

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 GOV.uk 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.

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/277973/report.pdf

Policy changes that affect this publication

A number of policy changes that affect Tax Credits were introduced on 6th April 2012 as part of the Coalition Government's announcements in the June 2010 Budget and the 2010 Spending Review. These include:

- the removal of the second income threshold;
- the introduction of a disregard for income falls, at £2,500;
- the abolition of the 50+ elements.
- A new working hours condition for couples with children. At least one adult must work 16 hours or more per week, and their combined working hours must be 24 hours or more in order to be eligible for WTC.

The 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'.

Since April 2013

- the income rise disregard has been reduced from £10,000 to £5,000.

Table 1A: Number of families and children, by level of award³

Thousands

	New Area Codes ¹	Total out-of-work families	In-work families				Total in receipt (out-of-work and in-work families)	Number of children in recipient families		
			With children		Of which, lone parents	With no children		Total out-of-work families	In-work families	
			Receiving WTC and CTC	Receiving CTC only					Receiving WTC and CTC	Receiving CTC only
United Kingdom²	K02000001	1,311	1,785	825	1,151	508	4,429	2,506	3,263	1,691
Great Britain	K03000001	1,251	1,723	794	1,111	487	4,255	2,393	3,151	1,623
England and Wales	K04000001	1,151	1,594	733	1,012	438	3,915	2,216	2,940	1,502
England	E92000001	1,080	1,506	689	954	408	3,683	2,083	2,784	1,414
North East	E12000001	64	77	33	52	30	204	119	134	65
North West	E12000002	163	230	94	148	75	562	312	422	189
Yorkshire and the Humber	E12000003	117	171	76	100	53	416	229	320	154
East Midlands	E12000004	86	131	69	82	40	326	168	237	141
West Midlands	E12000005	131	176	82	102	47	435	263	338	168
East	E12000006	101	143	78	94	33	354	193	258	162
London	E12000007	205	257	81	159	46	589	391	502	164
South East	E12000008	131	188	100	129	43	462	251	338	209
South West	E12000009	83	132	78	86	42	335	157	235	162
Wales	W92000004	71	88	43	58	30	232	134	155	88
Scotland	S92000003	101	129	61	99	49	339	177	212	121
Northern Ireland	N92000002	51	58	29	39	20	158	96	104	64
Foreign and not known ⁴	n/a	7	1	1	1	1	10	14	2	3

Footnotes

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

² Includes Foreign and not known

³ All figures are rounded to the nearest integer therefore not all totals may exactly equal the sums of their respective components.

⁴ "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 1B: Average entitlement; Families benefiting from certain elements³

	New Area Codes ¹	Average annualised value (£ per year)						Families benefiting from:				
		Total out-of-work families	In-work families				Total in receipt (out-of-work and in-work families)	Childcare element			Disabled worker element (number) (000's)	
			With children			With no children		Lone parents (number) (000's)	Couples (number) (000's)	Average weekly value (£ per week)		
			Receiving WTC and CTC	Receiving CTC only	All families with children	Receiving WTC only						
United Kingdom²	K02000001	6,228	9,102	3,775	7,418	2,333	6,589	6,482	261	142	57	122
Great Britain	K03000001	6,221	9,100	3,764	7,417	2,328	6,592	6,483	252	137	56	115
England and Wales	K04000001	6,258	9,140	3,778	7,451	2,338	6,641	6,528	230	126	56	102
England	E92000001	6,262	9,158	3,777	7,469	2,334	6,663	6,546	219	119	56	94
North East	E12000001	6,133	8,867	3,698	7,315	2,300	6,249	6,213	10	6	53	7
North West	E12000002	6,240	9,208	3,761	7,632	2,344	6,639	6,524	39	23	56	18
Yorkshire and the Humber	E12000003	6,304	9,188	3,771	7,522	2,287	6,601	6,518	23	15	52	11
East Midlands	E12000004	6,378	8,958	3,765	7,173	2,269	6,363	6,367	19	13	53	9
West Midlands	E12000005	6,482	9,341	3,852	7,601	2,318	6,786	6,695	25	15	56	10
East	E12000006	6,291	8,892	3,786	7,098	2,278	6,465	6,416	19	10	52	8
London	E12000007	6,111	9,678	3,769	8,263	2,372	7,551	7,050	39	9	78	8
South East	E12000008	6,262	8,914	3,787	7,136	2,365	6,516	6,444	27	14	52	11
South West	E12000009	6,216	8,786	3,758	6,923	2,448	6,183	6,191	18	14	46	11
Wales	W92000004	6,198	8,825	3,788	7,162	2,392	6,277	6,253	11	8	52	8
Scotland	S92000003	5,798	8,608	3,600	6,996	2,243	6,023	5,957	22	10	56	13
Northern Ireland	N92000002	6,297	9,191	4,106	7,492	2,427	6,553	6,470	9	5	71	6
Foreign and not known ⁴	n/a	7,008	8,598	3,417	6,037	2,252	5,285	6,480	0	0	63	0

