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**Child and Working Tax Credits
Statistics**

April 2015



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Contact point for enquiries:-

Mossisa Regassa
Child and Working Tax Credits Statistics
HM Revenue & Customs, Room 2E/13, 100 Parliament Street
London, SW1A 2BQ
Tel: 03000 586 143
E-mail : benefitsandcredits.analysis@hmrc.gsi.gov.uk

This issue, and issues back to July 2003, can be found on the HMRC website:
<http://www.hmrc.gov.uk/statistics/personal-tax-credits.htm>

The next issue, for December 2015, will be published on 18th December 2015.

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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 2015

<u>Contents:</u>	PAGE
<u>Introduction:</u>	1
- What are Tax Credits?	1
- What does this publication tell me?	4
- Who might be interested?	4
- Which publication should I use?	4
- What information do the tables contain?	6
- Changes that affect this publication	6
- User Engagement	7
- National Statistics Review	7
- Sampling uncertainty	7
<u>Summary of main aggregates</u>	8
List of tables	9
List of figures	10
Section 1 : Time series	11
Section 2 : Summary tables	15
Section 3 : Age, gender and children of recipient families	17
Section 4 : Hours worked and childcare of in-work recipient families	21
Section 5 : In-work families benefiting from disability elements	27
Section 6 : Annual incomes of in-work recipient families	32
Section 7 : Payments to in-work families	35
Section 8 : Regional analysis of recipient families	37
Appendix A: Technical Note	41
Appendix B: Sampling method and sampling error	44
Appendix C: CTC and WTC elements and thresholds	45

Introduction:

What are tax credits?

Tax credits are a flexible system of financial support designed to deliver support as and when a family needs it, tailored to their specific circumstances. They are part of wider government policy to provide support to parents returning to work, reduce child poverty and increase financial support for all families. The flexibility of the design of the system means that as families' circumstances change, so (daily) entitlement to tax credits changes. This means tax credits can respond quickly to families' changing circumstances, providing support to those that need them most.

Tax credits are based on household circumstances and can be claimed jointly by members of a couple, or by singles. Entitlement is based on the following factors:

- age
- income
- hours worked
- number and age of children
- childcare costs
- disabilities

For further information about who can claim please refer to the HMRC website:

<http://www.hmrc.gov.uk/taxcredits/index.htm>

Tax Credits are made up of:

(a) Child Tax Credit (CTC):

Brings together income-related support for children and for qualifying young people aged 16-19 who are in full time non-advanced education or approved training, into a single tax credit, payable to the main carer. Families can claim whether or not the adults are in-work.

(b) Working Tax Credit (WTC):

Provides in-work support for people on low incomes, with or without children. A family will normally be eligible for WTC if it contains one of the following:

- ◆ a single person who is responsible for a child or young person and works at least 16 hours a week, or
- ◆ a couple who are responsible for a child or young person, and who jointly work 24 hours or more per week (NB. one adult must be working at least 16 hours).
- ◆ a person who is receiving or has recently received a qualifying sickness or disability related benefit and has a disability that puts them at a disadvantage of getting a job, and who works at least 16 hours per week, or
- ◆ a person is aged 60 or over and works at least 16 hours per week, or
- ◆ If none of the above apply, then a person will still be eligible for WTC if they are aged 25 and over and work 30 hours or more a week.

CTC is made up of the following elements:-

- ◆ **Family element:** which is the basic element for families responsible for one or more children or qualifying young people.
- ◆ **Child element:** which is paid for each child or qualifying young person the claimant is responsible for
- ◆ **Disability element:** for each child or qualifying young person the claimant is responsible for if they get Disability Living Allowance for the child
- ◆ **Severe disability element:** for each child or qualifying young person the claimant is responsible for if they get Disability Living Allowance (Highest Care Component) for the child

Some **out-of-work families with children** do not receive CTC but instead receive the equivalent amount via child and related allowances in Income Support or income-based Jobseeker's Allowance (IS/JSA). These families are included in the figures, generally together with out-of-work families receiving CTC. In due course, they will be "migrated" to HMRC and paid via the tax credits system.

WTC is made up of the following elements:-

- ◆ **Basic element:** which is paid to any working person who meets the basic eligibility conditions
- ◆ **Lone Parent element:** for lone parents
- ◆ **Second adult element:** for couples
- ◆ **30 hour element:** for individuals who work at least 30 hours a week, couples where one person works at least 30 hours a week or couples who have a child and work a total of 30 hours or more a week between them where one of them works at least 16 hours a week.
- ◆ **Disability element:** for people who work at least 16 hours a week and who have a disability that puts them at a disadvantage in getting a job and who are receiving or have recently received a qualifying sickness or disability related benefit
- ◆ **Severe disability element:** for people who are in receipt of Disability Living Allowance (Highest Care Component) or Attendance Allowance at the highest rate.
- ◆ **Childcare element:** for single people who work at least 16 hours a week or couples who both work at least 16 hours a week and who spend money on registered or approved childcare

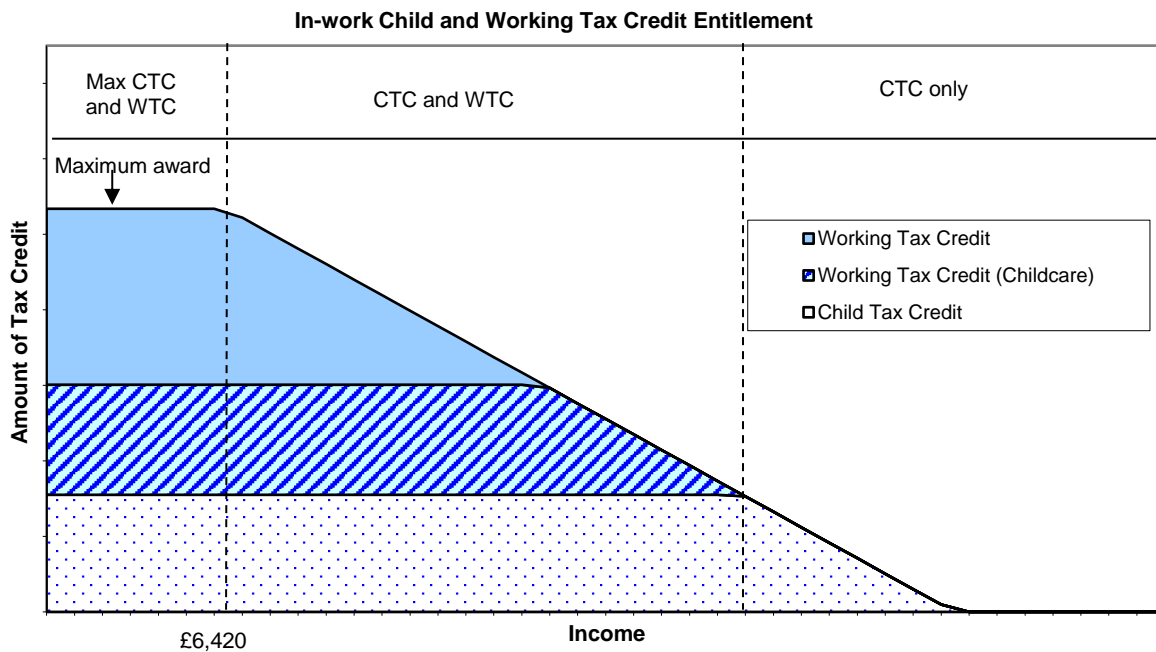
Tapering: is the amount of the award that will be reduced when the household income exceeds a given threshold. Tapering reduces WTC first and then CTC.

Child and Working Tax Credit Entitlement:

The amount of support an eligible family can receive (known as their *entitlement*) varies depending on their income and which tax credit elements they are eligible for. First, a family’s maximum possible entitlement is worked out by adding up all the different elements of CTC and WTC that they are eligible for (described on page 2).

A household’s actual entitlement is then determined by tapering this maximum amount according to different thresholds. As demonstrated within the diagram below, families eligible for the WTC receive the full entitlement until their annual household income reaches £6,420, after which the amount of tax credits they receive is reduced by 41 pence for each £1 they earn beyond this threshold.

If a household is out-of-work and therefore eligible for the CTC only, they will receive the full entitlement until their annual household income reaches £16,010 (2014-15). After this point, the amount of tax credits they receive is again reduced by 41 pence for each additional £1 of income beyond this threshold (note that this is not shown on the diagram below).



Because of the range of possible eligibilities and interactions between the elements, both the maximum award and the shape of the above award profile will be different for every family with different circumstances.

Tax Credits are based on household income. The income used to calculate the award is based on the families’ income from the previous tax year, or on their most recently reported circumstances in-year. A family’s tax credits award is provisional until finalised at the end of the year, when it is checked against their final income for the year. This publication relates to a snapshot of tax credit support based on these 'provisional' tax credits awards.

What does this publication tell me?

The provisional awards are currently published at the end of April and December. These statistics are as close to real-time as possible and represent the picture as at the beginning of April and December. These are National Statistics and the month of publication is pre-announced a year in advance with the exact date being published in the preceding publication.

Each release consists of two publications: the main publication and the geographical publication. As only a sample of data is used, detailed analysis at the sub-geographical levels is not always possible. The statistics in this release include analysis at the following geographical levels:

- ◆ Country and English Region;
- ◆ Local Authority (LA);
- ◆ Westminster Parliamentary Constituency; and
- ◆ Scottish Parliamentary Constituency;

The main publication includes a Country and Region summary, with the geographical publication going to a lower level. This series has been produced bi-annually since the introduction of Tax Credits in April 2003.

Small Area Statistics:

Estimates are also provided in a separate publication at Lower Super Output Area and Data Zone for England, Scotland and Wales. These statistics are available here:

<http://www.hmrc.gov.uk/statistics/fin-small-stats.htm>

The small area statistics are based on the finalised award position, but using a family's circumstances as at 31st August rather than as an average across the year. This ensures that the statistics are directly comparable to other published small area statistics, such as Child Benefit.

Who might be interested?

The statistics contained in this publication will be of interest to anyone who is looking for the latest possible data on Tax Credits. Specifically, there are aggregate statistics on who is getting what and at what level of tax credits support as it is broken down by various sub-categories - e.g. family composition, family income, work status, and geographical analyses. This publication may be of interest to academics, thinktanks and political parties interested in the twin aims of Tax Credits: eradicating child poverty and improving work incentives. Equally, it may be of interest to people considering wider questions on government support systems and/or others designing benefit systems. Finally, the geographical analyses might be of interest at the more local level, giving some indication of the level of government support in each Region/Local Authority level.

Which publication should I use?

Generally, if you are content with less timely statistics, use the finalised awards data publication. If you are more concerned with getting the latest up-to-date information that may not align exactly with finalised data further down the line, use the provisional awards data. Sticking to the finalised award data will also mean the figures will align with other published data on Tax Credits such as information in HMRC's Departmental Accounts.

