



HM REVENUE AND CUSTOMS
KAI Benefits & Credits

**Child and Working Tax Credits
Statistics**

Geographical analyses

April 2012



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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 2012, will be published on 20th December 2012.

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Child and Working Tax Credits Statistics

Geographical analyses

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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:

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.

Working Tax Credit (WTC)

Provides in-work support for people on low incomes, with or without children. It extends eligibility to in-work support to people who work 16 hours or more a week and;

- are aged at least 16 and are responsible for a child or young person,
- are aged at least 16 and are receiving or have recently received a qualifying sickness or disability related benefit and have a disability that puts them at a disadvantage of getting a job, or
- are over 50 and going back to work after being on a qualifying out-of-work benefit for at least six months.

Otherwise it is extended to people who are aged 25 and over who work 30 hours a week or more.

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. The higher rate of family element known as the baby element to families with one or more children under one year old has been abolished as of 6 April 2011.
- **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.
- **50 plus element:** for people aged 50 or over who are starting work for at least 16 hours a week after being on qualifying out-of-work benefits for at least 6 months
- **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, then CTC, then finally the Family Element

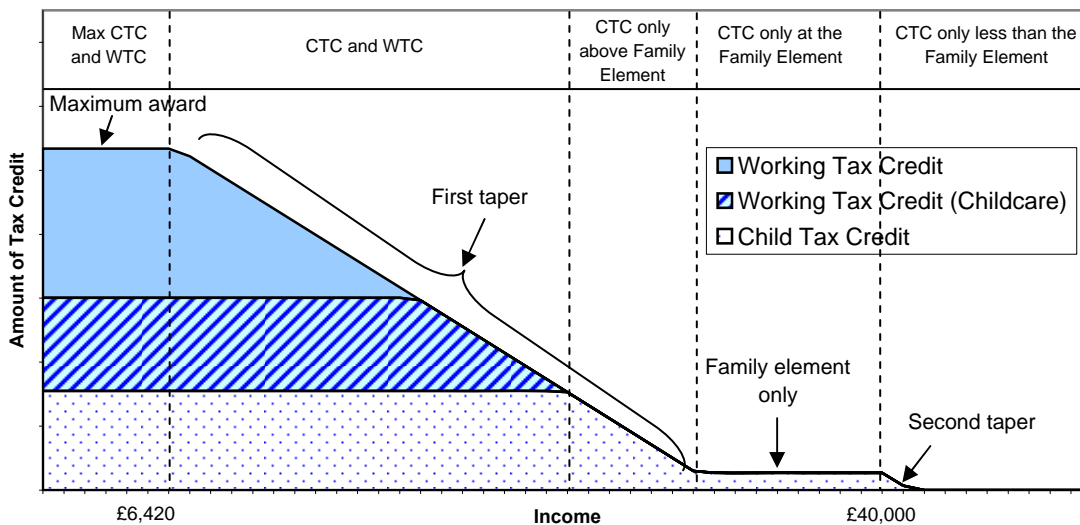
The amount of support an eligible family can receive (known as their *entitlement*) varies depending on their income and which tax credit elements they are eligible for. First, a family's maximum possible entitlement is worked out by adding up all the different elements of CTC and WTC they are eligible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

Once the WTC and child element have tapered out, there is a plateau (termed 'family element only') as the family element of the CTC does not begin to be tapered until annual household income exceeds £40,000, over which entitlement to tax credits is reduced by 41 per cent of income (the 'second taper') above that 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 £15,860 (2011-12). 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).

In-work Child and Working Tax Credit Entitlement



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/stats/personal-tax-credits/ctc-small-areas.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 level of tax credits support as well as breakdowns by various sub-categories - e.g. family composition, family income, work status, and geographical analyses. It may be of interest to academics, thinktanks, 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 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 at 1 April 2012 (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.

These tables show the number of recipient families receiving Child Tax Credit (CTC) and Working Tax Credit (WTC) in each local authority (county, district and unitary authority) and in each Westminster and Scottish parliament constituency at 1 April 2012.

The tables are consistent with the figures of recipient families in each country of the United Kingdom, and in each Region, shown in Table 8.2 of "Child and Working Tax Credit Statistics. April 2012" (the "main publication"). This table is reproduced in this volume.

The local authority and constituency of each sample case was identified using the postcode held on the tax credits computer system. These postcodes were matched to the February 2012 National Statistics Postcode Look-up file supplied by the Office for National Statistics.

Some cases had postcodes not appearing in the look-ups. These, and cases with no postcode, are allocated to "Foreign and not known".

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) – 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.

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/stats/update_calendar/enquiry_2.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/stats/user-engagement.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 report summarising the responses received will be published in due course, with a final report identifying the future proposals being published during 2012.

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.

The figures are estimates based on a sample comprising 10 per cent of single adults (and couples receiving their child support via benefits) and 20 per cent of other couples with awards at the reference date. The Appendix shows how to find the sampling uncertainties associated with the figures shown in these tables; and the uncertainties associated with the "Total (with or without children)" figures are shown in the tables. These uncertainties can be quite large in relation to the sizes of the estimates themselves, so care should be taken to ensure that any inferences drawn from the figures are statistically valid. This particularly applies to the number of families receiving WTC only, and to inferred changes over time.

Policy changes which came into effect on 6th April 2011

The following changes were introduced on 6th April 2011 as part of the Coalition Government's announcements in the June 2010 Budget and the 2010 Spending Review:

The first taper rate is increased by 2 percentage points to 41% while the second taper rate is also increased to 41% (from 6.67%)

The support provided through the childcare element of WTC is reduced to its 2005-06 level, supporting 70% of eligible childcare costs.

Income increase disregard has been reduced from £25,000 to £10,000

The first income threshold for those entitled to CTC only has been reduced from £16,190 to £15,860.

The second threshold is reduced from £50,000 to £40,000

The baby element of CTC has been abolished.

The reference date for this publication is 1st April 2012, and is therefore prior to the policy changes that came into effect on the 6th April 2012.

Table 1 : Time Series of families in receipt of tax credits by country and region in England, April 2007¹ to April 2012

Thousands

Area Codes	Total in receipt (out-of-work and in-work families)																
	United Kingdom ²	Great Britain	England and Wales	England	England									Wales	Scotland	Northern Ireland	Foreign and not known
					North East	North West	Yorkshire and the Humber	East Midlands	West Midlands	East	London	South East	South West				
K02000001	K03000001	K04000001	E92000001	E12000001	E12000002	E12000003	E12000004	E12000005	E12000006	E12000007	E12000008	E12000009	W92000004	S92000003	N92000002	n/a	
3 Apr 2007 ¹	6,017	5,801	5,276	4,956	290	749	549	448	570	509	670	688	482	321	525	197	19
4 Dec 2007	5,886	5,675	5,166	4,854	283	731	540	440	562	497	658	671	473	313	509	190	21
5 Apr 2008	6,043	5,831	5,309	4,989	289	751	555	452	578	511	680	690	484	321	522	195	17
4 Dec 2008	6,019	5,810	5,295	4,975	287	750	555	453	576	508	683	682	482	320	515	194	15
1 Apr 2009	6,131	5,917	5,393	5,069	291	761	565	462	584	519	699	698	490	324	523	197	17
1 Dec 2009	6,174	5,963	5,444	5,118	292	766	569	466	591	524	719	699	492	326	519	199	13
1 Apr 2010	6,304	6,085	5,556	5,224	297	780	581	475	602	535	737	715	502	332	529	203	16
1 Dec 2010	6,279	6,063	5,541	5,211	296	779	579	473	603	532	737	711	501	330	522	203	13
3 Apr 2011	6,381	6,157	5,628	5,294	300	792	587	479	613	542	749	724	509	334	529	207	17
1 Dec 2011	5,697	5,493	5,030	4,729	268	714	530	427	554	474	690	624	448	301	463	192	12
1 Apr 2012	5,768	5,562	5,093	4,790	270	722	535	432	560	479	703	634	455	303	469	195	12

Footnotes

¹ Prior to April 2007, the geographical breakdowns did not include out-of-work families, therefore to be consistent only statistics from April 2007 are shown.

