



HM REVENUE AND CUSTOMS
KAI Benefits & Credits

Child and Working Tax Credits Statistics

Finalised annual awards

2011-12



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

<http://www.hmrc.gov.uk/statistics/personal-tax-credits.htm>

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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.
- **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.

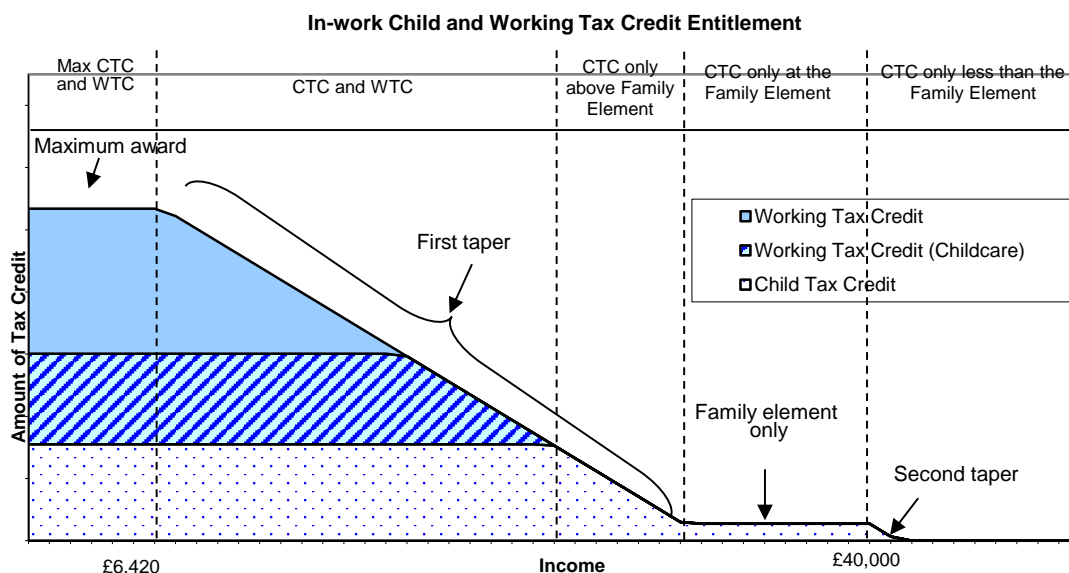
Tapering: is the amount of the award that will be reduced when the household income exceeds a given threshold. Tapering reduces WTC first and then CTC, then finally the Family Element.

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).



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:

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

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

Who might be interested?

The statistics contained in this publication will be of interest 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 2011-12

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 2011/12 population, specifically those with children, in terms of family size, level of entitlement and profile position.

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

Out-of-work families

A family is defined as being out-of-work at the reference date if both adults, or the single adult, does not work for at least 16 hours per week, these families can fall into two categories:

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

Child Tax Credit was introduced in April 2003 and any application since then falls under 1), whereas families who were receiving out-of-work benefits prior to April 2003 and remain so will fall under 2) – these cases are being migrated over to HMRC. All the tables in this publication include all out of work families, irrespective of the source of their support.

User Engagement

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

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

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

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

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

National Statistics Review

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

A report summarising the responses received has been published, with a final report identifying the future proposals being published during 2013.

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

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.

Main aggregates

Based on finalised awards, the average number of benefiting families during 2003-04 to 2011-12 were:

Millions

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
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
In-work families									
With children									
<i>of which receiving more than the family element</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 less</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
With no children (receiving WTC only)	0.16	0.23	0.27	0.30	0.34	0.41	0.48	0.54	0.54
Total in-work families	4.34	4.51	4.53	4.56	4.59	4.69	4.76	4.85	4.23
Total number of families benefiting	5.70	5.89	5.94	5.96	5.98	6.12	6.25	6.31	5.67

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

Thousands

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Families for which entitlements were higher because of:									
Childcare element	268	304	339	384	414	448	460	455	416
Disabled worker element	64	79	89	99	108	118	115	119	117
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.

