



HM REVENUE AND CUSTOMS

KAI Benefits & Credits

Child and Working Tax Credits

Statistics, UK

Finalised Annual Awards in

2014-15



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This issue, and issues back to 2003/04, can be found on the HMRC website:

<https://www.gov.uk/government/collections/personal-tax-credits-statistics>

The next issue, for 2015/16, will be published on 26 May 2017.

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Child and Working Tax Credits Statistics

Finalised Annual Awards

2014-15

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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
- ◆ a couple who are responsible for a child or young person, and who jointly
- ◆ a person who is receiving or has recently received a qualifying sickness 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

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

Interaction of WTC and CTC

Working families with dependent children can claim both WTC and CTC together. However, the WTC entitlement will continue to reduce after the first income threshold £6,420 (in 2014-15) while CTC does not. The combined entitlement will continue until the household income reaches a point where WTC would be '0'. Families will receive full CTC entitlement until their income reaches £16,010 (in 2014-15). From that point CTC entitlement will start to decline.

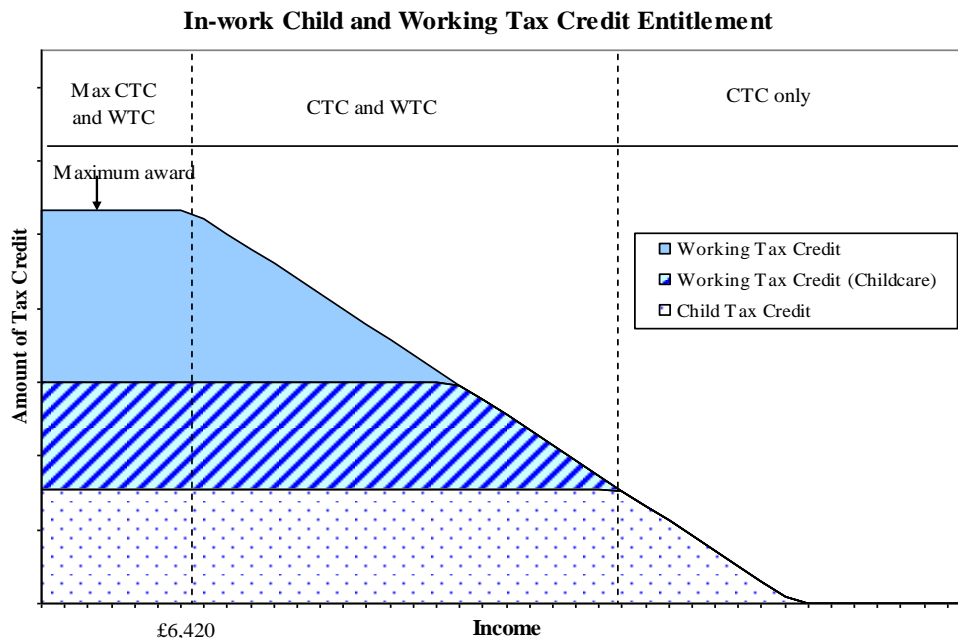
Tapering: is the amount of the award that will be reduced when the household income exceeds a given threshold. Tapering reduces WTC first and then CTC.

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 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 (the 'first taper') for each additional £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 the finalised position of tax credit support.

What does this publication tell me?

The finalised awards are currently published in May around one year following completion of the entitlement year in question. The delay in publication is the result of the finalisation process built into the Tax Credits system. Most families have until July 31st following the end of the entitlement year to renew their award reporting their finalised income for the year in question. However, families that report income from Self-Assessment (e.g., the self-employed) have until January 31st of the following year to finalise their income. As a result, the full picture is not known until at least February the year after the entitlement year ends and consequently publication is delayed until May. 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 four publications: the main publication, a supplementary payments publication, and the accompanying geographical publications. The statistics in this release include analysis at

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

This series has been produced 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:

<https://www.gov.uk/government/collections/personal-tax-credits-statistics>

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 for anyone that is looking for the most comprehensive data on Tax Credits. Specifically, there are aggregate statistics on who is getting what level of tax credits support and the amount of that support, as well as breakdowns of both by various sub-categories - e.g., family composition, family income, work status, and geographical analyses. It may be of interest to academics, think-tank's, political parties interested in the twin aims of Tax Credits: eradicating child poverty and improving work incentives. Equally it may be of interest for 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 April 6th (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 for all of or part of 2014-15.

The tables in Section 1 include both out-of-work and in-work families, and show the time series since 2003/04 of the tax credits population by profile position. Also included are the total levels of entitlement for each group. Table 1.2 provides further breakdowns of the population in terms of families, children and elements received.

Section 2 provides further breakdowns of the 2014-15 population, specifically those with children, in terms of family size, level of entitlement and profile position.

Section 3 goes into further detail about the average number of families benefiting from the various individual elements of tax credits, as well as a table showing the income used to calculate the award.

Out-of-work families

A family is defined as being out-of-work at the reference date if both adults, or the single adult, does not work for at least 16 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) – these cases are being migrated over to HMRC. All the tables in this publication include all out of work families, irrespective of the source of their support.

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:

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us>

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.

<https://www.gov.uk/government/organisations/hm-revenue-customs/about/statistics#contact-us>

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 report summarising the responses received has been published.

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/277973/report.pdf

Policy changes that affect this publication

A number of policy changes that affect 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. These include:

- the removal of the second income threshold;
- the introduction of a disregard for income falls, at £2,500;
- the abolition of the 50+ elements.
- A new working hours condition for couples with children. At least one adult must work 16 hours or more per week, and their combined working hours must be 24 hours or more in order to be eligible for WTC.

The removal of the second income threshold means that most families that used to receive the Family Element or less are no longer entitled to receive anything. As a result some categories in this publication have been changed. The previous distinction between In-work families receiving 'More than the Family Element' 'the Family element' and 'Less than the Family Element' has been removed, and will now be referred to as 'CTC Only'.

Since April 2013

- the income rise disregard has been reduced from £10,000 to £5,000.

