



**HM REVENUE AND CUSTOMS**  
**KAI Benefits & Credits**

---

**Child and Working Tax Credits Statistics**

**Finalised annual awards**

**Supplement on payments in 2014-15**

**Geographical Analyses**

---



**A National Statistics Publication**  
**© Crown Copyright 2016**

**PRINTING AN EXCEL VERSION:**

If you have downloaded this publication from our website in Excel format and enabled the macros you can print the whole document by pressing CTRL and Q together.

Contact point for enquiries:-

**Nazneen Chowdhury**

Child and Working Tax Credits Statistics  
HM Revenue & Customs, Room 2/46, 100 Parliament Street  
London, SW1A 2BQ  
( 03000 564287 )  
E-mail : [benefitsandcredits.analysis@hmrc.gsi.gov.uk](mailto:benefitsandcredits.analysis@hmrc.gsi.gov.uk)

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

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

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

## **A NATIONAL STATISTICS PUBLICATION**

National Statistics are produced to high professional standards set out in the Code of Practice for Official Statistics. They undergo regular quality assurance reviews to ensure that they meet customer needs. They are produced free from any political interference.

The United Kingdom Statistics Authority has designated these statistics as National Statistics, in accordance with the Statistics and Registration Service Act 2007 and signifying compliance with the Code of Practice for Official Statistics.

Designation can be broadly interpreted to mean that the statistics:

- meet identified user needs;
- are well explained and readily accessible;
- are produced according to sound methods, and
- are managed impartially and objectively in the public interest.

Once statistics have been designated as National Statistics it is a statutory requirement that the Code of Practice shall continue to be observed.

For general enquiries about National Statistics, contact the National Statistics Public Enquiry Service on

( 0845 601 3034 )

overseas : +44 (1633) 653 599

minicom : 01633 812399

E-mail : [info@statistics.gov.uk](mailto:info@statistics.gov.uk)

Fax : 01633 652747

Letters : Customer Contact Centre, Room 1.015, Cardiff Road, Newport, NP10 8XG

You can also find National Statistics on the internet - go to

<http://www.statistics.gov.uk>

## Child and Working Tax Credit Statistics

### Finalised Annual Awards 2014-15

### Supplement on payments in 2014-15

### Geographical Analyses

<b>Contents</b>	<b>Page</b>
Introduction	1
- What are Tax Credits?	1
- What does this publication tell me?	4
- Who might be interested?	4
- Which publication should I use?	4
- What information do the tables contain?	6
- User Engagement	7
- National Statistics Review	7
- Policy changes which came into effect on 6th April 2012	7
 Details for each country, and for each region of England	
Table 1.1: Total finalised awards, and those underpaid and overpaid at 5 April 2014	
Table 1.2: Finalised awards underpaid at 5 April 2014, by size of underpayment	
Table 1.3: Finalised terminated awards overpaid at 5 April 2014, by size of overpayment	
Table 1.4: Finalised other awards overpaid at 5 April 2014, by size of overpayment	
 Details for smaller areas	
Table 2: Finalised 2013-14 awards underpaid and overpaid at 5 April 2014 in each local authority	
Table 3: Finalised 2013-14 awards underpaid and overpaid at 5 April 2014 in each Westminster Parliamentary Constituency	
Table 4: Finalised 2013-14 awards underpaid and overpaid at 5 April 2014 in each Scottish Parliamentary Constituency	
 Appendix A : Technical Note	
 Appendix B : Technical Note	
 Appendix C : CTC and WTC elements and thresholds	

## Introduction:

### What are tax credits?

Tax credits are a flexible system of financial support designed to deliver support as and when a family needs it, tailored to their specific circumstances. They are part of wider government policy to provide support to parents returning to work reduce child poverty and increase financial support for all families. The flexibility of the design of the system means that as families' circumstances change, so (daily) entitlement to tax credits changes. This means tax credits can respond quickly to families' changing circumstances, providing support to those that need them most.

Tax credits are based on household circumstances and can be claimed jointly by members of a couple, or by singles. Entitlement is based on the following factors:

- age
- income
- hours worked
- number and age of children
- childcare costs
- disabilities

For further information about who can claim please refer to the HMRC website:  
<http://www.hmrc.gov.uk/taxcredits/index.htm>

**Tax Credits** are made up of:

#### **(a) Child Tax Credit (CTC) :**

Brings together income-related support for children and for qualifying young people aged 16-19 who are in full time non-advanced education or approved training, into a single tax credit, payable to the main carer. Families can claim whether or not the adults are in-work.

#### **(b) Working Tax Credit (WTC) :**

Provides in-work support for people on low incomes, with or without children. A family will normally be eligible for WTC if it contains one of the following:

- ◆ a single person who is responsible for a child or young person and works at least 16 hours a week, or
- ◆ a couple who are responsible for a child or young person, and who jointly work 24 hours or more per week (NB. one adult must be working at least 16 hours).
- ◆ a person who is receiving or has recently received a qualifying sickness or disability related benefit and has a disability that puts them at a disadvantage of getting a job, and who works at least 16 hours per week, or
- ◆ a person is aged 60 or over and works at least 16 hours per week, or
- ◆ If none of the above apply, then a person will still be eligible for WTC if they are aged 25 and over and work 30 hours or more a week.

**CTC** is made up of the following elements:-

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

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

**WTC** is made up of the following elements:-

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

#### **Interaction of WTC and CTC**

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

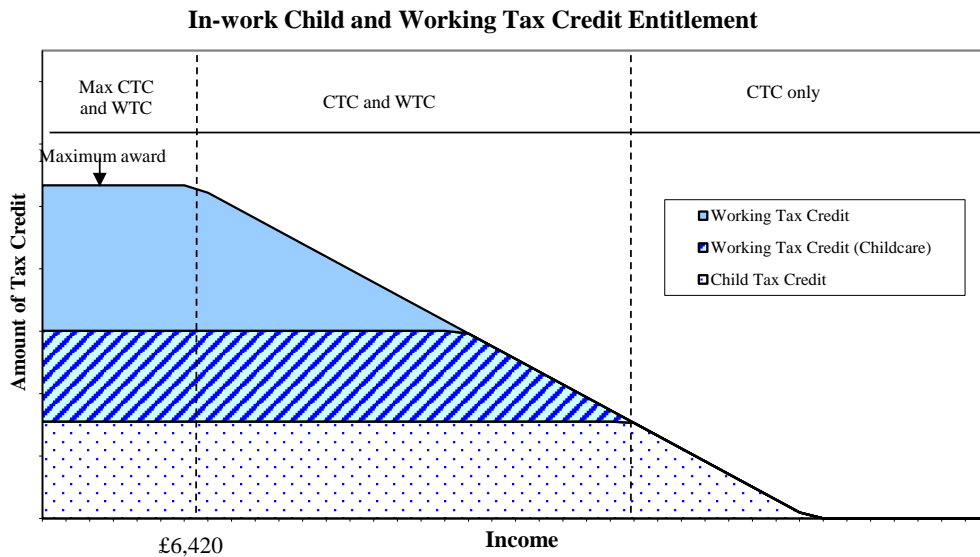
**Tapering:** is the amount of the award that will be reduced when the household income exceeds a given threshold. Tapering reduces WTC first and then CTC.

## Child and Working Tax Credit Entitlement:

The amount of support an eligible family can receive (known as their *entitlement*) varies depending on their income and which tax credit elements they are eligible for. First, a family's maximum possible entitlement is worked out by adding up all the different elements of CTC and WTC they are eligible for (described on page 2).

A household's actual entitlement is then determined by tapering this maximum amount according to different thresholds. As demonstrated within the diagram below, families eligible for the WTC receive the full entitlement until their annual household income reaches £6,420, after which the amount of tax credits they receive is reduced by 41 pence for each additional £1 they earn beyond this threshold.

