



HM REVENUE AND CUSTOMS

KAI Benefits & Credits

Child and Working Tax Credits Statistics

**Finalised Annual Awards
2015-16**

Geographical Analysis

United Kingdom



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This issue, and issues back to 2003-04, can be found on the GOV.UK website:

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

The next issue, for 2016-17, will be published in May\June 2018.

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Child and Working Tax Credits Statistics

Finalised Annual Awards

2015-16

Geographical Analyses

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Introduction

What are tax credits?

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

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

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

For further information about who can claim please refer to the HMRC website:

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

Tax Credits are made up of:

Child Tax Credit (CTC)

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

Working Tax Credit (WTC)

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;
- 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.

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; and,
- **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 and 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; and,
- **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 2015-16) 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 2015-16). From that point CTC entitlement will start to decline.

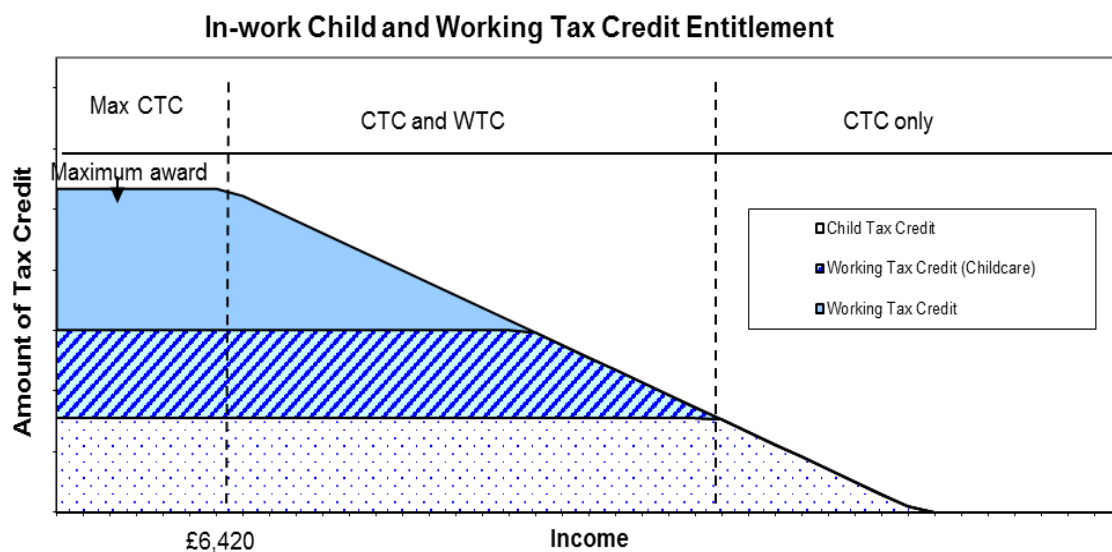
Tapering is the amount of the award that will be reduced when the household income exceeds a given threshold. Tapering reduces WTC first and then CTC.

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 2015-16

The tables in Section 1 include both out-of-work and in-work families, and show the time series since 2003/04 of the tax credits population by profile position. Also included are the total levels of entitlement for each group. Table 1.2 provides further breakdowns of the population in terms of families, children and elements received.

Section 2 provides further breakdowns of the 2015-16 population, specifically those with children, in terms of family size, level of entitlement and profile position.

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

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; and,
- 2) Families administered by DWP and claiming their child support through benefits.

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

Revisions to methodology

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

User Engagement

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

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

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 only			Receiving WTC and CTC	Receiving CTC only
United Kingdom ²	K02000001	1,240	1,759	805	1,151	480	4,284	2,386	3,247	1,665
Great Britain	K03000001	1,188	1,698	775	1,110	459	4,120	2,287	3,138	1,599
England and Wales	K04000001	1,092	1,573	716	1,013	414	3,794	2,116	2,931	1,481
England	E92000001	1,023	1,488	673	956	386	3,570	1,987	2,779	1,395
North East	E12000001	62	76	32	52	28	198	116	133	63
North West	E12000002	149	226	92	147	70	537	289	421	187
Yorkshire and the Humber	E12000003	112	168	74	100	50	404	220	319	152
East Midlands	E12000004	82	130	67	83	38	317	162	237	139
West Midlands	E12000005	126	174	80	103	44	425	254	339	167
East	E12000006	96	141	75	95	32	344	185	256	159
London	E12000007	192	262	80	162	45	578	366	516	163
South East	E12000008	125	183	96	129	41	446	241	332	204
South West	E12000009	80	127	76	85	39	322	152	227	159
Wales	W92000004	68	85	42	57	28	224	129	152	86
Scotland	S92000003	96	125	59	97	45	326	171	207	118
Northern Ireland	N92000002	50	58	29	39	20	156	95	104	63
Foreign and not known	n/a	2	3	2	2	2	8	4	5	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; numbers benefiting from certain elements

	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	All in-work families						
United Kingdom ²	K02000001	£ 6,373	£ 9,223	£ 3,863	£ 7,541	£ 2,356	£ 6,723	£ 6,622	258	129	£ 57.10	125
Great Britain	K03000001	£ 6,370	£ 9,220	£ 3,852	£ 7,538	£ 2,354	£ 6,726	£ 6,623	248	124	£ 56.54	118
England and Wales	K04000001	£ 6,407	£ 9,261	£ 3,866	£ 7,574	£ 2,362	£ 6,776	£ 6,670	227	114	£ 56.53	105
England	E92000001	£ 6,412	£ 9,279	£ 3,867	£ 7,593	£ 2,359	£ 6,800	£ 6,689	216	107	£ 56.71	97
North East	E12000001	£ 6,300	£ 8,998	£ 3,802	£ 7,461	£ 2,325	£ 6,396	£ 6,366	10	5	£ 53.73	7
North West	E12000002	£ 6,443	£ 9,361	£ 3,849	£ 7,767	£ 2,362	£ 6,795	£ 6,697	38	22	£ 56.17	18
Yorkshire and the Humber	E12000003	£ 6,457	£ 9,313	£ 3,864	£ 7,645	£ 2,310	£ 6,736	£ 6,658	23	14	£ 51.78	11
East Midlands	E12000004	£ 6,544	£ 9,065	£ 3,856	£ 7,286	£ 2,281	£ 6,482	£ 6,498	19	11	£ 53.22	10
West Midlands	E12000005	£ 6,640	£ 9,484	£ 3,959	£ 7,743	£ 2,330	£ 6,940	£ 6,851	25	13	£ 56.17	10
East	E12000006	£ 6,443	£ 8,998	£ 3,867	£ 7,209	£ 2,309	£ 6,585	£ 6,545	19	9	£ 51.83	8
London	E12000007	£ 6,207	£ 9,765	£ 3,838	£ 8,380	£ 2,426	£ 7,693	£ 7,199	39	9	£ 78.27	9
South East	E12000008	£ 6,405	£ 9,017	£ 3,885	£ 7,246	£ 2,403	£ 6,630	£ 6,566	26	12	£ 52.12	12
South West	E12000009	£ 6,356	£ 8,878	£ 3,844	£ 6,999	£ 2,470	£ 6,269	£ 6,291	17	13	£ 45.19	12
Wales	W92000004	£ 6,328	£ 8,950	£ 3,849	£ 7,261	£ 2,401	£ 6,381	£ 6,365	11	7	£ 53.21	8
Scotland	S92000003	£ 5,945	£ 8,705	£ 3,675	£ 7,088	£ 2,277	£ 6,143	£ 6,084	21	9	£ 56.74	13
Northern Ireland	N92000002	£ 6,484	£ 9,324	£ 4,188	£ 7,620	£ 2,430	£ 6,659	£ 6,603	9	5	£ 71.30	6
Foreign and not known	n/a	£ 5,833	£ 8,661	£ 3,657	£ 6,446	£ 2,237	£ 5,587	£ 5,648	1	-	£ 63.97	-