² Includes Foreign and not known

Note: Between each April and December families' awards are stopped (a) at 31 August if their only qualifying child falls out of entitlement at that date, or (b) in the autumn if they fail to return their Annual Declaration for the previous year. This introduces some seasonality into the figures.

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

Table 2 : Recipient families receiving Child or Working Tax Credit in each country and English region, April 2012

Thousands

	Area Codes	With children							With no children	Total Families		
		Out-of-work		With CTC more than the family element		With CTC at or below the family element		Childcare element ²		Number	Range ¹	
		Families	Children	Families	Children	Families	Children					Families
United Kingdom ³	K02000001	1,474.3	2,804.6	2,727.6	5,082.2	984.2	1,383.4	454.9	581.7	5,767.8	±	4.6
Great Britain	K03000001	1,417.7	2,699.1	2,629.3	4,893.9	954.4	1,339.9	438.7	560.4	5,561.7	±	4.6
England and Wales	K04000001	1,304.7	2,503.0	2,417.3	4,525.9	870.3	1,222.2	398.0	500.6	5,092.9	±	4.6
England	E92000001	1,227.8	2,358.5	2,275.9	4,268.3	819.9	1,151.9	376.8	466.0	4,789.7	±	4.6
North East	E12000001	70.6	129.4	121.3	215.3	44.1	59.9	19.1	34.2	270.2	±	2.3
North West	E12000002	184.6	348.7	340.2	628.7	111.9	154.2	70.1	85.3	722.0	±	3.8
Yorkshire and the Humber	E12000003	128.3	247.9	257.5	483.2	89.0	122.7	42.7	60.6	535.3	±	3.3
East Midlands	E12000004	97.3	187.9	210.2	388.6	79.9	111.6	35.8	44.3	431.7	±	3.0
West Midlands	E12000005	146.9	288.8	266.9	512.6	92.2	127.9	44.4	54.3	560.3	±	3.4
East	E12000006	114.0	216.0	229.5	431.1	97.6	140.7	32.2	38.3	479.4	±	3.2
London	E12000007	244.6	482.7	323.7	623.4	81.9	113.3	49.6	52.3	702.5	±	3.8
South East	E12000008	149.6	283.8	304.3	570.2	131.0	189.3	47.2	48.7	633.6	±	3.6
South West	E12000009	92.0	173.3	222.3	415.3	92.3	132.3	35.7	48.1	454.7	±	3.1
Wales	W92000004	76.9	144.5	141.4	257.6	50.5	70.3	21.2	34.5	303.3	±	2.5
Scotland	S92000003	113.0	196.2	212.0	367.9	84.0	117.7	40.6	59.8	468.8	±	3.1
Northern Ireland	N92000002	54.2	101.0	93.4	178.9	27.1	39.2	15.6	19.9	194.6	±	2.0
Foreign and not known	n/a	2.4	4.5	4.9	9.4	2.8	4.2	0.7	1.4	11.5	±	0.5

Footnotes

¹ Subtract and add this to obtain the boundaries of the 95% confidence interval for the number: See Appendix.

² Families benefiting from the childcare element are included in those receiving CTC above the family element and are not counted separately in the total numbers

³ Includes Foreign and not known

Table 3 : Recipient families receiving Child or Working Tax Credit in each local authority, April 2012