If a household is out-of-work and therefore eligible for the CTC only, they will receive the full entitlement until their annual household income reaches £16,010 (2014-15). After this point, the amount of tax credits they receive is again reduced by 41 pence for each additional £1 of income beyond this threshold (note that this is not shown on the diagram below).



Because of the range of possible eligibilities and interactions between the elements, both the maximum award and the shape of the above award profile will be different for every family with different circumstances.

Tax Credits are based on household income. The income used to calculate the award is based on the families' income from the previous tax year, or on their most recently reported circumstances in-year. A family's tax credits award is provisional until finalised at the end of the year, when it is checked against their final income for the year. This publication relates to the finalised position of tax credit support.

## What does this publication tell me?

*The finalised awards are currently published in May around one year following completion of the entitlement year in question. The delay in publication is the result of the finalisation process built into the Tax Credits system. Most families have until July 31st following the end of the entitlement year to renew their award reporting their finalised income for the year in question. However, families that report income from Self-Assessment (e.g., the self-employed) have until January 31st of the following year to finalise their income. As a result, the full picture is not known until at least February the year after the entitlement year ends and consequently publication is delayed until May. These are National Statistics and the month of publication is pre-announced a year in advance with the exact date being published in the preceding publication.*

Each release consists of four publications: the main publication, a supplementary payments publication, and the accompanying geographical publications. The statistics in this release include analysis at

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

This series has been produced annually since the introduction of Tax Credits in April 2003.

### **Small Area Statistics**

Estimates are also provided in a separate publication at Lower Super Output Area and Data Zone for England, Scotland and Wales. These statistics are available here:

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

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

## Who might be interested?

The statistics contained in this publication will be of interest for anyone that is looking for the most comprehensive data on Tax Credits. Specifically, there are aggregate statistics on who is getting what level of tax credits support and the amount of that support, as well as breakdowns of both by various sub-categories - e.g., family composition, family income, work status, and geographical analyses. It may be of interest to academics, think-tank's, political parties interested in the twin aims of Tax Credits: eradicating child poverty and improving work incentives. Equally it may be of interest for people considering wider questions on government support systems and/or others designing benefit systems. Finally, the geographical analyses might be of interest at the more local level, giving some indication of the level of government support in each Region/Local Authority level.

## Which publication should I use?

Generally, if you are content with less timely statistics, use the finalised awards data publication. If you are more concerned with getting the latest up-to-date information that may not align exactly with finalised data further down the line, use the provisional awards data. Sticking to the finalised award data will also mean the figures will align with other published data on Tax Credits such as information in HMRC's Departmental Accounts.

## **Provisional awards vs. finalised awards**

*It is important to recognise that the finalised awards statistics are not a revision of the provisional statistics. The provisional numbers relate to the caseload position at a snapshot point in time, based on the family circumstances we have been informed of by each family prior to that particular time. The finalised awards relate to the complete retrospective picture for the year, based on a finalised view of family incomes and circumstances. The caseload population will be different between the two publications as a result of HMRC knowing the complete finalised picture of the award.*

At the start of the year, the tax credit award will be a provisional award reflecting the reported circumstances as at April 6th (the start of the tax year). Over the course of the year, a family's circumstances may or may not change. As and when a family's circumstances change, the provisional award is updated each time with the latest set of circumstances and a new provisional award re-calculated. It is only at finalisation (usually four to nine months after the end of the tax year) that the family's circumstances for the whole year are known and a finalised award can be calculated. As a result, the finalised award statistics are not available until around 12 months after the end of the entitlement year in question. Given this lag in availability of data, there is some value in looking at a snapshot of families' circumstances at any given time to give some indication of the level of support one might expect to see subsequently at finalisation.

To illustrate the difference, let us look at a family that has one change of circumstance throughout the year, moving from in-work to out-of-work in January of any one year:



The snapshot data looking at the provisional award in December will model entitlement for the whole year on the basis that the family is in-work for the whole year (since we do not know about the move out-of-work at that time). It is not until finalisation - and thereby in the finalised award data publication - that the family's entitlement will be modelled on the basis of 9 months in-work and 3 months out-of-work.

So the figures for provisional awards are more up to date, but are subject to retrospective change. The sizes of these changes can be seen by comparing the data for selected dates in finalised awards with data published earlier on provisional awards at the same snapshot dates. The provisional award data tables classify families according to the levels of their entitlement at the reference date, modelled from data on their circumstances and their latest annual incomes reported and processed by that date. The actual amount being received at that date can be lower, due to the recovery of earlier overpayments. The tables describe as "recipients" all families with positive modelled entitlement, though in some cases the payments are reduced to zero. For more details, see the Technical Note.



## What information do the tables contain?

CTC and WTC are claimed by individuals, or jointly by couples, whether or not they have children (described as "families" in this publication). These tables cover families who had claimed, and were eligible for, CTC (or the equivalent via benefits) or WTC for all of or part of 2014-15.

These tables show details of finalised 2014-15 Child and Working Tax Credit awards to families in each country of the UK, in each region of England, in each local authority (county, district and unitary authority) and in each Westminster and Scottish Parliament constituency. They show the numbers of awards, the numbers underpaid and overpaid at 5 April 2014, and the aggregate amounts of underpayments and overpayments.

The tables are consistent with the national figures of families with positive 2014-15 entitlements shown in "Child and Working Tax Credits Statistics Finalised Annual awards 2013", which contains details of the sources and definitions of the figures.

## Out-of-work families

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

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

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

## **User Engagement**

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

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

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

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

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

## **National Statistics Review**

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

A report summarising the responses received has been published.

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

## **Policy changes which came into effect on 6th April 2012**

The following changes were introduced on 6th April 2012 as part of the Coalition Government's announcements in the June 2010 Budget and the 2010 Spending Review:

- The first income threshold for those entitled to CTC only has been reduced from £16,190 to £15,860.
- The second threshold has been abolished.
- The first taper rate is increased by 2 percentage points to 41% while the second taper rate has been abolished.
- The support provided through the childcare element of WTC is reduced to its 2005-06 level, supporting 70% of eligible childcare costs.
- A new working hours condition for couples with children. At least one adult must work 16 hours or more per week, and their combined working hours must be 24 hours or more in order to be eligible for WTC.
- Income increase disregard has been reduced from £25,000 to £10,000. (Note that the Income increase disregard has been further reduced from £10,000 to £5,000 effective from 6 April 2013)
- A new Income fall disregard of £2,500 has been introduced.
- The 50+ return to work payment has been abolished.
- The baby element of CTC has been abolished.
- The removal of the second income threshold means that most families that used to receive the Family Element or less are no longer entitled to receive anything. As a result some categories in this publication have been changed. The previous distinction between In-work families receiving 'More than the Family Element' 'the Family element' and 'Less than the Family Element' has been removed, and will now be referred to as 'CTC Only'.

**Table 1.1: Total finalised awards, and those underpaid and overpaid at 5 April 2015, UK**

	New Area Codes <sup>1</sup>	Awards underpaid at 5 April 2015		Awards overpaid at 5 April 2015				Total number of awards ('000) <sup>3</sup>
		Number ('000)	Amount (£m)	Terminated		Other		
				Number ('000)	Amount (£m)	Number ('000)	Amount (£m)	
<b>United Kingdom</b> <sup>2</sup>	K02000001	922	538	136	203	1,399	1,484	5,406
<b>Great Britain</b>	K03000001	886	516	131	197	1,358	1,442	5,213
<b>England and Wales</b>	K04000001	818	480	119	180	1,245	1,323	4,790
England	E92000001	770	453	112	170	1,173	1,251	4,506
North East	E12000001	39	19	7	10	64	64	252
North West	E12000002	112	59	18	26	180	186	690
Yorkshire and the Humber	E12000003	85	45	14	22	133	133	513
East Midlands	E12000004	72	40	10	15	110	110	404
West Midlands	E12000005	88	50	13	20	137	144	531
East	E12000006	78	48	11	16	118	123	437
London	E12000007	115	80	16	29	161	211	698
South East	E12000008	103	65	13	19	154	166	569
South West	E12000009	78	47	10	13	114	113	413
Wales	W92000004	48	26	7	10	72	72	284
Scotland	S92000003	68	36	13	17	113	119	423
Northern Ireland	N92000002	34	20	4	5	39	41	185
Foreign and not known <sup>5</sup>	n/a	2	2	1	1	2	2	7

**Footnotes**

<sup>1</sup> New area codes implemented from 1 January 2011; in line with the new GSS Coding and Naming policy.

