



National Statistics User Consultation

Tax Credits

Summary of Responses

Knowledge, Analysis and Intelligence:
Benefits & Credits
HM Revenue & Customs

May 2012



Contents

Page

Chapter 1 Background	3
Chapter 2 Responses and Respondents	5
Chapter 3 Uses of the Statistics	7
Chapter 4 Individual publications	10
Chapter 5 Summary of feedback	16
Chapter 6 Consideration and Initial Response	19
Chapter 7 Next Steps	22
Annex A Questionnaire	23

Contact point for enquiries:-

Jeff Woodhouse
Child and Working Tax Credits Statistics
HM Revenue & Customs, Room 2E/10,
100 Parliament Street, London. SW1A 2BQ
☎: 020 - 7147 3053

E-mail: benefitsandcredits.analysis@hmrc.gsi.gov.uk

Chapter 1 Background

HMRC's Tax Credit National Statistics were officially assessed by the UK Statistics Authority during 2009/10, with the report being published on 4th March 2010¹. Two of the key requirements identified by the UK Statistics Authority were on user engagement and understanding how our statistics are used, the two requirements were:

- 1) Take steps to engage more effectively with users and make those steps known
- 2) Investigate and document the uses made of the statistics

As a result of the assessment a user consultation was established to identify the needs of our customers as well as their suggestions on how to improve the published statistics, and thoughts on additional information. The consultation period ran from 23rd May 2011 to 31st August 2011 and covered both the assessed National Statistics but also the two Official Statistics publications on the estimates of Error and Fraud within the tax credit system and the Take-Up rates of Child and Working Tax Credit.

This consultation has been run in accordance with the Governments Code of Practice on Consultation².

Aims of Consultation

The main aim was for HMRC to find out about the current users of our statistics, how often they used the statistics and what they used them for, HMRC were also interested in any views that users had on changes or additions that could be made to improve the quality and usefulness of the statistics.

Whilst there is no additional resource available within HMRC for the production of these statistics, there is potentially scope for some changes to be made to the publications within the current programme of work, although each requirement will need to be carefully considered. This consultation sought to understand the needs of the users and to help HMRC identify and prioritise any potential changes.

The aim was to identify any significant requirements, along with smaller changes that could be implemented, and to consider the additional analysis and resources required to do so. This could lead to potential changes and additions to the publications during 2012 or 2013, most notably the December 2012 Provisional Statistics, the 2011/12 Finalised Awards Statistics and the 31st August 2011 Small Area Data published in December 2012, May 2013 and July 2013 respectively.

Dissemination

Since the beginning of 2010 HMRC has kept a detailed list of user requests, from this list and from previous email correspondence, a full set of contact details were assembled for people who had previously contacted us concerning our tax credits statistics, both within the department and externally. An email was sent to these people advertising the consultation and encouraging them to participate.

The consultation was also advertised through a number of other mediums:

¹ <http://www.statisticsauthority.gov.uk/assessment/assessment-reports/assessment-report-30---assessment-of-child-and-working-tax-credit-statistics.pdf>

² <http://www.bis.gov.uk/policies/better-regulation/consultation-guidance>

-
- A news article was placed on the HMRC website
 - A twitter announcement was made via the official HMRC account
 - Emails were sent to a number of JISCmail mailing lists, JISCmail is the National Academic Mailing List Service
 - RSS-SOCIAL-STATS@JISCMail.AC.UK
 - CHILDPOVERTY@JISCMail.AC.UK
 - OFFICIAL-STATISTICS@JISCMail.AC.UK
 - ALLSTAT@JISCMail.AC.UK
 - Announcements were placed on a number of regional and national websites, including:
 - RSS website
 - Neighbourhood Statistics website (through their Neighbourhood Statistics Update)
 - Scottish Neighbourhood Statistics website (as well as ScotStat)

A reminder was also distributed on the 11th August 2011 via email, both to the known list of users as well as the mailing lists.

Consultation Survey

The survey was split into three sections.

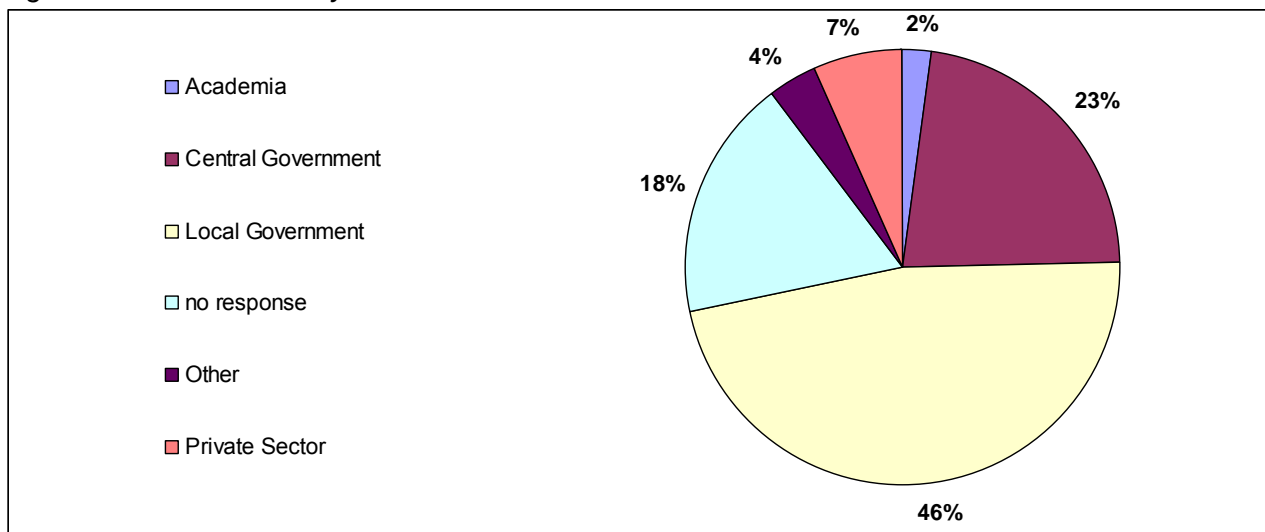
- 1) The first section (Section A) enquired about the high level usage of the various National and Official statistics, including the provisional, finalised awards and small area data statistics as well as the Error and Fraud and Take-up publications. Questions were asked about how often each of the publications were used, what the publications were used for (in general), what information was specifically useful for the respondent, what the data was used for and what geographical levels were used. There was a question about the format of the publication, i.e. Excel or other media.
The last part of the section asked the respondent to select one specific survey to answer a further set of questions on, along with a set of questions for the respondents who were not currently using the data.
- 2) The second section (Section B) asked a number of more detailed questions about the specific publication the respondent had selected. The types of questions asked related to the quality of the commentary, technical information and current tables, and asked for suggestions for improvements in current tables as well as new tables and analysis. The exact questions varied on the publication chosen.
- 3) The final section (Section C) sought to capture some general information about the respondent. They were asked which sector they worked in, and if local or central government, which department/local authority, how they found out about the statistics and then a section for the respondent to leave any further comments or questions.