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

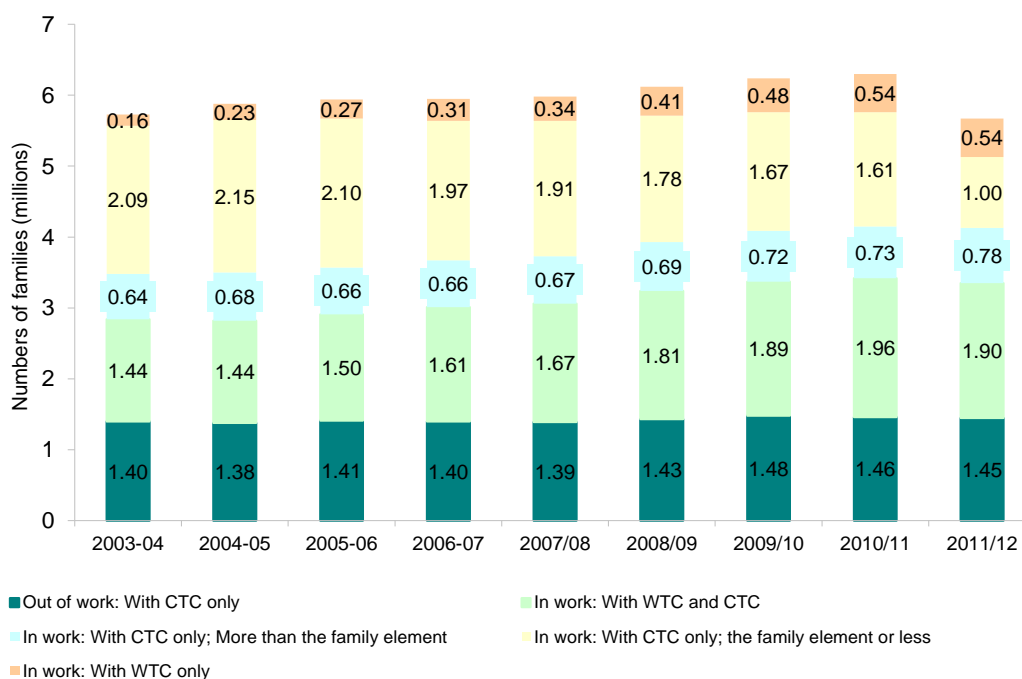
Section 1 provides statistics on the history of the Tax Credits system, between 2003-04 and 2011-12. This enables comparison across time, across different Tax Credits populations and describes how various parts of the system have changed over time.

Figure 1.1 shows that the overall numbers of families receiving tax credits has gradually risen from 5.74 million in 2003-04 to 6.31 million in 2010-11. In 2011-12, the number of families receiving Tax Credits dropped to 5.67 million, primarily as a result of policy changes set out on page 7, particularly after the reduction in 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. During the same period, the numbers of in-work families receiving CTC only with a value more than the family element remained relatively stable at 0.66 - 0.67 million but there has been a consistent rise in this population from 0.69 million in 2007-08 to 0.78 million in 2011-12. The numbers of in-work families receiving CTC only with a value of the family element or less, has continued to fall from a relatively stable 2.1 million in 2003-04 to 2005-06 down to 1.6 million in 2010-11 before falling sharply to just 1 million in 2011-12. Numbers of in-work families without children - receiving WTC only - have increased steadily since 2003-04, rising from around 164,000 to 540,000 in 2010-11 and 2011-12.

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.

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



Section 1 : Time series

Figure 1.2 shows that annual entitlement to tax credits has risen over time, increasing from around £16bn in 2003-04 to over £29bn in 2011-12. 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 31% and 27%.

