



HM REVENUE AND CUSTOMS
KAI Benefits & Credits

**Child and Working Tax Credits
Statistics, UK**

**Finalised annual awards in
2015-16**



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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 2016-17, will be published on May \ June 2018

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Child and Working Tax Credits Statistics

Finalised annual awards

2015-16

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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 GOV. uk website:

<https://www.gov.uk/browse/benefits/tax-credits>

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.

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

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

WTC is made up of the following elements,

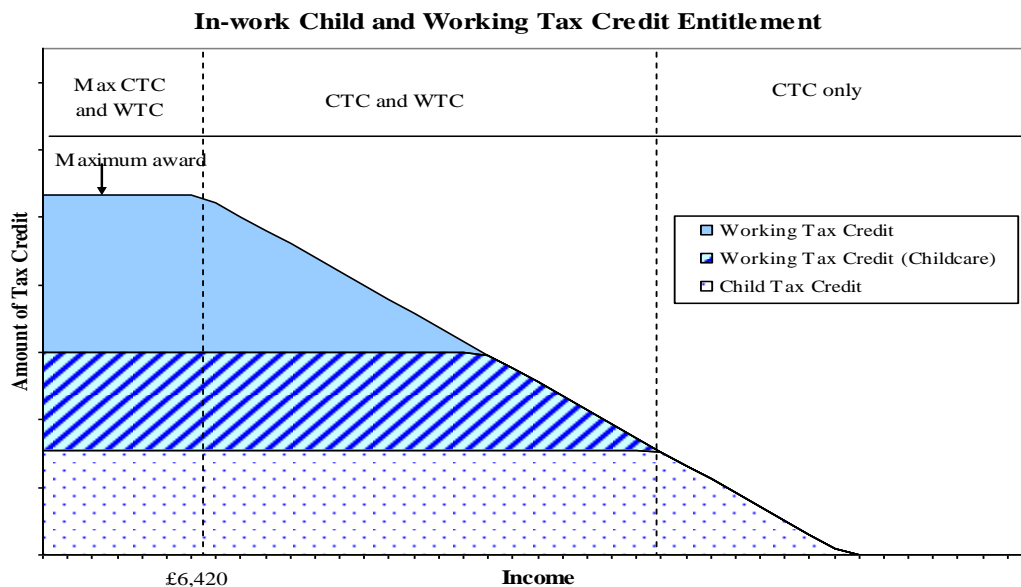
- **Basic element:** which is paid to any working person who meets the basic eligibility conditions
- **Lone Parent element:** for lone parents
- **Second adult element:** for couples
- **30 hour element:** for individuals who work at least 30 hours a week, couples where one person works at least 30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

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

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 £16,105 (2015-16). 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?

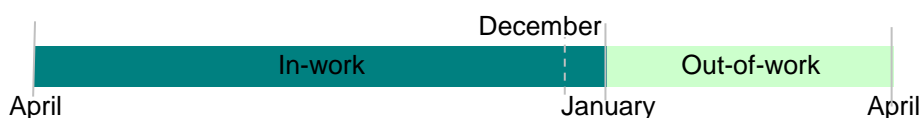
Generally, if you are content with less timely statistics, use the finalised awards data publication. If you are more concerned with getting the latest up-to-date information that may not align exactly with finalised data further down the line, use the provisional awards data. Sticking to the finalised 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 2015-16.

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 2015-16 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.

Revisions to methodology

During the production of the 2015-16 estimates a full review of the methodologies used was undertaken which has led to some improvements in various estimates. In particular, the distribution of childcare costs shown in Table 3.2. These new methodologies will be used to update the estimates for previous years to produce a consistent time series, and updated estimates will be published on 31 July.

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.

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

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 abolition of the 50+ elements.

Main aggregates

Based on finalised awards, the average number of benefiting families during 2003-04 to 2015-16 were:

	<i>Millions</i>												
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
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	1.24
In-work families													
With children										2.63	2.62	2.61	2.56
<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	2.56
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	0.48
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	3.04
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	4.28

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

	<i>Thousands</i>												
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Families for which entitlements were higher because of:													
Childcare element	268	304	339	384	414	448	460	455	416	416	392	396	387
Disabled worker element	64	79	89	99	108	118	115	119	117	117	116	121	125
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