Provisional awards vs finalised awards:

It is important to recognise that the finalised awards statistics are not a revision of the provisional statistics. The provisional numbers relate to the caseload position at a snapshot point in time, based on the family circumstances we have been informed of by each family prior to that particular time. The finalised awards relate to the complete retrospective picture for the year, based on a finalised view of family incomes and circumstances. The caseload population will be different between the two publications as a result of HMRC knowing the complete finalised picture of the award.

At the start of the year, the tax credit award will be a provisional award reflecting the reported circumstances as at 6th April (the start of the tax year). Over the course of the year, a family's circumstances may or may not change. As and when a family's circumstances change, the provisional award is updated each time with the latest set of circumstances and a new provisional award re-calculated. It is only at finalisation (usually four to nine months after the end of the tax year) that the family's circumstances for the whole year are known and a finalised award can be calculated. As a result, the finalised award statistics are not available until around 12 months after the end of the entitlement year in question. Given this lag in availability of data, there is some value in looking at a snapshot of families' circumstances at any given time to give some indication of the level of support one might expect to see subsequently at finalisation.

To illustrate the difference, let us look at a family that has one change of circumstance throughout the year, moving from in-work to out-of-work in January of any one year:



The snapshot data looking at the provisional award in December will model entitlement for the whole year on the basis that the family is in-work for the whole year (since we do not know about the move out-of-work at that time). It is not until finalisation - and thereby in the finalised award data publication - that the family's entitlement will be modelled on the basis of 9 months in-work and 3 months out-of-work.

So the figures for provisional awards are more up to date, but are subject to retrospective change. The sizes of these changes can be seen by comparing the data for selected dates in finalised awards with data published earlier on provisional awards at the same snapshot dates. The provisional award data tables classify families according to the levels of their entitlement at the reference date, modelled from data on their circumstances and their latest annual incomes reported and processed by that date. The actual amount being received at that date can be lower, due to the recovery of earlier overpayments. The tables describe as "recipients" all families with positive modelled entitlement, though in some cases the payments are reduced to zero. For more details, see the Technical Note.

What information do the tables contain?

CTC and WTC are claimed by individuals, or jointly by couples, whether or not they have children (described as "families" in this publication). These tables cover families who had claimed, and were eligible for, CTC (or the equivalent via benefits) or WTC at 03 April 2015 (the "reference date") and who were recipients at that date.

From April 2007, the tables exclude families whose modelled entitlements are tapered to zero due to their income levels. These families were originally included because they may, retrospectively, have positive entitlements at finalisation. However, this is no longer at all likely for the majority of such families. Their numbers have been swelled by families whose youngest children have left full time education, who continue to satisfy the qualifying conditions for WTC (see above), but whose incomes are sufficient to taper the WTC entitlements to zero.

The tables in Sections 3 and 8 include out-of-work families with children; and the figures for such families in Sections 1 and 2 are shown with the same degree of rounding as the figures for in-work families, and are classed as National Statistics. This follows the previous addition of a further data source for out-of-work families receiving their child support via benefits (see Technical Note).

Tables 8.2 and 8.3 from the main publication give a Country and English Region summary which includes the number of families receiving CTC & WTC or CTC Only, as well as the number of families benefiting from help with childcare, respectively.

Out-of-work families

A family is defined as being out-of-work at the reference date if there is no adult working for 16 hours or more per week. In addition it includes couples with children who jointly work less than 24 hours per week. These families can fall into two categories:

- 1) Families administered by HMRC who are receiving their child support through CTC
- 2) Families administered by DWP and claiming their child support through benefits

Child Tax Credit was introduced in April 2003 and any application since then falls under 1), whereas families who were receiving out-of-work benefits prior to April 2003 and remain so will fall under 2) – with a policy to eventually migrate all out-of-work cases over to HMRC in time. Therefore, out-of-work caseload numbers falling under 2) is an ever decreasing population.

Since April 2007 the out-of-work estimates have been classified as National Statistics, a significant change in the process of identifying and quantifying this population was introduced from this date and is detailed in the Technical Note.

Changes that affected this publication:

No policy change was introduced between this April 2015 publication and its predecessor - the December 2014 publication. However, a number of policy changes that affected Tax Credits were introduced on 6th April 2012 as part of the Coalition Government's announcements in the June 2010 Budget and the 2010 Spending Review. Therefore, there could be some differences between the tables published prior to April 2013 and there after. Lists of the changes that were introduced on 6th April 2012 were given in the April 2013 publication (page 6) at the following HMRC website.

<http://www.hmrc.gov.uk/statistics/prov-geog-stats/cwtc-geog-apr13.xls>

Updated annual Tax credits rates for 2014-15 are given in Appendix C. Among these some remained unchanged from the 2013-12 rates. However, the income rise disregard has fallen by half from £10,000 at April 2012 to £5,000 at April 2013.

User Engagement:

Bespoke analysis of tax credits data is possible although there may be a charge depending on the level of complexity and the resources required to produce. If you would like to discuss your requirements, to comment on the current publications, or for further information about the tax credits statistics please use the contact information at the beginning of this publication, or from the HMRC website:

<http://www.hmrc.gov.uk/statistics/contacts.htm>

We are committed to improving the official statistics we publish. We want to encourage and promote user engagement, so we can improve our statistical outputs.

We would welcome any views you have using the link to the feedback form below. We will undertake to review user comments on a quarterly basis and use this information to influence the development of our official statistics. We will summarise and publish user comments at regular intervals.

<http://www.hmrc.gov.uk/statistics/feedback.htm>

National Statistics Review :

A formal review of our National and Official Statistics publications was held between May and August 2011. Over 130 responses were received from a broad range of users.

A summary of the results from the consultation has been published on the HMRC website:

<http://www.hmrc.gov.uk/statistics/tc-stats-results.htm>

Sampling uncertainty

The figures are subject to sampling uncertainty. Figures based on fewer than 25 cases are shown as "-". For more details of the sample, and the sampling errors associated with the figures in the tables, see Appendix B.

Summary of main aggregates:**Table 2.1: shows that, on 03 April 2015:**

4.6 million families, containing 7.6 million children, were tax credit recipients
(or were receiving the equivalent child support through benefits);

These families comprised:

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

1.3	million in which no adult was in-work
1.9	million in-work receiving the maximum CTC, and also receiving WTC
0.8	million in-work receiving less than the maximum CTC

0.6 million families in-work without children, receiving only WTC.

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

2 million recipient families were couples (1.9 million had children)

Later tables show that:

442 thousand families were benefiting from the childcare element of WTC; they were on an average receiving
£60 per week help by the families with their childcare costs;
125 thousand families were benefiting from the disabled worker element of WTC;

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

List of tables:**Section 1 : Time series:**

- Table 1.1 Families receiving CTC or WTC, or with children and receiving out-of-work benefits, July 2003 to April 2015.
- Table 1.2 Time series of number of families and children, and of selected tax credits elements received by families, December 2004 to April 2015.

Section 2 : Summary tables:

- Table 2.1 Recipient families, couples and single adults and their children, April 2015.

Section 3 : Age, gender and children of recipient families

- Table 3.1 Recipient families: age and gender of adults.
- Table 3.2 Recipient families with children, by family size; ages of children.

Section 4 : Hours worked and childcare of in-work recipient families

- Table 4.1 In-work recipient families: hours worked.
- Table 4.2 In-work recipient couples: combination of hours worked.
- Table 4.3 Families benefiting from the 30-hour credit: family type.
- Table 4.4 Families benefiting from the childcare element.
- Table 4.5 In-work single parents: hours worked and childcare.

Section 5 : In-work families benefiting from disability elements

- Table 5.1 In-work families benefiting from the disabled worker element.
- Table 5.2 In-work families benefiting from the disabled child element.
- Table 5.3 In-work families benefiting from the severely disabled adult element.
- Table 5.4 In-work families benefiting from the severely disabled child element.

Section 6 : Annual incomes of recipient families

- Table 6.1 In-work recipient families: ranges of incomes used to taper awards.
- Table 6.2 Recipient families: awards not reduced through tapering.

Section 7 : Payments to in-work families

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

Section 8 : Regional analysis of recipient families

- Table 8.1 Recipient families: combination and level of payment by country and English region.
- Table 8.2 Number of children in recipient families, by country and English region.
- Table 8.3 In-work recipient families: beneficiaries of the childcare, disabled child and disabled worker elements by country and English region.

List of figures:**Section 1 : Time series**

Figure 1.1: Number of families receiving different amounts of tax credits, December 2004 to April 2015.

Figure 1.2: Number of families receiving WTC-only (working families with no children), December 2004 to April 2015

Figure 1.3: Number of families benefiting from the childcare element, December 2004 to April 2015.

Section 2 : Summary tables

Figure 2.1: Composition of families receiving different types of tax credits, April 2015

Figure 2.2: Recipient families: proportion of families receiving each type of award, April 2015

Section 3 : Age, gender and children of recipient families

Figure 3.1: Age breakdown of adults receiving tax credits, April 2015

Figure 3.2: Number of children in families receiving tax credits, April 2015

Figure 3.3: Age of children in families receiving tax credits, April 2015

Section 4 : Hours worked and childcare of in-work recipient families

Figure 4.1: Weekly hours worked by main worker for in-work families in receipt, April 2015

Figure 4.2: Eligible childcare costs allowed (per week), April 2015

Section 5 : In-work families benefiting from disability elements

Figure 5.1: Number of individuals benefiting from the disability elements, April 2015

Section 6 : Annual incomes of recipient families

Figure 6.1: Income used to taper awards: in-work recipient families, April 2015

Section 7 : Payments to in-work families

Figure 7.1: Chosen frequency of payment: in-work families in receipt of CTC, April 2015

Section 8 : Regional analysis of recipient families

Figure 8.1: Number of families receiving different amounts of tax credits by country and English region, April 2015

Section 1 : Time series

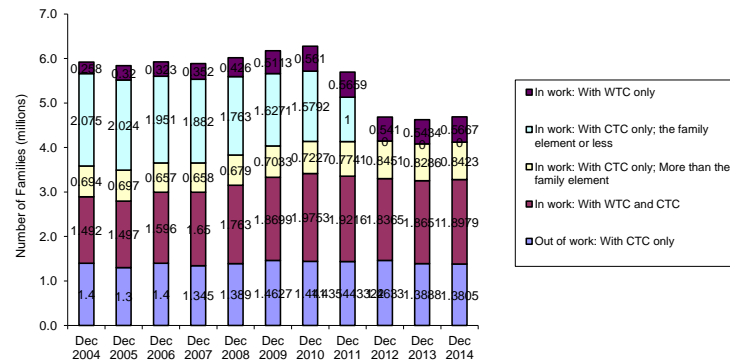
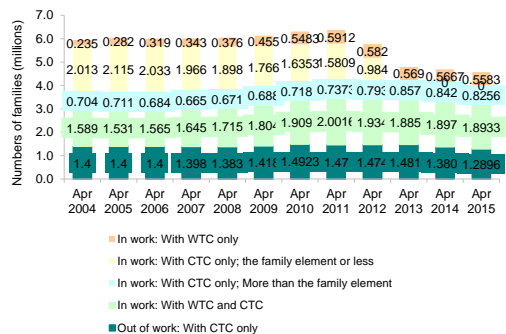
Section 1 provides statistics on the history of the Tax Credits system, between December 2004 and December 2014. This enables comparison across time, across different Tax Credits populations and describes how various parts of the system have changed over time.

