.9	1,242.7	2,390.3	2,181.9	4,071.5	1,362.2	2,069.0
North East	297.0	72.0	132.1	120.8	212.6	72.3	104.5
North West	780.4	185.2	351.0	332.2	608.8	185.1	274.3
Yorks & The Humber	580.5	127.1	245.6	254.4	475.1	142.3	211.1
East Midlands	475.3	97.6	188.4	205.2	379.0	130.3	196.3
West Midlands	602.0	149.0	293.0	256.8	489.4	147.1	220.2
East	535.1	114.2	218.1	217.9	409.9	166.8	259.6
London	736.7	253.8	501.1	293.4	559.9	134.6	203.3
South East	714.5	151.5	286.3	287.1	538.3	231.9	363.8
South West	502.3	92.3	174.7	213.9	398.4	151.8	235.9
<b>Wales</b>	331.9	78.1	146.2	138.4	250.2	81.7	122.2
<b>Scotland</b>	528.8	114.4	199.3	211.7	365.7	144.0	216.4
<b>Northern Ireland</b>	203.0	53.0	99.1	89.6	170.1	43.3	69.3
Foreign and not known	16.1	4.2	7.6	6.2	11.5	4.3	6.8
<b>Couples</b>							
<b>United Kingdom<sup>1</sup></b>	3,605.1	388.8	838.6	1,521.1	3,153.4	1,540.6	2,371.1
<b>England</b>	3,016.7	328.9	714.6	1,282.2	2,666.7	1,280.7	1,972.2
North East	164.9	19.8	41.5	66.6	131.9	68.7	100.5
North West	431.6	47.6	104.1	187.0	385.8	174.5	262.1
Yorks & The Humber	344.1	37.7	81.3	153.0	317.0	135.8	203.4
East Midlands	291.1	28.1	59.8	125.0	254.4	124.7	189.7
West Midlands	358.8	44.3	99.6	159.8	337.8	138.9	210.7
East	331.2	31.4	67.2	132.3	275.0	157.7	248.5
London	337.4	54.8	122.7	156.2	336.7	116.4	181.5
South East	438.4	39.7	84.8	167.9	351.8	218.5	347.6
South West	319.2	25.4	53.5	134.4	276.3	145.5	228.2
<b>Wales</b>	190.9	22.2	46.9	80.3	161.5	77.5	117.2
<b>Scotland</b>	278.6	24.6	49.7	104.0	207.4	136.8	208.0
<b>Northern Ireland</b>	110.3	12.2	25.5	51.1	110.4	41.6	67.2
Foreign and not known	8.7	1.0	2.0	3.5	7.4	4.0	6.5
<b>Singles</b>							
<b>United Kingdom<sup>1</sup></b>	2,698.5	1,103.5	2,003.8	1,106.6	1,715.6	94.8	112.6
<b>England</b>	2,207.2	913.8	1,675.8	899.7	1,404.7	81.5	96.9
North West	132.2	52.2	90.5	54.1	80.7	3.5	4.0
North West	348.7	137.6	246.9	145.2	223.0	10.5	12.2
Yorks & The Humber	236.5	89.4	164.3	101.3	158.1	6.5	7.8
East Midlands	184.2	69.5	128.7	80.3	124.7	5.6	6.6
West Midlands	243.1	104.7	193.4	97.1	151.6	8.2	9.5
East	203.9	82.8	150.9	85.7	134.9	9.1	11.1
London	399.3	198.9	378.3	137.2	223.2	18.2	21.8
South East	276.1	111.8	201.6	119.2	186.5	13.4	16.2
South West	183.1	66.9	121.1	79.5	122.0	6.3	7.7
<b>Wales</b>	141.0	55.9	99.2	58.0	88.7	4.2	5.0
<b>Scotland</b>	250.2	89.8	149.5	107.7	158.3	7.2	8.4
<b>Northern Ireland</b>	92.7	40.8	73.6	38.5	59.7	1.7	2.0
Foreign and not known	7.4	3.2	5.7	2.7	4.2	0.2	0.3