Chapter 2 Responses and Respondents

When the consultation closed on the 31st August 2011 there had been 137 responses, 110 of which had opted to answer section B providing more detailed responses for a specific publication. Overall 104 (76%) of the respondents completed the survey in full.

Of the 137 responses 112 (82%) provided details of the sector they worked in, showing that a wide range of responses were received:

Figure 1: What sector do you work in?



Almost half of all responses were received from Local Government representing over 40 distinct local authorities.

The Central Government responses were received from HM Revenue & Customs, HM Treasury, Department for Work and Pensions, Home Office, Office for National Statistics as well as responses from the Welsh and Scottish Governments, Department of Finance and Personnel in Northern Ireland and Northern Ireland Statistics and Research Agency.

There were also a few responses from academic establishments, charities and the private sector.

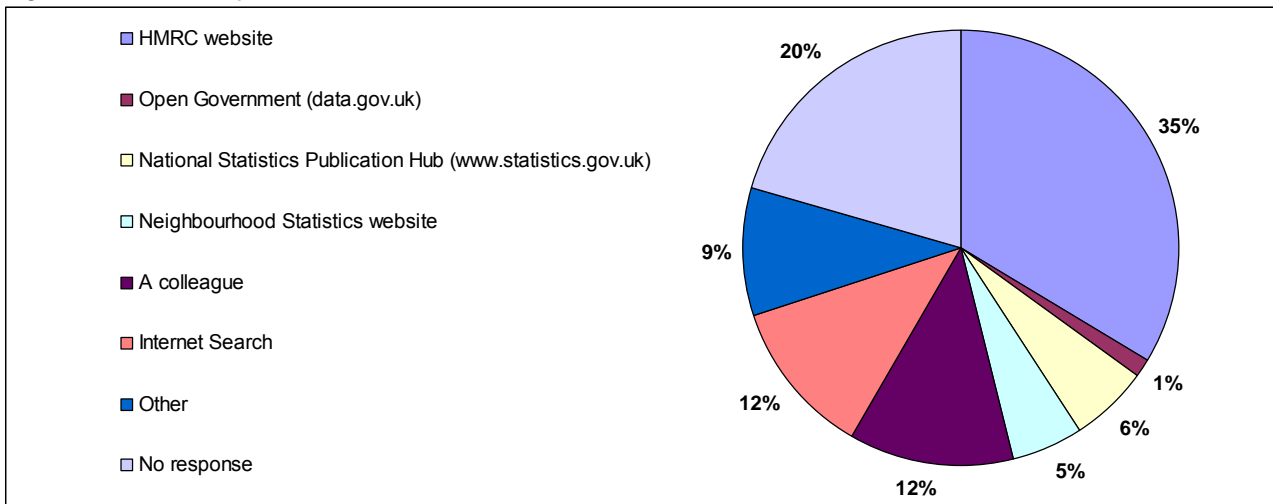
There were 13 responses from people who have never used the statistics, and this was primarily because they did not contain the information that the respondents were interested in. For the few users where the information was relevant it was because they were unaware of the publications.

The feedback about the availability and accessibility of the statistics was that as long as the data was still made available through the various Neighbourhood Statistics sites then this would allow a number of users to get easy access, although it was felt that the statistics on the HMRC website should be publicised more widely and made more accessible. **[CP1 (Consideration Point 1)]**

Figure 2 shows how the respondents knew about the statistics. 35% said that they were aware of the statistics on the HMRC website, and a further 34% found out through a colleague, an internet search or through other means, with most of those being directed towards them from another agency, i.e. former Government Offices.

Only 7% of respondents were directed towards the statistics as a result of visiting the National Statistics Publication Hub or the Open Government website. Almost as many respondents (6%) learnt about the statistics after visiting one of the Neighbourhood Statistics sites.

Figure 2: How did you find out about our statistics?



Chapter 3 Uses of the Statistics

Which of the following statistics have you accessed (from the HMRC website) in the past 3 years, and how regularly?

Table 1

Number of respondents

Publication	Every quarter or more	Once or twice a year	Less than once a year	Never
Provisional Awards	21	25	18	73
Provisional Awards – Geographical Tables	23	34	14	66
Finalised Awards	24	34	20	59
Finalised Awards – Geographical Tables	33	44	10	50
Finalised Awards – Supplement on Payments	9	19	18	91
Finalised Awards – Supplement on Payments - Geographical Tables	14	21	19	83
Small Area Data	46	42	11	38
Error and Fraud Statistics	7	18	13	99
Take-up Rates	20	35	19	63

This table shows that all of the currently published statistics are being used by the respondents, although some publications more than others. The Small Area Data, which provides caseload estimates at Lower Layer Super Output Area (LSOA) and Scottish Data Zone, is the most (and frequently) used publication, followed by the Finalised Awards – Geographical Tables, Finalised Awards, Take-up Rates and Provisional Awards – Geographical Tables.

There is marginally less interest in the Provisional Awards and the two Supplement on Payments publications, and although the Error and Fraud Statistics are used by fewer people, they still represent over a quarter of the respondents.

Generally, what do you use the statistics for?

The majority of respondents said that they used the data for regular or ad-hoc reporting, with most of the remaining using it for research purposes. Some of the uses that were mentioned were:

- Needs Assessments – annual analysis of need and geographical location, child poverty
- Funding allocations for Local Authorities
- Targeted work on take-up
- Provide advice to public users
- Population Estimate / Family Type comparison
- Informing policy development / answering PQs
- All forms of small area analysis (and modelling to smaller more useful geographic areas)
- Reporting performance
- As part of the Indices of Multiple Deprivation

We produce all of the following information - which are useful to you in your current job?