<sup>2</sup> Includes Foreign and not known

<sup>3</sup> Includes awards which are neither underpaid nor overpaid

<sup>4</sup> Sum may not add up to total due to rounding

<sup>5</sup> "Foreign and not known" consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Island or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have a UK postcode that does not match to a geographical office region code, or do not have a postcode in the available data.

Table 1.2: Finalised awards underpaid at 5 April 2015, by size of underpayment, UK

		Size of underpayment								All finalised awards
Area Codes	Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000		
<b>United Kingdom <sup>2</sup></b>	K02000001	144	116	145	214	144	103	51	6	922
<b>Great Britain</b>	K03000001	138	112	140	205	138	99	49	6	886
<b>England and Wales</b>	K04000001	127	103	129	189	128	92	46	5	818
England	E92000001	119	96	121	178	120	87	43	5	770
North East	E12000001	7	5	7	9	6	3	2	-	39
North West	E12000002	19	15	18	26	17	11	5	1	112
Yorkshire and the Humber	E12000003	14	11	14	20	13	9	4	-	85
East Midlands	E12000004	12	9	12	17	11	8	4	-	72
West Midlands	E12000005	14	11	14	20	14	9	5	-	88
East	E12000006	12	10	12	18	12	9	5	1	78
London	E12000007	15	13	17	27	19	15	9	1	115
South East	E12000008	15	12	15	24	17	13	7	1	103
South West	E12000009	12	10	12	18	12	9	4	1	78
Wales	W92000004	8	6	8	11	7	5	2	-	48
Scotland	S92000003	12	9	11	16	10	7	3	-	68
Northern Ireland	NS2000002	5	4	5	8	5	4	2	-	34
Foreign and not known	n/a	-	-	-	-	-	-	-	-	2

Table 1.3: Finalised terminated awards overpaid at 5 April 2015, by size of overpayment, UK

		Size of overpayment								All finalised awards
Area Codes	Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000		
<b>United Kingdom <sup>2</sup></b>	K02000001	2	5	8	24	30	33	28	5	136
<b>Great Britain</b>	K03000001	2	5	8	23	28	31	27	5	128
<b>England and Wales</b>	K04000001	2	4	7	20	25	28	24	5	115
England	E92000001	2	4	7	20	24	27	24	5	112
North East	E12000001	-	-	-	1	2	2	1	-	7
North West	E12000002	-	1	1	3	4	4	4	1	18
Yorkshire and the Humber	E12000003	-	-	1	3	3	3	3	1	14
East Midlands	E12000004	-	-	1	2	2	2	2	-	10
West Midlands	E12000005	-	-	1	2	3	3	3	1	13
East	E12000006	-	-	1	2	2	3	2	-	11
London	E12000007	-	-	1	2	3	4	4	1	16
South East	E12000008	-	1	1	2	3	3	3	-	13
South West	E12000009	-	-	1	2	2	2	2	-	10
Wales	W92000004	-	-	-	1	1	1	1	-	4
Scotland	S92000003	-	-	1	2	3	3	2	-	13
Northern Ireland	NS2000002	-	-	-	1	2	2	1	-	7
Foreign and not known	n/a	-	-	-	-	-	-	-	-	1

Table 1.4: Finalised other awards overpaid at 5 April 2015, by size of overpayment, UK

		Size of overpayment								All finalised awards
Area Codes	Under £50	£50 to £100	£100 to £200	£200 to £500	£500 to £1,000	£1,000 to £2,000	£2,000 to £5,000	Over £5,000		
<b>United Kingdom <sup>2</sup></b>	K02000001	105	120	179	315	251	215	167	46	1,399
<b>Great Britain</b>	K03000001	99	113	169	298	238	204	159	44	1,324
<b>England and Wales</b>	K04000001	90	103	154	273	218	187	146	40	1,211
England	E92000001	87	99	149	264	211	181	142	39	1,173
North East	E12000001	6	6	9	14	11	9	7	2	64
North West	E12000002	14	16	24	41	32	27	21	6	180
Yorkshire and the Humber	E12000003	11	12	18	31	24	20	15	4	133
East Midlands	E12000004	9	10	14	25	20	16	12	3	110
West Midlands	E12000005	10	12	18	31	24	21	16	4	137
East	E12000006	9	10	15	27	21	18	14	4	118
London	E12000007	10	11	17	34	29	28	24	8	161
South East	E12000008	11	13	19	34	28	24	19	5	154
South West	E12000009	9	10	15	26	21	18	13	3	114
Wales	W92000004	3	4	5	9	7	6	4	1	39
Scotland	S92000003	9	10	15	25	20	17	13	4	113
Northern Ireland	NS2000002	6	7	10	17	13	11	8	2	72
Foreign and not known <sup>4</sup>	n/a	-	-	-	1	-	-	-	-	2

Footnotes

<sup>1</sup> New area codes implemented from 1 January 2011; in line with the new GSS Coding and Naming policy.

<sup>2</sup> Includes Foreign and not known

<sup>3</sup> Sum may not add up to total due to rounding

<sup>4</sup> "Foreign and not known" consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Ireland or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have a UK postcode that does not match to a geographical office region code, or do not have a postcode in the available data.

Table 2: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each local authority, UK