Footnotes

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

² Includes Foreign and not known

³ All figures are rounded to the nearest integer therefore not all totals may exactly equal the sums of their respective components.

⁴ "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 1C: Number of children in these families, annual entitlement and band of income

	New Area Codes ¹	Total out-of-work families	Range of income used to taper in-work awards							All in-work families	Total in receipt (out-of-work and in-work families)
			Up to £6,420	£6,420 to £9,999	£10,000 to £19,999	£20,000 to £29,999	£30,000 to £39,999	£40,000 to £50,000	Over £50,000		
Number of families											
<i>thousands</i>											
United Kingdom ²	K02000001	1,311	655	635	1,092	556	161	17	2	3,118	4,429
Great Britain	K03000001	1,251	633	613	1,051	535	154	16	2	3,004	4,255
England and Wales	K04000001	1,151	584	564	964	494	142	15	2	2,765	3,915
England	E92000001	1,080	551	534	905	464	134	14	2	2,604	3,683
North East	E12000001	64	32	28	50	23	6	1	-	140	204
North West	E12000002	163	86	85	142	65	18	2	-	399	562
Yorkshire and the Humber	E12000003	117	61	64	107	52	14	1	-	299	416
East Midlands	E12000004	86	45	45	88	47	14	1	-	240	326
West Midlands	E12000005	131	61	63	108	55	16	2	-	304	435
East	E12000006	101	49	48	89	51	16	2	-	254	354
London	E12000007	205	100	93	119	55	14	2	-	384	589
South East	E12000008	131	66	62	114	65	21	2	-	331	462
South West	E12000009	83	51	45	87	52	16	2	-	252	335
Wales	W92000004	71	33	31	59	29	8	1	-	161	232
Scotland	S92000003	101	49	48	87	41	12	1	-	239	339
Northern Ireland	N92000002	51	20	21	39	20	6	1	-	107	158
Foreign and not known	n/a	7	1	1	1	1	-	-	-	3	10
Number of children in these families											
<i>thousands</i>											
United Kingdom ²	K02000001	2,506	946	918	1,560	1,065	399	53	6	4,953	7,459
Great Britain	K03000001	2,393	919	892	1,502	1,023	382	50	6	4,774	7,167
England and Wales	K04000001	2,216	859	835	1,396	948	351	47	5	4,441	6,657
England	E92000001	2,083	815	796	1,315	892	332	44	5	4,198	6,281
North East	E12000001	119	42	36	63	42	14	2	-	199	318
North West	E12000002	312	120	122	195	123	44	6	1	611	923
Yorkshire and the Humber	E12000003	229	89	95	151	98	35	4	-	473	702
East Midlands	E12000004	168	65	62	124	89	33	4	-	378	546
West Midlands	E12000005	263	95	99	161	107	39	5	1	506	768
East	E12000006	193	72	70	133	99	39	5	1	420	614
London	E12000007	391	170	161	187	105	36	5	1	667	1,057
South East	E12000008	251	95	91	173	127	52	8	1	548	799
South West	E12000009	157	67	58	126	101	39	5	-	397	554
Wales	W92000004	134	44	39	81	56	20	2	-	243	377
Scotland	S92000003	177	60	56	106	76	30	4	-	333	510
Northern Ireland	N92000002	96	26	26	56	40	16	3	-	168	264
Foreign and not known	n/a	14	1	1	1	2	1	-	-	5	19
Annualised entitlement											
<i>£ million</i>											
United Kingdom ²	K02000001	8,163	5,851	5,216	6,676	2,269	450	51	5	20,547	28,710
Great Britain	K03000001	7,784	5,672	5,048	6,422	2,174	428	48	5	19,799	27,583
England and Wales	K04000001	7,201	5,266	4,693	5,945	2,014	394	45	5	18,360	25,561
England	E92000001	6,762	4,984	4,457	5,594	1,895	372	42	5	17,348	24,111
North East	E12000001	391	272	215	280	89	16	2	-	874	1,265
North West	E12000002	1,015	761	700	858	270	53	6	1	2,650	3,665
Yorkshire and the Humber	E12000003	737	547	533	645	208	38	4	-	1,976	2,713
East Midlands	E12000004	549	406	362	529	190	37	4	-	1,527	2,076
West Midlands	E12000005	850	566	542	679	230	43	5	-	2,065	2,915
East	E12000006	633	439	395	555	205	42	5	-	1,641	2,274
London	E12000007	1,252	973	849	796	230	44	6	1	2,899	4,151
South East	E12000008	822	589	515	723	265	57	7	1	2,157	2,979
South West	E12000009	514	431	345	528	208	41	4	-	1,559	2,073
Wales	W92000004	439	282	236	351	119	22	2	-	1,012	1,451
Scotland	S92000003	583	406	356	478	161	34	4	-	1,439	2,022
Northern Ireland	N92000002	320	174	164	249	92	21	3	-	702	1,022
Foreign and not known ⁴	n/a	50	4	3	5	3	1	-	-	17	67