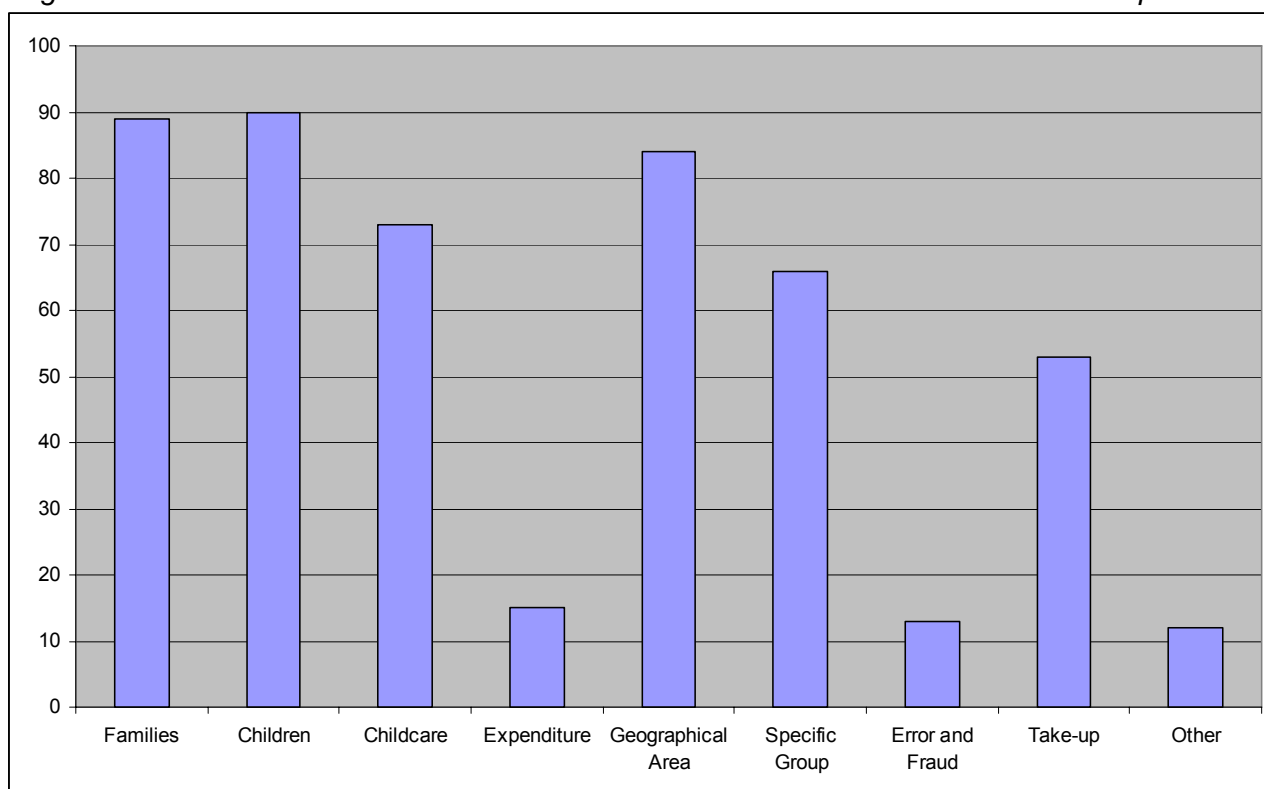
The respondents were asked what information within the publications they made use of, they were specifically asked about the number of families and children in receipt of tax credits, the number of families benefiting from the childcare element, the expenditure on tax credits, information for a specific geographical area of group of claimants, as well as the Error and Fraud and Take-up estimates.

This data was also seen as a good source of information for lone parents, and also of use when combined with the Child Benefit data.

The following table shows a high level of demand for the basic numbers of families and children within tax credits as well as within specific geographical areas. Families receiving the childcare element as well as other specific groups were also of interest, as was the take-up of tax credits. Expenditure and Error and Fraud were of interest to fewer respondents.

Figure 3: Statistics of interest

Number of respondents



How do you use our statistics?

Around half of respondents indicated that they look at the time series of our statistics, with another quarter looking just at a specific publication. Interestingly around half of respondents link our data to other data sources or use it to compare to DWP benefits. There is also some interest in the tax credits policy as well as benefit reform.

Below is a list of responses when asked for more information about what data the tax credits statistics were linked to:

- School Census and Health Cards
- Free school meals eligibility with take up in the local area
- DWP benefits – Housing Benefit, JSA
- Proxy poverty rates and Child Poverty
- Survey data (used as a check)
- Deprivation indicator
- Link children receiving out of work benefits with Child Benefit
- Household Below Average Income (HBAI)
- Health data
- Crime data
- Population and Lone parent estimates
- ACORN geo-demographic data
- Census data

At what geographical level do you use the statistics, and what other geographical classifications are required?

HMRC publish estimates primarily at UK level, but also provide breakdowns for countries, regions, local authorities and Parliamentary Constituencies, as well as Small Area Data at Lower Super Output Area (LSOA) and Data Zone level.

Half of respondents use the general UK figures that are available, but over half of all respondents also or solely access the local authority and small area data. Despite their sometimes high profile nature, Parliamentary Constituency analysis is only used by a relatively small population. The LSOA analysis is also used to build up to other geographies, quite commonly wards but also some unique local geographies such as educational learning communities, school catchment areas and Children's Centre areas.

When asked about additional geographies a number of respondents requested higher level ward information, as well as more detailed Output Area estimates. There were also single requests for Travel to Work Areas, IMD deciles, Output Area Classifications, Cluster Groups, Postcodes, Postcode Sectors or Districts and other small area socio-demographic classifications. **[CP2]**

What format would you like the statistics available in?

Most of the publications are currently published in both Portable Document Format (PDF) and Microsoft Excel (XLS) formats, with a few of the larger publications only available in Microsoft Excel (XLS) format.

The vast majority (over 90%) of respondents requested the data in Microsoft Excel (XLS) format, with only around 30 also requesting it in CSV format **[CP3]**. There was very little interest (7 responses) in receiving the data in XML format.

There was one response asking for an interactive web service and API tools, similar to that provided by NOMIS: <http://www.nomisweb.co.uk/api/v01>. **[CP4]**

Chapter 4 Individual Publications

110 respondents opted to answer the more detailed questions regarding the individual publications, although a majority (57%) of them selected the Small Area Data publication, with a further 15% selecting the Finalised Awards – Geographical Tables publication.

The remaining 28% of the respondents chose the following publications:

- 2% (Provisional Awards),
- 5% (Provisional Awards – Geographical Tables),
- 7% (Finalised Awards),
- 1% (Finalised Awards – Supplement on Payments),
- 1% (Finalised Awards – Supplement on Payments – Geographical Tables),
- 5% (Error and Fraud Statistics), and
- 7% (Take-Up Statistics)

Provisional Awards

This publication was chosen by only two respondents, and as such the results are quite limited.

Both respondents were satisfied with the publication: they found the introductory section useful, there was enough technical information available and April and December were useful time periods. They also commented that the graphs and commentary was useful in understanding the context and being able to access up-to-date statistics was important.

One respondent requested further information concerning expenditure, specifically expenditure by different categories of claimants, such as those in receipt of WTC and/or CTC. [\[CP5\]](#)

Provisional Awards – Geographical Tables

This publication was chosen by five respondents, although only four gave a full set of responses.

All respondents found the introductory section useful and had no problems with the April and December time periods, with all but one saying that there was enough technical information included. The respondent who didn't, felt that the breakdown of data for families above and below family element could be explained more fully. [\[CP6\]](#)

Two of the respondents said that accessing timely analysis was important for them, whilst the other two said that it wasn't.