Area Codes	Area names	With children							With no children	Total Families	
		Out-of-work		With CTC more than the family element		With CTC at or below the family element		Childcare element ²		Number	Range
		Families	Children	Families	Children	Families	Children				
K02000001	UNITED KINGDOM	1,474.3	2,804.6	2,727.6	5,082.2	984.2	1,383.4	454.9	581.7	5,767.8 ± 4.6	
K03000001	GREAT BRITAIN	1,417.7	2,699.1	2,629.3	4,893.9	954.4	1,339.9	438.7	560.4	5,561.7 ± 4.6	
K04000001	ENGLAND AND WALES	1,304.7	2,503.0	2,417.3	4,525.9	870.3	1,222.2	398.0	500.6	5,092.9 ± 4.6	
E92000001	ENGLAND	1,227.8	2,358.5	2,275.9	4,268.3	819.9	1,151.9	376.8	466.0	4,789.7 ± 4.6	
E12000001	NORTH EAST	70.6	129.4	121.3	215.3	44.1	59.9	19.1	34.2	270.2 ± 2.3	
E06000047	County Durham UA	13.3	23.9	23.5	41.3	9.7	13.1	3.5	6.6	53.2 ± 1.0	
E06000005	Darlington UA	2.2	4.2	5.5	9.7	1.7	2.4	1.1	1.5	10.9 ± 0.5	
E06000001	Hartlepool UA	3.0	5.5	4.9	8.7	1.4	1.9	0.8	1.2	10.6 ± 0.5	
E06000002	Middlesbrough UA	5.7	11.1	7.5	14.3	1.8	2.5	1.1	2.0	17.0 ± 0.6	
E06000048	Northumberland UA	6.2	11.4	13.7	24.7	5.6	7.7	2.1	3.5	28.9 ± 0.8	
E06000003	Redcar and Cleveland UA	4.3	7.8	6.6	11.5	2.3	3.3	1.1	1.5	14.7 ± 0.5	
E06000004	Stockton-on-Tees UA	5.2	9.7	9.2	16.4	3.3	4.5	1.6	2.5	20.3 ± 0.7	
E11000004	Tyne and Wear (Met County)	30.7	55.7	50.3	88.7	18.3	24.4	7.9	15.4	114.7 ± 1.5	
E08000020	Gateshead	5.2	9.8	8.7	15.6	3.7	4.9	1.4	2.6	20.2 ± 0.7	
E08000021	Newcastle upon Tyne	7.8	14.5	11.3	20.7	3.3	4.4	1.6	3.5	25.9 ± 0.7	
E08000022	North Tyneside	4.5	7.7	9.2	16.1	3.5	4.7	1.6	2.7	19.9 ± 0.6	
E08000023	South Tyneside	4.8	8.7	7.0	11.6	2.6	3.5	1.0	2.2	16.6 ± 0.6	
E08000024	Sunderland	8.4	15.0	14.1	24.6	5.2	7.0	2.1	4.3	32.0 ± 0.8	
E12000002	NORTH WEST	184.6	348.7	340.2	628.7	111.9	154.2	70.1	85.3	722.0 ± 3.8	
E06000008	Blackburn with Darwen UA	4.8	9.9	10.3	21.7	2.0	2.8	1.5	2.0	19.1 ± 0.6	
E06000009	Blackpool UA	5.1	9.6	8.2	14.2	1.9	2.6	2.1	3.0	18.1 ± 0.6	
E06000049	Cheshire East UA	5.2	9.5	13.2	23.6	6.3	8.8	2.6	3.3	27.9 ± 0.8	
E06000050	Cheshire West and Chester UA	6.2	11.3	13.3	24.1	5.4	7.6	2.6	3.0	27.9 ± 0.8	
E06000006	Halton UA	4.5	8.7	6.0	10.7	2.2	3.1	1.3	1.4	14.1 ± 0.5	
E06000007	Warrington UA	3.7	6.9	8.6	15.4	3.7	5.0	1.7	2.1	18.1 ± 0.6	
E10000006	Cumbria	8.7	15.5	21.8	39.8	10.0	14.3	3.4	5.4	46.0 ± 1.0	
E07000026	Allerdale	1.7	3.1	4.4	7.8	1.8	2.6	0.7	1.2	9.2 ± 0.4	
E07000027	Barrow-in-Furness	2.0	3.5	3.1	5.8	1.5	2.0	0.4	0.7	7.3 ± 0.4	
E07000028	Carlisle	2.2	3.9	5.2	9.6	2.4	3.5	0.9	1.2	11.0 ± 0.5	
E07000029	Copeland	1.5	2.6	2.6	4.6	1.0	1.4	0.3	0.7	5.7 ± 0.3	
E07000030	Eden	0.5	0.9	2.3	4.3	1.3	1.8	0.3	0.6	4.6 ± 0.3	
E07000031	South Lakeland	0.9	1.5	4.3	7.7	2.1	3.1	0.7	1.0	8.2 ± 0.4	
E11000001	Greater Manchester (Met County)	78.3	151.9	138.1	260.9	40.7	55.3	28.7	31.5	288.6 ± 2.4	
E08000001	Bolton	8.1	15.1	15.9	30.9	4.4	6.0	3.0	3.5	31.9 ± 0.8	
E08000002	Bury	4.3	8.2	9.4	18.0	3.3	4.5	2.2	2.0	19.1 ± 0.6	
E08000003	Manchester	19.8	39.9	25.6	48.8	4.0	5.5	4.0	6.7	56.0 ± 1.1	
E08000004	Oldham	7.6	15.7	13.4	27.7	3.6	4.8	2.6	2.5	27.2 ± 0.7	
E08000005	Rochdale	7.0	13.8	12.3	23.6	3.1	4.3	2.4	2.7	25.0 ± 0.7	
E08000006	Salford	7.9	15.5	11.9	22.8	3.0	3.9	2.9	2.9	25.6 ± 0.7	
E08000007	Stockport	5.5	10.3	12.1	21.8	4.9	7.0	2.9	3.0	25.5 ± 0.7	
E08000008	Tameside	6.7	12.7	12.2	21.9	4.3	5.6	3.0	2.7	25.8 ± 0.7	
E08000009	Trafford	4.0	7.7	9.2	16.8	3.4	4.8	2.2	1.7	18.3 ± 0.6	
E08000010	Wigan	7.4	13.0	16.3	28.5	6.6	9.0	3.5	3.9	34.2 ± 0.8	
E10000017	Lancashire	23.6	44.3	56.8	105.7	19.2	26.6	12.6	13.8	113.4 ± 1.5	
E07000117	Burnley	3.1	6.0	5.2	10.1	1.3	1.7	1.1	1.3	10.9 ± 0.5	
E07000118	Chorley	1.7	3.1	4.8	8.7	2.0	2.8	1.3	1.0	9.5 ± 0.4	
E07000119	Fylde	0.9	1.7	2.9	4.9	0.9	1.3	0.7	0.6	5.3 ± 0.3	
E07000120	Hyndburn	2.2	4.2	4.9	9.5	1.3	1.8	1.0	1.1	9.5 ± 0.4	
E07000121	Lancaster	2.5	4.3	6.2	11.1	2.3	3.2	1.4	1.9	12.9 ± 0.5	
E07000122	Pendle	2.2	4.3	5.7	11.8	1.3	1.6	1.1	1.3	10.5 ± 0.5	
E07000123	Preston	3.5	6.8	7.1	13.6	2.1	3.0	1.5	1.8	14.5 ± 0.5	
E07000124	Ribble Valley	0.4	0.7	2.0	3.8	1.1	1.6	0.5	0.5	4.0 ± 0.3	
E07000125	Rossendale	1.5	3.1	3.6	6.5	1.1	1.5	0.7	0.9	7.1 ± 0.4	
E07000126	South Ribble	1.5	2.5	4.8	8.5	2.2	3.1	1.2	1.0	9.5 ± 0.4	
E07000127	West Lancashire	2.2	4.3	4.8	8.7	1.9	2.7	1.1	1.2	10.2 ± 0.5	
E07000128	Wyre	1.8	3.4	4.7	8.5	1.7	2.3	1.1	1.3	9.5 ± 0.4	
E11000002	Merseyside (Met County)	44.4	80.9	63.9	112.7	20.6	28.2	13.6	19.8	148.8 ± 1.7	
E08000011	Knowsley	6.3	11.5	8.0	13.9	2.5	3.4	1.7	2.4	19.2 ± 0.6	
E08000012	Liverpool	17.3	31.1	21.4	37.3	5.7	7.6	4.6	7.9	52.3 ± 1.0	
E08000014	Sefton	6.7	12.0	12.3	21.1	4.2	5.8	2.7	3.3	26.5 ± 0.7	
E08000013	St. Helens	5.3	9.9	7.8	13.9	3.3	4.5	1.6	2.2	18.7 ± 0.6	
E08000015	Wirral	8.8	16.4	14.4	26.4	4.8	6.9	3.1	4.1	32.1 ± 0.8	
E12000003	YORKSHIRE AND THE HUMBER	128.3	247.9	257.5	483.2	89.0	122.7	42.7	60.6	535.3 ± 3.3	
E06000011	East Riding of Yorkshire UA	4.5	8.3	13.8	24.9	6.5	9.0	2.5	3.1	27.8 ± 0.8	
E06000010	Kingston upon Hull, City of UA	9.9	18.4	14.4	25.5	4.5	6.0	2.1	4.8	33.6 ± 0.8	
E06000012	North East Lincolnshire UA	5.5	10.7	7.7	14.1	2.8	3.8	0.9	2.5	18.5 ± 0.6	
E06000013	North Lincolnshire UA	3.7	7.3	7.8	14.6	3.1	4.3	1.1	1.5	16.1 ± 0.6	
E06000014	York UA	2.6	4.8	7.2	12.8	3.3	4.7	1.5	1.3	14.4 ± 0.5	
E10000023	North Yorkshire	7.6	14.1	23.9	44.0	10.4	14.6	4.9	5.3	47.1 ± 1.0	
E07000163	Craven	0.6	1.0	2.1	3.9	1.0	1.3	0.4	0.5	4.1 ± 0.3	
E07000164	Hambleton	0.9	1.7	3.0	5.5	1.7	2.5	0.6	0.6	6.3 ± 0.4	
E07000165	Harrogate	1.3	2.4	5.6	10.2	2.4	3.5	1.3	1.2	10.5 ± 0.5	
E07000166	Richmondshire	0.6	1.2	2.2	4.3	1.0	1.4	0.4	0.4	4.2 ± 0.3	
E07000167	Ryedale	0.6	1.1	2.1	4.0	1.0	1.3	0.2	0.4	4.1 ± 0.3	
E07000168	Scarborough	2.4	4.6	5.3	10.0	1.7	2.4	1.2	1.8	11.2 ± 0.5	
E07000169	Selby	1.2	2.2	3.5	6.2	1.6	2.3	0.8	0.4	6.7 ± 0.4	
E11000003	South Yorkshire (Met County)	35.8	69.4	65.4	118.7	23.3	31.6	9.8	16.8	141.3 ± 1.7	
E08000016	Barnsley	6.6	12.3	11.9	20.7	4.5	6.0	1.8	3.1	26.1 ± 0.7	
E08000017	Doncaster	8.3	15.9	16.0	29.0	5.3	7.2	2.4	4.4	34.0 ± 0.8	
E08000018	Rotherham	7.0	14.0	13.3	24.2	5.0	6.8	1.9	3.2	28.5 ± 0.8	
E08000019	Sheffield	13.9	27.3	24.1	44.7	8.5	11.5	3.7	6.3	52.7 ± 1.0	

Table 3: Recipient families receiving Child or Working Tax Credit in each local authority, April 2012