Figure 1.1: shows that the overall numbers of families receiving tax credits had remained broadly level at around 6.0 million since April 2004, increasing to around 6.4 million in April 2011. By December 2013, the number of families receiving Tax Credits had dropped to 4.6 million primarily as a result of policy changes, cited on page 6 and remained steady since then. In particular the reduction in the second income threshold means that there are no longer any families receiving only the Family Element, and therefore this category has been discontinued. Within this population, the composition of the Tax Credits population has changed over time and will continue to do so.

The number of families receiving relatively high awards - that is in-work families receiving WTC and CTC - have risen from around 1.6 million in April 2004 to 2.0 million in April 2011. Now in April 2015 it stands at 1.9 million. There were 826,000 in-work families receiving CTC only in April 2015. This figure is not comparable with previous values because it includes families that have been re-categorised as a result of the policy changes introduced since April 2012. Numbers of in-work families without children - receiving WTC only - had been increasing steadily since April 2004, rising from 235,000 to 590,000 in April 2011, but has now fallen slightly to 558,000.

The numbers of families receiving tax credits when out-of-work reached a peak of 1.5 million in April 2010, but is now at 1.3 million, it's lowest level since Tax Credits began.

Figure 1.1: Numbers of families receiving different amounts of tax credits



Note: the category In work with CTC only - the family elements or less is removed starting from April 2012

Figure 1.2: shows that the number of families without children receiving WTC-only: has risen over time, more than doubling from 235,000 in April 2004 to around 591,000 in April 2011. Since then it has fallen slightly to 541,000 in April 2012. It has now increased to 558,000 in Apr 2015

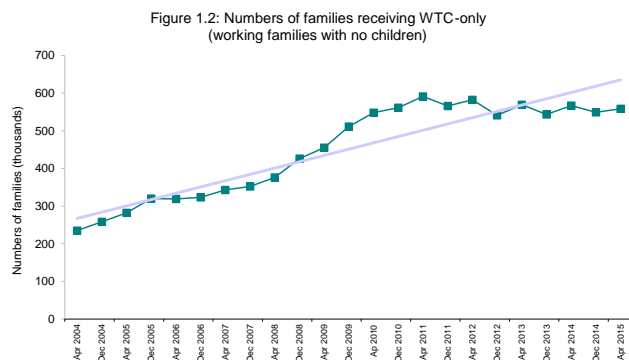
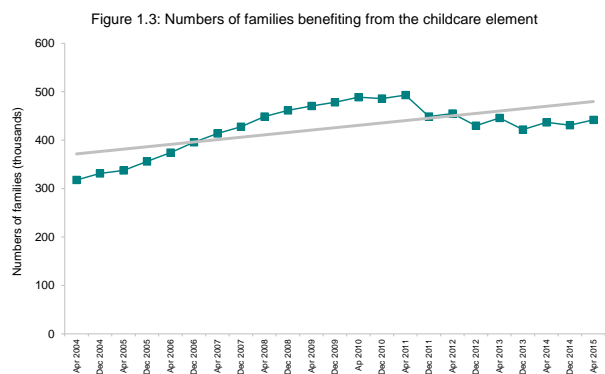


Figure 1.3: shows that the number of families benefiting from the childcare element: This number consistently rose from 318,000 in April 2004 to around 493,000 in April 2011. However after this the number of families benefiting from childcare element has fallen to 442,000 in April 2015, which was partly due to policy changes introduced since 6th April 2012.



N.B: This figure is not derivable solely from the statistics in this publication. It includes information from previous releases of the provisional award data publications.

Table 1.1 : Families receiving CTC or WTC, or with children and receiving out-of-work benefits, July 2003 to April 2015

Thousands

	Total out-of-work families ¹	In-work families					Total in receipt (out-of-work and in-work families) ¹
		With children			With no children		
		Receiving WTC and CTC	Receiving CTC only		Receiving WTC only	Total in-work families	
			More than the family element	Family element or less			
11 Jul 2003	1,400	1,465	647	1,851	121	4,084	5,500
3 Oct 2003	1,400	1,481	663	1,934	200	4,278	5,700
5 Jan 2004	1,400	1,548	687	1,973	215	4,423	5,900
5 Apr 2004	1,400	1,589	704	2,013	235	4,541	6,000
3 Dec 2004	1,400	1,492	694	2,075	258	4,519	5,900
5 Apr 2005	1,400	1,531	711	2,115	282	4,639	6,000
5 Dec 2005	1,300	1,497	697	2,024	320	4,538	5,900
3 Apr 2006	1,400	1,565	684	2,033	319	4,601	6,000
2 Dec 2006	1,400	1,596	657	1,951	323	4,526	5,900
3 Apr 2007	1,398	1,645	665	1,966	343	4,619	6,017
4 Dec 2007	1,345	1,650	658	1,882	352	4,541	5,886
5 Apr 2008	1,383	1,715	671	1,898	376	4,660	6,043
4 Dec 2008	1,389	1,763	679	1,763	426	4,630	6,019
1 Apr 2009	1,418	1,804	688	1,766	455	4,714	6,131
1 Dec 2009	1,463	1,870	703	1,627	511	4,712	6,174
1 Apr 2010	1,492	1,910	718	1,635	548	4,811	6,304
1 Dec 2010	1,441	1,975	723	1,579	561	4,838	6,279
3 April 2011	1,470	2,002	737	1,581	591	4,911	6,381
1 Dec 2011	1,435	1,922	774	1,000	566	4,262	5,697
1 Apr 2012	1,474	1,934	793	984	582	4,294	5,768
2 Dec 2012	1,463	1,837		845	541	3,223	4,686
1 Apr 2013	1,481	1,885		858	569	3,312	4,793
2 Dec 2013	1,389	1,865		829	543	3,237	4,626
02 Apr 2014	1,381	1,898		842	567	3,307	4,687
02 Dec 2014	1,281	1,857		812	549	3,218	4,499
03 Apr 2015	1,290	1,893		826	558	3,277	4,567

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.

For each date, these data describe awards current at that date, based on incomes and circumstances reported and processed by that date. The publication "Child and Working Tax Credits Statistics. Finalised awards" gives retrospective figures based on later information, including in particular incomes and other details reported during the following tax year at finalisation.

¹ 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 the Introduction.

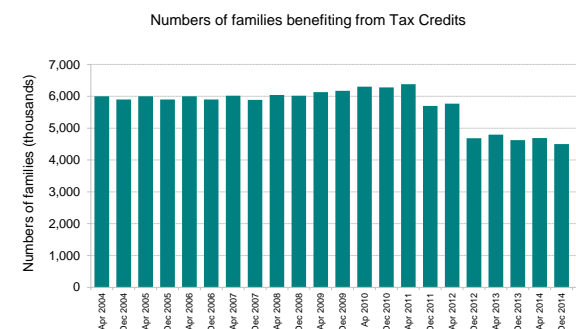


Table 1.2 : Time series of number of families and children and of selected tax credits elements received by families, April 2004 to April 2015*Thousands, unless otherwise stated*

	Number of Children			Number of families			Numbers of in-work families benefiting from certain elements ¹							
	In out-of-work families	In in-work families	All	Singles	Couples	All	30 hour credit	Baby addition to family element	Childcare Element		Disability Elements			
									Childcare element	Average help with childcare costs (£ per week)	Disabled worker element	Disabled child element	Severely disabled worker element	Severely disabled child element
5 Apr 2004	2,700	7,700	10,700	2,300	3,700	6,000	1,885	316	318	£43.67	75	103	52	47
5 Apr 2005	2,700	7,600	10,300	2,300	3,700	6,000	1,849	306	337	£45.60	91	116	53	50
3 Apr 2006	2,600	7,400	10,000	2,300	3,600	6,000	1,871	303	374	£49.80	102	114	41	51
3 Apr 2007	2,656	7,425	10,081	2,382	3,635	6,017	1,941	446	414	£61.26	107	117	33	50
5 Apr 2008	2,640	7,435	10,075	2,460	3,583	6,043	1,941	446	449	£65.30	115	122	32	49
1 Apr 2009	2,695	7,362	10,057	2,584	3,547	6,131	2,138	469	470	£68.69	124	128	33	49
1 Apr 2010	2,843	7,353	10,195	2,699	3,605	6,304	2,307	484	489	£69.89	125	142	33	58
3 Apr 2011	2,806	7,481	10,287	2,761	3,620	6,381	2,398	471	493	£69.23	118	145	31	58
1 Apr 2012	2,805	6,466	9,270	2,743	3,025	5,768	2,343	-	455	£58.25	116	147	30	57
1 Apr 2013	2,830	5,101	7,930	2,638	2,156	4,793	2,387	-	446	£59.20	117	149	29	57
1 Apr 2014	2,641	5,164	7,805	2,583	2,105	4,687	2,342	-	437	£59.45	117	152	29	62
1 Apr 2015	2,476	5,162	7,637	2,534	2,033	4,567	2,283	-	442	£59.69	125	161	38	68

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.

For each date, these data describe awards current at that date, based on incomes and circumstances reported and processed by that date. The publication "Child and Working Tax Credits Statistics. Finalised awards" gives retrospective figures based on later information, including in particular incomes and other details reported during the following tax year at finalisation.

¹ Qualifying criteria are such that in some cases only families receiving certain tax credits are entitled to claim for for the additional elements, therefore when trends are shown due consideration needs to be made of the profile breakdown provided in the individual publications.

Section 2 : Summary tables

Section 2 provides summary information on the tax credits population at Apr 2015 at the higher level of aggregation. Sections 3 - 8 go into more detailed breakdowns.

Figure 2.1: shows that the majority of lone parent families with children receive either the full award of CTC (when out-of-work) or WTC and CTC (when in-work). Approximately 3 out of 4 in out of work families receiving CTC only are lone parents. The number of in-work couples receiving WTC and CTC is similar to the number who are in-work and receiving CTC only. A majority of families with no children (receiving WTC only) are single recipients.