There were a number of suggestions about changes to current tables as well as additional tables, these were:

- 1) *"Table content is fine - but it would be improved if the geographic tables were presented as one Excel sheet, not just A4 worth."* [\[CP7\]](#)
- 2) *"Table 3 - would be useful to think about families in terms of the numbers of children affected rather than the numbers of families with children."* [\[CP8\]](#)
- 3) New tables: *"Children Numbers; Industry or Occupation for those in work; By LSOA; More characteristics - duration of claim, ethnicity"* [\[CP9\]](#)

There was also an appreciation for the availability of the Parliamentary Constituency data.

Finalised Awards

There were eight respondents who chose to answer further questions on this publication.

Regarding the introductory section and the technical information, in both cases five out of the eight respondents said that they were fine, and three respondents didn't know. There were no responses indicating that additional information was required in these two sections.

Half of the respondents found the commentary and graphs useful, they reported that they were "easy to understand" and that "they are well presented and broadly clear".

There were a few suggestions for changes to existing tables as well as a proposal for new tables:

- 1) *"Where possible, at a national level, for the summary of aggregates. I would like to see a comparison between latest and possibly previous data and to understand possible changes in policy, delivery etc. that are responsible for the changes. This could provide a summary of major changes during the year e.g. the reduction of the maximum income threshold or similar changes during the year."* [CP10]
- 2) *"Would be useful to have a time-series table for Great Britain, equivalent to table 1.2. Also would be useful not to have included information on CTC-equivalent benefits paid by DWP, or at least have this information separately identified in the tables."* [CP11]
- 3) *"All LA information over a period of time"* [CP12]
- 4) *"Breakdown of income used to taper awards by gender"* [CP13]

When asked about why it was important to use the finalised awards statistics rather than the provisional, there were a few different responses. Some of the respondents liked the finality of the data, but others weren't overly concerned with the differences between the two.

Finalised Awards – Geographical Tables

There were 17 respondents who chose to answer further questions on this publication, with 16 of them completing the questions.

As with the Finalised Awards Statistics, respondents either thought that the introductory section was useful (11) or they didn't know (5), and that the technical information was sufficient (yes – 12, don't know 4).

There were two suggestions for changes to current tables, as well as two for additional tables:

- 1) *"It would be handier if all LAs could be in one spreadsheet, rather than spread across many - perhaps an appendix designed for data users rather than for printing?"* [CP7]
- 2) *"Table 8.1 - more information on low-income families (e.g. <16K)"* [CP14]
- 3) *"Information relating to the number of children in each family"* [CP15]
- 4) *"CTC and WTC (in-work and out-of-work) broken down by income + number of children + school-aged children"* [CP16]

The question about finalised award statistics over provisional award statistics was answered by a number of respondents. Many of them reported the same concerns that the provisional award statistics were unreliable and subject to change, and that the finalised award statistics were more accurate and fixed, and provided a good basis for time series analysis. [CP17]

There was one further comment asking for the statistics to be more easily found. [CP1]

Finalised Awards – Supplement on Payments

Only one respondent selected this publication, despite earlier on in the questionnaire saying that they had never used this publication. They reported that they were happy with the content and the current structure of the tables and had no further comments.

Finalised Awards – Supplement on Payments – Geographical Tables

There was also only one detailed response for this publication, and again there were no issues highlighted with the introductory section, the technical information or any suggestions for changes to current or additional tables.

Small Area Data

A significant number of respondents (63) selected this publication to answer further questions on, of which two gave no responses.

There was only one respondent who said that they did not find the introductory section useful and informative: *“It has a lot of information, however is unnecessarily complicated and technical. There should be two versions: a plain English, accessible overview on the spreadsheet and technical note on embedded pdf. Being spread over worksheets is confusing”*. [CP18]

Although the majority of the people who responded (74%) said that there was sufficient technical information included within the publication, 13% disagreed (and 13% didn't know). Their responses are listed below:

- 1) *“Fuller information”* [CP19]
- 2) *“Improved explanation on how the estimates are produced and error values”* [CP20]
- 3) *“I would like the structure of the data tables to be improved. Currently the outputs are organised as if they are print-outs from a report, with different areas in different columns and area-codes not always presented. It would be helpful to have all data on a single spreadsheet (not split by region) with a standard set of columns with area code as the first column, area name as the second column and each of the indicators in a download as subsequent columns with no blank columns in between.”* [CP21]
- 4) *“Basic reminder of criteria for eligibility”* [CP22]
- 5) *“I had to call to find out how NI 118 was calculated”* [CP23]
- 6) *“Exceptionally transparent metadata concerning the calculation of HMRC data. How robust and valid they are.”* [CP24]
- 7) *“More info on how the figures relate to other stats / measures of deprivation”* [CP25]
- 8) *“all data that was used to work out certain %”* [CP26]

When asked about changes to existing tables, 54% responded with suggestions, 20% said the current tables were fine and 26% didn't know or didn't answer. The responses included feedback about the Small Area Child Poverty Statistics (NI 116) that are also published, but were not specifically included within the consultation, they are included in the list below:

- 1) *“I would like more recent data than currently available – i.e. published more quickly (in excel format).”* [CP27]
- 2) *“Tables with LA or LSOA data”* [CP28]
- 3) *“The LSOA downloads are particular hard to use because they are split up by region. An excel and CSV package can cope with 32,000+ rows on a single spreadsheet so would be helpful to have a single download for this data.”* [CP7]
- 4) *“NI 116 add column for total child population used to calculate %”* [CP29]

-
- 5) *"Take up of childcare element of WTC - figures are rounded up but it would be better if they were an accurate reflection of actual take up."* [CP30]
 - 6) *"LSOA Tax credits - I have been asked for a more detailed breakdown of children of lone parents to show age of children (0-4, 5-9, 10-15 16-18)"* [CP31]
 - 7) *"I would like to see family and child tables split by age of child at LSOA level."* [CP32]
 - 8) *"The level of geographic precision supplied is too crude to be of use for many practical purposes"* [CP33]
 - 9) *"The small area statistics for families could have an indication of the average household income or of the average threshold at which the elements are triggered. We appreciate that circumstances vary from family to family, but HMRC is the only agency which can actually link families with income, therefore providing information of where families in or at risk of poverty may be found."* [CP34]
 - 10) *"NI 116 Table*
 - a. *Quarterly and up to date LSOA level data to better inform service delivery, monitor impact on a more real-time basis and to allow for longitudinal comparisons - Similar to DWP data, identify the length of time that families have had an income below the 60% median (e.g. upto 6 months, over 6 months and up to 12 months, over 12 months). As we know that children in persistently poor families are more likely to face disadvantages than children in temporary poor families.* [CP35]
 - b. *In columns J and K, identify which families in receipt of CTC are in-work so local areas can distinguish between the proportion of families who are in 'in-work' and in 'out-of-work' poverty* [CP36]
 - c. *Provide further profile information on families below 60% median, for example ethnicity, parental education* [CP37]
 - d. *Information on the movement of families from 'out-of-work' poverty, 'in-work poverty' and out of poverty. This will help local areas to assess the extent that families are trapped in cycles of out-of-work and in-work poverty* [CP38]
 - e. *Data on the proportion of families claiming IB / ESA with children who are in poverty. This will help local areas to assess the impact of IB reforms on children and strengthen their understanding on the relationship between health and poverty* [CP39]
 - f. *Provide the age profile of both the claimant and dependants so that funding and services can be targeted to the right age groups, for example SureStart* [CP40]
 - g. *More regular and up to date releases to better inform service delivery and monitor impact on a more real-time basis"* [CP27]