Footnotes for both tables

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 Kingdom²	K02000001	1,240	622	623	1,079	540	161	18	2	3,044	4,284
Great Britain	K03000001	1,188	601	602	1,038	519	154	17	2	2,932	4,120
England and Wales	K04000001	1,092	555	556	954	479	142	15	2	2,703	3,794
England	E92000001	1,023	523	527	896	451	134	15	2	2,547	3,570
North East	E12000001	62	31	27	49	22	6	1	-	136	198
North West	E12000002	149	81	83	140	63	19	2	-	388	537
Yorkshire and the Humber	E12000003	112	58	62	106	50	14	1	-	292	404
East Midlands	E12000004	82	43	45	87	45	14	1	-	235	317
West Midlands	E12000005	126	58	62	108	54	15	2	-	299	425
East	E12000006	96	46	47	88	49	16	2	-	248	344
London	E12000007	192	96	97	122	54	14	2	-	386	578
South East	E12000008	125	62	61	112	63	20	2	-	320	446
South West	E12000009	80	47	43	85	50	16	2	-	242	322
Wales	W92000004	68	31	29	58	29	8	1	-	156	224
Scotland	S92000003	96	46	46	84	40	12	1	-	230	326
Northern Ireland	N92000002	50	20	20	39	19	6	1	-	106	156
Foreign and not known	n/a	2	2	1	2	2	-	-	-	6	8
Number of children in these families											
<i>thousands</i>											
United Kingdom²	K02000001	2,386	911	927	1,567	1,041	401	54	6	4,913	7,299
Great Britain	K03000001	2,287	885	901	1,511	1,000	384	51	6	4,737	7,024
England and Wales	K04000001	2,116	827	845	1,406	927	354	47	6	4,411	6,527
England	E92000001	1,987	785	806	1,327	872	333	45	5	4,173	6,160
North East	E12000001	116	41	36	63	41	15	2	-	197	313
North West	E12000002	289	116	122	198	120	45	6	1	608	897
Yorkshire and the Humber	E12000003	220	86	95	153	97	35	4	-	471	691
East Midlands	E12000004	162	63	63	125	87	33	4	-	376	537
West Midlands	E12000005	254	93	101	163	106	39	5	1	507	761
East	E12000006	185	69	71	133	97	39	5	1	415	600
London	E12000007	366	163	172	197	104	37	5	1	679	1,045
South East	E12000008	241	90	90	172	123	51	8	1	536	777
South West	E12000009	152	62	57	124	98	40	5	-	386	538
Wales	W92000004	129	42	39	79	55	20	2	-	238	368
Scotland	S92000003	171	58	55	105	73	30	4	-	326	497
Northern Ireland	N92000002	95	26	26	55	39	16	3	-	166	262
Foreign and not known	n/a	4	1	1	1	1	1	-	-	10	13
Annualised entitlement											
<i>£ million</i>											
United Kingdom²	K02000001	7,903	5,653	5,248	6,771	2,258	457	52	5	20,465	28,368
Great Britain	K03000001	7,567	5,473	5,081	6,517	2,164	435	49	5	19,724	27,291
England and Wales	K04000001	6,994	5,082	4,735	6,041	2,004	401	45	5	18,314	25,307
England	E92000001	6,562	4,811	4,501	5,695	1,886	378	43	4	17,319	23,881
North East	E12000001	388	268	214	281	88	17	2	-	869	1,258
North West	E12000002	961	730	699	875	270	55	6	1	2,636	3,597
Yorkshire and the Humber	E12000003	722	530	531	658	208	39	4	-	1,970	2,692
East Midlands	E12000004	537	393	363	538	188	38	4	-	1,524	2,061
West Midlands	E12000005	835	555	548	692	231	44	5	-	2,076	2,911
East	E12000006	616	424	398	559	203	42	5	-	1,632	2,248
London	E12000007	1,192	946	901	844	229	45	6	1	2,972	4,164
South East	E12000008	802	560	510	725	263	57	7	1	2,123	2,925
South West	E12000009	507	404	338	523	206	42	4	-	1,517	2,024
Wales	W92000004	432	271	234	346	118	23	2	-	994	1,426
Scotland	S92000003	574	390	346	476	159	34	4	-	1,410	1,984
Northern Ireland	N92000002	324	176	163	249	92	21	3	-	704	1,028
Foreign and not known	n/a	12	4	4	5	3	1	-	-	37	49

Footnotes

¹ New 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 1D: Analysis by family size ¹

	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 Kingdom ³	K02000001	550	392	190	108	1,240
Great Britain	K03000001	527	375	182	104	1,188
England and Wales	K04000001	478	346	169	98	1,092
England	E92000001	447	324	159	93	1,023
North East	E12000001	28	19	9	5	62
North West	E12000002	66	46	23	14	149
Yorkshire and the Humber	E12000003	48	35	18	11	112
East Midlands	E12000004	35	26	13	8	82
West Midlands	E12000005	52	39	21	14	126
East	E12000006	41	31	15	8	96
London	E12000007	85	62	30	15	192
South East	E12000008	54	41	19	11	125
South West	E12000009	36	25	12	7	80
Wales	W92000004	31	21	10	6	68
Scotland	S92000003	48	30	13	6	96
Northern Ireland	N92000002	22	16	8	4	50
Foreign and not known	n/a	1	1	-	-	2
Out-of-work families: Annualised entitlement						<i>£ million</i>
United Kingdom ²	K02000001	1,982	2,576	1,820	1,525	7,903
Great Britain	K03000001	1,897	2,465	1,741	1,465	7,567
England and Wales	K04000001	1,721	2,268	1,620	1,384	6,994
England	E92000001	1,609	2,126	1,523	1,304	6,562
North East	E12000001	102	127	89	70	388
North West	E12000002	240	304	222	195	961
Yorkshire and the Humber	E12000003	173	227	169	154	722
East Midlands	E12000004	128	171	125	113	537
West Midlands	E12000005	189	255	197	194	835
East	E12000006	149	205	144	118	616
London	E12000007	302	398	278	214	1,192
South East	E12000008	197	270	185	149	802
South West	E12000009	129	167	114	96	507
Wales	W92000004	112	142	97	80	432
Scotland	S92000003	175	197	120	81	574
Northern Ireland	N92000002	82	107	77	59	324
Foreign and not known	n/a	4	4	2	1	12
In-work families: Number of families						<i>thousands</i>
United Kingdom ²	K02000001	1,034	957	400	173	2,564
Great Britain	K03000001	998	923	384	167	2,473
England and Wales	K04000001	913	856	360	160	2,289
England	E92000001	860	808	341	153	2,161
North East	E12000001	47	40	15	6	108
North West	E12000002	131	116	49	22	318
Yorkshire and the Humber	E12000003	95	91	39	18	243
East Midlands	E12000004	79	76	30	12	197
West Midlands	E12000005	98	93	43	21	255
East	E12000006	85	83	35	14	216
London	E12000007	136	121	56	29	342
South East	E12000008	110	107	44	18	279
South West	E12000009	80	81	31	12	203
Wales	W92000004	53	48	19	7	128
Scotland	S92000003	85	68	24	8	184
Northern Ireland	N92000002	34	32	15	6	86
Foreign and not known	n/a	2	1	1	-	4
In-work families: Annualised entitlement						<i>£ million</i>
United Kingdom ²	K02000001	5,823	7,071	3,939	2,502	19,334
Great Britain	K03000001	5,613	6,813	3,791	2,426	18,643
England and Wales	K04000001	5,130	6,317	3,565	2,324	17,336
England	E92000001	4,835	5,969	3,379	2,226	16,409
North East	E12000001	270	299	150	84	804
North West	E12000002	753	886	499	333	2,471
Yorkshire and the Humber	E12000003	533	668	391	262	1,855
East Midlands	E12000004	432	543	289	174	1,438
West Midlands	E12000005	544	684	430	315	1,973
East	E12000006	464	587	323	185	1,559
London	E12000007	797	986	611	469	2,863
South East	E12000008	609	764	408	244	2,025
South West	E12000009	433	551	278	159	1,421
Wales	W92000004	295	348	186	98	927
Scotland	S92000003	484	497	226	101	1,307
Northern Ireland	N92000002	196	246	141	73	656
Foreign and not known	n/a	14	12	6	4	35