Footnotes¹ New area codes implemented from 1 January 2011 in line with the new GSS Coding and Naming policy.² Includes Foreign and not known³ All figures are rounded to the nearest integer therefore not all totals may exactly equal the sums of their respective components.⁴ "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 1D: Out-of-work and in-work families by number of children and Annualised entitlement^{1,4}

	New Area Codes ²	Number of children in family				All families with children
		1	2	3	4 or more	
Out-of-work families: Number of families						
<i>thousands</i>						
United Kingdom³	K02000001	585	418	197	111	1,311
Great Britain	K03000001	561	395	189	107	1,251
England and Wales	K04000001	510	364	176	101	1,151
England	E92000001	477	342	166	95	1,080
North East	E12000001	30	20	9	5	64
North West	E12000002	74	50	25	14	163
Yorkshire and the Humber	E12000003	51	36	18	11	117
East Midlands	E12000004	37	27	13	8	86
West Midlands	E12000005	56	40	21	14	131
East	E12000006	44	33	16	8	101
London	E12000007	91	66	31	17	205
South East	E12000008	57	43	20	11	131
South West	E12000009	37	27	12	7	83
Wales	W92000004	33	22	10	6	71
Scotland	S92000003	51	31	13	6	101
Northern Ireland	N92000002	23	16	8	4	51
Foreign and not known	n/a	1	6	-	-	7
Out-of-work families: Annualised entitlement						
<i>£ million</i>						
United Kingdom³	K02000001	2,072	2,704	1,854	1,533	8,163
Great Britain	K03000001	1,985	2,549	1,776	1,475	7,784
England and Wales	K04000001	1,803	2,346	1,655	1,395	7,201
England	E92000001	1,687	2,204	1,557	1,315	6,762
North East	E12000001	105	130	87	69	391
North West	E12000002	261	323	232	200	1,015
Yorkshire and the Humber	E12000003	179	234	171	153	737
East Midlands	E12000004	133	177	126	113	549
West Midlands	E12000005	196	260	200	193	850
East	E12000006	156	213	147	117	633
London	E12000007	318	418	290	226	1,252
South East	E12000008	205	278	190	149	822
South West	E12000009	133	172	114	95	514
Wales	W92000004	116	144	99	80	439
Scotland	S92000003	182	201	121	80	583
Northern Ireland	N92000002	83	106	75	56	320
Foreign and not known	n/a	2	46	1	1	50
In-work families: Number of families						
<i>thousands</i>						
United Kingdom³	K02000001	1,068	978	396	168	2,610
Great Britain	K03000001	1,031	943	381	162	2,517
England and Wales	K04000001	942	873	357	154	2,327
England	E92000001	887	824	337	148	2,195
North East	E12000001	49	41	15	6	110
North West	E12000002	137	119	48	21	324
Yorkshire and the Humber	E12000003	99	92	38	17	247
East Midlands	E12000004	81	77	30	12	200
West Midlands	E12000005	100	95	42	20	257
East	E12000006	87	86	35	14	221
London	E12000007	135	119	54	28	338
South East	E12000008	115	111	44	18	288
South West	E12000009	83	84	31	12	210
Wales	W92000004	55	50	19	7	131
Scotland	S92000003	89	70	24	8	190
Northern Ireland	N92000002	34	33	15	6	87
Foreign and not known	n/a	1	1	1	-	3
In-work families: Annualised entitlement						
<i>£ million</i>						
United Kingdom²	K02000001	5,970	7,134	3,861	2,396	19,361
Great Britain	K03000001	5,756	6,875	3,715	2,319	18,665
England and Wales	K04000001	5,254	6,370	3,491	2,221	17,335
England	E92000001	4,950	6,014	3,306	2,126	16,395