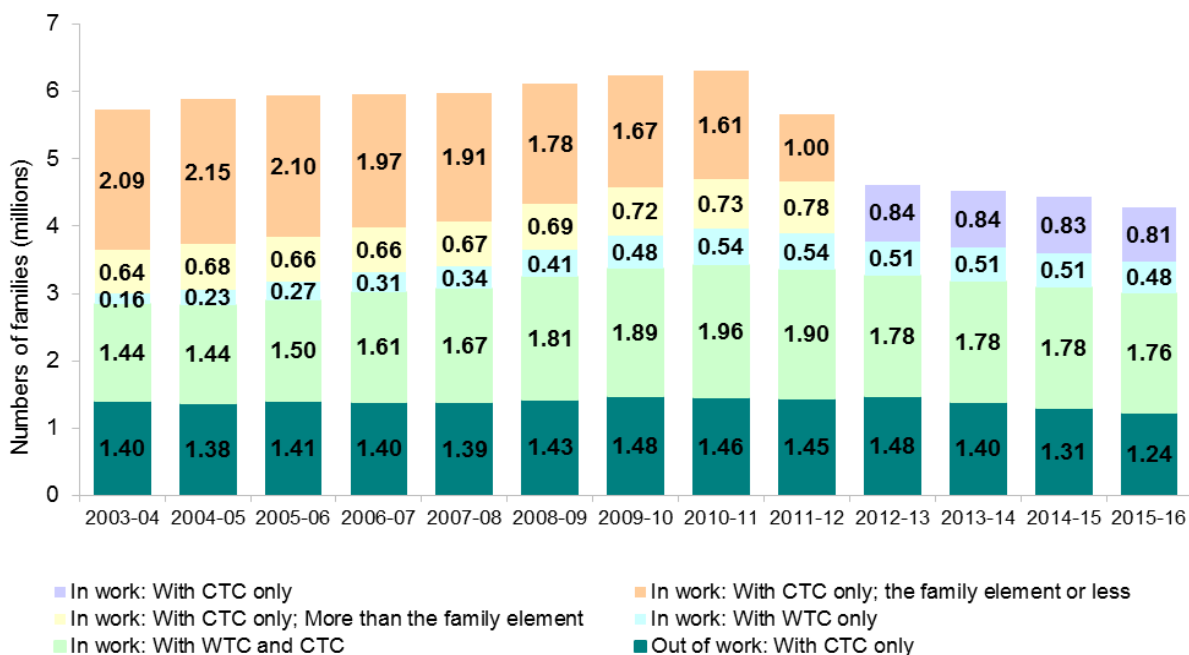
Section 1 provides statistics on the history of the Tax Credits system, between 2003-04 and 2015-16. This enables comparison across time, across different Tax Credits populations and describes how various parts of the system have changed over time.

Figure 1.1 shows that the overall numbers of families receiving tax credits had gradually risen from 5.74 million in 2003-04 to 6.31 million in 2010-11. The number of families receiving Tax Credits had decreased since 2010-11 to 4.25 million in 2015-16, 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. This remained relatively consistent at 1.78 million between 2012-13 and 2014-15 before falling slightly to 1.76 million in 2015-16. With the removal of the second income threshold as at 2012-13 has prompted 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 to 480,000 in 2015-16 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, similar to 2009-10, before decreasing to 1.24 million in 2015-16.

Figure 1.1: Number 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 just over £29bn in 2011-12. It remained relatively consistent until 2015-16 where it stands at just over £28bn. The bulk of entitlement 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 risen from around 51% to 57% of entitlement 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