Figure 1.2: Annual Entitlement by type of tax credits received

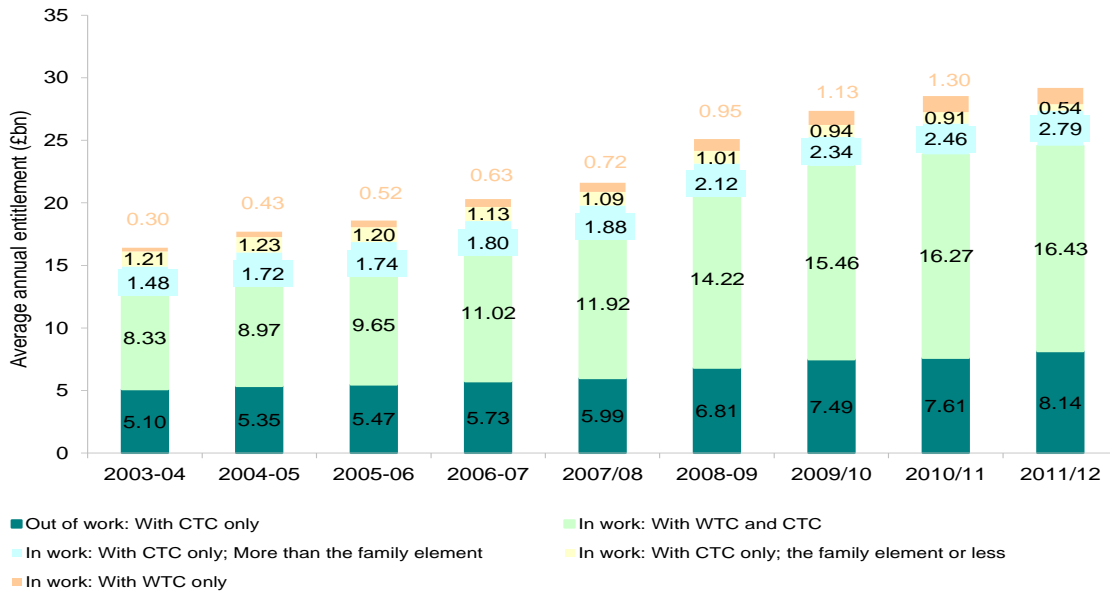


Table 1.1 Average number of recipient families and entitlement, 2003-04 to 2011-12

Thousands unless otherwise stated

		Total out-of-work families ¹	In-work families					Total 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	

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 2011-12

Thousands, and £million

	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
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
WTC and CTC	1,438	1,445	1,496	1,614	1,672	1,810	1,892	1,964	1,904
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
Total in-work with children	4,171	4,275	4,261	4,251	4,253	4,281	4,283	4,302	3,685
With no children (receiving WTC only)	164	234	272	305	336	405	482	544	540
Total in-work families	4,336	4,508	4,533	4,556	4,589	4,686	4,765	4,846	4,225
Total families¹	5.7m	5,888	5,939	5,955	5,981	6,120	6,249	6,308	5,670
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
WTC and CTC	788	799	828	862	898	966	988	1,001	985
CTC only, > family element	94	105	105	99	104	103	108	114	127
CTC family element	107	116	116	108	107	99	98	98	89
CTC < family element	1	1	1	1	1	2	2	2	1
Total in-work families with children	990	1,021	1,050	1,070	1,110	1,169	1,196	1,216	1,202
Total single adults with children¹	2.2m	2,052	2,105	2,132	2,169	2,242	2,286	2,297	2,275
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
WTC and CTC	2,628	2,606	2,685	2,895	2,997	3,240	3,361	3,493	3,393
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
Total in-work families	7,488	7,515	7,422	7,403	7,399	7,437	7,399	7,440	6,393
Total children¹	10.1m	10,139	10,088	10,067	10,033	10,181	10,225	10,226	9,128
Families benefiting from:									
30 hour element	1,628	1,716	1,757	1,885	1,950	2,118	2,248	2,339	2,283
Disabled worker element	64	79	89	99	108	118	115	119	117
Severely disabled adult element	47	34	28	30	31	33	33	33	30
50+ return to work element	8	15	14	14	15	17	15	20	21
Childcare element - singles	185	208	233	250	268	286	286	274	254
Childcare element - couples	83	96	106	133	147	163	174	181	162
Baby addition ² to family element - out-of-work families ¹	151	153	153	164	167	165	..
Baby addition ² to family element - in-work families	361	371	364	364	378	394	387	385	..
Disabled child element in-work families ³	98	107	110	116	121	132	142	146	146
Severely disabled child element - in-work families ³	45	47	47	48	47	52	57	57	55
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
WTC and CTC	8,334	8,974	9,648	11,024	11,918	14,218	15,462	16,273	16,433
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
Total in-work with children	11,017	11,926	12,591	13,958	14,890	17,354	18,751	19,638	19,762
With no children (receiving WTC only)	296	431	520	627	719	952	1,134	1,298	1,304
Total in-work families	11,314	12,356	13,111	14,585	15,609	18,306	19,885	20,936	21,066
Total families¹	16,400	17,709	18,585	20,317	21,595	25,117	27,371	28,542	29,203

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.

Section 2 : Summary tables

Section 2 provides summary information on the tax credits population in 2011-12 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 1,440 lone parent families that are entitled to less than the family element. The pattern for couples is less clear with the largest single grouping receiving the WTC and CTC award though the next largest group is the family element of CTC, followed by those receiving CTC only, more than the family element. A majority of families with no children (receiving WTC only) are single recipients.