Footnotes

¹ 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 known

⁴ 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, 2015-16

New Area Codes ¹	Current Area Codes ²	Area names	£ per year																			
			Total out-of-work families (000's)	In-work families (000's)				Total in receipt (out-of-work and in-work families) (000's)	Number of children in recipient families (000's)			Average annualised value (£ per year)							Families benefiting from:			
				With children		Of which, lone parents	With no children		Total out-of-work families	In-work families		Total out-of-work families	In-work families				Total in receipt (out-of-work and in-work families)	Childcare element			Disabled worker element (000's)	
				Receiving WTC and CTC	Receiving CTC only					Receiving WTC and CTC	Receiving CTC only		With children		With no children	All in-work families		Lone parents (number) (000's)	Couples (number) (000's)	Average weekly value (£ per week)		
Receiving WTC and CTC	Receiving CTC only	Receiving WTC and CTC	Receiving CTC only	Receiving WTC and CTC	Receiving CTC only	All families with children	Receiving WTC only															
K02000001	926	UNITED KINGDOM	1,240.0	1,758.9	805.0	1,151.0	480.30	4,283.6	2,386.4	3,247.0	1,665.0	£ 6,373	£ 9,223	£ 3,863	£ 7,541	£ 2,356	£ 6,723	£ 6,622	258.1	129.1	£ 57.10	125.0
K03000001	925	GREAT BRITAIN	1,187.9	1,698.2	774.8		459.1	4,120.3	2,287.2	3,138.0	1,598.8	£ 6,370	£ 9,220	£ 3,852	£ 7,538	£ 2,354	£ 6,726	£ 6,623	248.1	123.6	£ 56.54	118.4
K04000001	941	ENGLAND AND WALES	1,091.6	1,573.1	715.6	1,012.9	414.0	3,794.2	2,115.9	2,930.7	1,480.6	£ 6,407	£ 9,261	£ 3,866	£ 7,574	£ 2,362	£ 6,776	£ 6,670	226.8	114.5	£ 56.53	105.0
E92000001	921	ENGLAND	1,023.3	1,487.6	673.3	955.6	385.6	3,570.0	1,986.5	2,778.7	1,394.4	£ 6,412	£ 9,279	£ 3,867	£ 7,593	£ 2,359	£ 6,800	£ 6,689	216.1	107.4	£ 56.71	97.0
E12000001	A	NORTH EAST	61.6	75.9	31.9	52.3	28.2	197.6	116.3	133.3	63.4	£ 6,300	£ 8,998	£ 3,802	£ 7,461	£ 2,325	£ 6,396	£ 6,366	9.6	5.1	£ 53.73	7.2
E06000047	00EJ	County Durham UA ³	11.6	14.0	6.8	10.0	5.3	37.8	21.8	23.9	13.6	£ 6,291	£ 8,797	£ 3,799	£ 7,157	£ 2,400	£ 6,187	£ 6,219	1.8	1.0	£ 49.08	1.6
E06000005	00EH	Darlington UA	2.3	3.3	1.5	2.2	1.1	8.2	4.5	5.7	3.0	£ 6,360	£ 8,956	£ 3,769	£ 7,314	£ 2,279	£ 6,347	£ 6,351	0.5	0.3	£ 52.89	0.5
E06000001	00EB	Hartlepool UA	2.8	3.0	1.1	2.1	1.1	8.0	5.5	5.4	2.3	£ 6,470	£ 9,076	£ 3,903	£ 7,671	£ 2,403	£ 6,600	£ 6,555	0.4	0.2	£ 50.58	0.3
E06000002	00EC	Middlesbrough UA	5.1	5.4	1.6	3.4	1.9	14.0	10.1	10.4	3.3	£ 6,559	£ 9,615	£ 3,997	£ 8,339	£ 2,305	£ 7,069	£ 6,884	0.7	0.3	£ 58.78	0.7
E06000057	00EM	Northumberland UA ⁴	5.4	7.5	4.0	5.2	2.9	19.8	10.1	12.9	8.2	£ 6,337	£ 8,735	£ 3,772	£ 6,991	£ 2,325	£ 6,042	£ 6,122	0.9	0.6	£ 47.20	0.4
E06000003	00EE	Redcar and Cleveland UA	3.6	4.1	1.6	2.9	1.5	10.7	6.8	6.9	3.3	£ 6,292	£ 8,901	£ 3,950	£ 7,496	£ 2,216	£ 6,412	£ 6,372	0.6	0.2	£ 58.47	0.4
E06000004	00EF	Stockton-on-Tees UA	4.6	5.7	2.3	4.0	1.8	14.4	8.9	10.3	4.8	£ 6,465	£ 9,146	£ 3,866	£ 7,609	£ 2,285	£ 6,622	£ 6,572	0.8	0.3	£ 55.40	0.4
E11000004	2D	Tyne and Wear (Met County)	26.3	32.9	12.8	22.4	12.5	84.5	48.7	57.7	24.9	£ 6,197	£ 9,025	£ 3,754	£ 7,550	£ 2,312	£ 6,421	£ 6,351	4.0	2.1	£ 56.19	3.2
E08000037	00CH	Gateshead	4.3	5.7	2.3	3.9	2.1	14.5	7.9	10.6	4.6	£ 6,021	£ 9,525	£ 3,695	£ 7,826	£ 2,286	£ 6,560	£ 6,482	0.7	0.6	£ 73.73	0.6
E08000021	00CJ	Newcastle upon Tyne	7.0	8.4	2.6	4.9	3.0	21.1	13.6	15.6	5.3	£ 6,480	£ 9,312	£ 3,896	£ 8,021	£ 2,339	£ 6,813	£ 6,702	0.9	0.4	£ 53.24	0.7
E08000022	00CK	North Tyneside	3.8	5.6	2.5	4.2	2.2	14.1	7.0	9.3	4.8	£ 6,172	£ 8,661	£ 3,642	£ 7,127	£ 2,280	£ 6,093	£ 6,115	0.8	0.4	£ 50.39	0.5
E08000023	00CL	South Tyneside	4.1	4.4	1.7	3.2	1.8	12.0	7.5	7.4	3.3	£ 6,067	£ 8,809	£ 3,673	£ 7,359	£ 2,260	£ 6,189	£ 6,147	0.6	0.2	£ 55.15	0.4
E08000024	00CM	Sunderland	7.0	8.8	3.6	6.2	3.5	22.8	12.8	14.9	6.9	£ 6,112	£ 8,763	£ 3,804	£ 7,319	£ 2,353	£ 6,236	£ 6,196	1.1	0.5	£ 49.56	1.0