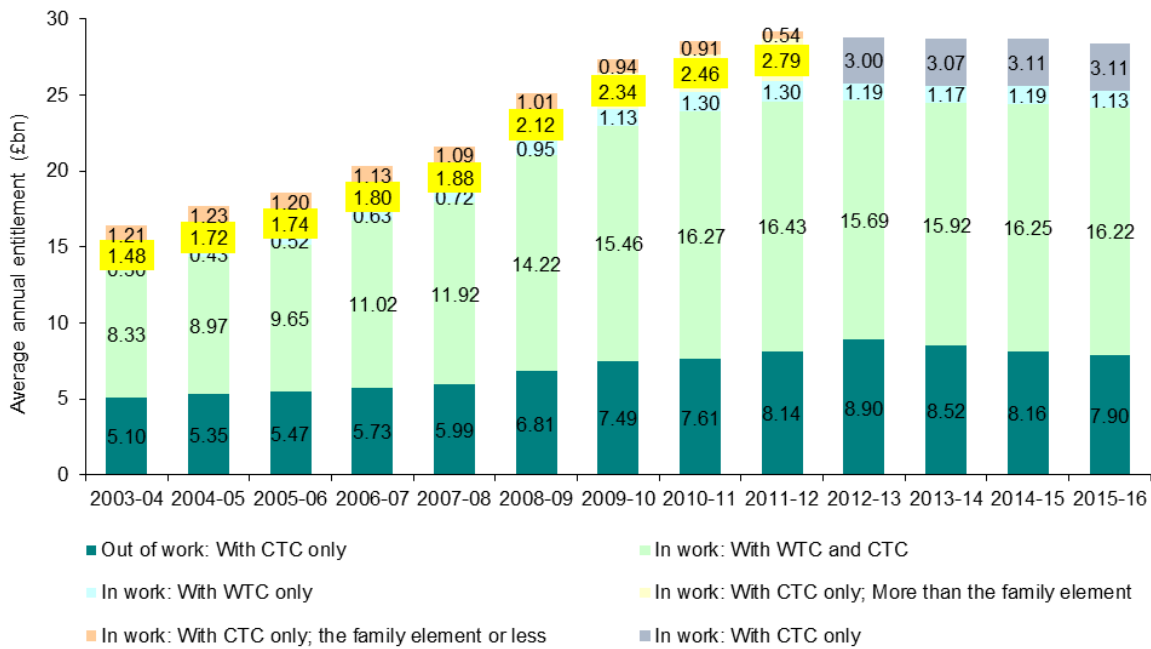


Table 1.1 Average number of recipient families and entitlement, 2003-04 to 2015-16

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			Receiving WTC only	Total in-work families		
			More than the family element	Family element or less					
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	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	1,000	2,625	512	3,138	4,622
	Entitlement to CTC	8,903	9,787	2,995	536	12,782	-	12,782	21,685
	Entitlement to WTC	-	5,904	-	-	5,904	1,191	7,094	7,094
	Total Entitlement (£million) ³	8,903	15,691	2,995	536	18,685	1,191	19,876	28,779
2013-14	Number of families	1,397	1,780	838	1,000	2,618	512	3,130	4,528
	Entitlement to CTC	8,522	10,034	3,072	536	13,106	-	13,106	21,628
	Entitlement to WTC	-	5,888	-	-	5,888	1,175	7,063	7,063
	Total Entitlement (£million) ³	8,522	15,921	3,072	536	18,994	1,175	20,169	28,691
2014-15	Number of families	1,311	1,785	825	1,000	2,610	508	3,118	4,429
	Entitlement to CTC	8,163	10,278	3,115	536	13,393	-	13,393	21,555
	Entitlement to WTC	-	5,968	-	-	5,968	1,186	7,154	7,154
	Total Entitlement (£million) ³	8,163	16,247	3,115	536	19,361	1,186	20,547	28,710
2015-16	Number of families	1,240	1,759	805	1,000	2,564	480	3,044	4,284
	Entitlement to CTC	7,903	10,338	3,110	536	13,448	-	13,448	21,351
	Entitlement to WTC	-	5,886	-	-	5,886	1,131	7,017	7,017
	Total Entitlement (£million) ³	7,903	16,224	3,110	536	19,334	1,131	20,465	28,368

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

Table 1.2 Average number of recipient families and entitlement by family type and profile position, 2003-04 to 2015-16

	<i>Thousands, and £ million</i>												
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
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	1,240
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	1,759
CTC only, > family element	640	679	664	664	670	689	719	731	780	-	-	-	-
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 ²	-	-	-	-	-	-	-	-	-	842	838	825	805
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	2,564
With no children (receiving WTC only)	164	234	272	305	336	405	482	544	540	512	512	508	480
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	3,044
Total families¹	5.7m	5,888	5,939	5,955	5,981	6,120	6,249	6,308	5,670	4,622	4,528	4,429	4,284
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	887
WTC and CTC	788	799	828	862	898	966	988	1,001	985	973	991	1,009	1,012
CTC only, > family element	94	105	105	99	104	103	108	114	127	-	-	-	-
CTC family element	107	116	116	108	107	99	98	89	89	-	-	-	-
CTC < family element	1	1	1	1	1	2	2	2	1	-	-	-	-
CTC only ²	-	-	-	-	-	-	-	-	-	141	143	143	139
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	1,151
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	2,038
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	2,386
WTC and CTC	2,628	2,606	2,685	2,835	2,997	3,240	3,361	3,493	3,393	3,171	3,218	3,263	3,247
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 ²	-	-	-	-	-	-	-	-	-	1,699	1,706	1,691	1,685
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	4,913
Total children	10.1m	10,139	10,088	10,067	10,033	10,181	10,225	10,226	9,128	7,705	7,587	7,459	7,299
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	2,074
Disabled worker element	64	79	89	99	108	118	115	119	117	114	116	121	125
Severely disabled adult element	47	34	28	30	31	33	33	33	30	29	31	36	40
50+ return to work element ⁴	8	15	14	14	15	17	15	20	21	-	-	-	-
Childcare element - singles	185	208	233	250	268	286	286	274	254	242	252	260	258
Childcare element - couples	83	96	106	133	147	163	174	181	162	147	140	136	129
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	-	-	0	-	0
Disabled child element in-work families ³	98	107	110	116	121	132	142	146	146	144	149	155	164
Severely disabled child element - in-work families ³	45	47	47	48	47	52	57	57	55	55	59	64	69
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	7,903
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	16,224
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 ²	-	-	-	-	-	-	-	-	-	2,995	3,072	3,115	3,110
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	19,334
With no children (receiving WTC only)	296	431	520	627	719	952	1,134	1,298	1,304	1,191	1,175	1,186	1,131
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	20,465
Total families¹	16,400	17,709	18,585	20,317	21,595	25,117	27,371	28,542	29,203	28,779	28,691	28,710	28,368

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 Abolished.