Main aggregates

Based on finalised awards, the average number of benefiting families during 2003-04 to 2014-15 were:

	Millions											
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Total out-of-work families (all with children)	1.4	1.38	1.41	1.40	1.39	1.43	1.48	1.46	1.45	1.48	1.40	1.31
In-work families												
With children										2.63	2.62	2.61
<i>of which receiving more than the family element²</i>	2.08	2.12	2.16	2.28	2.34	2.50	2.61	2.70	2.69	..	..	..
<i>of which receiving family element or less²</i>	2.09	2.15	2.10	1.97	1.91	1.78	1.67	1.61	1.00	..	..	..
Total with children	4.17	4.28	4.26	4.25	4.25	4.28	4.28	4.30	3.69	2.63	2.62	2.61
With no children (receiving WTC only)	0.16	0.23	0.27	0.30	0.34	0.41	0.48	0.54	0.54	0.51	0.51	0.51
Total in-work families	4.34	4.51	4.53	4.56	4.59	4.69	4.76	4.85	4.23	3.14	3.13	3.12
Total number of families benefiting	5.70	5.89	5.94	5.96	5.98	6.12	6.25	6.31	5.67	4.62	4.53	4.43

And of the total number of benefiting families, those whose entitlements were higher because of certain tax credits elements were:

	Thousands											
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
Families for which entitlements were higher because of:												
Childcare element	268	304	339	384	414	448	460	455	416	416	392	396
Disabled worker element	64	79	89	99	108	118	115	119	117	117	116	121
Baby addition to family element (out-of-work families) ¹	..	..	151	153	153	164	167	165	..	..	..	..
Baby addition to family element (in-work families) ¹	361	371	364	364	378	394	387	385	..	..	..	..

¹ The baby addition to the family element for families receiving CTC has been abolished, as of 06 April 2011.² The various CTC Family Element categories have been replaced with 'CTC only' with effect from 6 April 2012.

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

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Section 1 : Time series

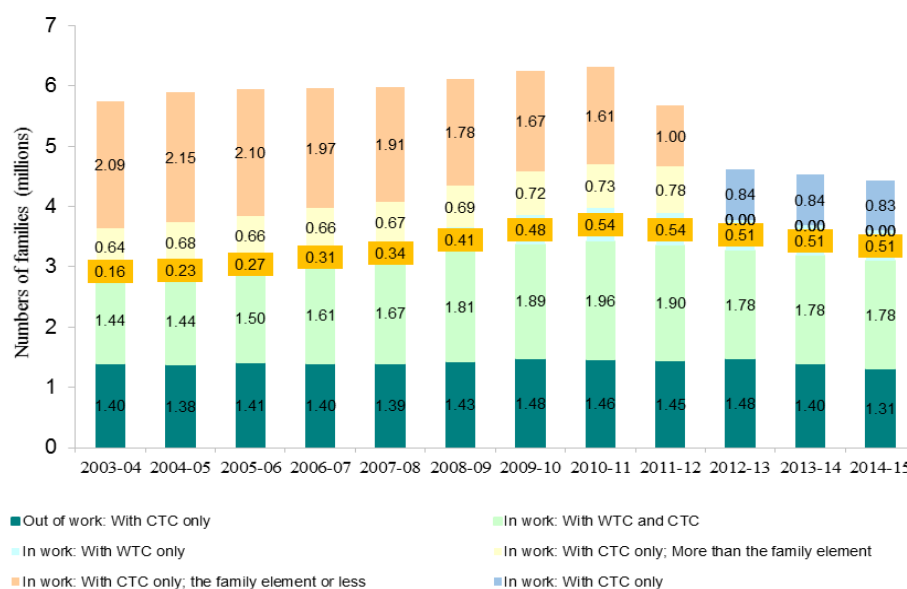
Section 1 provides statistics on the history of the Tax Credits system, between 2003-04 and 2014-15. This enables comparison across time, across different Tax Credits populations and describes how various parts of the system have changed over time.

Figure 1.1 shows that the overall numbers of families receiving tax credits has gradually risen from 5.74 million in 2003-04 to 6.31 million in 2010-11. The number of families receiving Tax Credits dropped to 5.67 million, 4.62 million, 4.53 million and 4.43 million in each year since 2011-12, primarily as a result of policy changes set out on page 7 and particularly after the reduction and eventual removal of the second threshold. Within this population, the composition of the Tax Credits population has changed over time and will continue to do so.

The numbers of families receiving relatively high awards - that is in-work families receiving WTC and CTC - rose from around 1.4 million in 2003-04 to almost 2 million in 2010-11 before falling slightly in 2011-12 and remaining constant at 1.8 million in 2012-13 and 2014-15. With the removal of the second income threshold as at 2012-13 has come a drop in the number of qualifying families. The previous CTC family element categories have been removed and replaced by a single "CTC only" category with just over 800,000 qualifying families. The trend in the numbers of in-work families without children - those receiving WTC only - has shown a steady increase from around 164,000 in 2003-04 to 540,000 in 2010-11 and 2011-12 but has fallen slightly to 510,000 since 2012-13.

The numbers of families receiving tax credits when out-of-work had remained remarkably stable at 1.4 million until the rise in 2009-10. The number decreased in the following years and rose to almost 1.5 million in 2012-13 before decreasing to 1.3 million in 2014-15.

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



Section 1 : Time series

Figure 1.2 shows that annual entitlement to tax credits has risen over time, increasing from around £16bn in 2003-04 to around £29bn in 2014-15. The bulk of entitlement (85%) is claimed by families entitled to either the full amount of CTC (when out of work) or families in work and entitled to both WTC and CTC. Over time, the proportion of entitlement covered by those claiming WTC and CTC has fluctuated from around 51% to 57% while the proportion covered by out of work families has fluctuated slightly between 27% to 31%.