Figure 2.1: Composition of families receiving different types of tax credits

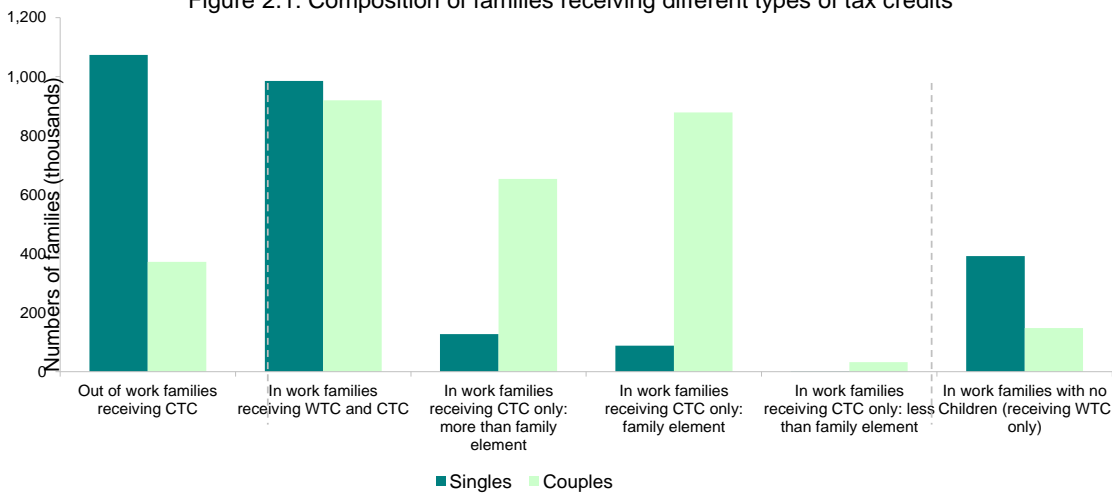
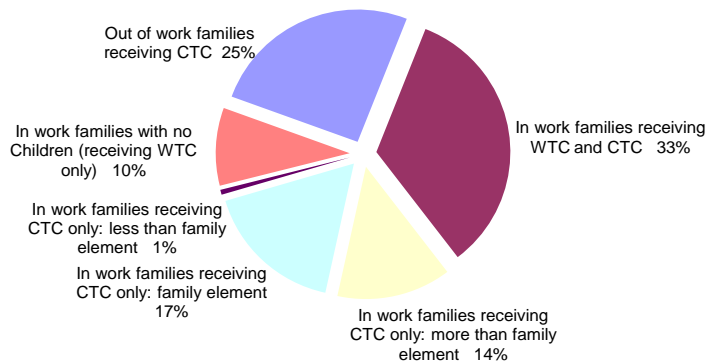


Figure 2.2 shows that 25% of families in receipt of tax credits are out-of-work families with the remaining 75% of families in receipt in-work families. Within this, 33% of families in receipt are receiving the higher value awards (WTC and CTC) while 14% are receiving CTC-only at a value greater than the family element ('on the first taper' - see section 1). 18% are receiving CTC-only to a value of the family element or less while the remaining 10% 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. There are approximately 272,000 families with 4 or more children.