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

Section 2 : Summary tables

Section 2 provides summary information on the tax credits population in 2015-16 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 139,000 In-work lone parent families that are entitled to CTC only. The pattern for couples is less clear with the largest single grouping receiving the WTC and CTC award followed by those receiving CTC only. A majority (72%) of families with no children (receiving WTC only) are single recipients.

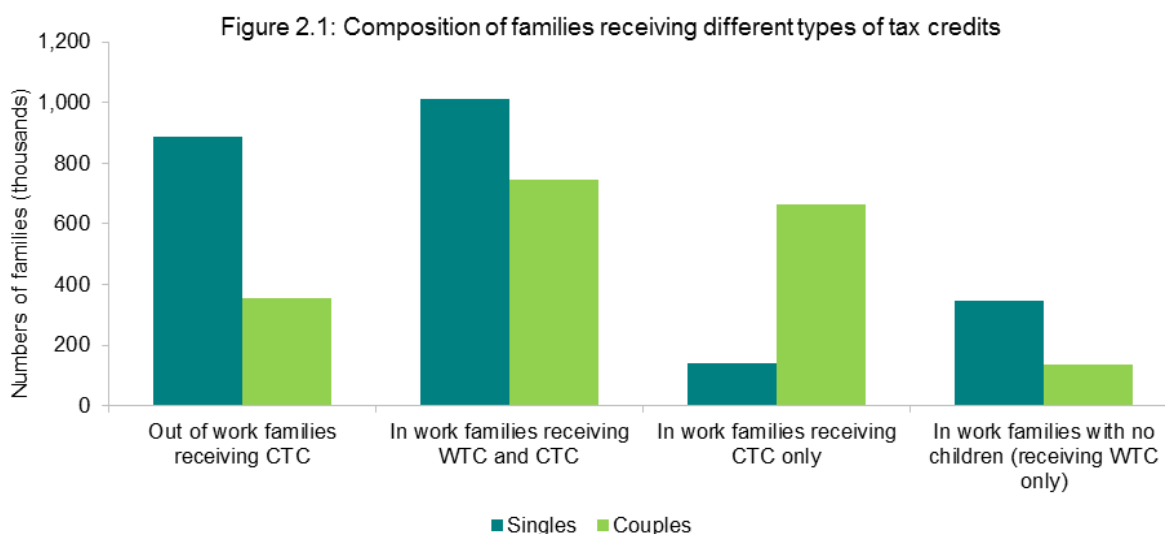
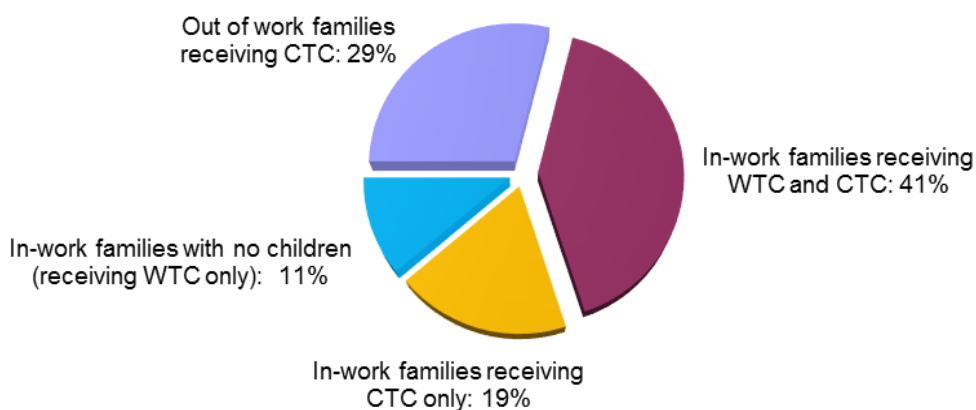


Figure 2.2 shows that 29% of families in receipt of tax credits are out-of-work families with the remaining 71% of families in receipt in-work families. 41% of families in receipt are receiving the higher value in-work awards (WTC and CTC) while 19% are receiving in-work CTC only while the remaining 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. 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, 70% are couple.