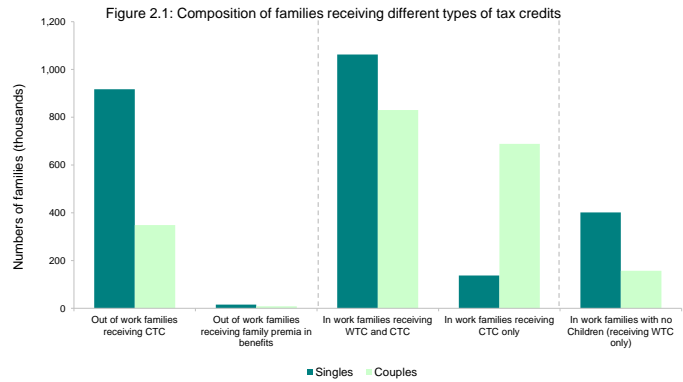


Figure 2.2 : shows that 29% of families in receipt of tax credits are out-of-work families (28% receiving CTC and 1% receiving family premia in benefits) with the remaining 70% of families in receipt are in-work families. Within this, 41% of families in receipt are receiving the higher value awards (WTC and CTC), 18% are receiving CTC-only, and the remaining 12% are in-work families with no children (receiving WTC-only).

Figure 2.2: Recipient families: proportion of families receiving each type of award

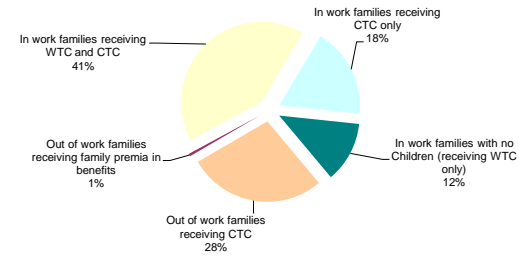


Table 2.1 : Recipient families, couples and single adults and their children, April 2015

	Families			Number of children in recipient families
	Singles	Couples	Total	
<i>Thousands</i>				
Out-of-work families with children				
Receiving CTC	917.1	348.8	1,265.9	2,425.8
<i>of which maximum award¹</i>	909.5	320.9	1,230.4	2,356.3
<i>of which tapered</i>	7.6	27.9	35.5	69.6
Receiving family premia in benefits ²	15.4	8.3	23.7	49.7
Total out-of-work families with children	932.5	357.1	1,289.6	2,475.5
In-work families				
With children				
Of which receiving WTC ³ and CTC				
<i>and maximum award¹</i>	436.8	150.0	586.8	1,086.2
<i>and tapered</i>	626.2	680.4	1,306.6	2,385.3
Total receiving WTC³ and CTC	1,063.0	830.3	1,893.3	3,471.5
Total receiving CTC only	137.3	688.3	825.6	-
Total With Children	1,200.3	1,518.6	2,718.9	5,161.5
With no children (receiving WTC only)				
<i>of which maximum award¹</i>	146.9	30.0	176.9	-
<i>of which tapered</i>	254.4	127.0	381.4	-
Total no Children (receiving WTC only)	401.3	157.0	558.3	-
Total In-work families	1,601.6	1,675.7	3,277.3	5,161.5
All families				
With children	2,132.8	1,875.7	4,008.6	7,637.0
Other	401.3	157.0	558.3	-
Total All families	2,534.1	2,032.7	4,566.9	7,637.0

¹ 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 Appendix A.

² See the Introduction. Not tapered.

³ Includes 74 thousand families (42 thousand couples and 32 thousand singles) where the WTC entitlement is less than or equal to the childcare element and is therefore paid together with CTC.

Section 3 : Age breakdown for adult receiving Tax credits and number of children the recipient families:

Section 3 focuses on the demographic make up of the tax credits population. In particular, it looks at the age and gender of the adults in the family as well as the number and age of children in each family.

Figure 3.1: shows that singles/one-parents and couples are typically in the age range 40-49. The next largest category is 35-39 age range for couples and 30-34 for singles. On the whole the age distribution for singles/one parent families is younger than that of couples.

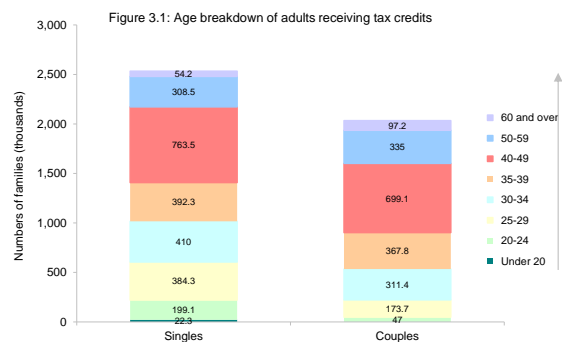


Figure 3.2: shows that the overwhelming majority of families with children are made up of either one or two children with single parent families more likely to have one child than couples. Couples are more likely to have larger family sizes. There are 24,000 single and 60,000 single and couple families respectively with 5 or more children.

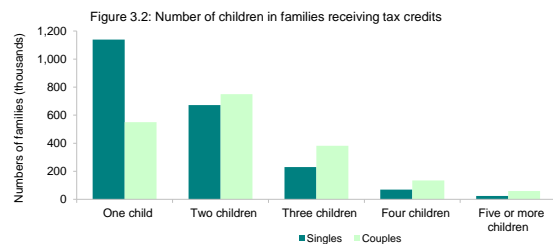


Figure 3.3 : Age distributions of children in Tax credits recipient families:

Figure 3.3 shows that lone parents tend to have older children than their couple counterparts. Almost half of children of lone parents are aged 10 and over, compared to around 40% of children of couple families. Although the number of couple families is higher than the number of lone parent families, lone parents have more qualifying young children aged 16 and over.

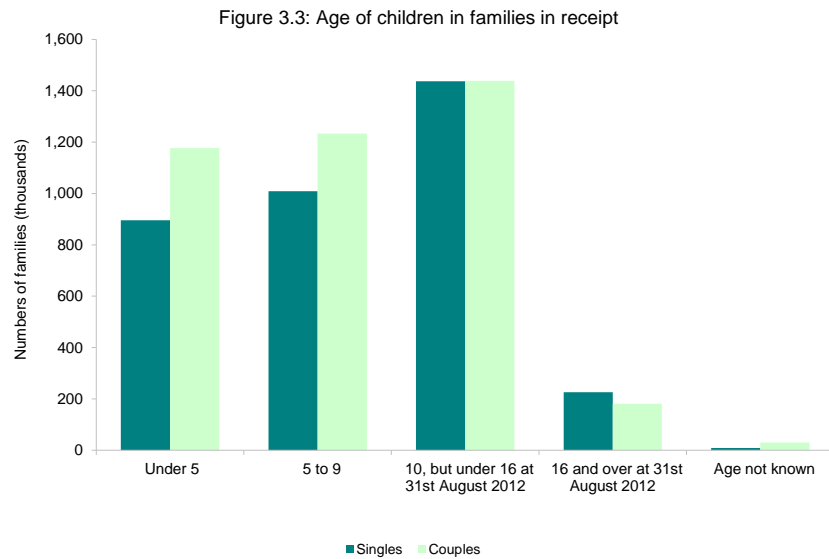


Table 3.1 : Recipient families: ages and genders of adults:

Thousands

	Total out-of-work families ¹	In-work families			Total in-work families	Total in receipt (out-of-work and in-work families)
		With children		With no children		
		Receiving WTC and CTC	Receiving CTC only	Receiving WTC only		
Singles						
Age of adult						
Under 20	19.9	2.1	-	0.3	2.4	22.3
20-24	131.7	63.0	0.6	3.7	67.4	199.1
25-29	172.3	158.1	6.1	47.8	212.0	384.3
30-34	158.0	191.1	15.4	45.5	252.0	410.0
35-39	137.0	193.4	26.2	35.7	255.3	392.3
40-49	225.5	361.5	68.8	107.7	538.0	763.5
50-59	73.4	90.9	19.5	124.7	235.1	308.5
60 and over	14.8	2.9	0.7	35.8	39.5	54.2
Total singles	932.5	1,063.0	137.3	401.3	1,601.6	2,534.1
Gender of single Families						
Female	874.9	1,008.9	122.6	206.8	1,338.3	2,213.2
Male	57.6	54.0	14.7	194.5	263.3	320.9
Couples						
Age of eldest adult ¹						
Under 20	0.9	0.6	-	-	0.6	1.5
20-24	13.2	24.9	8.8	0.1	33.8	47.0
25-29	31.2	84.4	53.7	4.4	142.5	173.7
30-34	47.1	142.3	117.0	4.9	264.3	311.4
35-39	55.7	161.9	146.1	4.1	312.0	367.8
40-49	118.0	290.9	267.6	22.6	581.1	699.1
50-59	64.6	112.4	86.5	71.6	270.4	335.0
60 and over	26.3	13.0	8.7	49.3	71.0	97.2
Total couples	357.1	830.3	688.3	157.0	1,675.7	2,032.7
Gender of working adult(s) in couple						
Female sole worker ²	-	97.7	39.7	34.9	172.3	-
Male sole worker ²	-	538.3	339.1	81.6	959.0	-
Both adults in-work ²	-	194.4	309.5	40.4	544.3	-

¹ For out-of-work families receiving their child support via benefits, the age of the Child Benefit claimant.² "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

	Total out-of-work families (with children)	In-work families			Total families with children in receipt (out-of-work and in-work families) / Numbers of children
		With children		Total in-work families with children	
		Receiving WTC and CTC	Receiving CTC only		
Family size.					
Singles					
One child	453.0	607.0	79.0	686.0	1,138.9
Two children	289.4	335.0	46.8	381.9	671.3
Three children	126.7	93.6	9.8	103.3	230.1
Four children	46.0	21.2	1.5	22.7	68.7
Five or more children	17.5	6.2	0.2	6.4	23.9
Total singles	932.5	1,063.0	137.3	1,200.3	2,132.8
Couples					
One child	124.0	262.7	163.8	426.5	550.5
Two children	114.8	310.5	324.0	634.5	749.3
Three children	68.7	164.0	148.5	312.6	381.3
Four children	31.7	62.5	40.7	103.2	134.9
Five or more children	17.8	30.5	11.3	41.8	59.7
Total couples	357.1	830.3	688.3	1,518.6	1,875.7
All families					
One child	577.0	869.7	242.8	1,112.4	1,689.4
Two children	404.2	645.6	370.8	1,016.4	1,420.6
Three children	195.5	257.6	158.3	415.9	611.4
Four children	77.7	83.7	42.2	125.9	203.6
Five or more children	35.3	36.7	11.6	48.3	83.6
Total all families	1,289.6	1,893.3	825.6	2,718.9	4,008.6
Number of children by age.					
Singles					
Under 5	550.5	326.3	18.5	344.9	895.4
5 to 9	473.6	485.9	49.0	534.9	1,008.5
10, but under 16 at 31st August 2013	571.6	746.3	119.0	865.3	1,436.9
16 and over at 31st August 2013	88.0	115.0	22.6	137.7	225.7
Age not known ¹	6.2	2.5	0.1	2.6	8.7
Total singles	1,689.9	1,676.0	209.2	1,885.2	3,575.2
Couples					
Under 5	205.3	554.3	417.3	971.7	1,177.0
5 to 9	220.5	542.2	471.0	1,013.2	1,233.6
10, but under 16 at 31st August 2013	299.7	607.5	532.1	1,139.6	1,439.3
16 and over at 31st August 2013	50.5	74.6	56.3	130.9	181.4
Age not known ¹	9.6	16.9	4.1	21.0	30.6
Total couples	785.6	1,795.5	1,480.8	3,276.3	4,061.8
All families					
Under 5	755.8	880.7	435.9	1,316.5	2,072.4
5 to 9	694.1	1,028.1	520.0	1,548.1	2,242.1
10, but under 16 at 31st August 2013	871.3	1,353.8	651.1	2,004.9	2,876.2
16 and over at 31st August 2013	138.5	189.6	78.9	268.5	407.0
Age not known ¹	15.8	19.3	4.2	23.5	39.3
Total all families	2,475.5	3,471.5	1,690.0	5,161.5	7,637.0

¹ For large families, not all dates of birth were copied to the data base used to produce these figures.