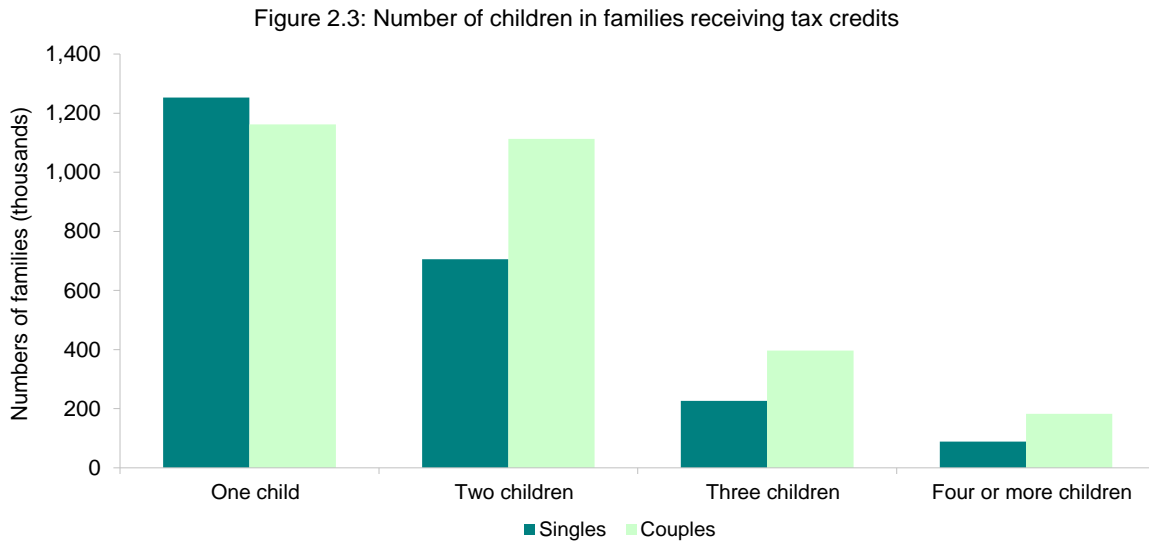


Figure 2.4 shows that the largest proportion of awards are of the value of £7,000 and over, followed by the lowest value awards - those of the value of under £1,000.

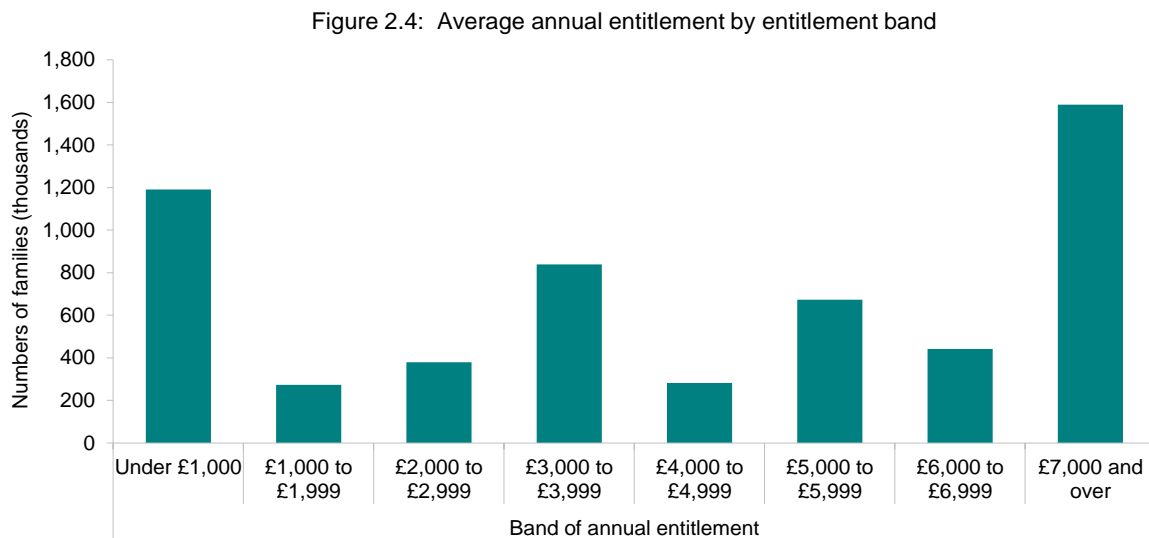


Table 2.1 Average number of recipient families, couples and single and their children*Thousands*

	Families			Number of children in recipient families
	Singles	Couples	Total	
Out-of-work families with children				
Receiving CTC	1,025	347	1,371	2,578
<i>of which maximum award¹</i>	1,015	316	1,332	2,514
<i>of which tapered</i>	9	30	39	65
Receiving family premia in benefits ²	48	26	74	157
Total out-of-work families with children	1,073	372	1,445	2,735
In-work families				
With children				
Of which receiving WTC and CTC				
<i>and maximum award¹</i>	432	257	690	1,279
<i>and tapered</i>	552	662	1,214	2,114
Total receiving WTC and CTC	985	919	1,904	3,393
Of which receiving CTC only				
<i>and more than family element</i>	127	653	780	1,596
<i>and family element</i>	89	878	967	1,345
<i>and less than family element</i>	1	32	33	59
Total receiving CTC only	217	1,563	1,781	3,000
Total with children	1,202	2,483	3,685	6,393
With no children (receiving WTC only)				
<i>of which maximum award¹</i>	156	29	185	-
<i>of which tapered</i>	236	119	355	-
Total with no children (receiving WTC only)	392	148	540	-
Total in-work families	1,594	2,631	4,225	6,393
All families				
With children	2,275	2,855	5,130	9,128
With no children (receiving WTC only)	392	148	540	-
Total all families	2,667	3,003	5,670	9,128