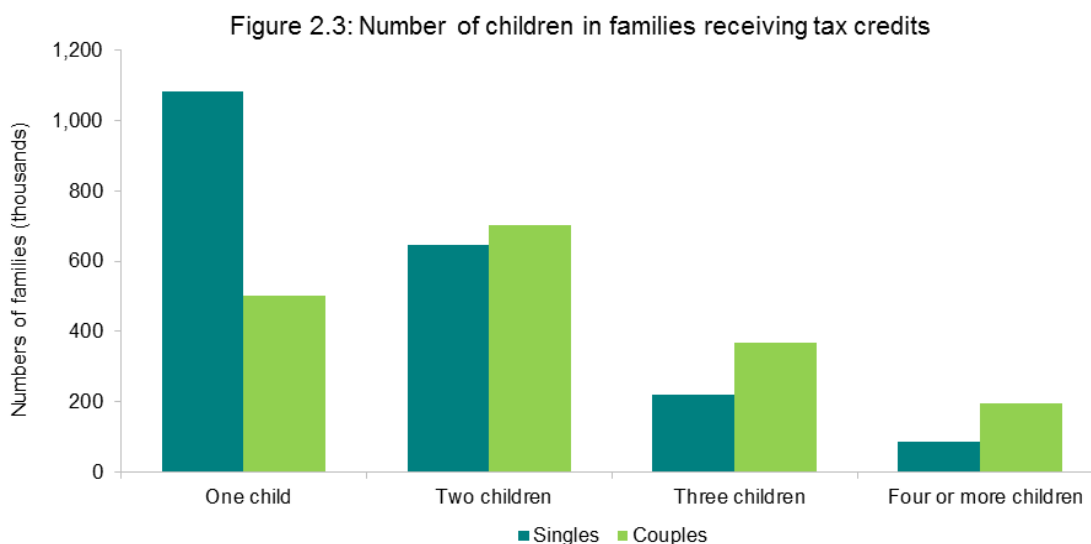


Figure 2.4 shows that the largest proportion of families' (41%) entitlement are of the value of £7,000 and over, followed by those between £3,000 to £3,999.

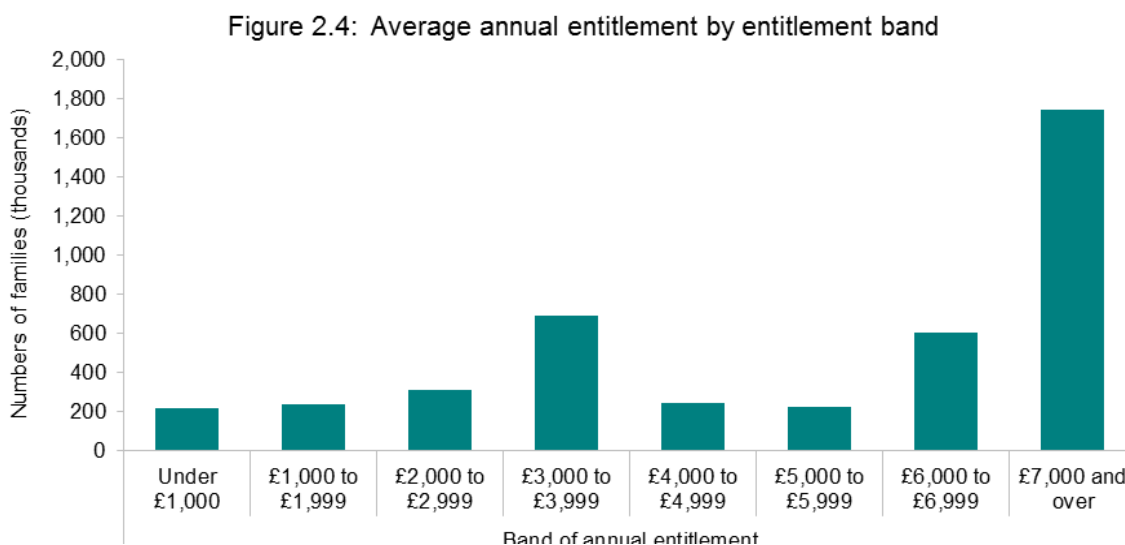


Table 2.1 Average number of recipient families, couples and single and their children
Thousands

	Families			Number of children in recipient families
	Singles	Couples	Total	
Out-of-work families with children				
Receiving CTC	879	351	1,229	2,363
<i>of which maximum award¹</i>	871	319	1,189	2,284
<i>of which tapered</i>	8	32	40	79
Receiving family premia in benefits ²	9	3	11	24
Total out-of-work families with children	887	353	1,240	2,386
In-work families				
With children				
Of which receiving WTC and CTC				
<i>and maximum award¹</i>	380	112	492	915
<i>and tapered</i>	632	635	1,267	2,332
Total receiving WTC and CTC	1,012	747	1,759	3,247
Of which receiving CTC only	139	666	805	1,665
Total receiving CTC only	139	666	805	1,665
Total with children	1,151	1,413	2,564	4,913
With no children (receiving WTC only)				
<i>of which maximum award¹</i>	110	21	131	-
<i>of which tapered</i>	234	115	349	-
Total with no children (receiving WTC only)	345	135	480	-
Total in-work families	1,496	1,548	3,044	4,913
All families				
With children	2,038	1,766	3,805	7,299
With no children (receiving WTC only)	345	135	480	-
Total all families	2,383	1,902	4,284	7,299