E12000002	B	NORTH WEST	149.2	226.2	92.0	146.6	69.7	537.1	289.3	420.8	186.9	£ 6,443	£ 9,361	£ 3,849	£ 7,767	£ 2,362	£ 6,795	£ 6,697	38.3	21.6	£ 56.17	18.1
E06000008	00EX	Blackburn with Darwen UA	4.0	7.4	2.5	3.0	2.0	16.0	8.4	15.9	5.3	£ 6,658	£ 9,962	£ 4,239	£ 8,543	£ 2,648	£ 7,537	£ 7,315	0.7	0.5	£ 61.76	0.5
E06000009	00EY	Blackpool UA	4.2	5.6	2.0	3.6	2.5	14.4	8.2	9.7	3.9	£ 6,451	£ 8,918	£ 3,709	£ 7,527	£ 2,452	£ 6,283	£ 6,333	1.0	0.6	£ 47.93	0.5
E06000049	00EQ	Cheshire East UA ⁵	4.2	7.9	4.3	5.7	2.2	18.4	7.8	13.7	8.5	£ 6,359	£ 8,806	£ 3,641	£ 6,988	£ 2,352	£ 6,277	£ 6,295	1.4	0.9	£ 49.30	0.6
E06000050	00EW	Cheshire West and Chester UA ⁶	4.8	7.7	4.1	5.6	2.4	19.0	9.1	13.3	8.4	£ 6,469	£ 8,835	£ 3,742	£ 7,061	£ 2,270	£ 6,264	£ 6,316	1.3	0.8	£ 49.12	0.6
E06000006	00ET	Halton UA	3.3	3.8	1.8	2.9	1.1	9.9	6.3	6.6	3.7	£ 6,505	£ 9,103	£ 3,876	£ 7,418	£ 2,194	£ 6,529	£ 6,521	0.7	0.3	£ 56.76	0.3
E06000007	00EU	Warrington UA	2.9	5.1	2.7	3.8	1.5	12.2	5.4	8.9	5.5	£ 6,202	£ 8,915	£ 3,785	£ 7,134	£ 2,220	£ 6,355	£ 6,319	1.0	0.5	£ 56.10	0.4
E10000006	16	Cumbria	6.6	11.6	6.5	7.9	4.3	29.0	12.0	20.0	13.4	£ 6,001	£ 8,643	£ 3,686	£ 6,870	£ 2,444	£ 6,012	£ 6,010	1.4	1.2	£ 39.45	1.2
E07000026	16UB	Allerdale	1.4	2.3	1.2	1.6	1.0	6.0	2.5	4.0	2.5	£ 5,844	£ 8,622	£ 3,720	£ 6,948	£ 2,555	£ 5,993	£ 5,958	0.3	0.2	£ 40.23	0.3
E07000027	16UC	Barrow-in-Furness	1.4	1.9	0.9	1.3	0.6	4.9	2.6	3.2	1.8	£ 6,117	£ 8,599	£ 3,756	£ 7,041	£ 2,345	£ 6,157	£ 6,146	0.2	0.2	£ 39.27	0.2
E07000028	16UD	Carlisle	1.6	2.9	1.6	2.0	1.0	7.0	3.0	5.0	3.4	£ 6,008	£ 8,684	£ 3,708	£ 6,894	£ 2,296	£ 6,084	£ 6,066	0.4	0.3	£ 39.69	0.3
E07000029	16UE	Copeland	1.1	1.4	0.6	1.0	0.5	3.7	2.0	2.5	1.3	£ 6,120	£ 8,733	£ 3,731	£ 7,196	£ 2,397	£ 6,238	£ 6,203	0.2	0.1	£ 39.06	0.1
E07000030	16UF	Eden	0.4	1.1	0.8	0.7	0.5	2.8	0.7	2.0	1.6	£ 6,055	£ 8,719	£ 3,716	£ 6,651	£ 2,661	£ 5,816	£ 5,850	0.1	0.1	£ 40.45	0.1
E07000031	16UG	South Lakeland	0.7	2.0	1.3	1.3	0.7	4.7	1.7	3.4	2.7	£ 5,855	£ 8,542	£ 3,545	£ 6,527	£ 2,458	£ 5,784	£ 5,795	0.3	0.3	£ 38.35	0.2
E11000001	2A	Greater Manchester (Met County)	63.9	98.9	36.0	59.9	26.8	225.5	127.1	193.1	73.3	£ 6,544	£ 9,704	£ 3,906	£ 8,156	£ 2,365	£ 7,197	£ 7,012	16.7	9.1	£ 61.54	6.8
E08000001	00BL	Bolton	6.9	11.4	4.1	6.0	3.0	25.4	13.8	22.8	8.4	£ 6,497	£ 9,728	£ 3,978	£ 8,205	£ 2,400	£ 7,253	£ 7,050	1.7	1.1	£ 59.85	0.7
E08000002	00BM	Bury	3.5	6.4	2.5	3.9	1.7	14.2	6.9	12.8	5.3	£ 6,455	£ 10,071	£ 3,959	£ 8,336	£ 2,514	£ 7,396	£ 7,161	1.3	0.9	£ 64.37	1.5
E08000003	00BN	Manchester	16.6	21.9	5.6	12.4	5.9	49.9	34.1	44.5	11.3	£ 6,724	£ 9,944	£ 4,049	£ 8,752	£ 2,320	£ 7,622	£ 7,324	2.9	1.1	£ 70.30	1.2
E08000004	00BP	Oldham	6.1	11.0	3.2	5.3	2.4	22.6	12.7	23.5	6.6	£ 6,820	£ 10,267	£ 4,083	£ 8,874	£ 2,420	£ 7,947	£ 7,644	1.5	0.7	£ 58.54	0.5
E08000005	00BQ	Rochdale	5.6	9.0	3.2	5.0	2.5	20.3	11.2	17.8	6.5	£ 6,594	£ 9,729	£ 4,066	£ 8,254	£ 2,382	£ 7,256	£ 7,073	1.4	0.8	£ 59.67	0.5
E08000006	00BR	Salford	6.3	8.9	3.1	5.9	2.4	20.7	12.5	18.0	6.4	£ 6,550	£ 10,302	£ 3,924	£ 8,649	£ 2,170	£ 7,556	£ 7,250	1.7	1.2	£ 74.01	0.7
E08000007	00BS	Stockport	4.5	7.2	3.5	5.3	2.1	17.4	8.6	12.7	7.0	£ 6,408	£ 9,021	£ 3,759	£ 7,315	£ 2,461	£ 6,512	£ 6,485	1.5	0.7	£ 53.08	0.6
E08000008	00BT	Tameside	5.3	8.2	3.5	5.5	2.2	19.2	10.2	14.8	7.0	£ 6,293	£ 9,222	£ 3,724	£ 7,563	£ 2,423	£ 6,748	£ 6,622	1.8	0.9	£ 59.35	0.6
E08000009	00BU	Trafford	3.2	5.6	2.6	4.0	1.5	12.9	6.2	10.2	5.2	£ 6,353	£ 9,291	£ 3,791	£ 7,564	£ 2,335	£ 6,757	£ 6,656	1.3	0.6	£ 59.29	0.4
E08000010	00BW	Wigan	5.8	9.3	4.8	6.6	3.0	23.0	10.9	16.0	9.5	£ 6,241	£ 8,799	£ 3,719	£ 7,075	£ 2,334	£ 6,233	£ 6,235	1.7	1.0	£ 49.66	0.9
E10000017	30	Lancashire	20.0	36.1	16.2	22.2	11.3	83.6	38.7	67.5	32.9	£ 6,431	£ 9,316	£ 3,833	£ 7,619	£ 2,415	£ 6,692	£ 6,629	6.2	4.3	£ 53.00	3.0
E07000117	30UD	Burnley	2.3	3.9	1.2	2.1	1.1	8.5	4.6	7.5	2.4	£ 6,554	£ 9,664	£ 3,759	£ 8,254	£ 2,433	£ 7,212	£ 7,032	0.7	0.4	£ 60.50	0.3
E07000118	30UE	Chorley	1.4	2.7	1.5	1.9	0.8	6.3	2.6	4.7	2.9											