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

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) ¹	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				
			More than the family element	Family element or less	Less than family element		
Family size							
Singles							
One child	526	581	69	76	1	727	1,253
Two children	337	309	47	12	-	369	706
Three children	140	77	9	-	-	87	227
Four or more children	69	18	1	-	-	19	89
Total singles	1,073	985	127	89	1	1,202	2,275
Couples							
One child	135	324	154	537	12	1,027	1,162
Two children	121	346	314	317	15	992	1,113
Three children	66	164	139	24	4	331	397
Four or more children	50	85	46	-	1	132	183
Total couples	372	919	653	878	32	2,483	2,855
All families							
One child	661	905	223	613	13	1,754	2,415
Two children	458	655	361	330	15	1,361	1,819
Three children	206	241	149	24	4	418	624
Four or more children	120	103	48	-	1	152	272
Total all families	1,445	1,904	780	967	33	3,685	5,130
Number of children							
Single families	1,919	1,507	198	102	2	1,808	3,727
Couple families	816	1,887	1,398	1,243	57	4,585	5,401
All children	2,735	3,393	1,596	1,345	59	6,393	9,128
Average annualised entitlement							
One child	3,218	6,489	2,002	545	254	3,795	3,637
Two children	5,898	9,208	3,371	545	256	5,461	5,571
Three children	8,645	12,001	5,046	545	263	8,744	8,711
Four or more children	12,740	15,865	7,924	-	284	13,296	13,051
Total average annualised entitlement	5,631	8,630	3,578	545	257	5,363	5,439
Total annual entitlement (£ million)							
One child	2,127	5,874	446	334	3	6,658	8,785
Two children	2,704	6,031	1,217	180	4	7,432	10,136
Three children	1,780	2,889	750	13	1	3,652	5,433
Four or more children	1,526	1,639	380	-	-	2,019	3,545
Total annual entitlement	8,138	16,433	2,793	527	9	19,762	27,899

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	19	4	5	608	3	429	1	377	1,445
WTC ¹ and CTC	-	-	-	91	114	155	407	1,137	1,904
CTC only, > family element	67	159	176	102	96	77	30	73	780
CTC family element	967	-	-	-	-	-	-	-	967
CTC < family element	33	-	-	-	-	-	-	-	33
Total in-work families with children	1,067	159	176	193	210	231	437	1,210	3,685
With no children (receiving WTC only)	105	110	198	38	69	13	5	3	540
Total in-work families	1,172	269	374	231	279	244	442	1,213	4,225
Total families	1,190	273	380	839	282	673	442	1,590	5,670
Number of children									
Singles									
Out-of-work families ¹	4	1	2	493	1	324	-	248	1,073
No children (receiving WTC only)	83	83	171	16	30	9	1	-	392
One child	85	23	32	44	58	76	247	161	727
Two children	15	5	7	9	12	16	22	282	369
Three children	1	-	1	1	1	1	2	80	87
Four or more children	-	-	-	-	-	-	-	19	19
Total in-work families	184	112	211	70	101	103	272	543	1,594
Total singles	188	113	213	563	101	426	272	792	2,667
Couples									
Out-of-work families ¹	15	3	4	114	2	105	1	128	372
No children (receiving WTC only)	22	27	26	22	39	4	4	3	148
One child	575	57	59	60	59	55	83	80	1,027
Two children	357	58	61	60	60	60	60	278	992
Three children	34	14	15	17	18	19	20	196	331
Four or more children	1	2	2	3	3	4	4	113	132
Total in-work families	988	157	163	161	179	141	170	670	2,631
Total couples	1,003	160	167	276	181	247	171	798	3,003
All families									
Out-of-work families ¹	19	4	5	608	3	429	1	377	1,445
No children (receiving WTC only)	105	110	198	38	69	13	5	3	540
One child	660	80	91	104	117	131	330	242	1,754
Two children	372	63	68	69	72	76	81	560	1,361
Three children	34	14	16	17	19	20	21	276	418
Four or more children	1	2	2	3	3	4	4	132	152
Total in-work families	1,172	269	374	231	279	244	442	1,213	4,225
Total families	1,190	273	380	839	282	673	442	1,590	5,670

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

² Where 2011-12 income is more than £10,000 above 2010-11 income, 2010-11 income less £10,000 is used. See the 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 help with childcare costs for single parent, couple, and all families. The costs are broadly split across the cost bands for each of the categories mostly reflecting the range of different numbers of hours childcare provision is claimed for. That said, the largest category for lone-parents is the £20-£39.99 per week category whereas for couple the largest category is the £140 and over per week band. The number of families eligible for higher amounts decreases as the size of the costs allowed increases, with the exception of the £140 and over category where the second largest number of lone parents families claimed. It is also much more likely for lone parents to have childcare costs than couples (23% of eligible population compared to 10%).