Section 4 : Hours worked and childcare of in-work recipient families

Section 4 focuses on the in-work recipient families with breakdowns on the numbers of hours worked per week and the number of families benefiting from the 30-hour element. It also covers childcare-related breakdowns such as the numbers of families benefiting from the childcare element, the hours worked per week, the age distribution of the children, and detailed breakdowns of the costs.

Figure 4.1: shows the number of weekly hours worked by the main-worker in in-work families in receipt. The overwhelming majority of main-workers in a couple family are working full-time (or the equivalent of 35 hours or more). Single parent families are more evenly split between part-time and full-time work, although a majority work 30 hours or more.

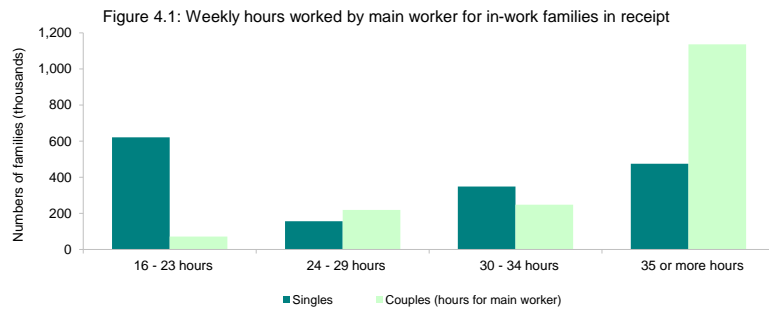


Figure 4.2: shows the average weekly help with childcare costs for single parent, couple, and all families. The costs are broadly split across the cost bands for each of the categories mostly reflecting the range of different numbers of hours childcare provision is claimed for. Many families have childcare costs of £150 per week and over, however there is also a large cluster with costs of £20-£39.99 per week.

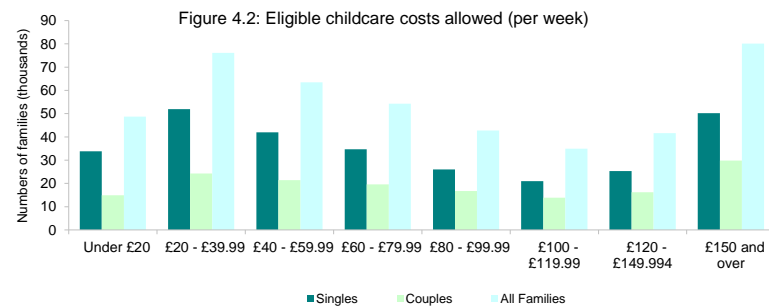


Table 4.1 : In-work recipient families: hours worked.*Thousands*

	In-work families			
	With children		With No Children	Total in-work families
	Receiving WTC and CTC	Receiving CTC only	Receiving WTC only	
Hours worked by main-worker				
Singles				
16 - 23 hours	573.5	14.8	33.3	621.6
24 - 29 hours	136.2	13.3	7.2	156.7
30 - 34 hours	149.7	22.4	176.4	348.4
35 or more hours	203.6	86.8	184.4	474.8
Total Singles	1,063.0	137.3	401.3	1,601.6
Couples (hours for main-worker)				
16 - 23 hours	53.0	10.1	8.4	71.4
24 - 29 hours	189.7	26.5	3.1	219.2
30 - 34 hours	148.4	49.3	50.6	248.3
35 or more hours	439.3	602.5	94.9	1,136.7
Total Couples	830.3	688.3	157.0	1,675.7

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

Thousands

	Hours worked by main-worker					Total
	16 - 23	24-29	30-34	35-39	40 or more	
Hours worked by partner of main worker						
Couples with children, and receiving CTC & WTC						
Not in-work	13.7	161.6	110.4	118.1	164.5	568.3
1-5	1.4	1.4	1.6	2.0	3.4	9.9
6-10	10.8	4.4	4.2	5.0	8.7	33.1
11-15	6.4	3.3	3.7	4.3	7.2	24.8
16-23	20.7	14.8	17.8	22.1	38.3	113.7
24-29	-	4.2	5.6	7.9	12.4	30.1
30 or more	-	-	5.1	13.8	31.6	50.6
Total couples with children and receiving CTC & WTC	53.0	189.7	148.4	173.2	266.1	830.3
Couples with children, and receiving CTC Only						
Not in-work	1.3	13.9	20.3	106.3	156.5	298.2
1-5	0.2	0.3	0.5	3.5	5.6	10.2
6-10	1.4	0.9	1.9	10.9	17.1	32.1
11-15	1.6	1.4	2.4	13.3	19.5	38.3
16-23	5.6	7.2	12.9	55.3	75.6	156.6
24-29	-	2.8	6.3	20.5	29.0	58.5
30 or more	-	-	5.0	32.3	57.2	94.4
Total couples with children, and receiving CTC Only	10.1	26.5	49.3	242.0	360.4	688.3
Couples without children						
Not in-work	6.1	2.0	37.8	26.8	32.7	105.5
1-5	0.1	-	0.7	0.3	0.7	1.8
6-10	0.3	0.1	1.6	1.0	1.8	4.8
11-15	0.4	0.1	1.4	0.8	1.7	4.5
16-23	1.4	0.7	5.2	3.2	6.1	16.6
24-29	-	0.1	1.3	1.2	1.8	4.4
30 or more	-	-	2.6	3.9	12.9	19.4
Total couples without children	8.4	3.1	50.6	37.3	57.7	157.0
All couples						
Not in-work	21.1	177.5	168.5	251.1	353.7	972.0
1-5	1.8	1.8	2.8	5.8	9.7	21.9
6-10	12.4	5.4	7.7	16.8	27.6	69.9
11-15	8.4	4.8	7.5	18.5	28.3	67.5
16-23	27.7	22.7	35.9	80.6	120.0	286.9
24-29	-	7.1	13.2	29.6	43.2	93.0
30 or more	-	-	12.7	50.1	101.7	164.5
Total All couples	71.4	219.2	248.3	452.5	684.2	1,675.7

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
Hours worked by benefiting family					
Main earner works for at least 30 hours	462.5	360.8	1,239.4	145.5	2,208.2
Neither adult works for 30+ hours, but combined hours exceed 30	-	-	74.6	-	74.6
Total families benefiting¹	462.5	360.8	1,314.1	145.5	2,282.9
Gender of sole or main-worker					
Female	417.1	182.4	152.1	37.8	789.4
Male	45.4	178.4	1,111.0	98.1	1,432.9
Couples - equal hours ²	-	-	51.0	9.6	60.6
Total families benefiting	462.4	360.8	1,314.1	145.5	2,282.8

¹ Those claiming the 30-hour element who (a) have children and have a positive award, or (b) have no children and have a positive award.

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

Table 4.4 : Families benefiting from the childcare element.*Thousands unless otherwise stated*

	Singles	Couples			Total
		Both working	Other ¹	All Couples	
Age group, or age groups of children³					
Under 5 years only	85.6	52.2	1.3	53.5	139.1
Under 5 years plus older	63.9	65.1	2.2	67.3	131.2
5 to 9 years only	66.1	13.2	0.5	13.8	79.9
5 to 9 years plus older	37.5	15.8	0.7	16.5	54.0
10 years and over only	31.9	5.3	0.4	5.7	37.6
Total families benefiting²	285.0	151.6	5.1	156.8	441.8
Hours worked per week (fewest for couples where both work at least 16 hours)					
16-23	126.2	75.1	1.0	76.1	202.3
24-29	36.8	26.9	0.6	27.5	64.3
30-34	40.9	21.0	0.7	21.8	62.6
35-39	57.6	21.2	1.4	22.7	80.3
40+	23.5	7.3	1.3	8.7	32.2
Total families benefiting²	285.0	151.6	5.1	156.8	441.8
Eligible childcare costs allowed (per week)					
Under £20	33.8	14.0	0.9	14.9	48.7
£20 - £39.99	51.9	23.2	1.1	24.3	76.1
£40 - £59.99	42.0	20.6	0.8	21.4	63.5
£60 - £79.99	34.7	19.0	0.6	19.6	54.3
£80 - £99.99	26.0	16.3	0.5	16.7	42.7
£100 - £119.99	21.0	13.5	0.3	13.9	34.9
£120 - £149.99 ⁴	25.3	15.9	0.4	16.2	41.6
£150 and over	50.2	29.2	0.7	29.8	80.1
Total families benefiting²	285.0	151.6	5.1	156.8	441.8
Average costs allowed⁴ (£ per week)	£87.43	£94.94	£75.84	£94.31	£89.87
Average help with childcare costs⁵ (£ per week)	£60.35	£58.70	£52.11	£58.48	£59.69

¹ The non-working partner is incapacitated, in hospital or in prison.² Those claiming the childcare element and with a positive award.³ Ages of all children in the family, not just those for whom childcare costs are incurred.⁴ After taking account of maximum costs allowed (see Appendix B).⁵ The difference between the award and the notional award excluding the childcare element.