Table 2: Average number of benefiting families and annual entitlements in each local authority, 2015-16

New Area Codes ¹	Current Area Codes ²	Area names	£ per year																				
			Total out-of-work families (000's)	In-work families (000's)				Total in receipt (out-of-work and in-work families) (000's)	Number of children in recipient families (000's)			Average annualised value (£ per year)							Families benefiting from:				
				With children		Of which, lone parents	With no children		Total out-of-work families	In-work families		In-work families			Total in receipt (out-of-work and in-work families)	Childcare element			Disabled worker element (number) (000's)				
				Receiving WTC and CTC	Receiving CTC only					Receiving WTC and CTC	Receiving CTC only	With children		With no children		All in-work families	Lone parents (number) (000's)	Couples (number) (000's)		Average weekly value (£ per week)			
Receiving WTC and CTC	Receiving CTC only	Receiving WTC and CTC	Receiving CTC only	Receiving WTC and CTC	Receiving CTC only	All families with children	Receiving WTC only																
S12000040	00RH	West Lothian Unknown	3.4	4.6	2.6	3.6	1.4	12.0	6.2	7.9	5.1	£ 6,061	£ 8,844	£ 3,677	£ 6,998	£ 2,328	£ 6,215	£ 6,172	0.7	0.3	£ 61.23	0.6	
N92000002	922	NORTHERN IRELAND¹⁴	49.9	57.6	28.6	39.4	19.6	155.7	95.3	103.8	62.6	£ 6,484	£ 9,324	£ 4,188	£ 7,620	£ 2,430	£ 6,659	£ 6,603	9.2	5.2	£ 71.30	6.4	
N/A	95T	Antrim	1.1	1.6	0.9	1.2	0.4	4.1	2.1	2.9	2.0	£ 6,540	£ 9,272	£ 4,196	£ 7,483	£ 2,377	£ 6,791	£ 6,722	0.3	0.2	£ 70.12	0.2	
N/A	95X	Ardara	1.7	2.0	1.2	1.3	0.6	5.5	3.1	3.5	2.6	£ 6,329	£ 9,075	£ 4,205	£ 7,240	£ 2,309	£ 6,460	£ 6,419	0.3	0.2	£ 58.30	0.2	
N/A	95O	Armagh	1.4	1.9	1.2	1.0	0.7	5.2	2.7	3.7	2.8	£ 6,421	£ 9,272	£ 4,385	£ 7,416	£ 2,500	£ 6,524	£ 6,497	0.2	0.3	£ 67.86	0.2	
N/A	95G	Ballymena	1.3	1.8	1.1	1.2	0.6	4.8	2.6	3.2	2.3	£ 6,626	£ 8,862	£ 3,884	£ 7,011	£ 2,145	£ 6,193	£ 6,313	0.2	0.2	£ 68.70	0.2	
N/A	95D	Ballymoney	0.7	0.9	0.6	0.5	0.3	2.6	1.4	1.7	1.4	£ 6,387	£ 9,225	£ 4,283	£ 7,231	£ 2,367	£ 6,423	£ 6,413	0.1	0.1	£ 63.59	0.1	
N/A	95Q	Banbridge	0.9	1.4	0.9	0.8	0.5	3.6	1.8	2.5	2.0	£ 6,585	£ 9,280	£ 4,340	£ 7,339	£ 2,552	£ 6,511	£ 6,530	0.2	0.2	£ 65.64	0.2	
N/A	95Z	Belfast	10.8	10.1	2.7	8.7	3.3	26.9	20.2	17.0	5.3	£ 6,456	£ 9,303	£ 3,934	£ 8,160	£ 2,293	£ 6,965	£ 6,761	2.0	0.4	£ 71.91	1.1	
N/A	95V	Carrickfergus	0.9	1.1	0.5	0.9	0.3	2.8	1.6	1.8	1.1	£ 6,335	£ 9,009	£ 3,781	£ 7,253	£ 2,260	£ 6,437	£ 6,405	0.2	0.1	£ 66.16	0.1	
N/A	95Y	Castlereagh	1.1	1.6	0.9	1.3	0.5	4.1	2.1	2.7	1.8	£ 6,528	£ 8,961	£ 3,882	£ 7,175	£ 2,268	£ 6,351	£ 6,399	0.3	0.2	£ 62.93	0.2	
N/A	95C	Coleraine	1.5	1.8	0.9	1.1	0.7	4.8	2.7	3.2	1.9	£ 6,159	£ 9,174	£ 4,052	£ 7,445	£ 2,254	£ 6,412	£ 6,334	0.2	0.2	£ 60.66	0.2	
N/A	95I	Cookstown	0.9	1.3	0.8	0.7	0.4	3.5	1.8	2.6	1.8	£ 6,530	£ 9,927	£ 4,348	£ 7,821	£ 2,875	£ 6,956	£ 6,843	0.2	0.2	£ 80.28	0.2	
N/A	95N	Craigavon	2.5	3.3	2.0	2.2	0.9	8.7	4.9	5.9	4.3	£ 6,375	£ 9,032	£ 4,089	£ 7,195	£ 2,204	£ 6,475	£ 6,446	0.5	0.3	£ 67.71	0.3	
N/A	95A	Derry ¹⁵	4.8	4.4	1.5	3.4	2.2	13.0	9.0	7.7	3.3	£ 6,225	£ 9,416	£ 4,006	£ 8,013	£ 2,422	£ 6,509	£ 6,403	0.7	0.3	£ 78.41	0.6	
N/A	95R	Down	1.9	2.1	1.1	1.4	0.6	5.7	3.5	3.9	2.5	£ 6,614	£ 9,653	£ 4,341	£ 7,789	£ 2,432	£ 6,963	£ 6,862	0.4	0.3	£ 73.83	0.2	
N/A	95M	Dungannon	1.5	2.1	1.4	1.2	0.6	5.6	2.9	4.0	3.1	£ 6,464	£ 9,289	£ 4,271	£ 7,300	£ 2,591	£ 6,558	£ 6,533	0.2	0.2	£ 78.01	0.2	
N/A	95L	Fermanagh	1.4	1.9	1.2	0.9	0.9	5.3	2.8	3.7	2.7	£ 6,632	£ 9,764	£ 4,495	£ 7,737	£ 2,723	£ 6,577	£ 6,592	0.2	0.3	£ 73.29	0.3	
N/A	95F	Larne	0.7	0.9	0.4	0.7	0.3	2.3	1.2	1.6	0.9	£ 6,567	£ 9,561	£ 3,776	£ 7,736	£ 2,298	£ 6,828	£ 6,752	0.2	0.1	£ 76.83	0.1	
N/A	95B	Limavady	1.1	1.1	0.5	0.6	0.4	3.2	2.1	2.1	1.2	£ 6,223	£ 9,166	£ 4,363	£ 7,621	£ 2,424	£ 6,557	£ 6,440	0.1	0.1	£ 74.47	0.1	
N/A	95S	Lisburn	3.2	3.8	1.8	3.0	1.0	9.7	6.2	6.7	3.8	£ 6,836	£ 9,511	£ 4,181	£ 7,818	£ 2,439	£ 6,998	£ 6,945	0.8	0.4	£ 73.94	0.4	
N/A	95H	Magherafelt	0.9	1.3	1.0	0.6	0.5	3.6	1.8	2.6	2.4	£ 6,867	£ 9,704	£ 4,839	£ 7,625	£ 2,817	£ 6,752	£ 6,780	0.1	0.2	£ 70.97	0.2	
N/A	95E	Moyle	0.5	0.5	0.3	0.3	0.2	1.4	0.9	1.0	0.6	£ 6,033	£ 9,342	£ 4,177	£ 7,500	£ 2,419	£ 6,492	£ 6,345	-	0.1	£ 73.35	-	
N/A	95P	Newry and Mourne	3.1	3.4	1.8	1.7	1.1	9.4	6.2	6.7	4.3	£ 6,649	£ 9,485	£ 4,445	£ 7,711	£ 2,601	£ 6,816	£ 6,763	0.3	0.2	£ 79.08	0.3	
N/A	95U	Newtownabbey	1.9	2.5	1.3	2.0	1.1	6.3	3.6	4.3	2.7	£ 6,584	£ 9,257	£ 4,119	£ 7,487	£ 2,447	£ 6,712	£ 6,674	0.5	0.2	£ 67.59	0.3	
N/A	95W	North Down	1.3	1.8	1.0	1.4	0.6	4.7	2.5	3.0	2.1	£ 6,415	£ 8,894	£ 3,878	£ 7,111	£ 2,327	£ 6,296	£ 6,329	0.4	0.2	£ 65.09	0.2	
N/A	95K	Omagh	1.3	1.5	1.0	0.6	0.6	4.5	2.6	3.1	2.3	£ 6,735	£ 9,713	£ 4,453	£ 7,688	£ 2,770	£ 6,683	£ 6,698	0.2	0.3	£ 74.20	0.3	
N/A	95J	Strabane	1.5	1.5	0.7	0.9	0.7	4.4	2.9	2.6	1.5	£ 6,525	£ 9,292	£ 4,259	£ 7,705	£ 2,430	£ 6,361	£ 6,431	0.2	0.1	£ 85.15	0.2	
		Unknown	-	-	-	-	-	-	-	-	-	£ -	£ -	£ -	£ -	£ -	£ -	£ -	-	-	£ -	-	
		FOREIGN AND NOT KNOWN	2.1	3.1	1.5	1.9	1.6	7.6	3.9	5.2	3.6	£ 5,833	£ 8,661	£ 3,657	£ 6,446	£ 2,237	£ 5,587	£ 5,651	0.8	0.2	£ 64.03	0.2	