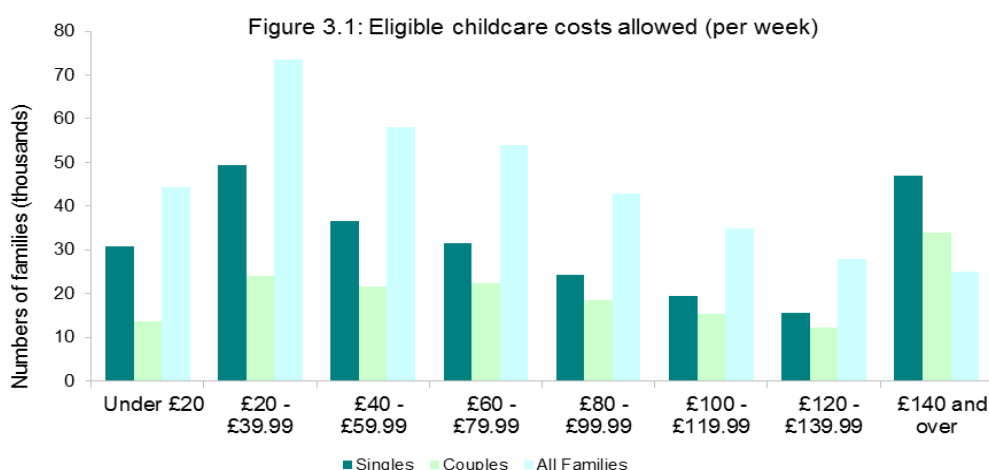


Figure 3.2 shows that tax credits covers a broad range of incomes up to £50,000. Broadly speaking, the higher the income used to taper the award, the fewer the numbers of families in receipt - reflecting the targeted approach to financial support inbuilt in the Tax Credits system.

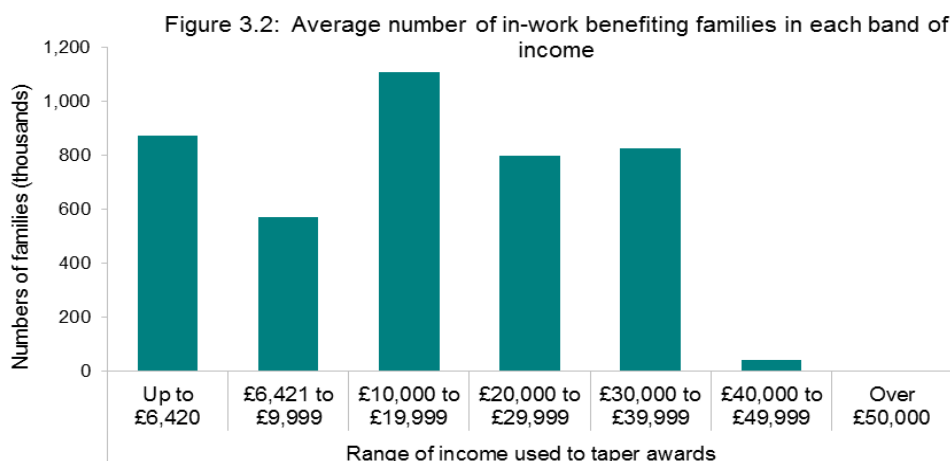


Table 3.1 Average number of in-work families benefiting from the 30 hour credit*Thousands*

	Singles with children	Singles with no children	Couples with children	Couples with no children	Total
WTC and CTC	366	-	687	-	1,053
CTC only, > family element	105	-	630	-	734
With no children (receiving WTC only)	-	355	-	141	496
Total families benefiting¹	471	355	1,316	141	2,283

¹ Those claiming the 30-hour element (a) with children and with an award value above the family element, 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	233	87	320
CTC only, > family element	22	75	96
Eligible childcare costs allowed (per week)			
Under £20	31	14	44
£20 - £39.99	49	24	73
£40 - £59.99	36	22	58
£60 - £79.99	32	22	54
£80 - £99.99	24	18	43
£100 - £119.99	19	15	35
£120 - £139.99	16	12	28
£140 - £159.99	14	11	25
£160 - £179.99	18	11	29
£180 - £199.99	3	3	6
£200 - £249.99	5	5	10
£250 or more	7	5	11
Total families benefiting¹	254	162	416
Increase in annualised entitlement through this element (£ million)	758	459	1,217
Average help with childcare costs ² (£ per week)	£56.96	£54.27	£55.91

¹ Those claiming the childcare element and with CTC above the family element.