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

	Age group, or age groups, of children ¹					Total
	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	
In-work single parents						
Claiming childcare element						
Weekly hours worked:						
16-23	41.6	34.1	25.2	15.6	9.7	126.2
24-29	11.8	8.4	7.9	4.8	4.0	36.8
30-34	10.7	8.3	10.2	6.2	5.6	40.9
35-39	14.7	9.1	16.5	7.9	9.5	57.6
40 or more	6.9	4.0	6.3	3.2	3.2	23.5
Total claiming childcare element	85.6	63.9	66.1	37.5	31.9	285.0
Not claiming childcare element						
Weekly hours worked:						
16-23	49.4	43.1	86.8	69.0	213.8	462.2
24-29	10.2	7.9	18.0	13.8	62.8	112.7
30-34	9.6	6.5	17.4	12.0	85.7	131.2
35-39	13.6	6.2	15.7	10.2	93.9	139.5
40 or more	7.7	3.3	8.5	5.6	44.6	69.7
Total not claiming childcare element	90.5	66.9	146.4	110.6	500.8	915.3
Total single parents						
Weekly hours worked:						
16-23	91.0	77.2	112.1	84.6	223.5	588.4
24-29	22.0	16.3	25.9	18.6	66.8	149.5
30-34	20.3	14.7	27.5	18.2	91.3	172.0
35-39	28.3	15.3	32.2	18.1	103.3	197.2
40 or more	14.6	7.3	14.7	8.8	47.8	93.3
Total single parents	176.1	130.8	212.5	148.2	532.8	1,200.3

¹ Ages of all children in the family, not just those for whom childcare costs are incurred.

Section 5 : In-work families benefiting from disability elements

Section 5 focuses on families that are benefiting from the disability elements - that is the disabled worker element, the severely disabled adult element, the disabled child element and the severely disabled child element. There are breakdowns of the family size and the numbers of hours worked by those benefiting as well as breakdowns on overlapping disability/childcare elements.

Figure 5.1 shows the number of individuals benefiting from the disability elements. There are 126.2 thousand disabled workers, 175.2 thousand disabled children, 38 thousand severely disabled adults, and 69 thousand severely disabled children in benefiting families.

Figure 5.1: Numbers of individuals benefiting from the disability elements:

	<i>thousands</i>
Number of disabled workers in benefiting families	126.2
<i>of which number of severely disabled adults in benefiting families</i>	38.0
Number of disabled children in benefiting families	175.2
<i>of which number of severely disabled in benefiting families</i>	72.4

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

Thousands

	Singles with children	Singles without children	Couples with children	Couples without children	Total
Disabled worker(s) in family benefiting					
Sole worker ² is disabled	17.8	60.1	14.9	10.8	103.6
Couples both working - one disabled	-	-	13.4	6.5	19.8
Couples both working - both disabled	-	-	0.7	0.8	1.4
Total families benefiting¹	17.8	60.1	28.9	18.0	124.8
Gender of disabled workers					
Female	16.4	31.9	10.3	7.2	65.9
Male	1.4	28.2	19.2	11.5	60.3
Total disabled workers in benefiting families	17.8	60.1	29.6	18.8	126.2
Ages of disabled workers					
Under 20	-	0.3	-	-	0.4
20-29	1.4	9.7	2.5	0.7	14.3
30-39	5.1	11.0	9.0	1.1	26.2
40-49	8.1	15.7	12.5	3.5	39.7
50-59	3.1	18.2	5.0	8.8	35.0
60 or over	0.1	5.3	0.5	4.7	10.6
Total disabled workers in benefiting families	17.8	60.1	29.6	18.8	126.2
Hours worked by disabled workers					
16-23	9.2	27.7	9.7	7.6	54.1
24-29	2.0	5.8	3.5	1.8	13.1
30-34	2.8	10.9	4.0	3.6	21.3
35-39	2.6	10.7	6.6	3.1	23.0
40 or more	1.2	5.0	5.8	2.7	14.7
Total disabled workers in benefiting families	17.8	60.1	29.6	18.8	126.2

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

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

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

	Singles		Couples		Total
	One disabled child	2+ disabled children	One disabled child	2+ disabled children	
Family size					
One child	18.1	-	21.0	-	39.1
Two children	15.8	0.9	43.3	4.3	64.2
Three children	5.7	0.6	26.9	3.9	37.0
Four children	1.4	0.3	10.6	1.9	14.1
Five or more children	0.5	0.1	4.8	1.2	6.5
Total families benefiting¹	41.3	1.8	106.5	11.3	160.9
Number of disabled children in benefiting families	41.3	3.7	106.5	23.7	175.2
Also with the childcare element	9.3	0.5	7.8	0.8	18.3
Also with the disabled worker element	1.5	0.1	3.2	0.5	5.2

¹ Those with the disabled child element and with a positive award. 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*

	Singles		Couples		Total		
	With children	Without children	With children	Without children	With children	Without children	Total
Family size							
No children	-	6.2	-	10.1	-	16.3	16.3
One child	1.6	-	8.1	-	9.7	-	9.7
Two children	1.0	-	6.6	-	7.6	-	7.6
Three children	0.2	-	2.8	-	2.9	-	2.9
Four children	0.1	-	0.8	-	0.8	-	0.8
Five or more children	-	-	0.3	-	0.4	-	0.4
Total families benefiting¹	2.8	6.2	18.6	10.1	21.4	16.3	37.7
Hours worked by sole or main-worker							
16-23	-	-	-	-	-	-	-
24-29	0.3	0.7	2.2	0.3	2.5	1.0	3.5
30-34	0.5	1.4	2.7	3.2	3.1	4.6	7.8
35-39	0.4	1.2	5.1	2.7	5.5	3.9	9.4
40 or more	0.3	0.5	5.2	2.8	5.5	3.3	8.8
Total families benefiting¹	2.8	6.2	18.6	10.1	21.4	16.3	37.7
Total severely disabled adults in benefiting families	2.8	6.2	18.7	10.3	21.5	16.5	38.0
Also with childcare element	0.5	-	1.5	-	2.0	-	2.0
Also with disabled worker element	2.8	6.2	5.4	3.3	8.2	9.6	17.8

¹ Those with the severely disabled adult element who (a) have children and have a positive award, 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

	Singles	Couples	Total
Family size			
One child	6.3	9.0	15.3
Two children	6.3	20.7	26.9
Three children	2.6	14.0	16.6
Four children	0.8	5.7	6.4
Five or more children	0.2	2.8	3.1
Total families benefiting¹	16.1	52.2	68.3
Hours worked by main-worker			
16-23	8.6	3.0	11.6
24-29	1.9	5.3	7.2
30-34	2.4	5.7	8.1
35-39	2.4	16.5	18.8
40 or more	0.9	21.7	22.6
Total families benefiting¹	16.1	52.2	68.3
Total severely disabled children in benefiting families	16.6	55.8	72.4
Also with childcare element	4.2	4.1	8.3
Also with disabled worker element	0.7	1.5	2.2

¹ Those with the severely disabled child element and with a positive award.

Section 6 : Annual incomes of in-work recipient families

Section 6 describes the distribution of incomes used to taper awards for families in receipt. This is also broken down by the type of income reported - i.e., whether the award is based on the family's previous year's income ('PY' income), the family's current year income ('CY' income), and whether the income disregards has been applied.

Figure 6.1: shows that the vast majority of families receiving tax credits have incomes under £30,000. the majority of support is going to families on incomes of up to £10,000. The second highest income group lies between £10,000 and £20,000. Broadly speaking, the higher the income used to taper the award, the fewer the numbers of families in receipt - reflecting the targeted approach to financial support in-built in the Tax Credits system. Compared to the previous provisional publications there are substantially fewer families receiving tax credits with income of £30,000 or over, this is a result of the policy change to remove the second income threshold discussed on Page 6.

Figure 6.1: Income used to taper awards: in-work recipients

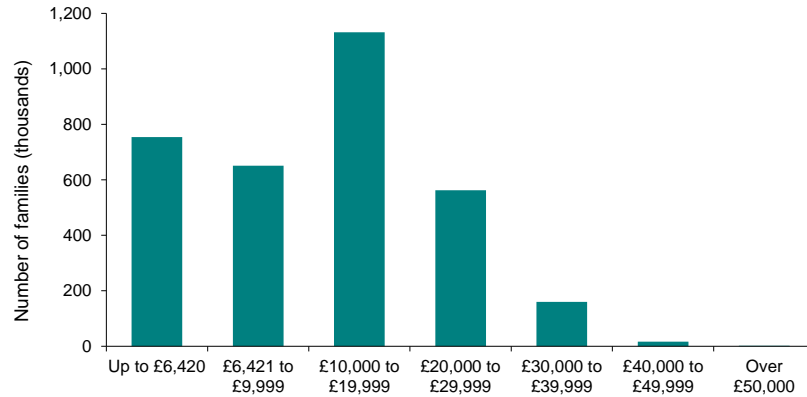


Table 6.1 : In-work recipient families: ranges of incomes used to taper awards:*Thousands*

	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	
With children								
Of which receiving WTC and CTC	580.1	499.0	754.9	51.6	6.8	0.7	0.2	1,893.3
Of which receiving CTC only	-	-	149.5	506.0	152.8	15.6	1.6	825.6
Total with children	580.1	499.0	904.4	557.6	159.7	16.3	1.9	2,718.9
Without children								
Receiving WTC only	173.8	151.7	227.9	4.7	0.2	0.1	0.1	558.3
Income reported¹:								
PY income only ³	511.1	482.0	777.1	364.9	105.2	11.1	1.4	2,253.0
Also CY income	242.7	168.6	355.1	197.4	54.6	5.2	0.5	1,024.3
Total In-work recipient families	753.9	650.6	1,132.3	562.3	159.8	16.4	1.9	3,277.3
Year of income used¹:								
PY income used								
No CY income reported	511.1	482.0	777.1	364.9	105.2	11.1	1.4	2,253.0
CY income up to £5,000 above PY income	146.7	73.1	121.3	62.5	16.5	1.4	0.1	421.7
CY income up to £2,500 below PY income	21.7	31.0	60.6	28.6	7.8	0.6	0.1	150.4
Total where PY income is used	679.6	586.1	959.0	456.0	129.6	13.2	1.6	2,825.1
CY income used								
Over £2,500 lower than PY income								
of which increasing award value	13.6	31.5	99.8	61.0	15.0	1.1	0.1	222.1
of which not affecting award value ²	5.8	0.2	0.5	0.2	0.1	-	-	6.8
Over £5,000 above PY income								
of which reducing award value	-	32.6	72.7	45.0	15.2	2.1	0.2	167.8
of which not affecting award value ²	54.9	0.2	0.2	-	-	-	-	55.4
Total where CY income is used	74.3	64.5	173.2	106.3	30.3	3.2	0.3	452.2
Total In-work recipient families	753.9	650.6	1,132.3	562.3	159.8	16.4	1.9	3,277.3

¹ "PY income" is income in 2013-14; "CY income" is estimated income in 2014-15. CY income will be used to taper the award if it rises or falls by more than the income disregards. This is explained in more detail in the Technical Note.

² Even if CY incomes is used to taper an award, the amount of entitlement may not change if it is already at its maximum.