Area Codes	Area names	With children							With no children	Total Families	
		Out-of-work		With CTC more than the family element		With CTC at or below the family element		Childcare element ²		Number	Range
		Families	Children	Families	Children	Families	Children				
E07000227	Horsham	1.3	2.5	3.5	6.7	2.1	3.0	0.5	0.4	7.2	0.4
E07000228	Mid Sussex	1.3	2.4	3.8	7.0	2.2	3.2	0.5	0.5	7.8	0.4
E07000229	Worthing	1.8	3.2	4.1	7.5	1.9	2.8	0.8	0.9	8.7	0.4
E12000009	SOUTH WEST	92.0	173.3	222.3	415.3	92.3	132.3	35.7	48.1	454.7	3.1
E06000022	Bath and North East Somerset UA	2.5	4.6	6.1	11.4	2.8	4.2	0.9	1.1	12.5	0.5
E06000028	Bournemouth UA	3.5	6.3	7.3	12.9	2.6	3.6	1.3	1.7	15.2	0.6
E06000023	Bristol, City of UA	11.1	21.6	16.9	31.7	6.0	8.6	2.6	4.1	38.0	0.9
E06000052	Cornwall UA	9.8	18.3	26.4	48.5	8.7	12.1	4.1	7.6	52.6	1.0
E06000053	Isles of Scilly UA	0.0	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.2	0.1
E06000024	North Somerset UA	3.6	6.9	7.9	14.6	3.8	5.6	1.3	1.5	16.8	0.6
E06000026	Plymouth UA	6.2	11.3	11.9	22.0	4.6	6.3	2.4	3.4	26.1	0.7
E06000029	Poole UA	2.6	5.0	5.9	10.7	2.6	3.8	0.9	0.9	12.0	0.5
E06000025	South Gloucestershire UA	3.7	7.1	10.3	19.4	6.1	9.0	1.9	1.2	21.2	0.7
E06000030	Swindon UA	4.7	9.2	9.8	18.5	4.4	6.2	1.5	1.3	20.1	0.7
E06000027	Torbay UA	3.1	5.8	6.8	12.2	2.1	2.8	1.1	1.9	13.8	0.5
E06000054	Wiltshire UA	6.8	12.7	17.8	33.8	8.4	12.1	3.1	2.5	35.4	0.9
E10000008	Devon	10.7	19.4	33.2	61.9	12.9	18.5	4.9	8.7	65.6	1.2
E07000040	East Devon	1.3	2.2	5.5	10.4	2.1	3.1	0.8	1.0	9.9	0.4
E07000041	Exeter	2.0	3.7	4.8	8.5	2.1	2.9	0.9	1.1	10.0	0.5
E07000042	Mid Devon	1.3	2.3	3.6	7.1	1.7	2.5	0.5	1.1	7.7	0.4
E07000043	North Devon	1.4	2.5	4.6	8.7	1.6	2.2	0.7	1.3	8.9	0.4
E07000044	South Hams	1.0	1.8	3.4	6.2	1.4	1.9	0.6	1.0	6.8	0.4
E07000045	Teignbridge	1.9	3.5	5.5	10.1	2.3	3.2	0.9	1.3	11.0	0.5
E07000046	Torridge	1.1	1.8	3.5	6.6	1.0	1.5	0.3	1.3	6.8	0.4
E07000047	West Devon	0.8	1.5	2.2	4.3	0.9	1.3	0.2	0.5	4.4	0.3
E10000009	Dorset	5.8	10.8	16.1	30.3	6.8	9.9	2.2	2.7	31.3	0.8
E07000048	Christchurch	0.7	1.4	1.6	3.0	0.7	1.1	0.2	0.3	3.3	0.3
E07000049	East Dorset	0.8	1.5	2.8	5.3	1.4	2.1	0.4	0.4	5.4	0.3
E07000050	North Dorset	1.0	1.9	2.8	5.5	1.3	1.9	0.4	0.3	5.4	0.3
E07000051	Purbeck	0.5	0.9	1.7	3.3	0.8	1.2	0.2	0.3	3.3	0.3
E07000052	West Dorset	1.3	2.5	4.2	7.8	1.6	2.3	0.6	0.7	7.8	0.4
E07000053	Weymouth and Portland	1.4	2.6	3.0	5.6	1.0	1.5	0.4	0.6	6.0	0.4
E10000013	Gloucestershire	9.3	17.8	22.8	43.4	10.5	15.1	3.9	3.9	46.5	1.0
E07000078	Cheltenham	1.8	3.6	3.9	7.1	1.6	2.3	0.8	0.9	8.2	0.4
E07000079	Cotswold	0.7	1.4	2.6	5.2	1.1	1.6	0.5	0.5	5.0	0.3
E07000080	Forest of Dean	1.4	2.5	3.6	6.8	1.6	2.3	0.5	0.7	7.2	0.4
E07000081	Gloucester	2.9	5.7	5.8	11.1	2.7	3.8	1.0	0.8	12.2	0.5
E07000082	Stroud	1.4	2.4	4.1	7.9	2.1	3.3	0.7	0.7	8.3	0.4
E07000083	Tewkesbury	1.1	2.2	2.8	5.3	1.3	1.8	0.5	0.3	5.5	0.3
E10000027	Somerset	8.4	16.0	23.1	44.0	9.9	14.4	3.8	5.7	47.1	1.0
E07000187	Mendip	1.6	2.9	4.6	8.6	2.0	2.9	0.8	1.1	9.3	0.4
E07000188	Sedgemoor	2.1	4.2	5.3	10.3	2.0	2.8	0.8	1.2	10.7	0.5
E07000189	South Somerset	2.3	4.5	6.9	13.4	3.3	4.8	1.0	1.5	14.0	0.5
E07000190	Taunton Deane	1.8	3.6	4.7	8.9	2.2	3.2	0.9	1.1	9.9	0.4
E07000191	West Somerset	0.5	0.8	1.6	2.9	0.4	0.6	0.2	0.8	3.2	0.3
W92000004	WALES	76.9	144.5	141.4	257.6	50.5	70.3	21.2	34.5	303.3	2.5
W06000001	Isle of Anglesey / Ynys Môn	1.5	2.9	3.2	5.9	1.1	1.5	0.5	0.8	6.5	0.4
W06000002	Gwynedd / Gwynedd	1.9	3.8	5.6	10.7	1.8	2.6	1.0	1.6	11.0	0.5
W06000003	Conwy / Conwy	2.3	4.3	5.7	10.5	1.6	2.2	1.2	1.5	11.1	0.5
W06000004	Denbighshire / Sir Ddinbych	2.3	4.5	4.8	8.7	1.5	2.0	1.4	1.1	9.7	0.4
W06000005	Flintshire / Sir y Fflint	3.0	5.9	6.8	12.6	3.0	4.3	1.2	1.5	14.3	0.5
W06000006	Wrexham / Wrecsam	3.3	6.3	6.2	11.4	2.6	3.6	1.2	1.5	13.6	0.5
W06000023	Powys / Powys	1.6	3.2	6.2	11.9	2.1	3.0	1.0	1.9	11.7	0.5
W06000008	Ceredigion / Ceredigion	1.1	2.0	3.3	6.5	1.0	1.4	0.4	1.3	6.7	0.4
W06000009	Pembrokeshire / Sir Benfro	2.6	5.2	6.0	11.1	1.8	2.5	0.9	1.8	12.2	0.5
W06000010	Carmarthenshire / Sir Gaerfyrddin	3.9	7.4	9.2	16.8	2.9	4.2	1.3	2.6	18.6	0.6
W06000011	Swansea / Abertawe	6.3	11.5	10.7	18.6	3.8	5.5	1.4	2.7	23.5	0.7
W06000012	Neath Port Talbot / Castell-nedd Port Talbot	4.2	7.6	6.6	11.9	2.6	3.5	0.8	1.8	15.2	0.6
W06000013	Bridgend / Pen-y-bont ar Ogwr	4.2	7.6	6.0	10.5	2.8	3.9	0.8	1.4	14.3	0.5
W06000014	The Vale of Glamorgan / Bro Morgannwg	2.5	4.4	5.2	9.2	1.8	2.6	0.8	0.9	10.4	0.5
W06000015	Cardiff / Caerdydd	9.4	18.6	13.9	25.8	4.2	5.9	1.9	3.2	30.6	0.8
W06000016	Rhondda Cynon Taf / Rhondda Cynon Taf	7.7	13.7	11.5	20.2	4.3	5.9	1.2	2.5	26.0	0.7
W06000024	Merthyr Tydfil / Merthyr Tudful	1.9	3.5	3.4	5.9	1.0	1.3	0.4	0.9	7.1	0.4
W06000018	Caerphilly / Caerffili	5.7	10.5	8.7	15.4	3.4	4.6	1.4	1.9	19.6	0.6
W06000019	Blaenau Gwent / Blaenau Gwent	2.4	4.5	3.6	6.3	1.4	1.8	0.3	0.9	8.3	0.4
W06000020	Torfaen / Tor-faen	2.8	5.1	4.3	7.9	1.9	2.5	0.8	0.8	9.8	0.4
W06000021	Monmouthshire / Sir Fynwy	1.4	2.5	3.1	5.8	1.5	2.2	0.4	0.7	6.8	0.4
W06000022	Newport / Casnewydd	4.8	9.2	7.4	14.2	2.5	3.5	1.1	1.3	15.9	0.6
S92000003	SCOTLAND	113.0	196.2	212.0	367.9	84.0	117.7	40.6	59.8	468.8	3.1
S12000033	Aberdeen City	3.4	5.5	5.8	9.7	2.7	3.6	1.3	1.4	13.3	0.5
S12000034	Aberdeenshire	2.6	4.9	7.3	13.3	4.0	5.9	1.3	1.5	15.5	0.6
S12000041	Angus	1.9	3.4	4.6	8.6	1.9	2.8	0.8	1.1	9.6	0.4
S12000035	Argyll & Bute	1.4	2.4	3.4	6.2	1.4	2.1	0.6	0.8	7.0	0.4
S12000005	Clackmannanshire	1.4	2.4	2.2	3.7	1.0	1.3	0.4	0.6	5.1	0.3
S12000006	Dumfries & Galloway	2.7	4.8	7.3	13.4	2.9	4.0	1.1	1.8	14.7	0.5
S12000042	Dundee City	4.2	7.2	6.7	10.9	2.1	2.7	1.6	2.0	14.9	0.5
S12000008	East Ayrshire	3.4	5.7	5.1	8.7	2.1	3.0	0.8	1.9	12.5	0.5
S12000009	East Dunbartonshire	1.1	1.8	3.1	5.2	1.8	2.4	0.8	0.6	6.6	0.4
S12000010	East Lothian	1.7	3.1	4.0	7.2	1.8	2.6	0.7	0.9	8.4	0.4
S12000011	East Renfrewshire	1.1	1.7	2.8	5.1	1.3	1.9	0.6	0.8	6.0	0.4
S12000036	Edinburgh, City of	8.0	14.0	14.7	24.5	5.2	7.0	3.2	5.1	33.0	0.8
S12000013	Eileanan an Iar	0.3	0.5	1.0	2.0	0.6	0.8	0.1	0.3	2.1	0.2
S12000014	Falkirk	3.1	5.4	6.5	11.2	3.1	4.2	1.0	1.5	14.2	0.5
S12000015	Fife	8.6	15.4	15.7	27.8	6.6	9.2	2.5	4.2	35.1	0.9
S12000043	Glasgow City	20.6	34.7	26.4	43.9	5.7	7.6	6.5	9.8	62.4	1.1
S12000017	Highland	3.7	6.8	9.8	18.1	4.1	5.9	1.7	2.4	19.9	0.6
S12000018	Inverclyde	2.2	3.8	3.7	6.2	1.3	1.8	0.6	1.2	8.5	0.4