Figure 1.2 Annual Entitlement by type of Tax Credits received

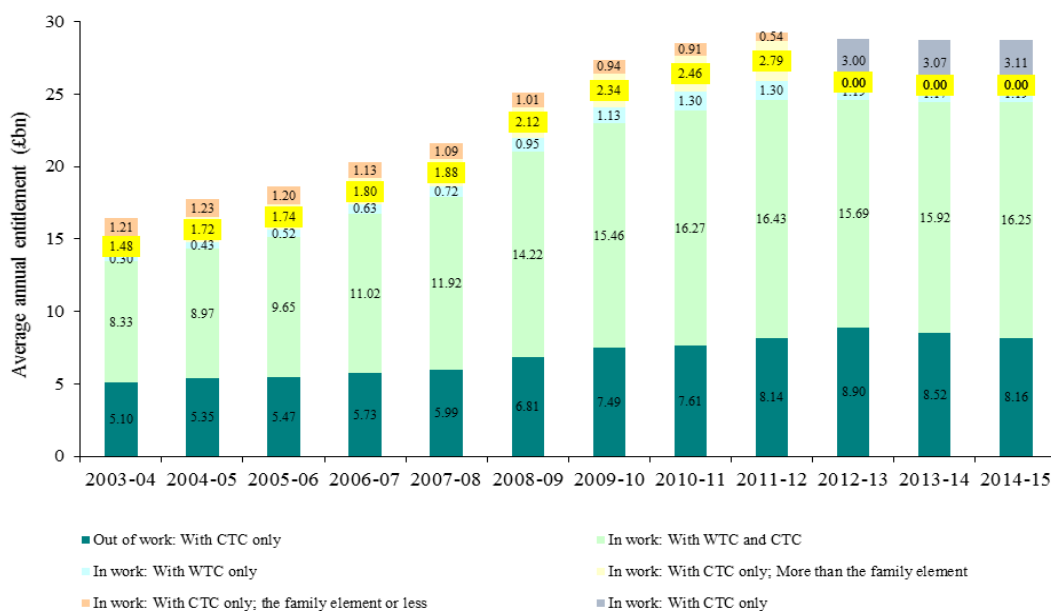


Table 1.1 Average number of recipient families and entitlement, 2003-04 to 2014-15

Thousands unless otherwise stated

	Total out-of-work families ¹	In-work families						Total in receipt (out-of-work and in-work families) ¹	
		With children			Total in-work families with children	With no children			
		Receiving WTC and CTC	Receiving CTC only	Family element or less		Receiving WTC only	Total in-work families		
2003-04 ²	Number of families	1.4m	1,438	640	2,093	4,171	164	4,336	5.7m
	Entitlement (£million) ³	5,100	8,334	1,477	1,206	11,017	296	11,314	16,400
2004-05 ²	Number of families	1,379	1,445	679	2,151	4,275	234	4,508	5,888
	Entitlement to CTC	5,353	5,259	1,717	1,235	8,211	-	8,211	13,564
	Entitlement to WTC	-	3,714	-	-	3,714	431	4,145	4,145
	Total Entitlement (£million) ³	5,353	8,974	1,717	1,235	11,926	431	12,356	17,709
2005-06 ²	Number of families	1,406	1,496	664	2,101	4,261	272	4,533	5,939
	Entitlement to CTC	5,474	5,600	1,742	1,201	8,543	-	8,543	14,017
	Entitlement to WTC	-	4,048	-	-	4,048	520	4,568	4,568
	Total Entitlement (£million) ³	5,474	9,648	1,742	1,201	12,591	520	13,111	18,585
2006-07 ²	Number of families	1,399	1,614	664	1,972	4,251	305	4,556	5,955
	Entitlement to CTC	5,732	6,258	1,804	1,129	9,191	-	9,191	14,923
	Entitlement to WTC	-	4,767	-	-	4,767	627	5,393	5,393
	Total Entitlement (£million) ³	5,732	11,024	1,804	1,129	13,958	627	14,585	20,317
2007-08 ²	Number of families	1,392	1,672	670	1,911	4,253	336	4,589	5,981
	Entitlement to CTC	5,986	6,721	1,885	1,087	9,693	-	9,693	15,679
	Entitlement to WTC	-	5,196	-	-	5,196	719	5,915	5,915
	Total Entitlement (£million) ³	5,986	11,918	1,885	1,087	14,890	719	15,609	21,595
2008-09 ²	Number of families	1,434	1,810	689	1,782	4,281	405	4,686	6,120
	Entitlement to CTC	6,811	8,073	2,123	1,013	11,210	-	11,210	18,020
	Entitlement to WTC	-	6,145	-	-	6,145	952	7,097	7,097
	Total Entitlement (£million) ³	6,811	14,218	2,123	1,013	17,354	952	18,306	25,117
2009-10 ²	Number of families	1,484	1,892	719	1,671	4,283	482	4,765	6,249
	Entitlement to CTC	7,486	8,920	2,345	945	12,210	-	12,210	19,696
	Entitlement to WTC	-	6,541	-	-	6,541	1,134	7,675	7,675
	Total Entitlement (£million) ³	7,486	15,462	2,345	945	18,751	1,134	19,885	27,371
2010-11 ²	Number of families	1,462	1,964	731	1,607	4,302	544	4,846	6,308
	Entitlement to CTC	7,606	9,503	2,459	906	12,868	-	12,868	20,474
	Entitlement to WTC	-	6,770	-	-	6,770	1,298	8,069	8,069
	Total Entitlement (£million) ³	7,606	16,273	2,459	906	19,638	1,298	20,936	28,542
2011-12 ²	Number of families	1,445	1,904	780	1,000	3,685	540	4,225	5,670
	Entitlement to CTC	8,138	10,003	2,793	536	13,331	-	13,331	21,469
	Entitlement to WTC	-	6,431	-	-	6,431	1,304	7,734	7,734
	Total Entitlement (£million) ³	8,138	16,433	2,793	536	19,762	1,304	21,066	29,203
2012-13	Number of families	1,484	1,783	842	2,625	512	3,138	4,622	6,222
	Entitlement to CTC	8,903	9,787	2,995	12,782	-	12,782	21,685	21,685
	Entitlement to WTC	-	5,904	-	5,904	1,191	7,094	7,094	7,094
	Total Entitlement (£million) ³	8,903	15,691	2,995	18,685	1,191	19,876	28,779	28,779
2013-14	Number of families	1,397	1,780	838	2,618	512	3,130	4,528	6,028
	Entitlement to CTC	8,522	10,034	3,072	13,106	-	13,106	21,628	21,628
	Entitlement to WTC	-	5,888	-	5,888	1,175	7,063	7,063	7,063
	Total Entitlement (£million) ³	8,522	15,921	3,072	18,994	1,175	20,169	28,691	28,691
2014-15	Number of families	1,311	1,785	825	2,610	508	3,118	4,429	5,937
	Entitlement to CTC	8,163	10,278	3,115	13,393	-	13,393	21,555	21,555
	Entitlement to WTC	-	5,968	-	5,968	1,186	7,154	7,154	7,154
	Total Entitlement (£million) ³	8,163	16,247	3,115	19,361	1,186	20,547	28,710	28,710

Note. These figures are for finalised awards. They are on a different basis to those appearing in the "snapshot" publications for dates within the year, which were based on information known about by those dates. See the Introduction.

¹ No, or only approximate, estimates for out of work families are available for some earlier years. Figures shown thus "1.4m" are approximate estimates shown in millions. The estimates for out of work families include those receiving the equivalent level of support via out of work benefits (see the Introduction).

² Entitlement as published in the previous issue of this publication, disregarding any changes since then.