There were also more ideas regarding additional tables, of the respondents 30% said the current set of tables were fine and a further 26% either didn't know or didn't respond. This leaves 44% who had further suggestions for additional tables:

- 1) *"trends in child poverty and the trends of the constituent parts to the former National Indicator 116 for child poverty"* [CP41]
 - 2) *"More of the data available at higher geographies - eg annualised value of awards for in & out of work families."* [CP42]
 - 3) *"The WIMD data, i.e. LSOA-level, number of people / families / children in receipt of WTC / CTC. JSA and IS claimants removed, and only those with incomes < 60% Welsh median included. HMRC kindly provide us with those data on request anyway, but it would be great to see it as one of their standard outputs."* [CP43]
 - 4) *"Tables at district and if possible LSOA with an age breakdown for children"* [CP44]
 - 5) *"They would include a column for each LSOA showing the %age (not just the numerator and denominator) of eligible families benefitting from the childcare element of Working Tax Credit- This would be useful nationally as it is a Children Centre National Indicator"* [CP45]
 - 6) *"More demographic data on claimants/claimants families."* [CP46]
 - 7) *"data by ward"* [CP2]
-

-
- 8) *"Families with 0-5s at LSOA to include the number of children Under 5 in the family."* [CP47]
 - 9) *"Children benefiting from childcare element and average household income."* [CP48]
 - 10) *"I would like the information to be more up to date than what is available in Scottish Neighbourhood Statistics"* [CP49]
 - 11) *"A quarterly current update at LSOA level concerning Child Poverty data."* [CP35]
 - 12) *"Could you add north west figure for NI118"* [CP50]
 - 13) *"Same tables, just more current data"* [CP27]
 - 14) *"Comparable data for countries/districts"* [CP51]
 - 15) *"Further analysis of which type of family takes up childcare element of CTC, not only lone parents, also by number of children, level of benefit, etc."* [CP52]
 - 16) *"A local measure of severe poverty that attempts to replicate the new national measure. This will help local areas to identify those experiencing the most financial hardship."* [CP53]

The 31st August snapshot point was seen as useful by 74% of respondents, with 15% not responding, this left 11% who were interested in another time period. These were split into two fairly equal camps: end of the financial year and mid-year (to tie in with population estimates). [CP54]

There were a number of additional comments given regarding these tables:

- 1) *"Would like the data to be more up to date."*
"Would like to see the information kept as up to date as possible for LLSOA."
"out of date"
"Ideally we would like a shorter gap between the date of the data (e.g. August 2009) and its availability although we realise there are likely to be good reasons this is not possible." [CP27]
 - 2) *"I would like to see that the 2011 geographical codes are used in the tables."* [CP55]
 - 3) *"Simple formatting (e.g. bold text) for totals would make them easier to pick out. Changes to layout tend to make the transfer of data to another system or format more complicated; if they're necessary, could they be clearly marked to avoid errors caused by un-noticed layout changes?"* [CP56]
 - 4) *"Would it be possible to produce LSOA data on pre & post award income levels by income bands for households in & out of work; and households with & without children?"* [CP57]
 - 5) *"It would be useful annually to be able to combine the number of people in receipt of income related benefits in NI with the number of people in receipt of Tax Credits whose income is below the NI poverty threshold to give an annual estimate of the number of income deprived people per small area in NI."* [CP58]
 - 6) *"While the tables are useful, they could provide more information about the family, its economic circumstances (e.g. earners and income threshold)."* [CP59]
 - 7) *"provide a regular feed of data to the ONS neighbourhood statistics website (data there is only up to 2006!)"* [CP49]
 - 8) *"Small area data is invaluable to us and we would welcome an expansion of data available at this geographic level. (We use it to profile the reach areas of our children's centres.)"*
 - 9) *"It is the only HMRC data set that I have found useful in assisting with the Child Poverty Strategy/needs assessment"*
 - 10) *"The lone parent CTC breakdown is a very useful update to Census data, as I suspect that most lone parents do claim this benefit therefore it is a very good proxy."*
 - 11) *"Continue to work with the Child Poverty Unit to produce the small area child poverty proxy that combines Tax Credit, DWP benefits data and the poverty threshold."*
 - 12) *"Please keep producing the data."*
 - 13) *"Having data at Isoa level is particularly useful and was a key data set used in the development of our child poverty needs assessment for the borough."*
-

-
- 14) *“Keep on providing this valuable source of data which assists us in understanding our areas and populations”*

It is clear from these responses that the Small Area Data is a well used set of statistics and that it is invaluable to the people who do use it, but also that the users have a large number of suggestions for expansions and improvements, not all of which are possible or realistic.

Error and Fraud Statistics

There were five respondents who chose to answer further questions on the Error and Fraud Statistics, of which four found the introductory section useful and all thought there was sufficient technical information included within the publication.

Two respondents asked for additional tables to be included:

- 1) *“Give more detail / breakdown of the different types of fraud and error in relation to reporting / non-reporting of changes of circumstance”* [CP60]
- 2) *“Break down of causes by error and by fraud. Break down of all causes and error and fraud into amount from CTC vs WTC.”* [CP61]

There was also the suggestion that it *“would be useful to differentiate between customer error and official error.”* [CP62]

Take-Up Statistics

This publication was chosen by eight respondents. There were mixed views on the quality of the introductory section with three responses saying that it was adequate, four that weren't sure and one who said it wasn't adequate, but who didn't explain why.

It was a similar story for the question asking whether there was sufficient technical information included, four respondents said that there was, three didn't know and one said no, but again declined to explain why. When asked about changes to current tables there were five “no” responses and three “don't know's”.

Out of the eight respondents, five of them reported that they hadn't accessed any of the one-off publications, with two saying they didn't know. One respondent indicated they had accessed the Working Tax Credit: take-up of childcare element in 2008-09 publication, but there were no suggestions for other one-off publications.

Late Response

There was also one further response received after the official closing date for the consultation. The response was e-mailed to HMRC due to the survey no longer being available on-line.

““We make intensive use of the published tax credit tables (as well as tax credit data provided by HMRC in response to PQs). The range of data provided in the published tables is excellent and we would not like to see it diminished. we have a particular focus on constituency-level data. Also, there is a particular interest in tax credit statistics as a means of assessing the impact of the various changes to the tax credit system that are being implemented this year and next.”

Chapter 5 Summary of Feedback

The following lists provide a summary of the key consideration points from the consultation. There are a few points that appear fairly frequently and in respect of a number of publications, these have been separated out and shown in the first section. Each section after that provides the feedback received for each of the individual publications.