New Area Codes <sup>a</sup>	Current Area Codes <sup>b</sup>	Area names	Awards underpaid at 5 April 2015		Awards overpaid at 5 April 2015				Total number of awards ('000) <sup>c</sup>		
			Number ('000)	Amount (£m)	Number ('000)	Amount (£m)	Number ('000)			Amount (£m)	
							Underpaid	Overpaid		Underpaid	Overpaid
K0200001	925	UNITED KINGDOM	921.8	537.7	135.6	202.7	1,398.9	1,483.9	5,406.0		
K0200001	926	GREAT BRITAIN	886.0	516.2	131.3	196.7	1,358.0	1,441.6	5,213.3		
K0400001	941	ENGLAND AND WALES	818.0	479.7	118.8	179.6	1,245.0	1,322.7	4,790.0		
E9200001	921	ENGLAND	769.9	453.4	111.7	169.7	1,172.7	1,250.6	4,506.1		
E1200001	A	NORTH EAST	38.6	18.8	7.0	9.7	64.2	63.9	252.1		
E96000047	00EJ	County Durham UA <sup>1</sup>	7.7	3.8	1.3	1.7	12.7	12.1	48.7		
E96000005	00EH	Darlington UA	1.7	0.9	0.3	0.4	2.9	2.8	10.6		
E96000001	00EF	Hartlepool UA	1.5	0.7	0.3	0.4	2.6	2.8	10.3		
E96000002	00EC	Middlesbrough UA	2.3	1.0	0.5	0.8	4.2	4.7	17.4		
E96000048	00EM	Northumberland UA <sup>4</sup>	4.5	2.4	0.7	0.9	6.7	6.4	25.5		
E96000003	00EE	Rector and Cleveland UA <sup>4</sup>	2.0	0.9	0.4	0.5	3.4	3.5	13.7		
E96000004	00EF	Stockton-on-Tees UA	2.9	1.4	0.5	0.7	4.8	5.0	18.5		
E11000004	2D	Tyne and Wear (Met County)	16.1	7.7	3.0	4.2	26.9	26.3	107.4		
E98000020	00CH	Gateshead	2.8	1.3	0.5	0.7	4.8	4.4	18.6		
E98000021	00CJ	Newcastle upon Tyne	3.8	1.9	0.7	1.1	6.1	6.2	26.1		
E98000022	00CK	North Tyneside	2.9	1.4	0.5	0.7	4.6	4.6	18.1		
E98000023	00CL	South Tyneside	2.2	1.1	0.4	0.6	3.7	3.7	15.2		
E98000024	00CM	Sunderland	4.3	2.0	0.8	1.1	7.6	7.3	29.3		
E1200002	B	NORTH WEST	111.6	59.4	18.1	25.8	180.1	185.9	689.8		
E96000008	00EX	Blackburn with Darwen UA	3.1	1.5	0.4	0.7	4.6	4.9	19.6		
E96000009	00EY	Blackpool UA	3.0	1.4	0.6	0.9	5.1	4.9	19.0		
E96000049	00EJ	Cheshire East UA <sup>1</sup>	4.4	2.6	0.6	1.0	7.0	7.1	24.9		
E96000050	00EW	Cheshire West and Chester UA <sup>4</sup>	4.3	2.4	0.6	0.8	7.0	7.3	25.1		
E96000006	00ET	Malton UA	1.9	1.0	0.4	0.5	3.6	3.8	13.2		
E96000007	00EU	Warrington UA	2.8	1.5	0.5	0.6	4.7	4.6	16.3		
E16000006	16	Cumbria	7.2	4.5	0.9	1.2	10.6	10.1	38.9		
E07000026	16UB	Alderdale	1.4	0.8	0.2	0.2	2.0	2.0	7.8		
E07000027	16UC	Barrow-in-Furness	1.0	0.5	0.2	0.2	1.8	1.7	6.4		
E07000028	16UD	Carlisle	1.8	1.0	0.2	0.3	2.6	2.5	9.6		
E07000029	16UE	Copeland	0.8	0.5	0.1	0.1	1.3	1.3	4.9		
E07000030	16UF	Eldon	0.9	0.8	0.1	0.1	1.0	1.1	3.6		
E07000031	16UG	South Lakeland	1.4	0.9	0.1	0.2	1.8	1.8	6.3		
E11000001	2A	Greater Manchester (Met County)	45.3	24.3	7.3	10.9	73.2	77.6	284.7		
E08000001	00BL	Bolton	5.3	2.8	0.9	1.6	6.1	6.7	31.8		
E08000002	00BM	Bury	3.1	1.7	0.5	0.7	4.9	5.2	18.2		
E08000003	00BN	Manchester	9.0	5.0	1.6	2.5	14.3	16.2	60.8		
E08000004	00BP	Oldham	4.1	2.2	0.7	0.9	6.7	6.8	27.6		
E08000005	00BQ	Rochdale	4.0	2.2	0.7	1.0	6.6	6.9	25.8		
E08000006	00BR	Salford	4.0	2.2	0.6	0.9	7.0	7.4	29.3		
E08000007	00BS	Stockport	3.8	2.1	0.5	0.8	5.9	6.1	22.4		
E08000008	00BT	Tameside	4.0	2.0	0.6	0.8	6.6	7.1	24.6		
E08000009	00BU	Trafford	2.9	1.6	0.4	0.5	4.4	4.7	16.5		
E08000010	00BV	Wigan	5.0	2.5	0.9	1.2	8.8	8.7	30.7		
E16000017	30	Lancashire	18.8	10.1	2.8	3.8	28.9	28.6	107.8		
E07000117	30UD	Burnley	1.6	0.8	0.3	0.4	2.8	2.7	10.9		
E07000118	30UE	Clitheroe	1.5	0.8	0.2	0.3	2.5	2.5	8.3		
E07000119	30UF	Fylde	1.0	0.6	0.1	0.2	1.5	1.5	5.2		
E07000120	30UG	Hindburn	1.6	0.7	0.3	0.4	2.5	2.6	9.8		
E07000121	30UH	Lancaster	2.3	1.2	0.3	0.4	3.2	3.1	12.0		
E07000122	30UJ	Pendle	1.8	0.9	0.3	0.4	2.6	2.4	10.7		
E07000123	30UK	Preston	2.4	1.2	0.3	0.4	3.7	3.8	14.4		
E07000124	30UL	Ribble Valley	0.7	0.5	0.1	0.1	1.0	0.9	3.3		
E07000125	30UM	Rosendale	1.1	0.7	0.2	0.2	1.8	1.7	6.8		
E07000126	30UN	South Ribble	1.5	0.8	0.2	0.3	2.4	2.3	8.4		
E07000127	30UP	West Lancashire	1.6	0.9	0.3	0.4	2.5	2.7	9.2		
E07000128	30UQ	Wyre	1.6	0.9	0.2	0.3	2.4	2.4	8.7		
E11000002	2B	Merseyside (Met County)	20.6	10.0	3.9	5.4	35.4	37.2	141.2		
E08000011	00BX	Knowsley	2.5	1.1	0.5	0.7	4.6	4.7	18.3		
E08000012	00BY	Liverpool	7.0	3.4	1.5	2.1	12.2	13.0	50.7		
E08000014	00CA	Selby	3.9	2.0	0.7	0.9	6.4	6.6	24.7		
E08000013	00CB	St Helens	2.6	1.3	0.5	0.8	4.6	4.8	17.9		
E08000015	00CC	Wirral	4.6	2.2	0.7	1.0	7.7	8.1	30.2		

Table 2: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each local authority, UK

Table with 13 columns: New Area Codes, Current Area Codes, Area names, Awards underpaid at 5 April 2015 (Number, Amount), Awards overpaid at 5 April 2015 (Number, Amount), and Total number of awards ('000). The table lists various local authorities across the UK, including Yorkshire and the Humber, East Midlands, West Midlands, East of England, London, South East, and South West. Each entry provides specific data on the number and amount of awards underpaid or overpaid.









Table 3: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Westminster Parliamentary Constituency