Footnotes

- ¹ New area codes to be implemented from 1 January 2011; in line with the new GSS Coding and Naming policy.
- ² Administrative area codes operative from 1 April 2009.
- ³ County Durham UA comprises the former Durham county.
- ⁴ Northumberland UA comprises the former Northumberland county.
- ⁵ Cheshire East UA comprises part of the former Cheshire county (Congleton, Crewe and Nantwich and Macclesfield districts).
- ⁶ Cheshire West and Chester UA comprises part of the former Cheshire county (Chester, Ellesmere Port & Neston and Vale Royal districts).
- ⁷ Shropshire UA comprises the former Shropshire county.
- ⁸ Bedford UA comprises part of the former Bedfordshire county (Bedford district).
- ⁹ Central Bedfordshire UA comprises part of the former Bedfordshire county (Mid Bedfordshire and South Bedfordshire districts).
- ¹⁰ Cornwall UA comprises the former Cornwall and Isles of Scilly county excluding Isles of Scilly district.
- ¹¹ The Isles of Scilly were recoded on 1 April 2009. They are separately administered by an Isles of Scilly council and do not form part of Cornwall UA but, for the purposes
- ¹² Wiltshire UA comprises the former Wiltshire county.
- ¹³ Formerly known as the Western Isles.
- ¹⁴ There are no new codes available, at the time of this publication, for the district council areas in Northern Ireland.
- ¹⁵ NISRA have confirmed the term 'Derry' should be used in preference to Derry City.

Table 3: Average number of benefiting families and annual entitlements in each Westminster Parliamentary Constituency, 2015-16