There are a number of consideration points for the Small Area Child Poverty Statistics, although they were not explicitly included within the consultation, the points will be considered and discussed with the Child Poverty Unit who are responsible for the statistics.

HMRC General

- 1 Wider promotion of published statistics. [\[CP1\]](#)
- 2 The availability of an interactive web service similar to NOMIS. [\[CP4\]](#)

Tax Credits General

- 3 Availability of additional geographical breakdowns, specifically Ward and Output Area. [\[CP2\]](#)
- 4 Making the statistics available in CSV format. [\[CP3\]](#)
- 5 Geographic tables should be presented as one Excel sheet, not split across several sheets. [\[CP7\]](#)
- 6 More up-to-date data. [\[CP27\]](#)

Provisional Awards

- 7 Expenditure by different categories of claimants. [\[CP5\]](#)

Provisional Awards – Geographical Tables

- 8 The breakdown of data for families above and below family element could be explained more fully. [\[CP6\]](#)
- 9 Table 3 could include the numbers of children affected rather than the numbers of families with children. [\[CP8\]](#)
- 10 New tables: Children Numbers; Industry or Occupation for those in work; By LSOA; More characteristics - duration of claim, ethnicity. [\[CP9\]](#)

Finalised Awards

- 11 National level aggregates. Comparison between latest and possibly previous data and to understand possible changes in policy, delivery etc. that are responsible for the changes. [\[CP10\]](#)
- 12 Great Britain time-series table equivalent to table 1.2. Remove or separate out CTC-equivalent benefits paid by DWP. [\[CP11\]](#)
- 13 Local Authority time-series. [\[CP12\]](#)
- 14 Breakdown of income used to taper awards by gender. [\[CP13\]](#)

Finalised Awards – Geographical Tables

- 15 Table 8.1 - more information on low-income families (e.g. <16K). [CP14]
- 16 Number of children in each family. [CP15]
- 17 CTC and WTC (in-work and out-of-work) broken down by income + number of children + school-aged children. [CP16]
- 18 Concerns that the provisional award statistics were unreliable and subject to change, and that the finalised award statistics were more accurate and fixed. [CP17]

Small Area Data

- 19 The introductory section is unnecessarily complicated and technical. There should be two versions: a plain English, accessible overview on the spreadsheet and technical note on embedded pdf. Being spread over worksheets is confusing. [CP18]
 - 20 Fuller information. [CP19]
 - 21 Improved explanation on how the estimates are produced and error values. [CP20]
 - 22 It would be helpful to have all data on a single spreadsheet (not split by region) with a standard set of columns with area code as the first column, area name as the second column and each of the indicators in a download as subsequent columns with no blank columns in between. [CP21]
 - 23 Basic reminder of criteria for eligibility. [CP22]
 - 24 Information about how NI 118 is calculated. [CP23]
 - 25 Exceptionally transparent metadata concerning the calculation of HMRC data. How robust and valid they are. [CP24]
 - 26 More info on how the figures relate to other stats / measures of deprivation. [CP25]
 - 27 All data that was used to work out certain %'s. [CP26]
 - 28 Tables with LA or LSOA data. [CP28]
 - 29 Take up of childcare element of WTC should be unrounded. [CP30]
 - 30 More detailed breakdown of children of lone parents to show age of children (0-4, 5-9, 10-15 16-18). [CP31]
 - 31 Family and child tables split by age of child. [CP32]
 - 32 The level of geographic precision supplied is too crude to be of use for many practical purposes. [CP33]
 - 33 Include the average household income or the average threshold at which the elements are triggered. [CP34]
 - 34 More data available at higher geographies – e.g. annualised value of awards for in & out of work families. [CP412]
 - 35 The Welsh Index of Multiple Deprivation data, i.e. the number of people / families / children in receipt of WTC / CTC with JSA and IS claimants removed, and only those with incomes < 60% Welsh median included, at LSOA level. [CP43]
 - 36 Age breakdown for children for LA and LSOA level statistics. [CP44]
 - 37 The percentage of eligible families benefitting from the childcare element of Working Tax Credit. [CP45]
 - 38 More demographic data on claimants / claimants families. [CP46]
 - 39 The number of children aged under 5 in each family. [CP47]
 - 40 Children in families benefitting from the childcare element and average household income. [CP48]
 - 41 Up to date data available through Neighbourhood Statistics sites. [CP49]
 - 42 Regional totals for NI118. [CP50]
 - 43 Comparable data for countries/districts. [CP51]
 - 44 Further analysis of which type of family takes up childcare element of CTC, not only lone parents, also by number of children, level of benefit, etc. [CP52]
-

-
- 45 A local measure of severe poverty that attempts to replicate the new national measure. [\[CP53\]](#) – although this is not for HMRC to consider.
 - 46 Timing point at the end of the financial year and mid-year. [\[CP54\]](#)
 - 47 2011 geographical codes used in the tables. [\[CP55\]](#)
 - 48 Simple formatting for totals. All changes to layout (if they have to be made) should be clearly indicated. [\[CP56\]](#)
 - 49 Analysis at LSOA level using both pre and post award income levels, broken down by income bands for households (in & out of work) both with and without children. [\[CP57\]](#)
 - 50 The number of people in receipt of Tax Credits whose income is below the Northern Ireland poverty threshold. [\[CP58\]](#)
 - 51 More information about the family, its economic circumstances (e.g. earners and income threshold). [\[CP59\]](#)

Child Poverty Statistics (not specifically included within the consultation)

- 52 NI 116 tables - add column for total child population used to calculate %. [\[CP29\]](#)
- 53 Quarterly and up to date LSOA level data. [\[CP35\]](#)
- 54 In columns J and K, provide an in-work / out-of-work split for families in receipt of CTC. [\[CP36\]](#)
- 55 Further profile information on families below 60% median, e.g. ethnicity, parental education. [\[CP37\]](#)
- 56 Information on the movement of families from 'out-of-work' poverty, 'in-work poverty' and out of poverty. Also identify the length of time that families have had an income below the 60% median (e.g. up to 6 months, over 6 months and up to 12 months, over 12 months). [\[CP38\]](#)
- 57 Data on the proportion of families claiming IB / ESA with children who are in poverty. [\[CP39\]](#)
- 58 Provide the age profile of both the claimant and dependants. [\[CP40\]](#)
- 59 Trends in child poverty and the trends of the constituent parts to the former National Indicator 116 for child poverty. [\[CP41\]](#)

Error and Fraud Statistics

- 60 Give more detail of the different types of fraud and error in relation to reporting and non-reporting of changes of circumstance. [\[CP60\]](#)
- 61 Break down of causes by error and by fraud and into amount from CTC vs. WTC. [\[CP61\]](#)
- 62 Differentiate between customer error and official error. [\[CP62\]](#)

Chapter 6 Consideration and Initial Responses

Although further and detailed consideration will need to be given to the majority of the points, there are some that cut across a number of the publications that can be discussed immediately.