New Area Codes <sup>1</sup>	Current Area Codes <sup>2</sup>	Area names	Awards underpaid at 5 April 2015		Awards overpaid at 5 April 2015		Total number of awards (000)	
			Number		Amount			
			(000)	(£m)	(000)	(£m)		
E1400728	C01	Harrowborough	1.3	0.8	0.1	0.2	1.8	66
E1400748	C21	High Peak	1.2	0.7	0.2	0.2	1.8	66
E1400769	C42	Kettering	1.5	1.0	0.2	0.2	2.4	84
E1400782	C55	Leicester East	3.1	1.7	0.3	0.5	3.6	151
E1400783	C56	Leicester South	2.3	1.4	0.3	0.6	3.1	132
E1400784	C57	Leicester West	2.3	1.2	0.4	0.6	3.7	144
E1400792	C65	Lincoln	1.9	0.9	0.3	0.4	2.9	107
E1400797	C70	Luton	1.2	0.6	0.2	0.2	1.9	68
E1400798	C71	Luton and Hemel Hempstead	1.6	0.9	0.2	0.2	2.3	84
E1400810	C83	Manchester	1.8	1.0	0.3	0.4	3.2	114
E1400814	C87	Mid Derbyshire	1.0	0.6	0.1	0.1	1.4	50
E1400829	D03	Newark	1.3	0.8	0.2	0.3	2.0	71
E1400843	D17	North East Derbyshire	1.2	0.6	0.2	0.2	1.8	67
E1400858	D32	North West Leicestershire	1.2	0.6	0.1	0.2	2.0	71
E1400861	D35	North Leicestershire	1.5	0.8	0.2	0.3	2.5	87
E1400862	D36	North Leicestershire	1.9	1.1	0.3	0.5	3.2	107
E1400865	D39	North Leicestershire	1.9	1.1	0.4	0.6	3.1	124
E1400866	D40	North Leicestershire	2.1	1.1	0.4	0.5	3.7	152
E1400867	D41	North Leicestershire	1.4	0.7	0.4	0.4	2.2	90
E1400868	D82	Nottingham	0.9	0.5	0.1	0.1	1.2	45
E1400869	D83	Nottingham	1.2	0.7	0.1	0.2	1.7	59
E1400870	D88	Nottingham	1.4	0.7	0.2	0.3	2.4	83
E1400879	E84	Nottingham and North Humber	1.5	1.0	0.2	0.2	2.2	75
E1400895	E10	Nottingham	1.3	0.7	0.2	0.2	2.0	75
E1400939	E14	Nottingham and The Deepings	1.8	1.1	0.3	0.3	2.8	89
E1400940	E15	Nottingham	1.3	0.7	0.1	0.2	1.9	66
E1400942	E17	Nottingham	1.2	0.8	0.1	0.2	1.8	67
E1401025	F01	Wellborough	1.9	1.1	0.3	0.3	2.9	103
<b>E1500005</b>	<b>5</b>	<b>WEST MIDLANDS</b>	<b>88.4</b>	<b>49.6</b>	<b>13.0</b>	<b>20.2</b>	<b>136.8</b>	<b>144.0</b>
E1400031	A82	Adridge-Bromwich	1.0	0.6	0.1	0.2	1.6	57
E1400050	A31	Birmingham Edgbaston	1.2	0.7	0.2	0.3	2.1	84
E1400051	A32	Birmingham Edgbaston	1.9	1.0	0.4	0.6	3.3	132
E1400052	A33	Birmingham Edgbaston	2.3	1.4	0.3	0.5	4.0	147
E1400053	A34	Birmingham Edgbaston	3.0	1.8	0.4	1.2	4.2	208
E1400054	A35	Birmingham Edgbaston	2.8	1.6	0.3	1.1	4.8	183
E1400055	A36	Birmingham Edgbaston	1.6	0.9	0.3	0.4	2.9	118
E1400056	A37	Birmingham Edgbaston	2.4	1.4	0.3	0.6	3.3	143
E1400057	A38	Birmingham Edgbaston	1.4	0.8	0.2	0.3	2.2	94
E1400058	A39	Birmingham Edgbaston	2.2	1.2	0.3	0.6	3.3	144
E1400059	A76	Birmingham Edgbaston	1.5	0.8	0.1	0.1	2.1	82
E1400010	A81	Birmingham Edgbaston	1.7	1.0	0.3	0.4	2.7	97
E1400018	A89	Birmingham Edgbaston	1.5	0.8	0.2	0.3	2.5	87
E1400021	B21	Birmingham Edgbaston	2.4	1.4	0.4	0.6	3.6	148
E1400050	B22	Birmingham Edgbaston	1.7	1.0	0.3	0.4	2.7	97
E1400051	B23	Birmingham Edgbaston	1.4	0.8	0.2	0.4	2.3	87
E1400071	B43	Birmingham Edgbaston	1.4	0.7	0.2	0.3	2.1	86
E1400072	B44	Birmingham Edgbaston	1.2	0.7	0.2	0.3	1.9	72
E1400722	B94	Birmingham Edgbaston	1.4	0.7	0.2	0.2	2.1	83
E1400743	C16	Birmingham Edgbaston	1.6	0.9	0.2	0.2	2.2	80
E1400787	C40	Birmingham Edgbaston	1.7	0.9	0.1	0.1	2.0	71
E1400791	C64	Birmingham Edgbaston	1.1	0.7	0.1	0.2	1.6	56
E1400799	C72	Birmingham Edgbaston	1.6	0.8	0.1	0.2	2.1	79
E1400812	C85	Birmingham Edgbaston	1.3	0.7	0.2	0.3	2.4	91
E1400818	C91	Birmingham Edgbaston	1.3	0.8	0.2	0.2	2.1	85
E1400834	D08	Birmingham Edgbaston	1.3	0.7	0.2	0.2	2.1	72
E1400847	D21	Birmingham Edgbaston	1.2	0.7	0.1	0.2	1.6	59
E1400849	D23	Birmingham Edgbaston	1.6	1.0	0.1	0.2	2.1	71
E1400854	D28	Birmingham Edgbaston	1.3	0.7	0.2	0.3	2.2	76
E1400863	D42	Birmingham Edgbaston	1.4	0.8	0.2	0.4	2.3	86
E1400862	D66	Birmingham Edgbaston	1.5	0.8	0.2	0.3	2.4	82
E1400865	D79	Birmingham Edgbaston	1.4	0.8	0.2	0.3	2.2	74
E1400826	E01	Birmingham Edgbaston	1.4	0.9	0.2	0.2	2.0	73
E1400921	E06	Birmingham Edgbaston	1.0	0.6	0.1	0.1	1.5	54
E1400945	E20	Birmingham Edgbaston	1.1	0.6	0.1	0.1	1.6	54
E1400965	E40	Birmingham Edgbaston	1.2	0.6	0.1	0.2	1.8	63