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		Out-of-work		With CTC more than the family element		With CTC at or below the family element		Childcare element ²		Number	Range
		Families	Children	Families	Children	Families	Children				
S12000019	Midlothian	1.9	3.5	3.8	6.6	1.6	2.2	0.9	0.7	8.0	0.4
S12000020	Moray	1.1	2.0	3.4	6.1	1.9	2.8	0.5	1.1	7.5	0.4
S12000021	North Ayrshire	4.2	7.2	6.5	11.2	2.2	3.1	1.2	1.9	14.7	0.5
S12000044	North Lanarkshire	8.9	15.5	16.5	28.1	6.8	9.3	2.8	4.3	36.3	0.9
S12000023	Orkney Islands	0.3	0.4	0.8	1.5	0.5	0.7	0.1	0.3	1.8	0.2
S12000024	Perth & Kinross	1.9	3.3	6.0	10.6	2.4	3.4	1.2	1.4	11.7	0.5
S12000038	Renfrewshire	3.7	6.4	7.8	12.9	3.1	4.3	2.1	2.3	16.8	0.6
S12000026	Scottish Borders	1.6	2.9	4.6	8.7	2.1	3.1	0.7	1.0	9.4	0.4
S12000027	Shetland Islands	0.3	0.5	0.6	1.2	0.5	0.7	-	-	1.4	0.2
S12000028	South Ayrshire	2.2	3.7	4.3	7.6	1.6	2.3	0.7	1.5	9.7	0.4
S12000029	South Lanarkshire	7.1	12.5	13.3	22.1	5.8	8.1	2.4	3.7	29.9	0.8
S12000030	Stirling	1.5	2.4	2.7	4.7	1.1	1.6	0.4	0.9	6.2	0.4
S12000039	West Dunbartonshire	2.9	5.0	3.9	6.6	1.5	2.2	0.7	1.1	9.4	0.4
S12000040	West Lothian	4.0	7.2	7.9	14.5	3.5	5.1	1.3	1.8	17.2	0.6
N92000002	NORTHERN IRELAND³	54.2	101.0	93.4	178.9	27.1	39.2	15.6	19.9	194.6	2.0
95T	Antrim	1.1	2.1	2.7	5.3	1.0	1.5	0.5	0.4	5.3	0.3
95X	Ards	1.8	3.5	3.6	6.9	1.4	1.9	0.6	0.6	7.4	0.4
95O	Armagh	1.4	2.7	3.3	7.1	1.1	1.6	0.5	0.7	6.4	0.4
95G	Ballymena	1.5	2.7	2.9	5.6	1.3	1.8	0.6	0.7	6.4	0.4
95D	Ballymoney	0.7	1.2	1.6	3.4	0.6	0.9	0.2	0.3	3.3	0.3
95Q	Banbridge	1.0	2.0	2.4	4.9	0.8	1.2	0.4	0.5	4.8	0.3
95Z	Belfast	11.7	21.1	13.4	23.1	2.8	3.9	2.6	3.0	30.9	0.8
95V	Carrickfergus	1.0	1.8	1.9	3.3	0.8	1.1	0.4	0.3	4.0	0.3
95Y	Castlereagh	1.1	2.1	2.6	4.8	1.1	1.6	0.4	0.5	5.3	0.3
95C	Coleraine	1.7	2.9	3.0	5.7	0.7	1.0	0.4	0.7	6.0	0.4
95I	Cookstown	1.2	2.4	2.2	4.6	0.5	0.9	0.6	0.4	4.4	0.3
95N	Craigavon	2.7	5.0	5.4	10.0	1.6	2.3	0.8	1.0	10.8	0.5
95A	Derry	5.1	9.7	6.8	12.1	1.3	1.9	1.0	2.1	15.4	0.6
95R	Down	2.0	3.8	3.5	6.9	1.1	1.5	0.6	0.6	7.2	0.4
95M	Dungannon	1.5	2.6	3.5	7.1	1.0	1.4	0.4	0.7	6.6	0.4
95L	Fermanagh	1.4	2.7	3.3	7.0	0.8	1.2	0.5	0.8	6.3	0.4
95F	Larne	0.7	1.4	1.6	3.0	0.6	0.9	0.3	0.3	3.3	0.3
95B	Limavady	1.2	2.3	1.8	3.5	0.5	0.7	0.3	0.5	4.0	0.3
95S	Lisburn	3.3	6.2	6.0	11.1	1.9	2.9	1.1	0.9	12.1	0.5
95H	Magherafelt	1.0	2.0	2.6	5.6	0.7	1.1	0.3	0.5	4.8	0.3
95E	Moyle	0.6	1.1	1.0	2.0	0.2	0.4	0.1	0.2	1.9	0.2
95P	Newry and Mourne	3.4	6.4	5.6	11.7	1.3	2.0	0.6	1.1	11.3	0.5
95U	Newtownabbey	2.0	3.6	4.2	7.9	1.5	2.1	0.9	0.7	8.3	0.4
95W	North Down	1.5	2.8	3.4	5.9	1.3	1.8	0.7	0.8	7.0	0.4
95K	Omagh	1.5	3.0	2.7	5.8	0.7	1.0	0.4	0.7	5.6	0.3
95J	Strabane	1.6	3.3	2.2	4.2	0.5	0.7	0.3	0.9	5.2	0.3
Foreign	FOREIGN AND NOT KNOWN	2.4	4.5	4.9	9.4	2.8	4.2	0.7	1.4	11.5	0.5

Footnotes

¹ Subtract and add this to obtain the boundaries of the 95% confidence interval for the number: See Appendix.