³ See Appendix A for the definitions of these amounts. For 2003-04, rounded to the nearest £0.1bn

⁴ Totals may not agree due to rounding.

Table 1.2 Average number of recipient families and entitlement by family type and profile position, 2003-04 to 2014-15

Thousands, and £ million

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
All families												
Total out-of-work families ¹	1.4m	1,379	1,406	1,399	1,392	1,434	1,484	1,462	1,445	1,484	1,397	1,311
WTC and CTC	1,438	1,445	1,496	1,614	1,672	1,810	1,892	1,964	1,904	1,783	1,780	1,785
CTC only, > family element	640	679	664	664	670	689	719	731	790	-	-	-
CTC family element	1,982	2,019	1,961	1,851	1,777	1,633	1,519	1,463	967	-	-	-
CTC < family element	112	133	140	122	134	149	153	144	33	-	-	-
CTC only ⁵	-	-	-	-	-	-	-	-	-	842	838	825
Total in-work with children	4,171	4,275	4,261	4,251	4,253	4,281	4,283	4,302	3,685	2,625	2,618	2,610
With no children (receiving WTC only)	164	234	272	305	336	405	482	544	540	512	512	508
Total in-work families	4,336	4,508	4,533	4,556	4,589	4,686	4,765	4,846	4,225	3,138	3,130	3,118
Total families⁶	5.7m	5,888	5,939	5,955	5,981	6,120	6,249	6,308	5,670	4,622	4,528	4,429
Single adults with children												
Total out-of-work families ¹	1.1m	1,031	1,055	1,062	1,059	1,073	1,090	1,081	1,073	1,053	998	939
WTC and CTC	788	799	828	862	898	966	988	1,001	985	973	991	1,009
CTC only, > family element	94	105	105	99	104	103	108	114	127	-	-	-
CTC family element	107	116	116	108	107	99	98	98	89	-	-	-
CTC < family element	1	1	1	1	1	2	2	2	1	-	-	-
CTC only ⁵	-	-	-	-	-	-	-	-	-	141	143	143
Total in-work families with children	990	1,021	1,050	1,070	1,110	1,169	1,196	1,216	1,202	1,115	1,134	1,152
Total single adults with children¹	2.2m	2,052	2,105	2,132	2,169	2,242	2,286	2,297	2,275	2,168	2,132	2,092
All children												
Total out-of-work families ¹	2.6m	2,624	2,666	2,664	2,634	2,744	2,825	2,786	2,735	2,835	2,663	2,506
WTC and CTC	2,628	2,606	2,685	2,895	2,997	3,240	3,361	3,493	3,393	3,171	3,218	3,263
CTC only, > family element	1,382	1,449	1,409	1,405	1,412	1,439	1,483	1,506	1,596	-	-	-
CTC family element	3,280	3,229	3,087	2,893	2,760	2,499	2,291	2,194	1,345	-	-	-
CTC < family element	198	231	241	210	230	258	264	247	59	-	-	-
CTC only ⁵	-	-	-	-	-	-	-	-	-	1,699	1,706	1,691
Total in-work families	7,488	7,515	7,422	7,403	7,399	7,437	7,399	7,440	6,393	4,870	4,924	4,953
Total children¹	10.1m	10,139	10,088	10,067	10,033	10,181	10,225	10,226	9,128	7,705	7,587	7,459
Families benefiting from:												
30 hour element	1,628	1,716	1,757	1,885	1,950	2,118	2,248	2,339	2,283	2,198	2,143	2,105
Disabled worker element	64	79	89	99	108	118	115	119	117	114	116	121
Severely disabled adult element	47	34	28	30	31	33	33	33	30	29	31	36
50+ return to work element ⁴	8	15	14	14	15	17	15	20	21	-	-	-
Childcare element - singles	185	208	233	250	268	286	274	254	242	242	252	260
Childcare element - couples	83	96	106	133	147	163	174	181	162	147	140	136
Baby addition ² to family element - out-of-work families ¹	-	-	151	153	153	164	167	165	-	-	-	-
Baby addition ² to family element - in-work families	361	371	364	364	378	394	387	385	-	-	-	-
Disabled child element in-work families ³	98	107	110	116	121	132	142	146	146	144	149	155
Severely disabled child element - in-work families ³	45	47	47	48	47	52	57	57	55	55	59	64
Annual entitlement (£ million)												
Total out-of-work families ¹	5,100	5,353	5,474	5,732	5,986	6,811	7,486	7,606	8,138	8,903	8,522	8,163
WTC and CTC	8,334	8,974	9,648	11,024	11,918	14,218	15,462	16,273	16,433	15,691	15,921	16,247
CTC only, > family element	1,477	1,717	1,742	1,804	1,885	2,123	2,345	2,459	2,793	-	-	-
CTC family element	1,166	1,190	1,156	1,090	1,044	965	896	861	527	-	-	-
CTC < family element	40	45	45	39	43	48	49	45	9	-	-	-
CTC only ⁵	-	-	-	-	-	-	-	-	-	2,995	3,072	3,115
Total in-work with children	11,017	11,926	12,591	13,958	14,890	17,354	18,751	19,638	19,762	18,685	18,994	19,361
With no children (receiving WTC only)	296	431	520	627	719	952	1,134	1,298	1,304	1,191	1,175	1,186
Total in-work families	11,314	12,356	13,111	14,585	15,609	18,306	19,885	20,936	21,066	19,876	20,169	20,547
Total families⁶	16,400	17,709	18,585	20,317	21,595	25,117	27,371	28,542	29,203	28,779	28,691	28,710

¹ The estimates for out of work families include families receiving the equivalent level of support via out of work benefits (see the Introduction). No, or only approximate, estimates for out of work families are available for 2003-04; figures shown thus "1.4m" are approximate estimates shown in millions.

² The baby addition to family element has been abolished, as at 06 April 2011.

³ No estimates for out of work families are available.

⁴ Withdrawn.

⁵ The various CTC Family Element categories have been replaced with 'CTC only' with effect from 6 April 2012.

⁶ Totals may not agree due to rounding.

Section 2 : Summary tables

Section 2 provides summary information on the tax credits population in 2014-15 at the higher level of aggregation. Section 3 goes 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). There are just 143,000 lone parent in-work families that are entitled to CTC only. The pattern for couples is less clear with the largest single grouping (39%) receiving the WTC and CTC award followed by those receiving CTC only (35%). A majority (72%) of families with no children (receiving WTC only) are single recipients.