E1400966	E41	Birmingham Edgbaston	1.1	0.6	0.1	0.1	1.5	52
E1400972	E47	Birmingham Edgbaston	1.5	0.7	0.3	0.4	2.8	101
E1400973	E48	Birmingham Edgbaston	1.8	0.9	0.3	0.5	3.2	117
E1400974	E49	Birmingham Edgbaston	1.6	0.8	0.2	0.4	2.6	97
E1400975	E50	Birmingham Edgbaston	0.9	0.6	0.1	0.1	1.3	46
E1400976	E51	Birmingham Edgbaston	1.3	0.7	0.2	0.2	1.9	74
E1400977	E52	Birmingham Edgbaston	0.9	0.6	0.1	0.2	1.4	49
E1400978	E59	Birmingham Edgbaston	1.5	0.8	0.1	0.2	2.1	75
E1400986	E61	Birmingham Edgbaston	1.3	0.7	0.2	0.3	2.4	82
E1400989	E64	Birmingham Edgbaston	1.6	0.8	0.3	0.4	3.0	106
E1400992	E67	Birmingham Edgbaston	1.4	0.7	0.2	0.2	2.0	73
E1401011	E86	Birmingham Edgbaston	1.7	0.9	0.3	0.4	3.0	121
E1401012	E87	Birmingham Edgbaston	1.8	1.0	0.3	0.4	3.1	124
E1401016	E91	Birmingham Edgbaston	2.0	1.1	0.3	0.6	3.0	124
E1401018	E94	Birmingham Edgbaston	1.9	1.0	0.3	0.5	3.1	127
E1401028	F05	Birmingham Edgbaston	1.9	1.1	0.3	0.5	2.8	108
E1401030	F06	Birmingham Edgbaston	1.8	1.0	0.3	0.4	3.1	119
E1401035	F11	Birmingham Edgbaston	1.1	0.7	0.1	0.1	1.6	44
E1401049	F25	Birmingham Edgbaston	1.6	0.9	0.3	0.4	2.9	112
E1401050	F26	Birmingham Edgbaston	1.8	1.0	0.3	0.5	3.1	119
E1401051	F27	Birmingham Edgbaston	1.3	0.7	0.3	0.5	2.0	78
E1401052	F28	Birmingham Edgbaston	1.5	0.8	0.2	0.2	2.3	84
E1401058	F34	Birmingham Edgbaston	1.5	0.8	0.2	0.3	2.3	82
<b>E1500006</b>	<b>6</b>	<b>EAST</b>	<b>78.2</b>	<b>48.1</b>	<b>10.8</b>	<b>15.5</b>	<b>118.8</b>	<b>123.5</b>
E1400544	A15	Basingstoke and Alton	1.2	0.8	0.2	0.3	2.0	76
E1400552	A23	Basingstoke and Alton	1.8	1.1	0.3	0.4	2.9	102
E1400590	A61	Basingstoke and Alton	1.3	0.8	0.2	0.2	2.0	69
E1400594	A65	Basingstoke and Alton	0.8	0.6	0.1	0.1	1.3	46
E1400603	A74	Basingstoke and Alton	1.3	0.7	0.1	0.2	1.8	63
E1400606	A77	Basingstoke and Alton	1.4	1.0	0.2	0.2	2.0	73
E1400613	A84	Basingstoke and Alton	1.4	0.8	0.1	0.2	2.1	79
E1400617	A88	Basingstoke and Alton	1.0	0.6	0.1	0.2	1.4	56
E1400622	A83	Basingstoke and Alton	0.7	0.4	0.1	0.1	1.0	39
E1400624	A85	Basingstoke and Alton	1.2	0.7	0.1	0.2	1.5	56
E1400628	A99	Basingstoke and Alton	1.1	0.7	0.2	0.2	1.7	65
E1400642	B14	Basingstoke and Alton	1.3	0.7	0.2	0.3	2.1	83
E1400644	B16	Basingstoke and Alton	1.6	0.9	0.2	0.3	2.8	100
E1400653	B65	Basingstoke and Alton	1.0	0.7	0.1	0.2	1.5	58
E1400717	B89	Basingstoke and Alton	1.7	0.9	0.3	0.4	2.9	107
E1400729	C02	Basingstoke and Alton	1.5	0.9	0.2	0.3	2.5	90
E1400734	C07	Basingstoke and Alton	1.1	0.6	0.1	0.2	1.6	57
E1400739	C12	Basingstoke and Alton	1.3	0.8	0.2	0.3	2.0	74
E1400744	C17	Basingstoke and Alton	1.0	0.7	0.1	0.2	1.5	63
E1400745	C18	Basingstoke and Alton	1.1	0.7	0.1	0.2	1.6	61
E1400749	C22	Basingstoke and Alton	0.8	0.5	0.1	0.1	1.2	48
E1400757	C30	Basingstoke and Alton	1.3	0.9	0.2	0.2	2.2	74
E1400761	C34	Basingstoke and Alton	1.9	1.0	0.3	0.3	3.0	113
E1400800	C73	Basingstoke and Alton	1.9	1.3	0.2	0.3	2.6	111
E1400801	C74	Basingstoke and Alton	2.3	1.4	0.3	0.5	3.1	129
E1400806	C79	Basingstoke and Alton	0.9	0.5	0.1	0.1	1.4	49
E1400813	C86	Basingstoke and Alton	1.1	0.7	0.1	0.2	1.5	56
E1400816	C89	Basingstoke and Alton	1.3	0.8	0.2	0.2	2.1	75
E1400841	D15	Basingstoke and Alton	1.2	0.8	0.1	0.2	1.8	64
E1400842	D16	Basingstoke and Alton	1.9	1.1	0.3	0.4	3.0	106
E1400845	D19	Basingstoke and Alton	1.1	0.7	0.1	0.2	1.5	62
E1400848	D22	Basingstoke and Alton	1.2	0.7	0.1	0.2	1.6	60
E1400855	D29	Basingstoke and Alton	1.8	1.2	0.3	0.4	3.1	107
E1400859	D33	Basingstoke and Alton	1.6	0.9	0.3	0.4	2.4	88
E1400863	D37	Basingstoke and Alton	1.4	0.7	0.2	0.2	2.1	81
E1400864	D38	Basingstoke and Alton	1.4	0.7	0.2	0.3	2.2	83
E1400878	D62	Basingstoke and Alton	3.2	1.9	0.6	1.3	4.3	170
E1400888	D62	Basingstoke and Alton	1.0	0.6	0.1	0.2	1.5	52
E1400899	D73	Basingstoke and Alton	1.5	0.9	0.3	0.4	2.6	104
E1400910	D84	Basingstoke and Alton	1.0	0.6	0.1	0.2	1.4	50
E1400933	E08	Basingstoke and Alton	1.3	0.8	0.2	0.3	2.2	82