Wider promotion

A number of respondents reported that they were unaware of the statistics or that they had trouble finding the publications ([CP1]). As National and Official Statistics, our publications are released to a pre-announced strategy with the exact date being published at least a month in advance. Our publication schedule is available on the HMRC website³, and is updated when any changes occur. A number of our publications are also pre-announced in the preceding release.

All of our statistics are released through the UK National Statistics Publication Hub⁴, although we are currently working on including information about future releases within the website which are not currently displayed. When a new publication is released it is also announced through the *What's New* section of the HMRC website, with a link to the statistics.

We appreciate that the statistics are not easily accessible from the front page of the HMRC website, this is something that we are aware of and that our Head of Profession is looking at.

One respondent mentioned the Communities of Practice⁵ website and suggested that HMRC should engage with this community, to not only help promote the statistics but also to engage in discussions with users of the statistics. **HMRC will look at what the Communities of Practice website offers, and what level of interaction is appropriate and possible from HMRC.**

Interactive analysis

There were a couple of responses asking for a more interactive web service on the HMRC website to allow for interrogation of the statistics, similar to the one provided by NOMIS for labour market statistics ([CP4]). Whilst we agree that the current presentation of pre-determined tables and publications is sometimes not the most useful method of releasing the data, it is unfortunately all that is available at the moment.

Whilst HMRC can consider the format that the tables are made available in, i.e. CSV, there are no funds available to provide an HMRC statistics orientated web service or tabulation tool. **Therefore an HMRC interactive web tool is not currently an option.**

The Small Area Data is already shared with the various Neighbourhood Statistics sites which do allow for detailed geographical analysis and comparisons over time, **and HMRC can look to see whether the statistics could be included in other existing sites**, such as NOMIS.

Up-to-date Statistics

There were a number of requests for more up-to-date statistics ([CP27]), particularly in relation to the Finalised Awards and Small Area Data publications. Both of these publications are based on

³ <http://www.hmrc.gov.uk/statistics/updates.htm>

⁴ <http://www.statistics.gov.uk/hub/index.html>

⁵ <http://www.communities.idea.gov.uk/welcome.do>

the same underlying data and are currently published in May and July (respectively) of the following year, so analysis for 2010/11 (or 31st August 2010 Small Area Data) will be published in May and July 2012. **It is not possible to produce these any earlier.**

As part of the tax credits process, claimants are required to provide their actual income and circumstances for the tax year, this enables HMRC to calculate a final award based on all known circumstances and ensures that the claimant receives only the award they are entitled to. For most claimants they are asked to inform us of their actual income for the year during the renewals period which covers April until the end of July after the end of the tax year. For claimants who also file a Self Assessment Tax Return, they are only required to inform HMRC of their estimated income during this period, with their final income being provided within their Tax Return.

What this means for the data used for these publications is that it isn't complete until after the Self Assessment window closes on the 31st January, and allowing for data lags and late changes means that the data is not complete and accurate until April. The publications then take time to produce and quality assure and are published as soon as these processes are complete.

The Small Area Data is a snapshot of the Finalised Awards data for the circumstances as at 31st August, so also relies upon the actual levels of income provided to HMRC either during the renewals stage or via the Self Assessment Tax Return. **Therefore there is little or no scope to reduce the two-year time lag for the Small Area Data, whilst preserving the accuracy of the figures.**

Related to this some respondents queried why the latest data was not always available through the various Neighbourhood Statistics sites ([CP49]). Whilst we are trying to reduce the lag between HMRC publishing the statistics and the data appearing on the Neighbourhood Statistics sites, there are a number of additional processes and checks that are required before the statistics can be loaded onto the Neighbourhood Statistics sites. Due to the pre-release access rules within the Code of Practice for Official Statistics⁶, the Neighbourhood Statistics producers are not entitled to see the statistics until they are officially published by HMRC, this means that the additional processes and checking cannot happen prior to the release, and therefore there will always be a lag between the two releases. **HMRC will work with ONS and other organisations to identify the current lag between the releases, and identify where time savings could be made.**

Geographical Presentation

A number of respondents requested that the geographical statistics were displayed all together in one Excel sheet ([CP7]), rather than spread across a number of sheets, this would reduce the time needed to manipulate the data and speed up the analytical process.

A related suggestion was received that asked for all data to be displayed on a single spreadsheet (not split by region for the Small Area Data) with a standard set of columns and no blank columns ([CP20]). There was also a request for the 2011 geographical codes to be included ([CP55]).

A number of these proposals have already been included in the latest set of publications. Since April 2011 (for the Provisional Award Statistics), 2009/10 (for the Finalised Awards Statistics) and 31st August 2009 (for the Small Area Data) the new 2011 geographical codes have been included. And for the Provisional and Finalised Awards Statistics each table appears in one sheet (in the Excel versions) rather than spread across several worksheets.

This response also touches on another issue regarding the format of the documents. In Section A we raised the issue of publishing the tables in CSV format. There was some interest in this

⁶ <http://www.statisticsauthority.gov.uk/assessment/code-of-practice/code-of-practice-for-official-statistics.pdf>

suggestion ([CP63]) and **it is something that we need to consider in more detail**. A CSV formatted document would contain all records in one sheet with no spaces and with a consistent and standard set of columns.

Additional Geographies

A number of respondents asked about the possibility of producing statistics for different geographical boundaries, primarily Wards and Output Areas ([CP2]), but also a number of specialist neighbourhood geographies.

One reason behind publishing the Small Area Data was a hope that this would enable a number of people to construct statistics for their own local or regional geographies by using the LSOA's as a building block. This has occurred on a number of occasions, but there have also been ad-hoc requests from other customers for tailored geographical analysis.

Above everything, data security and non-disclosure are priorities when considering what statistics to publish. Our Provisional Award statistics are based on a 10% sample of individuals in receipt of tax credits, and unfortunately this **does not enable us to provide robust analysis at a geographical level lower than local authority or Parliamentary Constituency**. Whereas our Finalised Award Statistics and Small Area Data are based on a full set of administrative records, this enables us to provide more detailed geographical analysis, as well as answering ad-hoc requests for tailored geographical analysis.

Whilst it is possible to provide additional geographical breakdowns both for the Finalised Award Statistics as well as the Small Area Data they would require additional resource to produce, and as such **they will be considered alongside the other requests as part of the overall assessment of the points raised within this consultation**.

Chapter 7 Next Steps

A number of points have already been considered as part of the discussion in the previous chapter, some of which HMRC will investigate, but there are a number that need to be considered together, especially the requests for further geographical breakdowns, or additional analysis tables or breakdowns within the publications.

The next step will be for HMRC to consider all of the remaining issues raised via this consultation, and to identify changes to the processes or publications that best meet the needs of the users, whilst also considering the HMRC resource requirement as well as competing priorities. This will happen over the next 2-3 months and a report summarising the considerations and proposed changes will be **published in early 2012**. After publication of this report HMRC would welcome any additional comments that you may have regarding the decisions made.