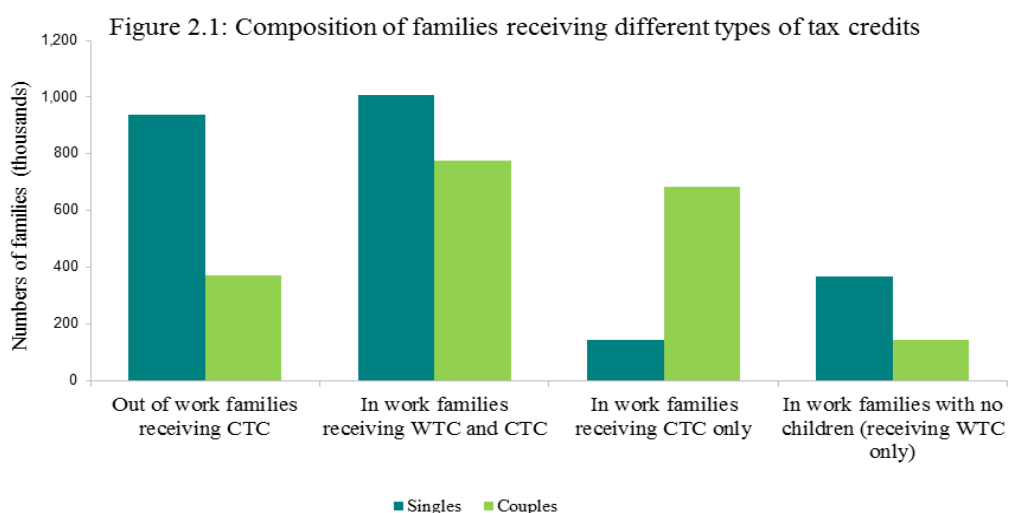
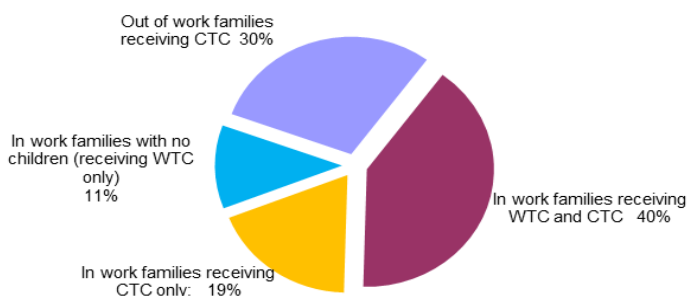


Figure 2.2 shows that 30% of families in receipt of tax credits are out-of-work families with the remaining 70% of families in receipt in-work families. Forty percent of families in receipt are receiving the higher value in-work awards (WTC and CTC) while 19% are receiving in-work CTC only while the remaining 11% are in-work families with no children (receiving WTC only).

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



Section 2 : Summary tables

Figure 2.3 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 (57% vs 29%). For couples there are almost the same number of families with one child as there are two children. Couples are more likely to have larger family sizes. Out of approximately 279,000 families with four or more children, 69% are couple.

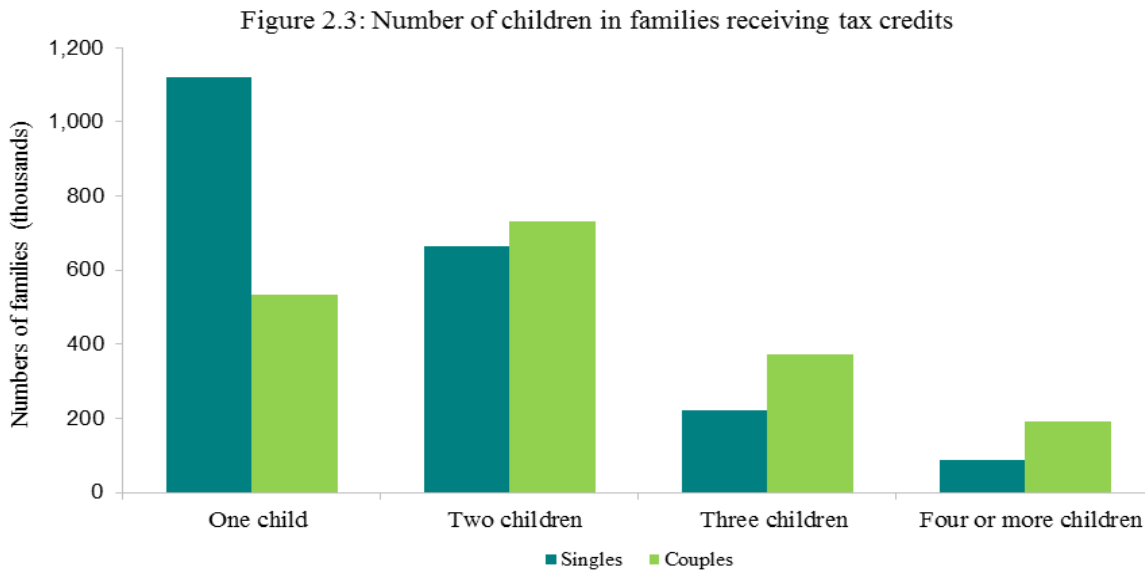


Figure 2.4 shows that the largest proportion (40%) of families' entitlement are of the value of £7,000 and over, followed by those between £3,000 to £3,999 . Nearly 40% of tax credit families received the highest value of entitlement, followed by 17% received within the range £3,000 to £3,900.