North East	E12000001	277	301	146	81	806
North West	E12000002	781	896	486	311	2,474
Yorkshire and the Humber	E12000003	550	673	383	250	1,856
East Midlands	E12000004	443	546	283	166	1,437
West Midlands	E12000005	555	686	417	298	1,957
East	E12000006	472	597	318	179	1,566
London	E12000007	792	964	585	449	2,789
South East	E12000008	629	781	408	237	2,055
South West	E12000009	452	569	279	157	1,457
Wales	W92000004	304	356	186	95	940
Scotland	S92000003	501	506	224	98	1,329
Northern Ireland	N92000002	199	245	139	72	654
Foreign and not known ⁵	n/a	5	6	3	1	15

Footnotes¹ Excludes WTC only cases which are included in table 1C.² Area codes implemented from 1 January 2011 in line with the new GSS Coding and Naming policy.³ Includes Foreign and not known⁴ All figures are rounded to the nearest integer therefore not all totals may exactly equal the sums of their respective components.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 2: Average number of benefiting families and annual entitlements in each local authority, 2014-15¹

Table with columns: New Area Codes, Current Area Codes, Area names, Total number of work benefits (2014), and various metrics for 2014-15 including work benefits, total entitlements, and disabled worker entitlements. The table is organized by local authority and contains multiple columns for different categories and metrics.

Table 2: Average number of benefiting families and annual entitlements in each local authority, 2014-15¹

New Area Code ²	Current Area Code ²	Area names	Total number of work families (2014)	Work families (2014)				Total in receipt of work families (2014)	Number of children in receipt families (2014)						Average annualised value (£ per year)						Families benefiting from				Disseminated under
				Receiving CTC	Receiving CTC and other	Total in receipt	Total in receipt of work families (2014)		Work families		Work families		Work families		Work families		Total in receipt of work families (2014)	Total in receipt of work families (2014)	Total in receipt of work families (2014)	Total in receipt of work families (2014)	Total in receipt of work families (2014)	Total in receipt of work families (2014)	Total in receipt of work families (2014)		
									Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only									
				Receiving CTC	Receiving CTC and other	Total in receipt	Total in receipt of work families (2014)		Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only	Receiving CTC	Receiving CTC only			
E1000001	16	16	Inner London - West	268.9	255.7	60.8	155.4	46.4	588.3	380.3	592.0	164.3	£ 1,111	£ 678	£ 378	£ 820	£ 232	£ 755	£ 755	38.1	34	£ 76.16	8.3		
E1000001	16	16	Inner London - West	268.9	255.7	60.8	155.4	46.4	588.3	380.3	592.0	164.3	£ 1,111	£ 678	£ 378	£ 820	£ 232	£ 755	£ 755	38.1	34	£ 76.16	8.3		
E1000001	16	16	Inner London - West	268.9	255.7	60.8	155.4	46.4	588.3	380.3	592.0	164.3	£ 1,111	£ 678	£ 378	£ 820	£ 232	£ 755	£ 755	38.1	34	£ 76.16	8.3		
E1000001	16	16	Inner London - West	268.9	255.7	60.8	155.4	46.4	588.3	380.3	592.0	164.3	£ 1,111	£ 678	£ 378	£ 820	£ 232	£ 755	£ 755	38.1	34	£ 76.16	8.3		