New Area Codes ¹	Current Area Codes ²	Area names	Total out-of-work families (000's)	In-work families (000's)				Total in receipt (out-of-work and in-work families) (000's)	Number of children in recipient families (000's)			Average annualised value (£ per year)							Families benefiting from:			
				With children			With no children		Total out-of-work families	In-work families		In-work families					Total in receipt (out-of-work and in-work families)	Childcare element			Disabled worker element (number) (000's)	
				Receiving WTC and CTC	Receiving CTC only	Of which, lone parents	Receiving WTC only			Receiving WTC and CTC	Receiving CTC only	Total out-of-work families	With children		With no children			All in-work families	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						
W07000054	W14	Monmouth	1.0	1.6	0.9	1.0	0.5	4.0	1.9	2.8	1.8	£ 6,141	£ 8,820	£ 3,750	£ 7,013	£ 2,497	£ 6,251	£ 6,223	0.2	0.2	£ 51.41	0.1
W07000063	W23	Montgomeryshire	0.8	1.6	1.1	0.8	0.8	4.4	1.5	3.0	2.3	£ 6,549	£ 8,977	£ 3,933	£ 6,932	£ 2,525	£ 5,902	£ 6,019	0.1	0.2	£ 42.94	0.2
W07000069	W29	Neath	1.7	1.9	1.0	1.4	0.7	5.3	3.1	3.2	1.9	£ 6,076	£ 8,782	£ 3,797	£ 7,068	£ 2,420	£ 6,183	£ 6,148	0.2	0.1	£ 52.91	0.2
W07000055	W15	Newport East	2.2	2.7	1.2	1.7	0.6	6.7	4.4	4.9	2.4	£ 6,442	£ 9,128	£ 3,786	£ 7,509	£ 2,337	£ 6,774	£ 6,663	0.4	0.2	£ 57.84	0.2
W07000056	W16	Newport West	2.2	2.5	1.1	1.7	0.6	6.4	4.1	4.5	2.2	£ 6,224	£ 9,102	£ 3,738	£ 7,433	£ 2,267	£ 6,679	£ 6,525	0.3	0.2	£ 53.81	0.2
W07000074	W34	Ogmore	2.1	2.2	1.1	1.6	0.6	6.1	3.9	3.9	2.2	£ 6,274	£ 8,670	£ 3,822	£ 7,059	£ 2,310	£ 6,301	£ 6,292	0.2	0.2	£ 51.18	0.2
W07000075	W35	Pontypridd	1.6	1.9	1.1	1.5	0.5	5.1	3.0	3.2	2.1	£ 6,399	£ 8,613	£ 3,637	£ 6,834	£ 2,328	£ 6,132	£ 6,215	0.2	0.1	£ 50.41	0.2
W07000065	W25	Preseli Pembroeshire	1.4	2.3	1.2	1.3	1.1	6.0	2.7	4.4	2.4	£ 6,525	£ 9,241	£ 4,065	£ 7,526	£ 2,647	£ 6,362	£ 6,400	0.3	0.3	£ 50.50	0.2
W07000052	W12	Rhondda	2.4	2.2	1.0	1.5	0.7	6.3	4.5	3.8	1.9	£ 6,217	£ 8,651	£ 3,762	£ 7,121	£ 2,274	£ 6,247	£ 6,235	0.2	0.1	£ 59.67	0.2
W07000048	W08	Swansea East	2.6	2.8	1.3	2.0	0.8	7.5	4.9	5.0	2.5	£ 6,425	£ 8,920	£ 3,846	£ 7,354	£ 2,259	£ 6,487	£ 6,466	0.3	0.1	£ 60.31	0.3
W07000047	W07	Swansea West	1.5	1.9	0.8	1.1	0.7	4.9	2.7	3.3	1.5	£ 6,068	£ 8,941	£ 3,778	£ 7,409	£ 2,299	£ 6,291	£ 6,222	0.2	0.1	£ 53.13	0.2
W07000053	W13	Torfaen	2.3	2.4	1.3	1.7	0.6	6.6	4.2	4.3	2.6	£ 6,088	£ 8,880	£ 3,759	£ 7,107	£ 2,173	£ 6,405	£ 6,296	0.4	0.2	£ 56.58	0.2
W07000060	W20	Vale of Clwyd	1.9	2.3	1.0	1.6	0.7	6.0	3.8	4.2	2.2	£ 6,943	£ 9,413	£ 4,079	£ 7,753	£ 2,405	£ 6,783	£ 6,834	0.5	0.3	£ 53.19	0.2
W07000078	W38	Vale of Glamorgan	2.1	2.7	1.2	2.0	0.6	6.6	3.9	4.6	2.5	£ 6,259	£ 8,960	£ 3,860	£ 7,354	£ 2,353	£ 6,640	£ 6,521	0.4	0.2	£ 60.16	0.2
W07000044	W04	Wrexham	1.5	2.1	1.1	1.4	0.6	5.3	2.9	3.5	2.1	£ 6,533	£ 8,810	£ 3,767	£ 7,087	£ 2,211	£ 6,271	£ 6,346	0.4	0.2	£ 49.84	0.2
W07000041	W01	Ynys Môn	1.3	1.9	1.1	1.3	0.7	5.0	2.6	3.4	2.2	£ 6,298	£ 9,105	£ 3,886	£ 7,247	£ 2,478	£ 6,281	£ 6,286	0.3	0.2	£ 56.18	0.2
S15000001	923	SCOTLAND	96.5	125.2	59.3	96.9	45.1	326.0	171.2	207.4	118.2	£ 5,946	£ 8,705	£ 3,675	£ 7,088	£ 2,277	£ 6,143	£ 6,084	21.3	9.2	£ 56.75	13.4
S14000001	801	Aberdeen North	1.7	2.1	0.9	1.8	0.6	5.3	2.9	3.2	1.8	£ 5,699	£ 8,322	£ 3,414	£ 6,795	£ 2,385	£ 6,029	£ 5,924	0.4	0.1	£ 65.19	0.3
S14000002	802	Aberdeen South	0.8	1.1	0.5	0.9	0.3	2.6	1.3	1.6	0.9	£ 5,717	£ 8,310	£ 3,328	£ 6,715	£ 2,392	£ 5,948	£ 5,882	0.2	0.1	£ 61.03	0.1
S14000003	803	Airdrie and Shotts	2.2	2.4	1.2	2.0	0.7	6.6	4.0	3.9	2.5	£ 6,043	£ 8,673	£ 3,851	£ 7,031	£ 2,316	£ 6,222	£ 6,162	0.3	0.1	£ 65.34	0.3
S14000004	804	Argus	1.4	1.9	1.1	1.5	0.6	5.1	2.6	3.2	2.2	£ 6,161	£ 8,699	£ 4,022	£ 7,023	£ 2,124	£ 6,154	£ 6,156	0.3	0.1	£ 56.82	0.2
S14000005	805	Argyll and Bute	1.1	1.7	1.1	1.3	0.7	4.6	2.0	2.9	2.2	£ 5,941	£ 8,677	£ 3,715	£ 6,774	£ 2,448	£ 5,874	£ 5,890	0.2	0.2	£ 52.11	0.2
S14000006	806	Ayr, Carrick and Cumnock	2.0	2.4	1.1	1.8	1.0	6.4	3.4	4.0	2.1	£ 5,727	£ 8,584	£ 3,635	£ 7,086	£ 2,141	£ 6,026	£ 5,934	0.3	0.1	£ 58.06	0.2
S14000007	807	Banff and Buchan	1.3	1.7	0.9	1.3	0.5	4.3	2.3	2.7	2.0	£ 5,977	£ 8,435	£ 3,509	£ 6,663	£ 2,476	£ 5,980	£ 5,979	0.2	0.1	£ 50.28	0.2
S14000008	808	Berwickshire, Roxburgh and Selkirk	1.3	2.2	1.4	1.4	0.8	5.7	2.4	3.7	2.9	£ 6,065	£ 8,535	£ 3,690	£ 6,635	£ 2,486	£ 5,851	£ 5,901	0.3	0.3	£ 41.42	0.2
S14000009	809	Caithness, Sutherland and Easter Ross	1.1	1.2	0.7	0.9	0.5	3.5	2.1	2.1	1.4	£ 6,502	£ 8,672	£ 3,819	£ 6,957	£ 2,606	£ 6,067	£ 6,199	0.1	0.1	£ 46.40	0.1
S14000010	810	Central Ayrshire	2.0	2.3	1.0	1.7	0.9	6.1	3.4	3.6	1.9	£ 5,672	£ 8,523	£ 3,616	£ 7,026	£ 2,195	£ 6,000	£ 5,893	0.3	0.1	£ 56.30	0.2
S14000011	811	Coatbridge, Chryston and Bellshill	2.0	2.8	1.3	2.4	0.9	7.0	3.6	4.6	2.5	£ 5,813	£ 8,567	£ 3,519	£ 6,993	£ 2,267	£ 6,146	£ 6,049	0.5	0.1	£ 57.70	0.3
S14000012	812	Cumbernauld, Kilsyth and Kirkintilloch East	1.7	2.2	1.1	1.8	0.7	5.7	3.1	3.6	2.2	£ 6,064	£ 8,713	£ 3,840	£ 7,107	£ 2,207	£ 6,282	£ 6,216	0.4	0.2	£ 62.32	0.2
S14000013	813	Dumfries and Galloway	1.6	2.3	1.5	1.5	1.0	6.4	2.9	4.0	3.1	£ 5,974	£ 8,748	£ 3,775	£ 6,830	£ 2,346	£ 5,892	£ 5,913	0.3	0.2	£ 47.73	0.2
S14000014	814	Dumfriesshire, Clydesdale and Tweeddale	1.1	1.7	1.1	1.2	0.8	4.8	2.0	3.1	2.3	£ 6,158	£ 8,751	£ 3,755	£ 6,815	£ 2,459	£ 5,855	£ 5,926	0.2	0.2	£ 42.80	0.2
S14000015	815	Dundee East	1.7	2.3	1.1	1.8	0.7	5.8	3.1	3.9	2.2	£ 6,259	£ 9,083	£ 3,727	£ 7,354	£ 2,277	£ 6,519	£ 6,443	0.5	0.3	£ 64.18	0.2
S14000016	816	Dundee West	2.0	2.4	1.0	1.8	0.8	6.1	3.5	3.9	1.9	£ 6,022	£ 8,919	£ 3,712	£ 7,417	£ 2,153	£ 6,403	£ 6,278	0.5	0.2	£ 71.85	0.2
S14000017	817	Dunfermline and West Fife	1.6	2.4	1.3	1.9	0.7	6.1	2.9	4.0	2.8	£ 5,952	£ 8,579	£ 3,829	£ 6,892	£ 2,194	£ 6,123	£ 6,077	0.4	0.2	£ 55.26	0.2
S14000018	818	East Dunbartonshire	0.7	1.1	0.7	1.0	0.3	2.8	1.1	1.8	1.3	£ 5,767	£ 8,666	£ 3,647	£ 6,791	£ 2,448	£ 6,097	£ 6,018	0.3	0.1	£ 54.31	0.1
S14000019	819	East Kilbride, Strathaven and Lesmahagow	1.6	2.2	1.2	1.8	0.8	5.8	2.8	3.6	2.3	£ 6,017	£ 8,781	£ 3,607	£ 6,957	£ 2,318	£ 6,045	£ 6,037	0.4	0.2	£ 58.97	0.2