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 entitlements*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			
		Receiving WTC and CTC	Receiving CTC only		
Family size					
Singles					
One child	430	573	79	652	1,082
Two children	277	323	48	371	648
Three children	121	90	10	100	221
Four or more children	59	27	2	28	87
Total singles	887	1,012	139	1,151	2,038
Couples					
One child	120	228	154	382	502
Two children	115	277	309	586	701
Three children	69	152	148	300	369
Four or more children	49	90	55	145	195
Total couples	353	747	666	1,413	1,766
All families					
One child	550	801	233	1,034	1,584
Two children	392	600	358	957	1,349
Three children	190	242	158	400	589
Four or more children	108	117	56	173	282
Total all families	1,240	1,759	805	2,564	3,805
Number of children					
Single families	1,601	1,602	212	1,815	3,416
Couple families	785	1,645	1,453	3,098	3,883
All children	2,386	3,247	1,665	4,913	7,299
Average annualised entitlement					
One child	£3,603	£6,698	£1,960	£5,630	£4,926
Two children	£6,575	£9,670	£3,555	£7,386	£7,151
Three children	£9,583	£12,665	£5,564	£9,858	£9,769
Four or more children	£14,072	£17,110	£8,910	£14,438	£14,297
Total average annualised entitlement	£6,372	£9,222	£3,863	£7,539	£7,159
Total annual entitlement					
One child	£1,982	£5,366	£457	£5,823	£7,805
Two children	£2,576	£5,800	£1,271	£7,071	£9,647
Three children	£1,820	£3,060	£879	£3,939	£5,758
Four or more children	£1,525	£1,999	£503	£2,502	£4,027
Total annual entitlement	£7,903	£16,224	£3,110	£19,334	£27,237

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	7	496	4	5	352	366	1,240
WTC ¹ and CTC	0	0	0	59	100	119	213	1,269	1,759
CTC only	106	128	147	105	85	91	37	106	805
Total in-work families with children	106	128	147	164	185	210	249	1,374	2,564
With no children (receiving WTC only)	108	105	156	33	57	11	7	3	480
Total in-work families	214	233	303	198	242	221	256	1,377	3,044
Total families	218	239	310	693	246	226	608	1,743	4,284
Number of children									
Singles									
Out-of-work families ¹	1	1	2	391	1	1	258	232	887
No children (receiving WTC only)	85	80	132	10	26	8	3	0	345
One child	15	21	30	40	56	79	107	304	652
Two children	3	4	6	8	10	13	19	307	371
Three children	0	0	1	1	1	1	1	95	100
Four or more children	0	0	0	0	0	0	0	28	28
Total in-work families	103	106	169	59	93	101	130	734	1,496
Total singles	104	107	171	451	94	102	388	966	2,383
Couples									
Out-of-work families ¹	3	4	5	104	3	4	94	134	353
No children (receiving WTC only)	23	25	23	23	31	3	4	3	135
One child	40	45	47	47	47	43	46	69	382
Two children	39	45	49	51	52	53	53	244	586
Three children	9	11	13	15	16	17	19	200	300
Four or more children	1	2	2	2	3	3	4	128	145
Total in-work families	111	127	134	138	149	119	126	643	1,548
Total couples	114	131	139	243	153	123	220	777	1,901
All families									
Out-of-work families ¹	4	6	7	496	4	5	352	366	1,240
No children (receiving WTC only)	108	105	156	33	57	11	7	3	480
One child	54	66	76	87	103	121	153	373	1,034
Two children	42	50	55	59	62	66	72	551	957
Three children	9	11	14	16	17	19	21	294	400
Four or more children	1	2	2	2	3	3	4	156	173
Total in-work families	214	233	303	198	242	221	256	1,377	3,044
Total families	218	239	310	693	246	226	608	1,743	4,284

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.

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 £140 and over per week category. It is also much more likely for lone parents to have childcare costs than couples (23% of eligible population compared to 9%).