Table 3: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Westminster Parliamentary Constituency

Table with columns: New Area Codes, Current Area Codes, Area names, Awards underpaid at 5 April 2015 (Number, Amount), Awards overpaid at 5 April 2015 (Number, Amount), Total number of awards (000). Rows include Wales, Scotland, Northern Ireland, and Foreign and Not Known.

Footnotes

1 New area codes implemented from 1 January 2011 in line with the new GSS Coding and Naming policy.

2 Westminster parliamentary constituency codes operative from 6 May 2010.

3 Includes awards which are neither underpaid nor overpaid.

4 sum may not add up to total due to rounding.

5 'Foreign and not known' consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Ireland or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have a UK postcode that does not match to a geographical office region code, or do not have a postcode in the available data.

Table 4: Finalised 2014-15 awards underpaid and overpaid at 5 April 2015 in each Scottish Parliamentary Constituency

New Area Codes <sup>1</sup>	Current Area Codes	Area names	Awards underpaid at 5 April 2015		Awards overpaid at 5 April 2015				Total number of awards ('000) <sup>2</sup>
			Number ('000)	Amount (£m)	Terminated		Other		
					Number ('000)	Amount (£m)	Number ('000)	Amount (£m)	
S15000001	923	<b>SCOTLAND</b>	68.0	36.5	12.6	17.1	113.0	118.8	423.3
S17000001	1	<b>CENTRAL SCOTLAND</b>	10.1	5.5	1.8	2.5	16.5	17.2	62.7
S16000004	4	Airdrie and Shotts	0.6	0.4	0.1	0.1	0.9	0.9	3.0
S16000014	14	Coatbridge and Chryston	1.1	0.6	0.3	0.3	1.9	2.0	7.3
S16000015	15	Cumbernauld and Kilsyth	0.8	0.4	0.1	0.2	1.3	1.4	4.9
S16000024	24	East Kilbride	1.1	0.7	0.1	0.1	1.6	1.5	5.7
S16000033	33	Falkirk East	1.2	0.7	0.2	0.3	2.0	1.9	7.2
S16000034	34	Falkirk West	0.9	0.5	0.2	0.2	1.5	1.5	5.8
S16000048	48	Hamilton North and Bellshill	1.1	0.5	0.2	0.3	2.0	2.2	8.1
S16000049	49	Hamilton South	1.1	0.6	0.2	0.3	1.5	1.7	7.0
S16000051	51	Kilmarnock and Loudoun	1.1	0.5	0.2	0.3	1.7	1.9	6.7
S16000057	57	Motherwell and Wishaw	1.2	0.6	0.2	0.3	1.9	2.1	6.9
S17000002	2	<b>GLASGOW</b>	9.2	4.9	1.6	2.1	15.0	15.4	58.9
S16000036	36	Glasgow Anniesland	0.8	0.5	0.1	0.2	1.3	1.4	4.8
S16000037	37	Glasgow Baillieston	0.4	0.2	0.1	0.1	0.5	0.5	1.7
S16000038	38	Glasgow Cathcart	1.0	0.6	0.1	0.1	1.4	1.2	5.3
S16000039	39	Glasgow Govan	1.0	0.5	0.2	0.3	1.8	1.6	6.2
S16000040	40	Glasgow Kelvin	1.0	0.5	0.2	0.3	1.7	1.9	6.4
S16000041	41	Glasgow Maryhill	1.2	0.7	0.2	0.2	1.8	1.7	6.7
S16000042	42	Glasgow Pollok	1.0	0.5	0.2	0.3	1.8	2.0	7.8
S16000043	43	Glasgow Rutherglen	1.0	0.5	0.2	0.2	1.8	2.0	7.3
S16000044	44	Glasgow Shettleston	0.6	0.4	0.1	0.1	1.0	0.9	4.0
S16000045	45	Glasgow Springburn	1.1	0.5	0.2	0.3	1.9	2.1	8.8
S17000003	3	<b>HIGHLANDS AND ISLANDS</b>	7.6	3.9	1.5	2.0	12.7	13.5	48.1
S16000006	6	Argyll and Bute	1.0	0.5	0.2	0.3	1.8	2.0	6.9
S16000009	9	Caithness, Sutherland and Easter Ross	0.8	0.5	0.1	0.2	1.4	1.4	5.0
S16000050	50	Inverness East, Nairn and Lochaber	1.1	0.5	0.2	0.3	1.8	1.9	7.5
S16000056	56	Moray	1.0	0.5	0.2	0.3	1.8	1.8	6.5
S16000061	61	Orkney Islands	0.7	0.4	0.1	0.2	1.1	1.1	3.9
S16000065	65	Ross, Skye and Inverness West	1.0	0.6	0.1	0.2	1.5	1.7	5.3
S16000067	67	Shetland Islands	1.0	0.4	0.2	0.2	1.6	1.7	6.1
S16000073	73	Western Isles	1.1	0.5	0.3	0.3	1.8	2.0	7.0
S17000004	4	<b>LOTHIANS</b>	8.6	4.3	1.6	2.2	14.6	15.1	53.2
S16000027	27	Edinburgh Central	0.9	0.4	0.2	0.2	1.7	1.8	5.5
S16000028	28	Edinburgh East and Musselburgh	0.9	0.4	0.2	0.2	1.6	1.6	5.7
S16000029	29	Edinburgh North and Leith	0.9	0.5	0.1	0.2	1.6	1.6	5.3
S16000030	30	Edinburgh Pentlands	0.6	0.3	0.1	0.1	0.7	0.8	2.7
S16000031	31	Edinburgh South	0.5	0.2	0.1	0.1	0.9	0.7	2.9
S16000032	32	Edinburgh West	1.2	0.6	0.2	0.3	1.9	2.0	7.7
S16000053	53	Linlithgow	1.1	0.5	0.2	0.3	2.0	2.1	7.4
S16000054	54	Livingston	1.3	0.6	0.3	0.4	2.2	2.2	8.3
S16000055	55	Midlothian	1.2	0.6	0.2	0.3	2.1	2.3	7.6
S17000005	5	<b>MID SCOTLAND AND FIFE</b>	9.1	4.7	1.7	2.3	15.3	15.7	56.2
S16000011	11	Central Fife	0.9	0.4	0.2	0.3	1.6	1.7	6.0
S16000022	22	Dunfermline East	1.0	0.4	0.2	0.3	1.9	1.9	7.4
S16000023	23	Dunfermline West	0.8	0.4	0.2	0.2	1.5	1.5	5.7
S16000052	52	Kirkcaldy	1.2	0.6	0.2	0.3	1.9	1.9	6.5
S16000058	58	North East Fife	1.0	0.6	0.1	0.2	1.6	1.5	5.7
S16000059	59	North Tayside	1.0	0.6	0.2	0.2	1.6	1.6	5.5
S16000060	60	Ochil	1.1	0.5	0.2	0.3	1.9	2.1	7.3
S16000064	64	Perth	1.0	0.7	0.1	0.2	1.4	1.4	4.8
S16000068	68	Stirling	1.1	0.5	0.2	0.3	1.9	2.1	7.4
S17000006	6	<b>NORTH EAST SCOTLAND</b>	7.3	4.2	1.5	2.1	12.6	13.5	46.1
S16000001	1	Aberdeen Central	0.6	0.3	0.2	0.2	1.1	1.1	3.8
S16000002	2	Aberdeen North	0.7	0.4	0.1	0.2	1.4	1.6	4.9
S16000003	3	Aberdeen South	0.5	0.3	0.1	0.1	1.0	1.0	3.3
S16000005	5	Angus	0.5	0.5	0.1	0.1	0.8	0.9	2.7
S16000008	8	Banff and Buchan	0.8	0.5	0.1	0.2	1.3	1.2	4.3
S16000020	20	Dundee East	0.8	0.4	0.2	0.2	1.5	1.7	5.5
S16000021	21	Dundee West	0.9	0.5	0.2	0.3	1.6	1.7	6.3
S16000046	46	Gordon	1.5	0.7	0.3	0.4	2.4	2.8	10.2
S16000071	71	West Aberdeenshire and Kincardine	0.9	0.6	0.1	0.2	1.4	1.5	5.2
S17000007	7	<b>SOUTH OF SCOTLAND</b>	8.5	4.7	1.4	2.0	13.7	14.4	49.4
S16000007	7	Ayr	1.4	0.7	0.2	0.3	2.2	2.4	8.0
S16000010	10	Carrick, Cumnock and Doon Valley	0.9	0.5	0.1	0.2	1.3	1.4	4.6
S16000013	13	Clydesdale	0.9	0.6	0.1	0.2	1.4	1.5	5.1
S16000017	17	Cunninghame South	0.9	0.5	0.1	0.2	1.4	1.5	5.1
S16000019	19	Dumfries	1.0	0.5	0.2	0.3	2.0	2.1	6.8
S16000025	25	East Lothian	1.1	0.5	0.2	0.3	2.0	2.0	7.3
S16000035	35	Galloway and Upper Nithsdale	0.5	0.3	0.1	0.1	0.7	0.7	2.6
S16000066	66	Roxburgh and Berwickshire	0.7	0.4	0.1	0.2	1.2	1.3	4.7
S16000070	70	Tweeddale, Ettrick and Lauderdale	1.1	0.7	0.1	0.2	1.6	1.5	5.1
S17000008	8	<b>WEST OF SCOTLAND</b>	7.4	3.9	1.4	1.9	12.3	13.5	47.3
S16000012	12	Clydebank and Milngavie	1.0	0.7	0.2	0.3	1.6	1.7	5.4
S16000016	16	Cunninghame North	0.8	0.4	0.2	0.2	1.4	1.5	5.7
S16000018	18	Dumbarton	1.1	0.5	0.2	0.2	1.7	1.9	6.6
S16000026	26	Eastwood	1.0	0.5	0.2	0.3	1.8	1.8	6.7
S16000047	47	Greenock and Inverclyde	1.2	0.5	0.3	0.4	2.3	2.7	9.4
S16000062	62	Paisley North	0.3	0.2	-	-	0.3	0.3	1.3
S16000063	63	Paisley South	1.0	0.4	0.2	0.3	1.8	1.8	6.8
S16000069	69	Strathkelvin and Bearsden	0.2	0.1	-	-	0.3	0.3	1.0
S16000072	72	West Renfrewshire	0.8	0.4	0.1	0.1	1.2	1.3	4.4
		<b>FOREIGN AND NOT KNOWN<sup>3</sup></b>	0.2	0.2	-	0.1	0.4	0.4	1.4

Footnotes

<sup>1</sup> New area codes to be implemented from 1 January 2011; in line with the new GSS Coding and Naming policy.

<sup>2</sup> Includes awards which are neither underpaid nor overpaid

<sup>3</sup> Foreign and not known" consists of a small proportion of recipient families and children who do not live within England, Scotland, Northern Ireland or Wales. They may for instance be a Crown servant posted overseas, or living in a British Crown Dependency. Due to the small size of this population we combine them into one group which also consists of those whom, at the time of publication, either have a UK postcode that does not match to a geographical office region code, or do not have a postcode in the available data.

## Appendix A: Technical Note

### Data source, definition and quality

The figures in the table are derived from a scan of the tax credits computer system, taken in early April 2015. For each 2014-15 award, the scan contained the aggregate of each of (a) 2014-15 entitlement postings up to 5 April 2015, and (b) payments and other transactions for 2014-15 posted up to 5 April 2015 (but including, exceptionally, manual payments for 2014-15 issued in 2014-15 and posted during 2014-15). The sums of the posting amounts taken over all awards were consistent with separate aggregates derived from other scans of the system.

Payments received direct from claimants to settle 2014-15 overpayments identified in-year are included at (b) above if they were posted to accounts by 5 April 2015.

These data in the scan were generally those used to issue payments and award notices to tax credits claimants, and to recover overpayments. A small number of awards were handled clerically, and the computer system may have out of date or incorrect data. Some payments made in 2014-15 were not recorded on the computer system, such as manual payments issued in 2014-15 but not posted to accounts by April 2015. However, the numbers and amounts involved are extremely small.