Table 3. Average number of sentencing orders and annual settlements in each Westminster Parliamentary Constituency, 2019-20

Table with 40 columns: Westminster Parliamentary Constituency, Average number of sentencing orders (2019-20), Average number of annual settlements (2019-20), Average settlement value (£ per year), and Parties benefiting from sentencing order. The table is divided into four main sections: 1. TOTALS AND THE NUMBER OF, 2. SOUTH WEST, 3. SOUTH WEST, and 4. EAST ANGLIA. It lists various constituencies such as Exeter, Plymouth, Truro, and others, with corresponding numerical data and settlement values.

Table 3. Average number of benefiting families and annual entitlements in each Westminster Parliamentary Constituency, 2019-20

West Area Codes / Council Area Names / Contd	West Area Constituencies				Product Categories														
	West Area Code	Council Area Name	Benefiting Families		Annual Entitlement		Total Value		With Children		Without Children		Total Value		With Children		Without Children		
			Average	Range	Average	Range	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m	£m		
London																			
London		1	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0
West Midlands																			
West Midlands		3	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0
Yorkshire and the Humber																			
Yorkshire and the Humber		5	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0
North East																			
North East		7	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0
North West																			
North West		9	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0
Scotland																			
Scotland		11	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0
Wales																			
Wales		13	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0
Total																			
Total		70	2.5	0.0	30.5	0.0	10.0	3.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0	1.0	10.0

Table 3. Average number of briefing bodies and annual entitlements in each Westminster Parliamentary Constituency, 2019-20

Table with columns for Westminster Parliamentary Constituency, National Assembly for Wales Constituency, and various statistics including average number of briefing bodies, annual entitlements, and average amount value of per year. The table lists 65 constituencies across three regions: North, Midlands, and South.

Footnotes: 1. The information is based on the most up-to-date information available to the DESK project in early 2020. 2. The information is based on the most up-to-date information available to the DESK project in early 2020. 3. The information is based on the most up-to-date information available to the DESK project in early 2020.

Appendix A : Technical Note

Using finalised awards data

The figures for 2014-15 in the table are mostly derived from a scan of the tax credits computer system taken in early April 2015. For each award, the scan contained a record for each sub-period of the year for which the family's circumstances (adult partners, hours worked, number of children, childcare costs, disabilities) remained unchanged. For each such sub-period, the scan revealed the various elements for which the family qualified for the period, and the daily monetary value of the childcare element. It also revealed the values of the 2013-14 and 2014-15 incomes for each award.

For each award, and for each sub-period, the daily rate of entitlement was then modelled by summing the various element values to which the family was entitled and tapering the total away using the income data¹. The modelled daily entitlement was then used to establish where on the plateau - taper profile the family fell for that period. A small number (under 1 per cent) of tax credits awards were not included in the scan.

For each case covered by the scan, and for each sub-period, it was possible to compare the modelled entitlement with that held on the computer system. For all but about 0.1 per cent of cases the discrepancy was at most 2p per day.