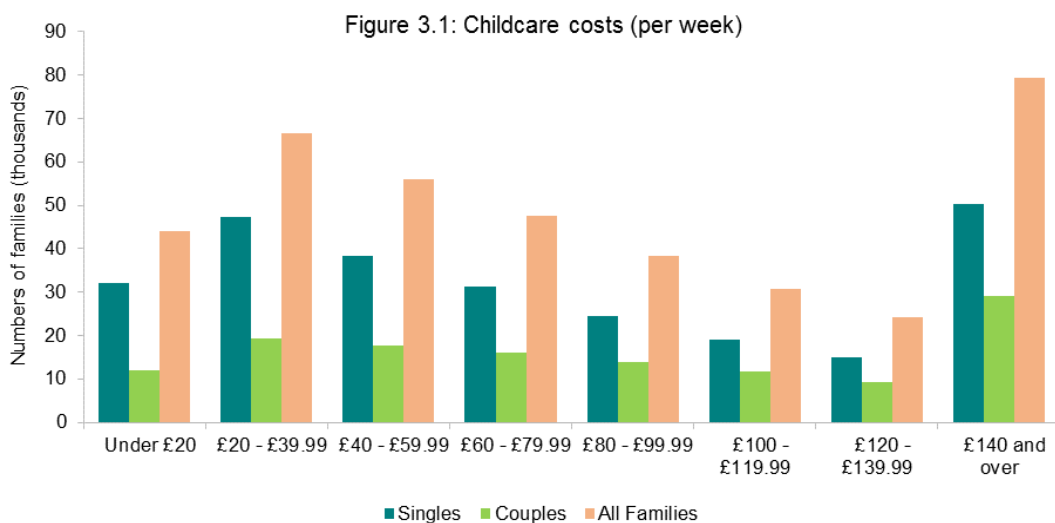


Figure 3.2 shows that tax credits covers a broad range of incomes up to £50,000. Broadly speaking, the higher the income used to taper the award, the fewer the numbers of families in receipt - reflecting the targeted approach to financial support inbuilt in the Tax Credits system.

Figure 3.2: Average number of in-work benefiting families in each band of income

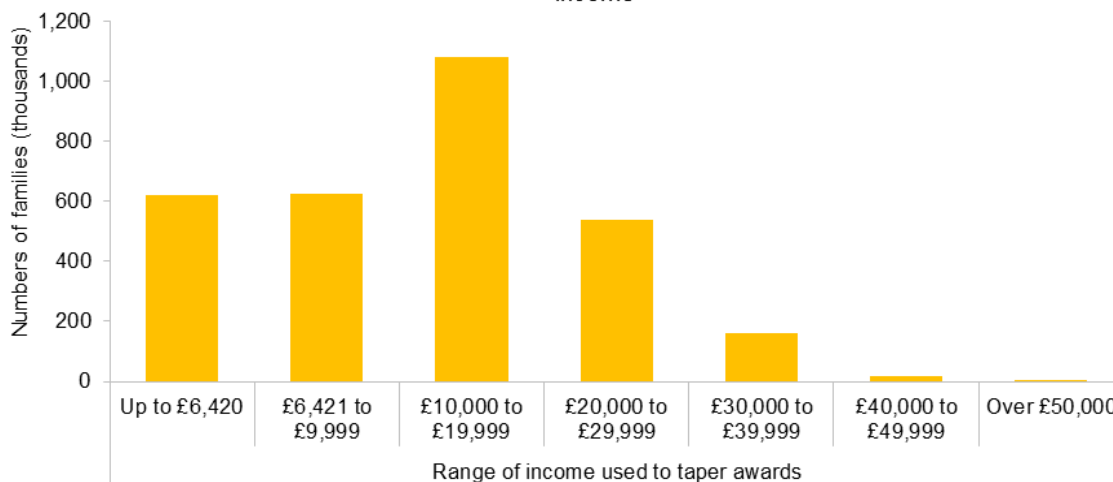


Table 3.1 Average number of in-work families benefiting from the 30 hour credit*Thousands*

	Singles with children	Singles with no children	Couples with children	Couples with no children	Total
WTC and CTC	326	0	565	0	890
CTC only	110	0	647	0	757
With no children (receiving WTC only)	-	303	-	124	427
Total families benefiting¹	435	303	1,212	124	2,074

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

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

	Singles	Couples	Total
WTC and CTC	234	59	293
CTC only	24	70	94
Childcare costs (per week)			
Under £20	32	12	44
£20 - £39.99	47	19	67
£40 - £59.99	38	18	56
£60 - £79.99	31	16	47
£80 - £99.99	24	14	38
£100 - £119.99	19	12	31
£120 - £139.99	15	9	24
£140 - £159.99	13	8	21
£160 - £179.99	20	9	29
£180 - £199.99	3	3	6
£200 - £249.99	6	4	10
£250 or more	8	5	13
Total families benefiting¹	258	129	387
Increase in annualised entitlement through this element (£ million)	785	370	1,154
Average help with childcare costs ² (£ per week)	£58.00	£55.00	£57.00

¹ Those claiming the childcare element and CTC

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

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	-	40
CTC only	1	-	7	-	8
With no children (receiving WTC only)	-	60	-	17	78
Total families benefiting¹	18	60	29	17	125
One disabled worker ² in family	18	60	29	17	124
Both adults are disabled workers ²	0	0	1	1	1
Total families benefiting¹	18	60	29	17	125