² Families benefiting from the childcare element are included in those receiving CTC above the family element and are not counted separately in the total numbers

³ There are no new area codes available that were implemented in January 2011, at the time of this publication, for the district council areas in Northern Ireland.

Table 4 : Recipient families receiving Child or Working Tax Credit in each Westminster constituency, April 2012

Thousands

Area Codes	Area names	With children							With no children	Total Families	
		Out-of-work		With CTC more than the family element		With CTC at or below the family element		Childcare element ²		Number	Range
		Families	Children	Families	Children	Families	Children				
S14000028	Falkirk	2.2	3.7	4.4	7.6	2.2	3.0	0.8	1.0	9.9	0.4
S14000029	Glasgow Central	2.4	4.3	3.4	6.1	0.4	0.5	0.5	1.5	7.7	0.4
S14000030	Glasgow East	3.6	6.2	4.6	7.1	1.1	1.6	1.3	1.6	11.0	0.5
S14000031	Glasgow North	1.6	2.6	2.1	3.3	0.4	0.6	0.5	1.2	5.3	0.3
S14000032	Glasgow North East	4.0	6.6	4.2	6.6	0.9	1.1	1.0	1.8	10.9	0.5
S14000033	Glasgow North West	2.8	4.8	3.5	5.9	0.8	1.2	1.0	1.2	8.3	0.4
S14000034	Glasgow South	2.5	4.2	3.7	6.6	0.9	1.2	1.0	1.0	8.2	0.4
S14000035	Glasgow South West	3.6	6.1	4.8	8.3	1.1	1.5	1.2	1.5	11.1	0.5
S14000036	Glenrothes	2.9	5.4	4.8	8.5	1.8	2.5	0.7	1.3	10.8	0.5
S14000037	Gordon	0.9	1.4	2.3	4.1	1.5	2.3	0.6	0.4	5.1	0.3
S14000038	Inverclyde	2.2	3.8	3.7	6.2	1.3	1.8	0.6	1.2	8.5	0.4
S14000039	Inverness, Nairn, Badenoch and Strathspey	1.7	3.1	4.6	8.2	1.9	2.7	1.1	0.9	9.1	0.4
S14000040	Kilmarnock and Loudon	2.6	4.6	3.8	6.5	1.7	2.4	0.6	1.5	9.7	0.4
S14000041	Kirkcaldy and Cowdenbeath	2.8	4.8	4.2	7.3	1.7	2.4	0.6	1.3	10.1	0.5
S14000042	Lanark and Hamilton East	2.1	3.6	3.7	6.2	1.6	2.2	0.5	0.9	8.3	0.4
S14000043	Linlithgow and East Falkirk	2.2	3.9	4.8	8.4	2.3	3.3	0.7	1.0	10.4	0.5
S14000044	Livingston	2.7	4.9	5.2	9.7	2.1	2.9	0.8	1.2	11.2	0.5
S14000045	Midlothian	1.9	3.5	3.8	6.6	1.6	2.2	0.9	0.7	8.0	0.4
S14000046	Moray	1.1	2.0	3.4	6.1	1.9	2.8	0.5	1.1	7.5	0.4
S14000047	Motherwell and Wishaw	2.6	4.5	4.5	7.5	1.6	2.2	0.7	1.4	10.1	0.5
S14000048	North Ayrshire and Arran	2.6	4.3	4.2	7.3	1.5	2.1	0.8	1.2	9.5	0.4
S14000049	North East Fife	0.9	1.6	2.6	4.6	1.2	1.7	0.6	0.6	5.4	0.3
S14000050	Ochil and South Perthshire	1.8	3.2	4.2	7.2	1.8	2.5	0.8	0.8	8.6	0.4
S14000051	Orkney and Shetland	0.5	1.0	1.3	2.7	0.9	1.4	0.2	0.3	3.1	0.3
S14000052	Paisley and Renfrewshire North	1.6	3.0	4.0	6.7	1.7	2.4	1.1	1.1	8.3	0.4
S14000053	Paisley and Renfrewshire South	2.1	3.4	3.8	6.2	1.4	1.9	1.0	1.2	8.5	0.4
S14000054	Perth and North Perthshire	1.5	2.5	4.0	7.1	1.6	2.3	0.8	1.1	8.3	0.4
S14000055	Ross, Skye and Lochaber	0.9	1.6	2.8	5.2	1.2	1.8	0.4	0.7	5.5	0.3
S14000056	Rutherglen and Hamilton West	3.0	5.2	5.1	8.4	1.9	2.6	1.2	1.5	11.6	0.5
S14000057	Stirling	1.5	2.4	2.7	4.7	1.1	1.6	0.4	0.9	6.2	0.4
S14000058	West Aberdeenshire and Kincardine	0.6	1.2	2.3	4.3	1.3	1.8	0.5	0.4	4.6	0.3
S14000059	West Dunbartonshire	2.9	5.0	3.9	6.6	1.5	2.2	0.7	1.1	9.4	0.4
N07000001	NORTHERN IRELAND	54.2	101.0	93.4	178.9	27.1	39.2	15.6	19.9	194.6	2.0
N06000001	Belfast East	2.2	4.0	4.1	7.2	1.4	1.9	0.8	0.8	8.5	0.4
N06000002	Belfast North	5.2	9.8	5.8	10.4	1.2	1.8	1.1	1.4	13.5	0.5
N06000003	Belfast South	2.3	4.1	3.2	5.6	1.0	1.5	0.6	0.9	7.4	0.4
N06000004	Belfast West	5.8	10.7	6.5	11.1	1.0	1.4	1.4	1.0	14.3	0.5
N06000005	East Antrim	2.0	3.9	4.4	8.0	1.7	2.4	0.8	0.7	8.8	0.4
N06000006	East Londonderry	3.0	5.4	5.2	10.1	1.3	1.8	0.8	1.2	10.7	0.5
N06000007	Fermanagh and South Tyrone	2.4	4.3	5.8	11.9	1.5	2.2	0.9	1.4	11.1	0.5
N06000008	Foyle	5.1	9.6	6.4	11.2	1.3	1.8	0.9	2.1	14.8	0.5
N06000009	Lagan Valley	1.7	3.1	4.4	8.3	1.8	2.7	0.7	0.7	8.6	0.4
N06000010	Mid Ulster	2.7	5.4	5.8	12.4	1.5	2.3	1.0	1.1	11.1	0.5
N06000011	Newry and Armagh	3.7	6.9	6.2	13.1	1.8	2.6	0.8	1.3	13.0	0.5
N06000012	North Antrim	2.7	4.8	5.3	10.5	2.1	3.0	0.9	1.1	11.2	0.5
N06000013	North Down	1.7	3.1	3.8	6.6	1.5	2.1	0.8	0.8	7.8	0.4
N06000014	South Antrim	2.0	3.6	4.9	9.6	1.8	2.7	1.0	0.7	9.5	0.4
N06000015	South Down	2.9	5.7	6.0	12.6	1.6	2.2	0.8	1.1	11.6	0.5
N06000016	Strangford	2.1	4.0	4.0	7.8	1.5	2.1	0.7	0.7	8.2	0.4
N06000017	Upper Bann	3.4	6.2	6.6	12.3	2.0	2.9	1.0	1.3	13.3	0.5
N06000018	West Tyrone	3.2	6.3	4.9	10.1	1.2	1.8	0.7	1.6	10.8	0.5
	FOREIGN AND NOT KNOWN	2.4	4.5	4.9	9.4	2.8	4.2	0.7	1.4	11.5	0.5