³ This includes 1,504,000 families whose CY income is greater than PY income due to auto-inflated income

Table 6.2 : Recipient families: awards not reduced through tapering:*Thousands*

	Out-of-work families (with children)	In-work families		Total recipient families where awards are not reduced through tapering ¹
		Receiving WTC and CTC	Receiving WTC only	
Family size				
Singles				
No children	-	-	146.9	146.9
One child	448.5	227.8	-	676.3
Two children	287.0	143.3	-	430.3
Three children	126.1	48.0	-	174.1
Four children	45.9	13.2	-	59.1
Five or more children	17.4	4.4	-	21.9
Total Singles	924.9	436.8	146.9	1,508.6
Couples				
No children	-	-	30.0	30.0
One child	115.3	44.1	-	159.4
Two children	103.2	50.3	-	153.5
Three children	63.4	31.3	-	94.8
Four children	30.0	14.9	-	44.9
Five or more children	17.3	9.4	-	26.6
Total Couples	329.2	150.0	30.0	509.2
All families				
No children	-	-	176.9	176.9
One child	563.8	271.9	-	835.7
Two children	390.3	193.6	-	583.8
Three children	189.5	79.4	-	268.9
Four children	75.9	28.1	-	104.0
Five or more children	34.7	13.8	-	48.5
Total All families	1,254.1	586.8	176.9	2,017.8

¹ 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 for those entitled to CTC only (£16,010). Ignores any income reduction to benefit entitlement for those receiving their child support via benefits.

Section 7 : Payments to in-work families

Section 7 details the chosen payment frequency for families in receipt, broken down by family status and gender of the adults. Tax Credit recipients are able to choose whether they are paid in weekly or 4-weekly intervals.

Figure 7.1: shows that families tend to choose weekly CTC payments rather than four-weekly payment cycles. The vast majority of CTC payments are paid to the female parent. Lone parents are more likely to have weekly payments, whereas couples have a more equal preference.

Figure 7.1: Chosen frequency of payment: in-work families of CTC

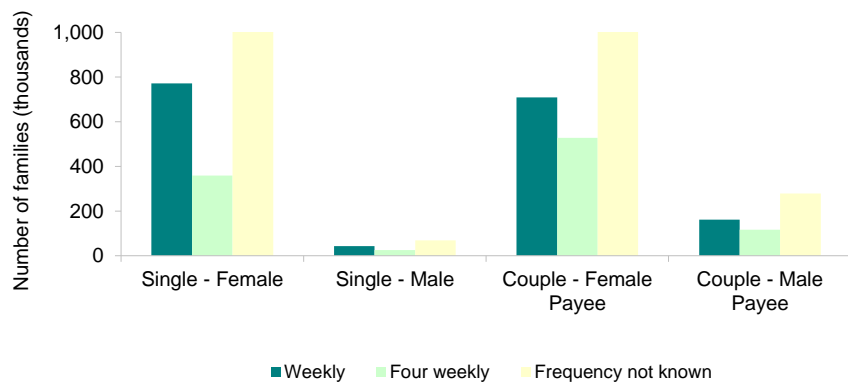


Table 7.1 : **In-work families - chosen frequency of payment, and payees, of CTC:**

Thousands

	Singles		Couples		Total
	Female	Male	Female payee ¹	Male payee ¹	
Chosen frequency of payment²					
All in-work families receiving					
<i>CTC & WTC</i>					
Weekly	717.9	36.8	420.9	117.5	1,293.0
Four weekly	291.1	17.3	223.5	68.0	599.8
Frequency not known ³	-	-	0.5	-	0.5
Total	1,009.0	54.0	644.9	185.4	1,893.3
<i>CTC Only</i>					
Weekly	54.1	6.9	288.8	44.7	394.5
Four weekly	68.5	7.8	304.8	48.8	429.9
Frequency not known ³	-	-	1.2	-	1.2
Total	122.6	14.7	594.8	93.5	825.6
All in-work families receiving CTC					
Weekly	771.9	43.7	709.8	162.2	1,687.5
Four weekly	359.6	25.1	528.3	116.7	1,029.7
Frequency not known ³	-	-	1.7	-	1.7
Total in-work families receiving CTC	1,131.6	68.7	1,239.7	278.9	2,718.9
Gender of partner working most hours					
Couples - female works longest					
Weekly	-	-	100.9	20.8	121.8
Four weekly	-	-	69.8	14.1	83.9
Frequency not known ³	-	-	0.3	-	0.3
Total	-	-	171.0	34.9	205.9
Couples - male works longest					
Weekly	-	-	587.6	137.0	724.6
Four weekly	-	-	437.1	98.7	535.8
Frequency not known ³	-	-	1.3	-	1.3
Total	-	-	1,026.0	235.7	1,261.7
Couples - equal hours⁴					
Weekly	-	-	21.2	4.4	25.6
Four weekly	-	-	21.5	3.9	25.4
Frequency not known ³	-	-	0.1	-	0.1
Total	-	-	42.8	8.3	51.0

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

² As chosen in the claim. This table, as all others, includes as "recipients" families where adjustments to modelled awards, made to 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.

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

⁴ Couples where the two partners work the same number of hours.

Section 8 : Regional analysis of recipient families

Section 8 details the numbers of families in receipt with a regional breakdown. There are detailed breakdowns of the level of support provided in each region, the numbers of families benefiting from the childcare element as well as the disabled worker element and disabled child element.

As seen in figure 8.1, the region with the highest numbers of tax credits recipients is London, closely followed by the North West and then the South East. The region with the lowest numbers of tax credits recipients is Northern Ireland followed by the North East of England. Within the overall figures, the highest number of families on the higher awards - those receiving WTC and CTC - are from London followed by the North West. The highest number of out-of-work families in receipt are again in London followed by the North West. This takes no account of the size of the population that are eligible for tax credits so one should be careful when drawing inferences from these results.

Figure 8.1: Numbers of families receiving different amounts of tax credits by country and English region

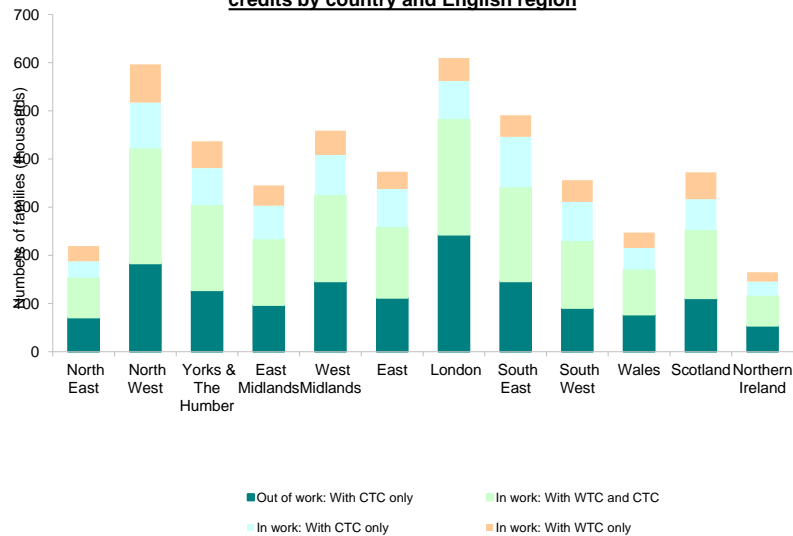


Table 8.1: Recipient families: combination and level of payment by country and English region.

Thousands

	Total out-of-work families	In-work families			Total in-work families	Total in receipt (out-of-work and in-work families)
		With children		With no children		
		Receiving WTC and CTC	Receiving CTC only	Receiving WTC only		
Singles						
England	761.4	876.8	113.7	320.9	1,311.3	2,072.7
North East	44.6	49.8	5.6	22.9	78.3	122.9
North West	118.2	136.3	16.5	59.1	211.8	330.1
Yorks & The Humber	79.6	91.7	10.5	39.3	141.5	221.1
East Midlands	60.7	76.0	9.3	31.1	116.3	177.0
West Midlands	91.7	94.5	12.3	34.9	141.7	233.4
East	70.7	85.5	11.6	26.8	123.9	194.6
London	146.5	147.5	21.8	40.2	209.5	356.0
South East	91.9	118.3	17.0	34.3	169.5	261.4
South West	57.3	77.3	9.2	32.4	118.8	176.2
Wales	50.4	52.1	6.9	22.8	81.7	132.1
Scotland	75.2	92.0	11.6	41.7	145.3	220.6
Northern Ireland	39.8	37.0	4.5	15.0	56.5	96.2
Foreign and not known	5.8	5.1	0.7	1.0	6.7	12.6
United Kingdom¹	932.5	1,063.0	137.3	401.3	1,601.6	2,534.1
Couples						
England	297.9	718.2	574.4	128.6	1,421.2	1,719.1
North East	18.0	33.2	27.4	9.3	69.9	87.9
North West	44.1	107.0	76.0	23.0	206.0	250.0
Yorks & The Humber	35.3	86.6	65.4	17.7	169.6	204.9
East Midlands	25.1	63.8	58.9	13.2	135.8	160.9
West Midlands	38.9	91.9	69.0	16.4	177.3	216.2
East	27.2	66.5	66.0	10.7	143.2	170.4
London	51.5	127.3	59.7	12.1	199.1	250.6
South East	34.8	82.0	84.1	13.1	179.1	213.9
South West	23.0	59.9	68.0	13.3	141.1	164.2
Wales	21.0	39.3	36.3	10.1	85.7	106.7
Scotland	24.4	44.8	48.7	11.4	105.0	129.3
Northern Ireland	11.8	24.3	25.1	6.6	56.0	67.9
Foreign and not known	1.9	3.7	3.8	0.3	7.8	9.8
United Kingdom¹	357.1	830.3	688.3	157.0	1,675.7	2,032.7
All families						
England	1,059.2	1,595.0	688.0	449.5	2,732.5	3,791.8
North East	62.6	83.0	33.0	32.2	148.2	210.9
North West	162.3	243.3	92.5	82.0	417.8	580.1
Yorks & The Humber	115.0	178.3	75.9	56.9	311.1	426.0
East Midlands	85.8	139.8	68.1	44.2	252.2	338.0
West Midlands	130.6	186.4	81.3	51.2	319.0	449.6
East	97.9	151.9	77.6	37.5	267.0	365.0
London	197.9	274.8	81.5	52.3	408.6	606.6
South East	126.7	200.3	101.0	47.3	348.6	475.3
South West	80.4	137.1	77.2	45.7	260.0	340.3
Wales	71.4	91.4	43.2	32.9	167.4	238.8
Scotland	99.6	136.8	60.4	53.1	250.3	349.9
Northern Ireland	51.6	61.3	29.6	21.6	112.5	164.1
Foreign and not known	7.8	8.8	4.4	1.3	14.5	22.3
United Kingdom¹	1,289.6	1,893.3	825.6	558.3	3,277.3	4,566.9

¹ Including foreign and not known.