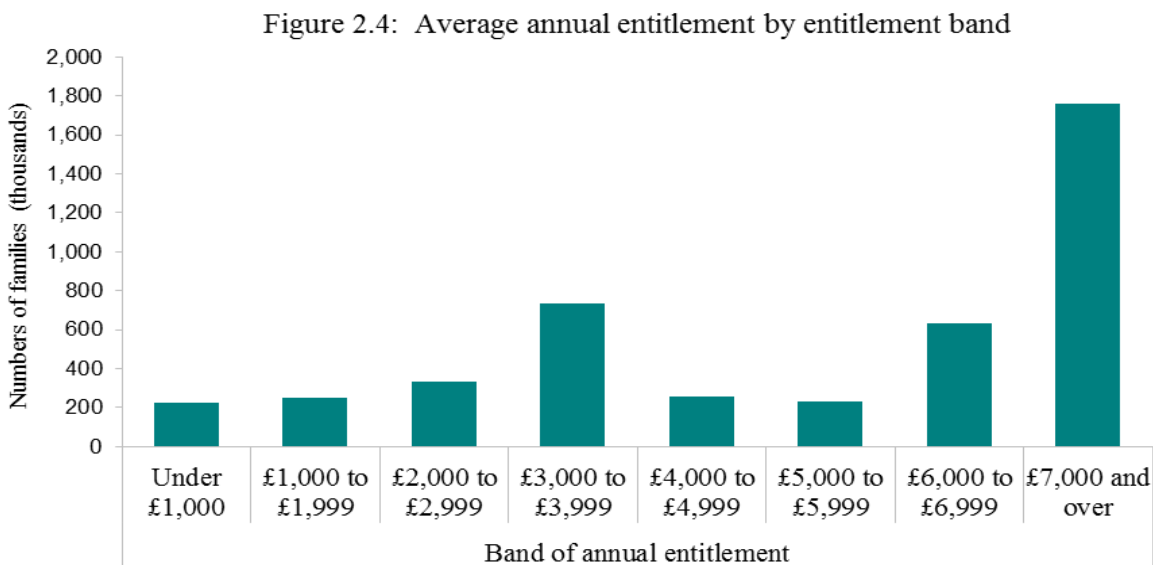


Table 2.1 Average number of recipient families, couples and single and their children*Thousands*

	Families			Number of children in recipient families
	Singles	Couples	Total	
Out-of-work families with children				
Receiving CTC	931	365	1,296	2,474
<i>of which maximum award¹</i>	923	333	1,257	2,398
<i>of which tapered</i>	7	31	39	76
Receiving family premia in benefits ²	9	6	15	31
Total out-of-work families with children	939	371	1,311	2,506
In-work families				
With children				
Of which receiving WTC and CTC				
<i>and maximum award¹</i>	391	126	517	955
<i>and tapered</i>	618	650	1,268	2,307
Total receiving WTC and CTC	1,009	776	1,785	3,263
Of which receiving CTC only	143	682	825	1,691
Total receiving CTC only	143	682	825	1,691
Total with children	1,152	1,458	2,610	4,953
With no children (receiving WTC only)				
<i>of which maximum award¹</i>	120	23	143	-
<i>of which tapered</i>	246	120	366	-
Total with no children (receiving WTC only)	366	142	508	-
Total in-work families	1,518	1,600	3,118	4,953
All families				
With children	2,092	1,829	3,921	7,459
With no children (receiving WTC only)	366	142	508	-
Total all families	2,458	1,971	4,429	7,459

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 threshold.

² See the Introduction. Not tapered.

Table 2.2 Average number of recipient families with children by family size, and annual and average entitlements¹*Thousands, and £million*

	Total out-of-work families (with children)	In-work families		Total in-work families (with children)	Total in receipt (out-of-work and in-work families with children)
		With children			
		Receiving WTC and CTC	Receiving CTC only		
Family size					
Singles					
One child	459	579	82	661	1,119
Two children	295	319	49	369	664
Three children	126	86	10	96	222
Four or more children	60	25	2	26	86
Total singles	939	1,009	143	1,152	2,092
Couples					
One child	126	246	162	407	533
Two children	123	289	320	609	731
Three children	71	152	148	300	371
Four or more children	51	88	53	142	193
Total couples	371	776	682	1,458	1,829
All families					
One child	585	824	243	1,068	1,653
Two children	418	609	369	978	1,395
Three children	197	239	158	396	593
Four or more children	111	113	55	168	279
Total all families	1,311	1,785	825	2,610	3,921
Number of children					
Single families	1,683	1,583	217	1,801	3,484
Couple families	822	1,680	1,473	3,153	3,975
All children	2,506	3,263	1,691	4,953	7,459
Average annualised entitlement					
One child	£3,541	£6,664	£1,957	£5,591	£4,865
Two children	£6,473	£9,591	£3,512	£7,296	£7,050
Three children	£9,416	£12,563	£5,472	£9,742	£9,634
Four or more children	£13,819	£16,941	£8,725	£14,256	£14,082
Total average annualised entitlement	£6,228	£9,102	£3,775	£7,418	£7,020
Total annual entitlement (£ million)					
One child	2,072	5,494	476	5,970	8,042
Two children	2,704	5,837	1,296	7,134	9,838
Three children	1,854	2,998	863	3,861	5,715
Four or more children	1,533	1,917	479	2,396	3,929
Total annual entitlement	8,163	16,247	3,115	19,361	27,524

¹ Totals may not agree due to rounding.

Table 2.3 Average number of recipient families in each band of annual entitlement*Thousands*

	Band of annual entitlement								Total families
	Under £1,000	£1,000 to £1,999	£2,000 to £2,999	£3,000 to £3,999	£4,000 to £4,999	£5,000 to £5,999	£6,000 to £6,999	£7,000 and over	
All families									
Total out-of-work families ¹	4	6	8	533	4	5	371	380	1,311
WTC ¹ and CTC	0	0	0	63	103	121	220	1,278	1,785
CTC only	112	134	154	108	88	95	35	101	825
Total in-work families with children	112	134	154	171	191	216	254	1,379	2,610
With no children (receiving WTC only)	112	112	171	33	60	12	5	3	508
Total in-work families	223	246	325	204	251	227	260	1,382	3,118
Total families	228	252	332	737	255	232	630	1,762	4,429
Singles									
Out-of-work families ¹	1	1	2	422	1	1	272	239	939
No children (receiving WTC only)	89	85	146	10	25	8	2	0	366
One child	15	22	31	42	56	78	108	309	661
Two children	3	5	6	8	11	14	19	303	369
Three children	0	0	1	1	1	1	1	91	96
Four or more children	0	0	0	0	0	0	0	26	26
Total in-work families	107	113	184	60	93	101	131	729	1,518
Total singles	108	114	186	482	94	102	403	968	2,458
Couples									
Out-of-work families ¹	3	4	6	111	3	4	98	141	371
No children (receiving WTC only)	23	27	24	24	34	4	3	3	142
One child	42	47	50	50	50	46	48	75	407
Two children	41	47	51	53	54	55	55	252	609
Three children	9	11	13	15	16	18	19	199	300
Four or more children	1	2	2	2	3	3	4	124	142
Total in-work families	116	134	141	144	157	126	129	653	1,600
Total couples	120	138	146	255	160	130	227	794	1,971
All families									
Out-of-work families ¹	4	6	8	533	4	5	371	380	1,311
No children (receiving WTC only)	112	112	171	33	60	12	5	3	508
One child	58	69	80	92	106	124	155	384	1,068
Two children	44	52	58	61	65	69	74	555	978
Three children	9	11	14	16	17	19	21	289	396
Four or more children	1	2	2	2	3	4	4	150	168
Total in-work families	223	246	325	204	251	227	260	1,382	3,118
Total families	228	252	332	737	254	232	630	1,762	4,429

¹ For out-of-work families receiving their child support via Income Support or income-based Jobseeker's Allowance rather than CTC these entitlements are estimates. See Technical Note.