Footnotes

¹ Subtract and add this to obtain the boundaries of the 95% confidence interval for the number: See Appendix.² Families benefiting from the childcare element are included in those receiving CTC above the family element and are not counted separately in the total numbers

Table 4a : Recipient families receiving Child or Working Tax Credit in each Scottish parliament constituency, April 2012

Area Codes	Area names	With children							With no children	Total Families	
		Out-of-work		With CTC more than the family element		With CTC at or below the family element		Childcare element ²		Number	Range
		Families	Children	Families	Children	Families	Children				
S1500001	SCOTLAND	113.0	196.2	212.0	367.9	84.0	117.7	40.6	59.8	468.8 ± 3.1	
S1700001	CENTRAL SCOTLAND	16.4	28.8	30.8	52.4	11.2	15.5	5.7	9.2	67.5 ± 1.2	
S1600004	Airdrie and Shotts	0.7	1.3	1.9	3.4	1.2	1.9	0.5	0.4	4.3 ± 0.3	
S1600014	Coatbridge and Chryston	1.8	3.0	3.4	5.9	1.2	1.7	0.4	1.2	7.6 ± 0.4	
S1600015	Cumbernauld and Kilsyth	1.5	2.6	2.5	4.1	1.1	1.5	0.5	0.6	5.7 ± 0.3	
S1600024	East Kilbride	1.2	2.2	3.5	6.4	1.7	2.4	0.5	1.0	7.4 ± 0.4	
S1600033	Falkirk East	1.5	2.8	3.2	5.0	1.0	1.2	0.6	1.6	7.3 ± 0.4	
S1600034	Falkirk West	1.7	3.1	2.9	5.1	1.0	1.4	0.7	0.7	6.3 ± 0.4	
S1600048	Hamilton North and Bellshill	2.3	3.8	3.2	4.8	0.9	1.2	0.9	1.3	7.6 ± 0.4	
S1600049	Hamilton South	2.0	3.8	3.1	5.9	0.3	0.4	0.4	1.0	6.5 ± 0.4	
S1600051	Kilmarnock and Loudoun	1.8	3.1	3.4	5.8	1.3	1.8	0.6	0.7	7.2 ± 0.4	
S1600057	Motherwell and Wishaw	1.8	3.3	3.6	5.9	1.4	1.9	0.7	0.7	7.5 ± 0.4	
S1700002	GLASGOW	16.6	28.3	28.2	49.1	9.8	13.6	5.6	8.4	62.9 ± 1.1	
S1600036	Glasgow Anniesland	1.2	2.1	2.5	4.4	1.2	1.7	0.5	0.5	5.4 ± 0.3	
S1600037	Glasgow Baillieston	0.3	0.5	0.9	2.0	0.6	0.8	0.1	0.3	2.0 ± 0.2	
S1600038	Glasgow Cathcart	1.0	1.9	3.0	5.8	1.3	1.9	0.5	0.7	6.1 ± 0.4	
S1600039	Glasgow Govan	1.5	2.7	3.3	5.6	1.5	2.1	0.5	0.7	7.0 ± 0.4	
S1600040	Glasgow Kelvin	1.6	2.7	3.3	5.6	1.6	2.2	0.6	0.8	7.3 ± 0.4	
S1600041	Glasgow Maryhill	1.4	2.5	3.7	6.9	1.1	1.6	0.5	0.9	7.1 ± 0.4	
S1600042	Glasgow Pollok	2.6	4.5	3.2	5.4	0.8	1.2	0.9	1.0	7.6 ± 0.4	
S1600043	Glasgow Rutherglen	2.3	3.9	3.3	5.6	0.8	1.1	0.9	1.0	7.4 ± 0.4	
S1600044	Glasgow Shettleston	1.0	1.6	1.5	2.4	0.3	0.3	0.3	1.2	4.0 ± 0.3	
S1600045	Glasgow Springburn	3.6	5.9	3.5	5.5	0.6	0.8	0.8	1.4	9.1 ± 0.4	
S1700003	HIGHLANDS AND ISLANDS	11.8	20.8	25.5	43.9	10.3	14.3	4.5	6.3	53.9 ± 1.0	
S1600006	Argyll and Bute	2.1	3.7	3.3	5.8	1.5	2.0	0.4	0.7	7.6 ± 0.4	
S1600009	Caitness, Sutherland and Easter Ross	1.0	1.8	2.8	5.3	1.2	1.7	0.5	0.6	5.6 ± 0.3	
S1600050	Inverness East, Nairn and Lochaber	2.1	3.5	3.7	6.0	1.3	1.7	0.6	1.2	8.2 ± 0.4	
S1600056	Moray	1.8	3.5	3.5	6.1	1.3	1.8	0.5	0.8	7.4 ± 0.4	
S1600061	Orkney Islands	0.8	1.3	2.3	4.1	1.1	1.6	0.5	0.6	4.8 ± 0.3	
S1600065	Ross, Skye and Inverness West	1.1	1.8	3.3	5.8	1.3	1.9	0.7	0.6	6.3 ± 0.4	
S1600067	Shetland Islands	1.9	3.4	3.0	5.0	1.3	1.7	0.7	-	7.1 ± 0.4	
S1600073	Western Isles	0.9	1.6	3.6	6.0	1.4	1.8	0.6	1.1	6.9 ± 0.4	
S1700004	LOTHIANS	13.9	24.0	25.8	44.9	11.4	16.1	4.8	7.7	58.8 ± 1.1	
S1600027	Edinburgh Central	1.3	2.3	2.9	5.3	1.3	1.9	0.5	0.7	6.1 ± 0.3	
S1600028	Edinburgh East and Musselburgh	1.4	2.5	3.0	5.0	1.6	2.3	0.6	0.8	6.8 ± 0.4	
S1600029	Edinburgh North and Leith	1.2	2.1	2.8	5.2	1.3	1.9	0.5	0.7	5.9 ± 0.3	
S1600030	Edinburgh Pentlands	0.5	0.9	1.7	3.2	0.9	1.3	0.4	0.3	3.4 ± 0.3	
S1600031	Edinburgh South	0.6	1.0	1.2	1.9	0.3	0.4	0.3	0.8	2.9 ± 0.2	
S1600032	Edinburgh West	2.3	4.0	3.6	5.9	1.1	1.4	0.8	1.0	8.0 ± 0.4	
S1600053	Linlithgow	2.2	3.9	3.2	5.5	1.5	2.1	0.6	1.3	8.2 ± 0.4	
S1600054	Livingston	2.5	4.3	3.6	6.3	1.4	2.0	0.6	1.3	8.9 ± 0.4	
S1600055	Midlothian	1.9	3.1	3.8	6.7	1.9	2.8	0.6	0.9	8.5 ± 0.4	
S1700005	MID SCOTLAND AND FIFE	13.8	24.2	28.3	49.1	11.7	16.6	5.5	8.0	61.9 ± 1.1	
S1600011	Central Fife	1.5	2.5	2.7	4.8	1.0	1.5	0.5	1.0	6.3 ± 0.3	
S1600022	Dunfermline East	2.6	4.6	3.5	6.0	1.1	1.5	0.7	1.0	8.2 ± 0.4	
S1600023	Dunfermline West	1.8	3.0	2.6	4.6	1.3	1.8	0.5	0.6	6.3 ± 0.3	
S1600052	Kirkcaldy	1.5	2.8	3.9	7.0	1.7	2.3	1.0	0.8	7.9 ± 0.4	
S1600058	North East Fife	1.2	2.2	2.8	5.0	1.4	2.0	0.5	0.6	6.0 ± 0.3	
S1600059	North Tayside	0.9	1.6	2.8	5.1	1.7	2.4	0.4	0.9	6.4 ± 0.3	
S1600060	Ochil	1.9	3.5	3.6	6.1	1.2	1.7	0.6	1.1	7.8 ± 0.4	
S1600064	Perth	1.8	3.4	2.6	4.7	1.1	1.6	0.4	0.8	5.3 ± 0.3	
S1600068	Stirling	0.6	2.7	3.6	5.8	1.3	1.8	0.9	1.3	7.8 ± 0.4	
S1700006	NORTH EAST SCOTLAND	12.1	20.5	23.3	40.9	9.7	13.6	4.8	6.3	51.4 ± 1.0	
S1600001	Aberdeen Central	0.8	1.2	1.8	2.7	0.6	0.7	0.4	0.5	3.7 ± 0.3	
S1600002	Aberdeen North	1.6	2.7	2.6	4.5	1.3	1.9	0.6	0.5	6.0 ± 0.3	
S1600003	Aberdeen South	1.0	1.5	1.8	3.0	1.0	1.3	0.4	0.5	4.1 ± 0.3	
S1600005	Angus	0.5	1.0	1.8	3.6	1.1	1.6	0.3	0.4	3.8 ± 0.3	
S1600008	Banff and Buchan	1.1	1.9	2.5	4.6	1.1	1.6	0.5	0.7	5.3 ± 0.3	
S1600020	Dundee East	1.5	2.6	3.0	5.3	1.5	2.1	0.7	0.8	6.8 ± 0.4	
S1600021	Dundee West	1.6	2.6	2.9	5.1	1.1	1.6	0.5	0.9	6.5 ± 0.4	
S1600046	Gordon	3.3	5.4	4.5	7.9	1.1	1.5	1.1	1.4	10.3 ± 0.5	
S1600071	West Aberdeenshire and Kincardine	0.8	1.6	2.4	4.3	1.0	1.4	0.4	0.8	5.0 ± 0.3	
S1700007	SOUTH OF SCOTLAND	11.8	20.9	25.6	46.1	10.7	15.2	4.3	6.9	55.0 ± 1.0	
S1600007	Ayr	2.1	4.0	4.0	7.8	1.6	2.2	0.6	0.9	8.7 ± 0.4	
S1600010	Carrick, Cumnock and Doon Valley	1.1	1.8	2.5	4.7	1.0	1.5	0.4	0.7	5.2 ± 0.3	
S1600013	Clydesdale	1.3	2.3	2.9	5.6	1.1	1.5	0.3	0.9	6.2 ± 0.4	
S1600017	Cunninghame South	1.3	2.2	2.6	4.6	1.4	2.0	0.3	0.7	6.0 ± 0.3	
S1600019	Dumfries	2.2	4.0	3.3	5.9	1.4	2.0	0.4	0.9	7.9 ± 0.4	
S1600025	East Lothian	2.0	3.4	3.4	5.4	1.1	1.5	0.8	1.0	7.5 ± 0.4	
S1600035	Galloway and Upper Nithsdale	0.7	1.0	1.3	2.2	0.6	0.8	0.3	0.5	3.0 ± 0.2	
S1600066	Roxburgh and Berwickshire	0.9	1.7	2.7	4.6	1.2	1.7	0.7	0.7	5.5 ± 0.3	
S1600070	Tweeddale, Ettrick and Lauderdale	0.3	0.5	2.9	5.5	1.3	2.0	0.5	0.6	5.1 ± 0.3	
S1700008	WEST OF SCOTLAND	15.8	27.0	23.4	39.2	9.0	12.4	5.1	6.8	54.9 ± 1.0	
S1600012	Clydebank and Milngavie	1.3	2.4	2.9	5.2	1.3	1.9	0.4	0.7	6.2 ± 0.3	
S1600016	Cunninghame North	1.7	2.8	2.7	4.6	1.1	1.5	0.6	0.7	6.1 ± 0.3	
S1600018	Dumbarton	1.7	2.8	3.4	5.6	1.4	1.9	0.6	0.9	7.4 ± 0.4	
S1600026	Eastwood	2.1	3.8	3.3	5.5	0.9	1.2	0.8	1.0	7.4 ± 0.4	
S1600047	Greenock and Inverclyde	3.3	5.5	3.9	6.2	0.9	1.1	1.0	1.5	9.6 ± 0.4	
S1600062	Paisley North	0.2	0.4	0.7	1.5	0.5	0.7	0.1	0.3	1.7 ± 0.2	
S1600063	Paisley South	1.8	3.1	3.3	5.4	1.1	1.5	1.0	1.2	7.4 ± 0.4	
S1600069	Strathkelvin and Bearsden	2.4	4.1	0.6	1.2	0.5	0.7	0.1	-	3.5 ± 0.1	
S1600072	West Renfrewshire	1.3	2.2	2.5	4.1	1.4	1.9	0.7	0.5	5.6 ± 0.3	
	FOREIGN AND NOT KNOWN	0.9	1.7	1.2	2.3	0.3	0.4	0.3	-	2.5 ± 0.2	