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	16	-	22	-	38
CTC only, > family element	1	-	7	-	7
With no children (receiving WTC only)	-	55	-	17	71
Total families benefiting	17	55	28	17	117
One disabled worker ² in family	17	55	28	16	115
Both adults are disabled workers ²	-	-	1	1	1
Total families benefiting	17	55	28	17	117

¹ Those claiming the disabled worker element who (a) have children and have CTC above the family element, or (b) have no children and have a positive WTC award. Disabled workers includes those who are severely disabled and 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	2	-	10	-	12
CTC only, > family element	-	-	5	-	5
With no children (receiving WTC only)	-	4	-	8	13
Total families benefiting ¹	2	4	15	8	30
One severely disabled adult	2	4	15	8	29
Both adults are severely disabled	-	-	-	-	-
Total families benefiting	2	4	15	8	30

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

Table 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	31	1	46	4	82
CTC only, > family element	5	-	53	5	64
Total families benefiting^{1,2}	36	1	99	10	146
Family size					
One child	16	-	20	-	36
Two children	14	1	42	4	60
Three children	5	-	24	3	33
Four or more children	1	-	13	3	17
Total families benefiting^{1,2}	36	1	99	10	146
Number of disabled children in benefiting families	36	3	99	20	158

¹ Those with the disabled child element and with CTC above the family element. Disabled children includes those who are severely disabled and included in Table 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	10	19	30
CTC only, > family element	2	24	25
Total families benefiting^{1,2}	12	43	55
Family size			
One child	5	8	13
Two children	5	18	23
Three children	2	11	13
Four or more children	1	6	7
Total families benefiting^{1,2}	12	43	55
Number of severely disabled children in benefiting families	12	45	58

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

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	690	426	732	52	6	-	-	1,904
Of which receiving CTC only and above family element	-	-	172	496	102	10	1	780
and family element	-	-	-	249	718	-	-	967
and below family element	-	-	-	-	2	31	-	33
Total with children	690	426	904	796	828	41	1	3,685
With no children (receiving WTC only)	186	147	204	3	-	-	-	540
Total in-work recipient families	874	573	1,108	799	828	41	1	4,225
Comparison of income in 2009-10 and 2010-11:								
Income falling between 2010-11 and 2011-12:								
Increasing award value in 2011-12	111	197	374	192	71	8	-	953
Not affecting award value in 2011-12 ³	137	1	1	34	35	-	-	208
Income increasing between 2010-11 and 2011-12:								
by up to the £10,000 income disregard:	602	361	690	534	685	29	1	2,902
by more than the £10,000 income disregard:								
Reducing award value in 2011-12	-	16	42	33	16	4	-	111
Not affecting award value in 2011-12 ³	24	-	-	5	21	-	-	50
Total in-work recipient families	874	573	1,108	799	828	41	1	4,225

¹ See Appendix A. After deducting the income increase disregard, but before deducting the first threshold.² Where 2011-12 income is more than £10,000 above 2010-11 income, 2011-12 income less £10,000 is used. See the Appendix A.³ Even where 2011-12 incomes are below 2010-11 incomes, or are more than £10,000 above 2010-11 incomes, awards may remain at the maximum, at the family level or tapered to zero.

Appendix A : Technical Note

Using finalised awards data

The figures for 2011-12 in the table are mostly derived from a scan of the tax credits computer system taken in early April 2013. 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 2010-11 and 2011-12 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 2011. The level of entitlement at August 2011 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 2011 aggregates were scaled by a factor needed to produce a separately-estimated overall average for the year. The annualised August 2011 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 366 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 2011-12 income, if that was lower than the 2010-11 income; the 2010-11 income if the 2011-12 income was less than £10,000 higher; and the 2011-12 income less £10,000 if this was more than £10,000 above the 2010-11 income.

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.

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
Child Tax Credit									
Family element	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
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.

Appendix C : Revisions

Prior to the 15/16 release of the finalised awards statistics, a comprehensive QA of the end-to-end process was undertaken. This uncovered a number of historical issues affecting various tables. It was decided that revisions would be made to these affected tables with their corresponding publications being re-released on 31/07/2017.

Only one methodological change has been applied to this publication: The proportion of childcare costs eligible for the childcare element has been adjusted from 80% to 70%. This affects childcare costs calculations as they are derived from figures showing how much the claimant receives. (Impacts Table 3.2)