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	0	14	0	18
CTC only	0	0	6	0	6
With no children (receiving WTC only)	-	7	-	10	17
Total families benefiting¹	3	7	20	10	40
One severely disabled adult	3	7	20	10	40
Both adults are severely disabled	-	-	0	0	0
Total families benefiting¹	3	7	20	10	40

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 element*Thousands*

	Singles		Couples		Total
	One disabled child	2+ disabled children	One disabled child	2+ disabled children	
WTC and CTC	36	2	44	5	88
CTC only	6	0	63	7	77
Total families benefiting^{1,2}	43	2	108	12	164
Family size					
One child	18	-	21	-	40
Two children	16	1	43	4	65
Three children	6	1	27	4	38
Four or more children	2	0	15	3	21
Total families benefiting^{1,2}	43	2	108	12	164
Number of disabled children in benefiting families	43	4	108	26	180

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.

Table 3.6 Average number of in-work families benefiting from the severely disabled child element*Thousands*

	Singles	Couples	All
WTC and CTC	14	21	35
CTC only	2	32	34
Total families benefiting^{1,2}	16	53	69
Family size			
One child	6	9	16
Two children	6	21	27
Three children	3	14	17
Four or more children	1	9	10
Total families benefiting^{1,2}	16	53	69
Number of severely disabled children in benefiting families	17	57	74

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

² No estimates for out of work families are available.

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

Thousands

	Range of income used to taper awards							Total
	Up to £6,420	£6,421 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £50,000	Over £50,000	
With children								
Of which receiving WTC and CTC	491	488	728	46	6	0	0	1,759
Of which receiving CTC only	0	0	142	489	155	17	2	805
Total with children	491	488	870	535	161	18	2	2,564
With no children (receiving WTC only)	131	135	209	4	0	0	0	479
Total in-work recipient families	622	623	1,079	540	161	18	2	3,044
Comparison of income in 2014-15 and 2015-16:								
Income falling between 2014-15 and 2015-16:								
Increasing award value in 2015-16	27	54	136	72	19	2	0	310
Not affecting award value in 2015-16	104	132	211	91	25	3	0	566
Income increasing between 2014-15 and 2015-16:								
by up to the £5,000 income disregard:	406	378	589	275	81	8	1	1,738
by more than the £5,000 income disregard:								
Reducing award value in 2015-16	0	59	143	101	36	5	1	345
Not affecting award value in 2015-16	84	0	1	0	0	0	0	85
Total in-work recipient families	622	623	1,079	540	161	18	2	3,044

¹ See Appendix A. After deducting the income increase disregard, but before deducting the threshold.

² Where 2015-16 income is more than £5,000 above 2014-15 income, 2014-15 income less £5,000 is used. See the Appendix A.

³ Totals may not agree due to rounding.

Appendix A : Technical Note

Using finalised awards data

The figures for 2015-16 in the table are mostly derived from a scan of the tax credits computer system taken in early April 2016. 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 2012-13 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 2013 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 2013 aggregates were scaled by a factor needed to produce a separately-estimated overall average for the year. The annualised August 2013 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 2015-16 income, if that was lower than £5000 above the 2014-15 income then 2015-16 income will be lowered by £5,000; if the 2015-16 income was less than the 2014-15 income by more than £2,500 then the 2015-16 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

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	2015-16
Child Tax Credit													
Family element	545	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	2,780
Disabled child additional element ³	2,155	2,215	2,285	2,350	2,440	2,540	2,670	2,715	2,800	2,950	3,015	3,100	3,140
Severely disabled child additional element ⁴	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,220	1,275
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	1,960
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	2,010
30 hour element ⁵	620	640	660	680	705	735	775	790	790	790	790	800	810
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	2,970
Severely disabled adult element	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255	1,275
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	175
Eligible costs incurred for 2+ children	200	200	300	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%	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	6,420
First withdrawal rate	37%	37%	37%	37%	37%	39%	39%	39%	41%	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	16,105
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	5,000
Income fall disregard ¹⁰										2,500	2,500	2,500	2,500
Minimum award payable	26	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-payable in addition to the Child Tax Credit award.

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

⁴ Payable for any period during which normal hours worked (for a couple, summed over the two partners) is at least 30 per week.

⁵ Payable for each qualifying adult for the first 12 months following a return to work. Abolished 6 April 2012.

⁶ 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

⁷ 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 6 April 2012.

⁸ Those also receiving Income Support, income-based Jobseeker's Allowance or Pension Credit are passported to maximum CTC with no tapering.

⁹ Introduced from 6 April 2012, this drop in income is disregarded in the calculation of Tax Credit awards.