Footnotes

¹ Subtract and add this to obtain the boundaries of the 95% confidence interval for the number: See Appendix.² Families benefiting from the childcare element are included in those receiving CTC above the family element and are not counted separately in the total numbers

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 first income threshold. The reduction is 41 per cent of the excess over the threshold. Awards of CTC are not, however, reduced below the level of the family element unless the annual income exceeds the second threshold of £40,000. Once the income exceeds the second threshold the award is further reduced by 41 pence for every £1 of income over the threshold.

Annual income and tapering of awards

For 2011-12 awards, the initial calculation of a family's entitlement is based on its relevant income in 2010-11, which is reported for the final calculation of the 2010-11 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 2011-12 is based on 2011-12 income if that is lower than the income in 2010-11, or exceeds it by more than £10,000. However, the first £10,000 of a rise in income in 2011-12 (compared with 2010-11) is disregarded in calculating the tax credit due for that year. The family can report an estimate of its income in 2011-12 at any time, and the award will be recalculated using this income. After the end of the year the award is finalised when the 2011-12 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 2010-11 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 2010-11 incomes.*

Backdating

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

Receipt of CTC and WTC awards, and level of CTC

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

This may not equal the actual amount being received. This can be reduced to eliminate or minimise prospective overpayments for the year, or to recover previous years' overpayments (overpayments can arise when backdated changes of circumstances 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 1 April 2012. 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 2010. The estimates are restricted to families that had qualifying children in Child Benefit awards at August 2011 and were not claiming tax credits at 1 April 2012. 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 1 April 2012.

Note that this method works because families receiving their child support via benefits can have moved to CTC between August 2010 and April 2012 (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 2010 and April 2012 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	
Child Tax Credit										
Family element	545	545	545	545	545	545	545	545	545	545
Family element, baby addition ¹	545	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	
Disabled child additional element ³	2,215	2,215	2,285	2,350	2,440	2,540	2,670	2,715	2,800	
Severely disabled child additional element ⁴	865	890	920	945	980	1,020	1,075	1,095	1,130	
Working Tax Credit										
Basic element	1,525	1,570	1,620	1,665	1,730	1,800	1,890	1,920	1,920	
Couples and lone parent element	1,500	1,545	1,595	1,640	1,700	1,770	1,860	1,890	1,950	
30 hour element ⁵	620	640	660	680	705	735	775	790	790	
Disabled worker element	2,040	2,100	2,165	2,225	2,310	2,405	2,530	2,570	2,650	
Severely disabled adult element	865	890	920	945	980	1,020	1,075	1,095	1,130	
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	
Eligible costs incurred for 2+ children	200	200	300	300	300	300	300	300	300	
Percentage of eligible costs covered	70%	70%	70%	80%	80%	80%	80%	80%	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	
First withdrawal rate	37%	37%	37%	37%	37%	39%	39%	39%	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	
Income increase disregard	2,500	2,500	2,500	25,000	25,000	25,000	25,000	25,000	10,000	
Minimum award payable	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.