By definition, the data exclude payments made after 5 April 2015, even if these were the sole cause of, or increased, 2014-15 overpayments as measured at a later date.

### Families and awards

Tax credits awards are made to single adults or couples. No adult can be in more than one current award; when a couple breaks up, or a single adult becomes part of a couple, the award ceases and either or both adults can apply for new awards.

The main publication shows the average number of benefiting families in 2014-15, which is the same as the number of awards with positive entitlement averaged over the year. These tables cover all 2014-15 awards, so individuals can be represented more than once.

To give some information on families, however, several tables distinguish between (a) families with awards current at 5 April 2015 and (b) other awards. The latter comprises awards terminated, ceased by 5 April 2015, or made only in 2014-15 and backdated.

### The coverage of out-of-work families with children

The tables in the main publication include out-of-work families receiving their child support via Income Support or income-based Jobseeker's Allowance. This publication is restricted to tax credits awards, and so excludes payments, underpayments and overpayments of these benefits.

### Comparison to main finalised awards publication

Occasionally the figures provided for the United Kingdom (including foreign and not known) will not match exactly with the figures in the main finalised awards publication. This is due to a small discrepancy caused by the methodology used to best allocate geographies to the data, and the subsequent grossing. Where there are differences they are normally only 1 or 2 units different.

### **How overpayments and underpayments arise**

During 2014-15, payments were based on the latest information reported on the family's circumstances (hours worked, number of children, disabilities, childcare costs) and income. Families were encouraged to report any changes when they occurred, and in-year estimates of 2014-15 incomes. Payments were then adjusted so that, as far as possible, the new calculated annual entitlement was paid over by 5 April 2015.

Most underpayments and overpayments arose through no 2014-15 incomes being reported until finalisation in 2014-15. They also arose when claimants failed to report changes of circumstances until after the year end; or when changes (or estimated 2014-15 incomes) reducing entitlement were reported in-year but there was insufficient time to reduce payments in the rest of the year to prevent an overpayment. They could also arise through official error.

### **Terminated awards**

Terminated awards were identified as those with no entitlement sub-period in the scan used for the main publication "Child and Working Tax Credits. Finalised awards. 2014-15". Only such awards with positive payment postings are included in the tables.

2014-15 awards are described as "Terminated" if the families (a) failed to report by the specified date their actual 2013-14 incomes or other details, (b) according to the latest information, ceased to meet the qualifying conditions for tax credits<sup>2</sup> before the start of 2014-15, or (c) failed to return a signed 2014-15 award notice.

The entitlements of such awards are set to zero. The awards are included in the tables if payments for 2014-15 were made during 2014-15, and not fully recovered (and not remitted) in 2014-15; they are by definition overpaid at 5 April 2015.

### **Repayments of underpayments, and overpayment recovery**

Underpayments are repaid as lump sums. Overpayments are recovered by reducing future payments, or directly if there are no current payments. For further details, see the HMRC Code of Practice 26, "What happens when we have paid you too much tax credits?" This also explains remitting overpayments arising from official error.

### **Disputed overpayments, remissions and recovery suspension**

Overpayments remitted due to official error are included in the tables unless remitted by 5 April 2015. The recovery of overpayments can also be suspended pending investigations or decisions; these overpayments are included in the tables even if the suspension was active at 5 April 2015.

### **Overpayments arising after the year end, and from unposted payments**

The data used to compile the main tables exclude (a) manual payments issued in 2014-15 but not posted to customer accounts by 5 April 2016 and (b) payments and other transactions for 2014-15 made after that date.

Aggregates including these transaction, and the equivalent figures for 2003-04 to 2011-12, are shown in the Main Aggregates page of the accompanying non-geographical publication. They are not measures of overpayments at 5 April at the end of each year. Rather, they approximate the sum of the maximum amounts for each award on or after that date. The figures are heavily rounded, reflecting the fact that they are approximate. They fall outside National Statistics.

### **Small underpayments and overpayments**

58 thousand awards were underpaid, and 28 thousand overpaid, by less than £10 (excluding amounts under £1). Many of these amounts arose from rounding within the award calculation and payment. We have judged that users would prefer the figures of underpaid and overpaid awards to exclude these cases.

**Appendix B : CTC and WTC elements and thresholds**

	Annual rate (£), except where specified											
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
<b>Child Tax Credit</b>												
Family element	545	545	545	545	545	545	545	545	545	545	545	545
Family element, baby addition <sup>1</sup>	545	545	545	545	545	545	545	545	-	-	-	-
Child element <sup>2</sup>	1,445	1,625	1,690	1,765	1,845	2,085	2,235	2,300	2,555	2,690	2,720	2,750
Disabled child additional element <sup>3</sup>	2,215	2,215	2,285	2,350	2,440	2,540	2,670	2,715	2,800	2,950	3,015	3,100
Severely disabled child additional element <sup>4</sup>	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255
<b>Working Tax Credit</b>												
Basic element	1,525	1,570	1,620	1,665	1,730	1,800	1,890	1,920	1,920	1,920	1,920	1,940
Couples and lone parent element	1,500	1,545	1,595	1,640	1,700	1,770	1,860	1,890	1,950	1,950	1,970	1,990
30 hour element <sup>5</sup>	620	640	660	680	705	735	775	790	790	790	790	800
Disabled worker element	2,040	2,100	2,165	2,225	2,310	2,405	2,530	2,570	2,650	2,790	2,855	2,935
Severely disabled adult element	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255
50+ return to work payment <sup>6</sup>												
16 but less than 30 hours per week	1,045	1,075	1,110	1,140	1,185	1,235	1,300	1,320	1,365	-	-	-
at least 30 hours per week	1,565	1,610	1,660	1,705	1,770	1,840	1,935	1,965	2,030	-	-	-
Childcare element												
Maximum eligible costs allowed (£ per week)												
Eligible costs incurred for 1 child	135	135	175	175	175	175	175	175	175	175	175	175
Eligible costs incurred for 2+ children	200	200	300	300	300	300	300	300	300	300	300	300
Percentage of eligible costs covered	70%	70%	70%	80%	80%	80%	80%	80%	70%	70%	70%	70%
<b>Common features</b>												
First income threshold <sup>7</sup>	5,060	5,060	5,220	5,220	5,220	6,420	6,420	6,420	6,420	6,420	6,420	6,420
First withdrawal rate	37%	37%	37%	37%	37%	39%	39%	39%	41%	41%	41%	41%
Second income threshold <sup>8</sup>	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 <sup>9</sup>	13,230	13,480	13,910	14,155	14,495	15,575	16,040	16,190	15,860	15,860	15,910	16,010
Income increase disregard	2,500	2,500	2,500	25,000	25,000	25,000	25,000	25,000	10,000	10,000	5,000	5,000
Income fall disregard <sup>10</sup>										2,500	2,500	2,500
Minimum award payable	26	26	26	26	26	26	26	26	26	26	26	26

<sup>1</sup> Payable to families for any period during which they have one or more children aged under 1. Abolished 6 April 2011.

<sup>2</sup> 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.

<sup>3</sup> Payable in addition to the child element for each disabled child.

<sup>4</sup> Payable in addition to the disabled child element for each severely disabled child.

<sup>5</sup> Payable for any period during which normal hours worked (for a couple, summed over the two partners) is at least 30 per week.

<sup>6</sup> Payable for each qualifying adult for the first 12 months following a return to work. Abolished effective 6 April 2012.

<sup>7</sup> 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.

<sup>8</sup> For those entitled to the Child Tax Credit, the award is reduced only down to the family element, plus the baby addition where relevant, less the excess of income over the second threshold multiplied by the second withdrawal rate. Abolished effective 6 April 2012.

<sup>9</sup> Those also receiving Income Support, income-based Jobseeker's Allowance or Pension Credit are passported to maximum award with no tapering.

<sup>10</sup> Introduced from 6 April 2012, this drop in income is disregarded in the calculation of Tax Credit awards.