² Totals may not agree due to rounding.

Section 3 : Detailed figures

Section 3 focuses on detailed breakdowns of the tax credits population. It reports the numbers of families entitled to specific elements within tax credits and more detailed information on levels of income.

Figure 3.1 shows the average weekly support 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. That said, the largest category for both lone-parents and couples is the £20-£39.99 per week category, with decreasing numbers of families eligible for higher amounts as the size of the costs allowed increases. It is also much more likely for lone parents to have childcare costs than couples (23% of eligible population compared to 9%).

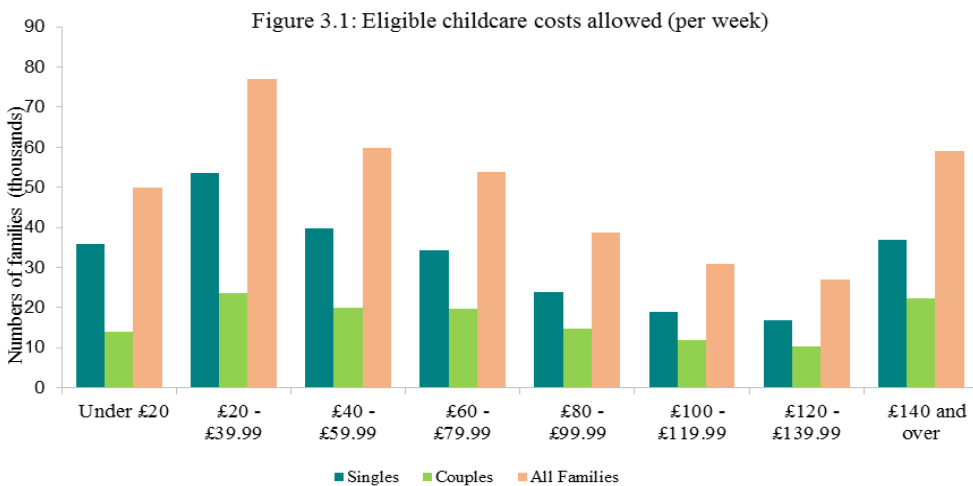


Figure 3.2 shows that tax credits covers a broad range of incomes up to £50,000. Broadly speaking, the higher the income used to taper the award, the fewer the numbers of families in receipt - reflecting the targeted approach to financial support in-built in the Tax Credits system.

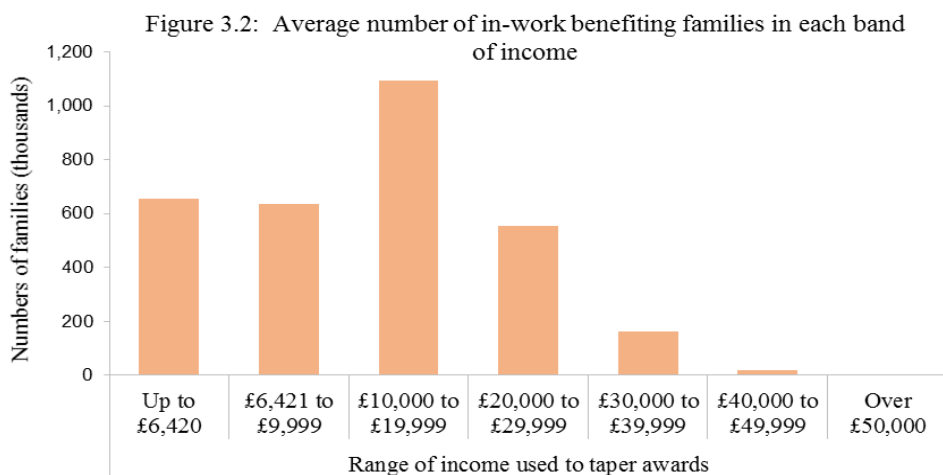


Table 3.1 Average number of in-work families benefiting from the 30 hour credit¹*Thousands*

	Singles with children	Singles with no children	Couples with children	Couples with no children	Total
WTC and CTC	331	0	594	0	924
CTC only	105	0	616	0	721
With no children (receiving WTC only)	-	327	-	132	459
Total families benefiting¹	436	327	1,210	132	2,105

1 Those claiming the 30-hour element (a) with children or (b) without children and with a positive award.

² Totals may not agree due to rounding.

Table 3.2 Average number of in-work families benefiting from the childcare element³*Thousands*

	Singles	Couples	Total
WTC and CTC	236	66	302
CTC only	24	70	94
Eligible childcare costs allowed (per week)			
Under £20	36	14	50
£20 - £39.99	54	23	77
£40 - £59.99	40	20	60
£60 - £79.99	34	20	54
£80 - £99.99	24	15	39
£100 - £119.99	19	12	31
£120 - £139.99	17	10	27
£140 - £159.99	20	10	30
£160 - £179.99	3	3	6
£180 - £199.99	3	2	5
£200 - £249.99	5	4	9
£250 or more	5	3	9
Total families benefiting¹	260	136	396
Increase in annualised entitlement through this element (£ million)	793	401	1,194
Average help with childcare costs ² (£ per week)	£58.55	£56.42	£57.82

¹ Those claiming the childcare element and CTC

² The difference between the award and the notional award excluding the childcare element.

³ Totals may not agree due to rounding.

Table 3.3 Average number of in-work families benefiting from the disabled worker element

Thousands

	Singles with children	Singles with no children	Couples with children	Couples with no children	Total
WTC and CTC	17	-	22	-	39
CTC only	1	-	7	-	7
With no children (receiving WTC only)	-	58	-	17	76
Total families benefiting¹	17	58	28	17	121
One disabled worker ² in family	17	58	28	17	120
Both adults are disabled workers ²	0	0	1	1	1
Total families benefiting¹	17	58	28	17	121

¹ Those claiming the disabled worker element and (a) have children and claiming CTC or (b) have no children and have a positive WTC award. Disabled workers includes those who are severely disabled and also included in Table 3.4.