When agreement is reached about changes to the publications, HMRC will look to **incorporate the changes (whenever possible and feasible) into the next pre-announced publication:**

- April 2012 Provisional Award Statistics(main and geographical) – published in April 2012
- 2010/11 Finalised Award Statistics and Supplement on Payments publications (main and geographical) – published in May 2012
- 31st August 2010 Small Area Data – published in June/July 2012

If there are any new publications, rather than changes to current publications, then these will be pre-announced on the HMRC website and the National Statistics Publication Hub prior to release.

Although the consultation period has closed, HMRC are always keen to engage with users and to hear any views they may have on suggestions for improvements to the publications. HMRC also provide an ad-hoc enquiry service and will continue to do so, answering queries and providing advice concerning the current publications and also answering requests for specific additional analysis and geographical breakdowns. Contact details can be found within any of the current publications or on the HMRC website⁷.

Alongside this consultation HMRC are also running a consultation covering the Child Benefit National and Official Statistics with a closing date of Friday 30th September. Consideration will need to be given to the issues raised within that consultation, especially any issues that cut across publications, such as the format of the statistics and the wider dissemination. A separate set of reports covering the Child Benefit consultation will be published in November and early 2012.

⁷ http://www.hmrc.gov.uk/stats/update_calendar/enquiry_2.htm for contact details, and <http://www.hmrc.gov.uk/statistics/feedback.htm> for overall feedback.

Annex A Questionnaire

Section A: Access to and usage of current publications

- 1) Which of the following statistics have you accessed (from the HMRC website) in the past 3 years, and how regularly? (tick all that apply)

Publication	Every quarter or more	Once or twice a year	Less than once a year	Never
Provisional Awards				
Provisional Awards Geographical Tables				
Finalised Awards				
Finalised Awards Geographical Tables				
Finalised Awards Supplement on Payments				
Finalised Awards Supplement on Payments Geographical Tables				
Small Area Data				
Error and Fraud Statistics				
Take-up Rates				

- 2) Generally, what do you use the statistics for? (tick all that apply)
- Regular reporting/analysis*
 - Adhoc reporting/analysis*
 - Investigating their usefulness*
 - Research purposes*
 - Other (please specify)*
- 3) We produce all of the following information which are useful to you in your current job? (tick all that apply)
- Number of families in receipt of tax credits*
 - Number of children in families receiving tax credits*
 - Number of families benefiting from the childcare element of WTC*
 - Expenditure on or over/underpayments of tax credits*
 - Information for a specific geographical area*
 - Information on a specific group of claimants/children*
 - Estimates of tax credit error and fraud*
 - Take-up rates of tax credits*
 - Other (please specify)*
- 4) How do you use our statistics? (tick all that apply)
- Use only a specific release*
 - Look at the time series*
 - Link it to other data sources (please specify)*
 - Comparison with benefits administered by DWP*
 - Relevant for benefit reforms*
 - Evaluating stated aims of tax credits*
 - Other (please specify)*
- 5) At what geographical level do you use the statistics? (tick all that apply)

UK or individual country
Regional, i.e. North East, London
Local/Unitary Authority
Parliamentary Constituency
Small Area Data (LSOA / Data Zone)
Other (please specify)

- 6) Would you like to see any other geographical classifications available? And if so, which ones.
- 7) What format would you like the statistics available in? (tick all that apply)
Portable Document Format (PDF)
Microsoft Excel (XLS)
Delimited (i.e. CSV)
XML
Other (please specify)
- 8) Why have you never used the statistics?
I don't understand them
They do not contain the information I am interested in
They are too out of date
Other (please specify)
- 9) What could we do to enable you to use the statistics?

Section B: Detailed usage of a specific publication

Please indicate one publication that you are willing to answer some further questions on. (If you would like to provide comments regarding any other publications then please feel free to email [Benefits and Credits](#))

Provisional Awards	[P]
Provisional Awards Geographical Tables	[P-G]
Finalised Awards	[F]
Finalised Awards Supplement on Payments	[FP]
Finalised Awards Geographical Tables	[F-G]
Finalised Awards Supplement on Payments Geographical Tables	[FP-G]
Small Area Data	[S]
Error and Fraud Statistics	[EF]
Take-up Rates	[T]

The next questions were tailored based on the response to the above question.

- 1) Is the introductory section on tax credits useful and informative? [P, P-G, F, FP, F-G, FP-G, S, EF]
Is the introductory section of the annual take-up rates publication useful and informative? [T]
- 2) If no, what would you like to see in the introduction? [ALL]
- 3) Is there sufficient technical information included about how the estimates were produced? [P, P-G, F, FP, F-G, FP-G, S, EF]
Is there sufficient technical information included about how the take-up rate estimates were produced? [T]
- 4) If no, what would you like to see in the publication? [ALL]
- 5) Are April and December useful snapshot points within the year? [P, P-G]
-

-
- 6) If no, what different snapshots would you require? [P, P-G]
 - 7) Are the commentary and charts/graphs useful in interpreting the statistics? [P, F]
 - 8) If yes, what do you like about them? [P, F]
 - 9) If no, could they be altered to make them more useful? [P, F]
 - 10) Is being able to access more timely provisional estimates useful? [P, P-G]
 - 11) If yes, what is the reason (if not timings)? [P, P-G]
 - 12) Are there any tables you would like to see changed? [ALL]
 - 13) If yes, which ones and how? [ALL]
 - 14) Are there any additional tables that you would like to see? [ALL]
 - 15) If yes, what would they look like? [ALL]
 - 16) Why is it important to you to use the finalised awards statistics, rather than the provisional? [F, F-G]
 - 17) Is the 31st August snapshot date useful for you? [S]
 - 18) If no, what other date(s) would you be interested in? [S]
 - 19) Have you accessed the one-off publications (on childcare element take-up in 2008/09, and take-up by ethnic group in 2004/05)? [T]
 - 20) If yes, which one(s)? [T]
Working Tax Credit: take-up of childcare element in 2008/09
Take-up rates by ethnic group in 2004/05
 - 21) Are there any other one-off publications you would like to see? [T]
 - 22) If yes, what topics should these cover? [T]
 - 23) Do you have any other comments regarding this publication? [ALL]

Section C: User Information

- 24) What sector do you work in?
Central Government
Local Government
Academia
Private Sector
Personal Capacity
Other (please specify)
 - 25) Which Department / Local Authority are you from?
 - 26) How did you find out about our statistics?
HMRC website
Open Government (data.gov.uk)
National Statistics Publication Hub (www.statistics.gov.uk)
Neighbourhood Statistics website
A colleague
Internet Search
Other (please specify)
-

27) If you would like to make any further comments on our statistics or this statistical review, please make them below. We're very keen to hear the thoughts of our users, and both welcome and encourage feedback.