The scan did not cover out of work families who received their child support via Income Support or income-based Jobseeker's Allowance (IS-JSA) rather than CTC. A scan of such families at August 2008 was obtained from the Department for Work and Pensions. This contained sufficient information to distinguish single parents from couples. The number and ages of the children were obtained from the Child Benefit records for these families who were still receiving their child support through IS-JSA at August 2014. The level of entitlement at August 2014 was modelled using this information, which however could not include the disabled child or severely disabled child premium. To produce annual averages to be added to the annual CTC averages, the August 2014 aggregates were scaled by a factor needed to produce a separately-estimated overall average for the year. The annualised August 2014 entitlements were also scaled to agree with the separately known total of expenditure via benefits for these families.

Interpreting annual entitlement

The calculation of the annual entitlement for an award also yields a value of the entitlement for each day of the year. This can vary within the year as the family's circumstances vary. Also, awards can end during the year (for example, as couples separate, or as families cease to satisfy the qualifying conditions listed above), and other awards start during the year. The tables show annual average numbers of benefiting families with particular characteristics that is, the average taken over all days in the year.

Their aggregate annual entitlement (in £ million) is the sum, taken over all days in the year, of the daily entitlements of families with these characteristics on the day.

Their average annualised entitlement (in £) is 365 times the average, taken over all days in the year, of the aggregate daily entitlement of these families.

¹ In accordance with the tax credits system, the income used to taper the award was the 2014-15 income, if that was more than £5,000 above the 2013-14 income then 2014-15 income will be lowered by £5,000; if the 2014-15 income was less than the 2013-14 income by more than £2,500 then the 2014-15 income will be enhanced by £2,500.

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
Child Tax Credit												
Family element	545	545	545	545	545	545	545	545	545	545	545	545
Family element, baby addition ¹	545	545	545	545	545	545	545	545	-	-	-	-
Child element ²	1,445	1,625	1,690	1,765	1,845	2,085	2,235	2,300	2,555	2,690	2,720	2,750
Disabled child additional element ³	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 elem	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255
Working Tax Credit												
Basic element	1,525	1,570	1,620	1,665	1,730	1,800	1,890	1,920	1,920	1,920	1,920	1,940
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 ⁵	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 ⁶												
16 but less than 30 hours per week	1,045	1,075	1,110	1,140	1,185	1,235	1,300	1,320	1,365	-	-	-
at least 30 hours per week	1,565	1,610	1,660	1,705	1,770	1,840	1,935	1,965	2,030	-	-	-
Childcare element												
Maximum eligible costs allowed (£ per week)												
Eligible costs incurred for 1 child	135	135	175	175	175	175	175	175	175	175	175	175
Eligible costs incurred for 2+ childr	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%
Common features												
First income threshold ⁷	5,060	5,060	5,220	5,220	5,220	6,420	6,420	6,420	6,420	6,420	6,420	6,420
First withdrawal rate	37%	37%	37%	37%	37%	39%	39%	39%	41%	41%	41%	41%
Second income threshold ⁸	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	40,000	-	-	-
Second withdrawal rate	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	41%	-	-	-
First income threshold for those entitled to Child Tax Credit only ⁹	13,230	13,480	13,910	14,155	14,495	15,575	16,040	16,190	15,860	15,860	15,910	16,010
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 ¹⁰	-	-	-	-	-	-	-	-	-	2,500	2,500	2,500
Minimum award payable	26	26	26	26	26	26	26	26	26	26	26	26

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

² Payable for each child up to 31 August after their 16th birthday, and for each young person for any period in which they are aged under 20 (under 19 to 2005-06) and in full-time non-advanced education, or under 18 and in their first 20 weeks of registration with the Careers service or Connexions.

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

⁴ Payable in addition to the disabled child element for each severely disabled child.

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

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

⁷ Income is net of pension contributions, and excludes Child Benefit, Housing benefit, Council tax benefit, maintenance and the first £300 of family income other than from

⁸ For those entitled to the Child Tax Credit, the award is reduced only down to the family element, plus the baby addition where relevant, less the excess of income over the

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

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

Appendix C : Revisions

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

Only one methodological change has been applied to this publication: Awards which had been tapered to the level of the family element or lower are now included in tables looking at the number of families benefiting from the childcare and disabled worker elements. (Impacts Tables 1B, 2, 3 and 4)