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

Table 3.4 Average number of in-work families benefiting from the severely disabled adult element

Thousands

	Singles with children	Singles with no children	Couples with children	Couples with no children	Total
WTC and CTC	3	-	13	-	16
CTC only	0	-	5	-	5
With no children (receiving WTC only)	-	6	-	10	15
Total families benefiting¹	3	6	18	10	36
One severely disabled adult	3	6	18	9	36
Both adults are severely disabled	-	-	0	0	0
Total families benefiting¹	3	6	18	10	36

¹ Those with the severely disabled adult element who (a) have children and claiming CTC, or (b) have no children and have a positive WTC award.

Table 3.5 Average number of in-work families benefiting from the disabled child element³

Thousands

	Singles		Couples		Total
	One disabled child	2+ disabled children	One disabled child	2+ disabled children	
WTC and CTC	34	2	43	5	83
CTC only	6	0	59	7	72
Total families benefiting^{1,2}	40	2	102	11	155
Family size					
One child	17	-	20	-	38
Two children	15	1	41	4	62
Three children	5	1	26	4	36
Four or more children	2	0	14	3	20
Total families benefiting^{1,2}	40	2	102	11	155
Number of disabled children in benefiting families	40	0	102	14	156

¹ Those with the disabled child element and with CTC. Disabled children includes those who are severely disabled and included in Table 3.6.

² No estimates for out of work families are available.

³ Totals may not agree due to rounding.

Table 3.6 Average number of in-work families benefiting from the severely disabled child element³

Thousands

	Singles	Couples	All
WTC and CTC	13	20	33
CTC only	2	29	31
Total families benefiting^{1,2}	15	49	64
Family size			
One child	6	9	14
Two children	6	20	26
Three children	2	13	15
Four or more children	1	8	9
Total families benefiting^{1,2}	15	49	64
Number of severely disabled children in benefiting families	15	52	68

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

² No estimates for out of work families are available.

³ Totals may not agree due to rounding.

Table 3.7 Average number of in-work benefiting families in each band of income used to taper awards⁴

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	512	489	729	48	6	0	0	1,785
Of which receiving CTC only	0	0	148	504	155	17	2	825
Total with children	512	489	877	552	161	17	2	2,610
With no children (receiving WTC only)	143	146	215	4	0	0	0	508
Total in-work recipient families	655	635	1,092	556	161	17	2	3,118
Comparison of income in 2013-14 and 2014-15:								
Income falling between 2013-14 and 2014-15:								
Increasing award value in 2014-15	28	55	137	74	19	2	0	315
Not affecting award value in 2014-15	116	138	217	95	26	3	0	594
Income increasing between 2013-14 and 2014-15:								
by up to the £5,000 income disregard:	425	378	591	283	80	8	1	1,766
by more than the £5,000 income disregard:								
Reducing award value in 2014-15	0	63	147	103	36	5	1	356
Not affecting award value in 2014-15 ³	86	0	1	0	0	0	0	87
Total in-work recipient families	655	635	1,092	556	161	17	2	3,118

¹ See Appendix A. After deducting the income increase disregard, but before deducting the threshold.² Even where the income change between 2013-14 and 2014-15 is below the income fall disregard (£2,500), or above the income rise disregard (£5,000), awards may remain unchanged at the maximum level.³ Totals may not agree due to rounding.

Appendix A : Technical Note

Using finalised awards data

The figures for 2014-15 in the table are mostly derived from a scan of the tax credits computer system taken in early April 2015. For each award, the scan contained a record for each sub-period of the year for which the family's circumstances (adult partners, hours worked, number of children, childcare costs, disabilities) remained unchanged. For each such sub-period, the scan revealed the various elements for which the family qualified for the period, and the daily monetary value of the childcare element. It also revealed the values of the 2013-14 and 2014-15 incomes for each award.

For each award, and for each sub-period, the daily rate of entitlement was then modelled by summing the various element values to which the family was entitled and tapering the total away using the income data¹. The modelled daily entitlement was then used to establish where on the plateau - taper profile the family fell for that period. A small number (under 1 per cent) of tax credits awards were not included in the scan.

For each case covered by the scan, and for each sub-period, it was possible to compare the modelled entitlement with that held on the computer system. For all but about 0.1 per cent of cases the discrepancy was at most 2p per day.

The scan did not cover out of work families who received their child support via Income Support or income-based Jobseeker's Allowance (IS-JSA) rather than CTC. A scan of such families at August 2008 was obtained from the Department for Work and Pensions. This contained sufficient information to distinguish single parents from couples. The number and ages of the children were obtained from the Child Benefit records for these families who were still receiving their child support through IS-JSA at August 2014. The level of entitlement at August 2014 was modelled using this information, which however could not include the disabled child or severely disabled child premium. To produce annual averages to be added to the annual CTC averages, the August 2014 aggregates were scaled by a factor needed to produce a separately-estimated overall average for the year. The annualised August 2014 entitlements were also scaled to agree with the separately known total of expenditure via benefits for these families.

Interpreting annual entitlement

The calculation of the annual entitlement for an award also yields a value of the entitlement for each day of the year. This can vary within the year as the family's circumstances vary. Also, awards can end during the year (for example, as couples separate, or as families cease to satisfy the qualifying conditions listed above), and other awards start during the year. The tables show annual average numbers of benefiting families with particular characteristics that is, the average taken over all days in the year.

Their aggregate annual entitlement (in £ million) is the sum, taken over all days in the year, of the daily entitlements of families with these characteristics on the day.

Their average annualised entitlement (in £) is 365 times the average, taken over all days in the year, of the aggregate daily entitlement of these families.

¹ In accordance with the tax credits system, the income used to taper the award was the 2014-15 income, if that was more than £5,000 above the 2013-14 income then 2014-15 income will be lowered by £5,000; if the 2014-15 income was less than the 2013-14 income by more than £2,500 then the 2014-15 income will be enhanced by £2,500.

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 41 per cent of the excess over the threshold.

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.

Revisions policy

Our policy, for all tax credit statistics, is that once the publication has been published, there will be no revisions of the data. In exceptional circumstances where further work identifies errors in the publication then a revision will be made, with an accompanying explanation on the HMRC website.

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	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	545
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	2,750
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	3,100
Severely disabled child additional element ⁴	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255
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	1,940
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	1,990
30 hour element ⁵	620	640	660	680	705	735	775	790	790	790	790	800
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	2,935
Severely disabled adult element	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255
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. Abolished 6 April 2011.

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. Abolished effective 6 April 2012.

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. Abolished effective 6 April 2012.

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.