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

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

	<i>Thousands</i>						
	Benefiting from childcare element <sup>1</sup>				Benefiting from disabled child element <sup>1</sup>	Benefiting from disabled worker element	
	Total	Couples	Singles	Average help with childcare costs <sup>3</sup> (£ per week)		With children <sup>1</sup>	Without children <sup>2</sup>
<b>United Kingdom<sup>4</sup></b>	488.8	188.1	300.7	£69.89	141.5	48.6	76.7
<b>England</b>	405.2	157.1	248.1	£69.76	115.6	37.7	58.0
North East	21.1	7.7	13.4	£68.08	7.1	3.0	4.9
North West	74.8	29.3	45.4	£67.38	17.0	7.4	11.9
Yorks & The Humber	46.3	19.1	27.2	£65.96	12.5	4.1	6.9
East Midlands	38.9	16.9	22.0	£65.93	11.2	3.9	5.3
West Midlands	48.3	19.7	28.5	£66.25	14.2	4.2	5.8
East	34.1	13.6	20.5	£68.82	12.7	3.2	5.0
London	53.8	12.1	41.7	£95.16	12.2	3.9	4.9
South East	49.7	20.3	29.5	£66.48	17.1	4.2	6.4
South West	38.4	18.5	19.9	£57.70	11.7	4.0	6.9
<b>Wales</b>	22.2	9.8	12.4	£65.05	7.9	3.2	5.2
<b>Scotland</b>	44.8	14.7	30.1	£68.82	11.6	5.0	10.4
<b>Northern Ireland</b>	15.4	6.0	9.4	£82.61	6.0	2.6	3.0
Foreign and not known	1.2	0.4	0.8	£78.51	0.3	-	0.2

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

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

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

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



## Technical note: Entitlement and level of receipt

### Current entitlement

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

An annual award is calculated by summing the various elements to which the family is entitled. Unless the family is receiving Income Support, income-based Jobseeker's Allowance or Pension Credit, this sum is reduced if the family's annual income (see below) exceeds the relevant first income threshold. The reduction is 39 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 2009-10 awards, the initial calculation of a family's entitlement is based on its relevant income in 2008-09, which is reported for the final calculation of the 2008-09<sup>1</sup> 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 2009-10 is based on 2009-10 income if that is lower than the income in 2008-09, or exceeds it by more than £25,000. However, the first £25,000 of a rise in income in 2009-10 (compared with 2008-09) is disregarded in calculating the tax credit due for that year. The family can report an estimate of its income in 2009-10 at any time, and the award will be recalculated using this income. After the end of the year the award is finalised when the 2009-10 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.

<sup>1</sup> Some families were not required to report their 2008-09 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 2008-09 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 occur that reduce entitlement retrospectively)

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 receiving CTC or WTC at the reference date. The sample comprises 10 per cent of such single adults (with or without children) and 20 per cent of such couples. Each figure in the tables is derived by weighting the relevant sample cases by the inverses of these sampling fractions<sup>1</sup>.

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

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

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

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

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

	Annual rate (£), except where specified						
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
<b>Child Tax Credit</b>							
Family element	545	545	545	545	545	545	545
Family element, baby addition <sup>1</sup>	545	545	545	545	545	545	545
Child element <sup>2</sup>	1,445	1,625	1,690	1,765	1,845	2,085	2,235
Disabled child additional element <sup>3</sup>	2,155	2,215	2,285	2,350	2,440	2,540	2,670
Severely disabled child additional element <sup>4</sup>	865	890	920	945	980	1,020	1,075
<b>Working Tax Credit</b>							
Basic element	1,525	1,570	1,620	1,665	1,730	1,800	1,890
Couples and lone parent element	1,500	1,545	1,595	1,640	1,700	1,770	1,860
30 hour element <sup>5</sup>	620	640	660	680	705	735	775
Disabled worker element	2,040	2,100	2,165	2,225	2,310	2,405	2,530
Severely disabled adult element	865	890	920	945	980	1,020	1,076
50+ return to work payment <sup>6</sup>							
16 but less than 30 hours per week	1,045	1,075	1,110	1,140	1,185	1,235	1,300
at least 30 hours per week	1,565	1,610	1,660	1,705	1,770	1,840	1,935
Childcare element							
Maximum eligible costs allowed (£ per week)							
Eligible costs incurred for 1 child	135	135	175	175	175	175	175
Eligible costs incurred for 2+ children	200	200	300	300	300	300	300
<i>Percentage of eligible costs covered</i>	70%	70%	70%	80%	80%	80%	80%
<b>Common features</b>							
First income threshold <sup>7</sup>	5,060	5,060	5,220	5,220	5,220	6,420	6,420
<i>First withdrawal rate</i>	37%	37%	37%	37%	37%	39%	39%
Second income threshold <sup>8</sup>	50,000	50,000	50,000	50,000	50,000	50,000	50,000
<i>Second withdrawal rate</i>	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15
First income threshold for those entitled to Child Tax Credit only <sup>9</sup>	13,230	13,480	13,910	14,155	14,495	15,575	16,040
Income increase disregard	2,500	2,500	2,500	25,000	25,000	25,000	25,000
Minimum award payable	26	26	26	26	26	26	26

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

<sup>2</sup> Payable for each child up to 31 August after their 16th birthday, and 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.

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

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

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

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

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

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

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