Table 8.2 : **Number of children in recipient families, by country and English region.***Thousands*

	Children of Out-of-work families	Children of In-work families		Number of children in recipient families
		CTC & WTC	CTC Only	
Singles				
England	1,390.2	1,389.5	173.8	2,953.5
North West	79.1	75.3	8.1	162.6
North West	214.3	212.0	24.7	451.0
Yorks & The Humber	147.1	143.8	16.1	307.0
East Midlands	113.0	120.1	13.9	247.0
West Midlands	171.8	148.3	18.8	338.9
East	128.9	134.6	18.0	281.5
London	265.6	248.1	34.4	548.1
South East	166.4	186.6	26.0	379.0
South West	104.0	120.8	13.8	238.5
Wales	89.6	82.4	10.3	182.3
Scotland	126.3	136.7	17.0	279.9
Northern Ireland	73.2	59.3	7.2	139.7
Foreign and not known	10.7	8.1	1.0	19.7
United Kingdom¹	1,689.9	1,676.0	209.2	3,575.2
Couples				
England	660.9	1,566.5	1,235.8	3,463.2
North East	38.6	69.6	57.1	165.3
North West	98.7	234.5	161.0	494.2
Yorks & The Humber	79.3	193.1	137.8	410.2
East Midlands	54.8	133.2	125.4	313.4
West Midlands	90.5	207.9	148.2	446.5
East	59.5	141.3	143.5	344.3
London	113.0	289.0	130.7	532.7
South East	76.4	174.1	185.2	435.7
South West	50.1	123.7	147.0	320.9
Wales	45.2	80.6	76.8	202.6
Scotland	50.1	89.2	103.1	242.4
Northern Ireland	24.9	51.7	57.0	133.6
Foreign and not known	4.4	7.5	8.2	20.1
United Kingdom¹	785.6	1,795.5	1,480.8	4,061.8
All families				
England	2,051.2	2,956.1	1,409.5	6,416.7
North East	117.7	145.0	65.2	327.9
North West	313.0	446.5	185.7	945.2
Yorks & The Humber	226.4	336.9	153.9	717.2
East Midlands	167.9	253.2	139.2	560.3
West Midlands	262.3	356.2	167.0	785.5
East	188.4	275.9	161.5	625.7
London	378.6	537.1	165.0	1,080.8
South East	242.8	360.7	211.2	814.7
South West	154.1	244.5	160.8	559.4
Wales	134.8	163.0	87.1	385.0
Scotland	176.3	225.9	120.1	522.3
Northern Ireland	98.1	111.0	64.1	273.2
Foreign and not known	15.1	15.5	9.1	39.8
United Kingdom¹	2,475.5	3,471.5	1,690.0	7,637.0

¹ Including foreign and not known.

Table 8.3 : In-work recipient families; beneficiaries of the childcare, disabled child and disabled worker elements by country and English region.*Thousands unless otherwise stated*

	Benefiting from childcare element ¹				Benefiting from disabled child element	Benefiting from disabled worker element	
	Singles	Couples	Total	Average help with childcare costs ³ (£ per week)		With children ¹	Without children ²
England	237.6	131.2	368.8	£59.34	132.2	36.3	59.7
North East	10.9	6.2	17.1	£56.31	7.8	2.6	4.8
North West	41.9	25.5	67.4	£57.96	19.3	6.6	11.7
Yorks & The Humber	24.5	16.3	40.8	£54.21	14.1	3.9	6.4
East Midlands	21.1	13.9	35.1	£57.04	12.3	3.8	5.7
West Midlands	26.8	15.8	42.6	£59.09	15.8	4.1	6.5
East	20.7	10.9	31.6	£54.43	14.9	3.3	5.1
London	44.0	11.2	55.2	£82.07	14.3	3.8	4.6
South East	29.1	15.6	44.7	£53.90	19.7	4.4	7.5
South West	18.5	15.8	34.3	£47.39	14.0	3.7	7.4
Wales	11.5	8.5	20.1	£55.79	8.3	3.1	5.0
Scotland	24.4	10.4	34.8	£59.32	12.3	4.5	9.4
Northern Ireland	9.8	5.8	15.6	£72.98	7.3	2.6	3.7
Foreign and not known	1.7	0.8	2.5	£63.28	0.8	0.2	0.2
United Kingdom⁴	285.0	156.8	441.8	£59.69	160.9	46.7	78.1

¹ Families with the relevant element and with a positive award.² Families with the disabled worker element and with positive WTC awards.³ The difference between the award and the notional award excluding the childcare element.⁴ Including foreign and not known.

Appendix A: Technical Note:**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 income threshold. The reduction is 41 per cent of the excess over the threshold.

Annual income and tapering of awards :

For 2014-15 awards, the initial calculation of a family's entitlement is based on its relevant income in 2013-14, which is reported for the final calculation of the 2013-14 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 2014-15 is based on 2014-15 income if that is more than £2,500 lower than the income in 2013-14, or exceeds it by more than £5,000. However, the first £2,500 of a fall in income or the first £5,000 rise in income in 2014-15 is disregarded in calculating the tax credit due for that year. The family can report an estimate of its income in 2014-15 at any time, and the award will be recalculated using this income. After the end of the year the award is finalised when the 2014-15 income is known.

Changes of circumstances :

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

¹ *Some families were not required to report their 2014-15 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 2013-14 incomes.*

Backdating:

Initial claims can be backdated by up to one month. Changes of circumstance that can potentially increase the value of awards are backdated to when they occurred, or to a date one month before they were reported, whichever is later. Changes that can potentially reduce the value of awards are backdated to when they occurred. However, none of these backdated changes affect the figures in these tables, which are for the reference date and based on information taken into account by the reference date.

Receipt of CTC and WTC awards, and level of CTC:

The rate of receipt attributed to each sample family for these tables is the entitlement modelled using the information on circumstances and income taken into account by the reference date.

This may not equal the actual amount being received. This can be reduced to eliminate or minimise prospective overpayments for the year, or to recover previous years' overpayments (overpayments can arise when backdated changes of circumstances that reduce awards, or higher incomes, are reported).

Families without children can only receive WTC. Out-of-work families with children can only receive CTC. The maximum award (before tapering) of in-work families with children includes both WTC and CTC. The tapering is deemed to reduce WTC first, so families for which the reduction through tapering exceeds the modelled level of WTC are shown as receiving CTC only.

Payees in couples; and frequency of payment:

For couples, CTC (plus any WTC up to the level of the childcare element) is paid to the main carer of the children, as nominated in the claim. WTC (in excess of any childcare element) is paid to the adult working for at least 16 hours per week. If both work for at least 16 hours per week then the couple can nominate the payee.

Families are asked to choose between weekly and four-weekly payment of CTC and WTC (separately).

Main-worker:

This is defined as the adult working the most hours.

Civil partnerships:

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

Data sources:

The estimates in the tables for in-work families are based on data for a random sample of families with awards at the reference date, extracted from the tax credits computer system on that date.

The estimates for out-of-work families with children are based on data at 03 April 2015. The estimates for families receiving CTC at that date are based on a scan of the tax credits system taken at that date. The estimates for families receiving their child support via benefits are based on scans of the benefits systems. These identified all families with children receiving benefits at August 2008. The estimates are restricted to families that had qualifying children in Child Benefit awards at August 2014 and were not claiming tax credits at 03 April 2015. However, the split shown at Table 2.1 of out-of-work families between those receiving their child support via each system takes account of the estimated movement in the split by 03 April 2015.

Note: that this method works because families receiving their child support via benefits can have moved to CTC between August 2008 and April 2015 (for example, when they move into work), but movement in the opposite direction is not possible. Also, since April 2004, all new families receive their child support via CTC, not benefits. An aggregate allowance has however been made for the relatively small number of babies born between August 2008 and April 2015 to families receiving their child support via benefits at the latter date.

Appendix B: 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 fractions¹.

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

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

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

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

Appendix C: 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	2010-11	2011-12	2012-13	2013-14	2014-15
Child Tax Credit												
Family element	545	545	545	545	545	545	545	545	545	545	545	548
Family element, baby addition ¹	545	545	545	545	545	545	545	545	-	-	-	-
Child element ²	1,445	1,625	1,690	1,765	1,845	2,085	2,235	2,300	2,555	2,690	2,720	2,752
Disabled child additional element ³	2,215	2,215	2,285	2,350	2,440	2,540	2,670	2,715	2,800	2,950	3,015	3,103
Severely disabled child additional element ⁴	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	
Working Tax Credit												
Basic element	1,525	1,570	1,620	1,665	1,730	1,800	1,890	1,920	1,920	1,920	1,920	1941.8
Couples and lone parent element	1,500	1,545	1,595	1,640	1,700	1,770	1,860	1,890	1,950	1,950	1,970	1992.9
30 hour element ⁵	620	640	660	680	705	735	775	790	790	790	790	803
Disabled worker element	2,040	2,100	2,165	2,225	2,310	2,405	2,530	2,570	2,650	2,790	2,855	3,103
Severely disabled adult element	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,256
50+ return to work payment ⁶												
16 but less than 30 hours per week	1,045	1,075	1,110	1,140	1,185	1,235	1,300	1,320	1,365	-	-	-
at least 30 hours per week	1,565	1,610	1,660	1,705	1,770	1,840	1,935	1,965	2,030	-	-	-
Childcare element												
Maximum eligible costs allowed (£ per week)												
Eligible costs incurred for 1 child	135	135	175	175	175	175	175	175	175	175	175	175
Eligible costs incurred for 2+ children	200	200	300	300	300	300	300	300	300	300	300	300
Percentage of eligible costs covered	70%	70%	70%	80%	80%	80%	80%	80%	70%	70%	70%	70%
Common features												
First income threshold ⁷	5,060	5,060	5,220	5,220	5,220	6,420	6,420	6,420	6,420	6,420	6,420	6,420
First withdrawal rate	37%	37%	37%	37%	37%	39%	39%	39%	41%	41%	41%	41%
Second income threshold ⁸	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	40,000	-	-	-
Second withdrawal rate	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	41%	-	-	-
First income threshold for those entitled to Child Tax Credit only ⁹	13,230	13,480	13,910	14,155	14,495	15,575	16,040	16,190	15,860	15,860	15,910	16,010
Income increase disregard	2,500	2,500	2,500	25,000	25,000	25,000	25,000	25,000	10,000	10,000	5,000	5,000
Income fall disregard ¹⁰	-	-	-	-	-	-	-	-	-	2,500	2,500	2,500
Minimum award payable	26	26	26	26	26	26	26	26	26	26	26	26

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

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

³ Payable in addition to the child element for each disabled child.

⁴ Payable in addition to the disabled child element for each severely disabled child.

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

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

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

⁸ For those entitled to 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.

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

¹⁰ Introduced from 6 April 2012, this drop in income is disregarded in the calculation of Tax Credit awards.