S17000007	7	SOUTH OF SCOTLAND	10.4	14.3	7.7	10.9	5.2	37.7	19.0	24.1	15.8	£ 6,123	£ 8,730	£ 3,723	£ 6,979	£ 2,390	£ 6,099	£ 6,106	2.3	1.1	£ 56.56	1.6
S16000007	7	Ayr	1.7	2.3	1.3	1.8	0.7	6.1	3.2	4.1	2.7	£ 6,264	£ 8,937	£ 3,707	£ 7,040	£ 2,386	£ 6,265	£ 6,265	0.4	0.2	£ 62.90	0.3
S16000010	10	Carrick, Cumnock and Doon Valley	0.8	1.3	0.8	0.9	0.6	3.5	1.4	2.2	1.7	£ 5,887	£ 8,655	£ 3,737	£ 6,749	£ 2,493	£ 5,844	£ 5,854	0.2	0.1	£ 50.62	0.1
S16000013	13	Clydesdale	1.1	1.4	0.8	1.0	0.6	3.9	2.2	2.4	1.7	£ 6,454	£ 8,628	£ 3,777	£ 6,859	£ 2,582	£ 5,982	£ 6,119	0.1	0.1	£ 45.50	0.2
S16000017	17	Cunninghame South	1.2	1.4	0.8	1.1	0.5	3.9	2.1	2.3	1.6	£ 6,127	£ 8,618	£ 3,748	£ 6,802	£ 2,420	£ 5,997	£ 6,037	0.2	0.1	£ 49.54	0.1
S16000019	19	Dumfries	1.6	1.9	1.0	1.5	0.6	5.1	2.9	3.2	2.1	£ 6,084	£ 8,650	£ 3,870	£ 6,985	£ 2,258	£ 6,181	£ 6,151	0.3	0.1	£ 60.33	0.2
S16000025	25	East Lothian	1.8	2.2	0.9	1.6	0.7	5.6	3.2	3.6	1.7	£ 6,103	£ 8,983	£ 3,747	£ 7,490	£ 2,218	£ 6,503	£ 6,373	0.5	0.2	£ 66.19	0.2
S16000035	35	Galloway and Upper Nithsdale	0.5	0.8	0.4	0.6	0.4	2.1	0.8	1.3	0.7	£ 5,834	£ 8,484	£ 3,486	£ 6,925	£ 2,411	£ 5,785	£ 5,796	0.2	0.1	£ 53.31	0.1
S16000066	66	Roxburgh and Berwickshire	1.0	1.5	0.7	1.2	0.6	3.7	1.7	2.3	1.3	£ 5,937	£ 8,633	£ 3,466	£ 7,028	£ 2,401	£ 6,027	£ 6,003	0.3	0.1	£ 55.23	0.2
S16000070	70	Tweeddale, Ettrick and Lauderdale	0.8	1.5	1.0	1.1	0.6	3.9	1.5	2.6	2.1	£ 6,113	£ 8,634	£ 3,750	£ 6,697	£ 2,401	£ 5,917	£ 5,957	0.2	0.1	£ 45.96	0.1
S17000008	8	WEST OF SCOTLAND	11.3	14.2	6.1	11.7	5.0	36.6	19.8	23.1	12.2	£ 5,928	£ 8,672	£ 3,672	£ 7,163	£ 2,278	£ 6,200	£ 6,116	2.7	0.9	£ 58.55	1.6
S16000012	12	Clydebank and Milngavie	1.2	1.5	0.8	1.2	0.5	4.0	2.1	2.5	1.7	£ 5,899	£ 8,408	£ 3,553	£ 6,709	£ 2,298	£ 5,979	£ 5,956	0.2	0.1	£ 49.56	0.1
S16000016	16	Cunninghame North	1.5	1.8	0.7	1.5	0.6	4.5	2.5	2.9	1.4	£ 5,881	£ 8,601	£ 3,632	£ 7,147	£ 2,179	£ 6,199	£ 6,097	0.4	0.1	£ 56.40	0.2
S16000018	18	Dumbarton	1.5	2.1	0.9	1.8	0.7	5.1	2.6	3.3	1.8	£ 5,820	£ 8,580	£ 3,581	£ 7,023	£ 2,267	£ 6,167	£ 6,066	0.3	0.1	£ 57.37	0.2
S16000026	26	Eastwood	1.7	2.0	0.9	1.5	0.6	5.2	2.9	3.4	1.7	£ 6,173	£ 9,054	£ 3,714	£ 7,440	£ 2,179	£ 6,488	£ 6,387	0.4	0.2	£ 73.31	0.2
S16000047	47	Greenock and Inverclyde	2.7	2.8	0.8	2.4	1.1	7.4	4.7	4.5	1.5	£ 5,932	£ 8,788	£ 3,625	£ 7,645	£ 2,193	£ 6,355	£ 6,201	0.6	0.2	£ 56.26	0.3
S16000062	62	Paisley North	0.2	0.3	0.3	0.2	0.2	1.0	0.3	0.6	0.7	£ 6,077	£ 8,731	£ 4,137	£ 6,509	£ 2,942	£ 5,750	£ 5,805	-	-	£ 44.88	0.1
S16000063	63	Paisley South	1.5	2.0	0.7	1.7	0.9	5.2	2.6	3.1	1.3	£ 5,827	£ 8,514	£ 3,481	£ 7,190	£ 2,327	£ 5,988	£ 5,946	0.4	0.1	£ 56.54	0.3
S16000069	69	Strathkelvin and Bearsden	0.2	0.3	0.2	0.3	0.1	0.7	0.3	0.5	0.5	£ 5,786	£ 8,545	£ 3,753	£ 6,281	£ 2,916	£ 5,920	£ 5,885	0.1	-	£ 48.24	-
S16000072	72	West Renfrewshire	0.9	1.4	0.7	1.2	0.4	3.4	1.7	2.3	1.5	£ 5,921	£ 8,644	£ 3,932	£ 7,060	£ 2,282	£ 6,324	£ 6,214	0.3	0.1	£ 57.48	0.1
		NOT KNOWN	0.1	0.2	0.1	0.2	0.1	0.5	0.3	0.4	0.2	£ 6,787	£ 9,355	£ 3,948	£ 7,436	£ 2,340	£ 6,625	£ 6,671	-	-	£ 57.76	-

Footnotes

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

² Scottish parliamentary constituency codes operative at 5th April 2010.

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 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

Using finalised awards data

The figures for 2015-16 in the table are mostly derived from a scan of the tax credits computer system taken in early April 2016. For each award, the scan contained a record for each sub-period of the year for which the family's circumstances (adult partners, hours worked, number of children, childcare costs, disabilities) remained unchanged. For each such sub-period, the scan revealed the various elements for which the family qualified for the period, and the daily monetary value of the childcare element. It also revealed the values of the 2014-15 and 2015-16 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 2015. The level of entitlement at August 2015 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 2015 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.

¹ In accordance with the tax credits system, the income used to taper the award was the 2015-16 income, if that was more than £5,000 above the 2014-15 income then 2015-16 income will be lowered by £5,000; if the 2015-16 income was less than the 2014-15 income by more than £2,500 then the 2015-16 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	2015-16	
Child Tax Credit														
Family element	545	545	545	545	545	545	545	545	545	545	545	545	545	
Family element, baby addition ¹	545	545	545	545	545	545	545	545	-	-	-	-	-	
Child element ²	1,445	1,625	1,690	1,765	1,845	2,085	2,235	2,300	2,555	2,690	2,720	2,750	2,780	
Disabled child additional element ³	2,155	2,215	2,285	2,350	2,440	2,540	2,670	2,715	2,800	2,950	3,015	3,100	3,140	
Severely disabled child additional element ⁴	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,220	1,275	
Working Tax Credit														
Basic element	1,525	1,570	1,620	1,665	1,730	1,800	1,890	1,920	1,920	1,920	1,920	1,940	1,960	
Couples and lone parent element	1,500	1,545	1,595	1,640	1,700	1,770	1,860	1,890	1,950	1,950	1,970	1,990	2,010	
30 hour element ⁵	620	640	660	680	705	735	775	790	790	790	790	800	810	
Disabled worker element	2,040	2,100	2,165	2,225	2,310	2,405	2,530	2,570	2,650	2,790	2,855	2,935	2,970	
Severely disabled adult element	865	890	920	945	980	1,020	1,075	1,095	1,130	1,190	1,220	1,255	1,275	
50+ return to work payment ⁶														
16 but less than 30 hours per week	1,045	1,075	1,110	1,140	1,185	1,235	1,300	1,320	1,365	-	-	-	-	
at least 30 hours per week	1,565	1,610	1,660	1,705	1,770	1,840	1,935	1,965	2,030	-	-	-	-	
Childcare element														
Maximum eligible costs allowed (£ per week)														
Eligible costs incurred for 1 child	135	135	175	175	175	175	175	175	175	175	175	175	175	
Eligible costs incurred for 2+ children	200	200	300	300	300	300	300	300	300	300	300	300	300	
<i>Percentage of eligible costs covered</i>	70%	70%	70%	80%	80%	80%	80%	80%	70%	70%	70%	70%	70%	
Common features														
First income threshold ⁷	5,060	5,060	5,220	5,220	5,220	6,420	6,420	6,420	6,420	6,420	6,420	6,420	6,420	
<i>First withdrawal rate</i>	37%	37%	37%	37%	37%	39%	39%	39%	41%	41%	41%	41%	41%	
Second income threshold ⁸	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	40,000	-	-	-	-	
<i>Second withdrawal rate</i>	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	1 in 15	41%	-	-	-	-	
First income threshold for those entitled to Child Tax Credit only ⁹	13,230	13,480	13,910	14,155	14,495	15,575	16,040	16,190	15,860	15,860	15,910	16,010	16,105	
Income increase disregard	2,500	2,500	2,500	25,000	25,000	25,000	25,000	25,000	10,000	10,000	5,000	5,000	5,000	
Income fall disregard ¹⁰										2,500	2,500	2,500	2,500	
Minimum award payable	26	26	26	26	26	26	26	26	26	26	26	26	26	

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

² Payable for each child up to 31 August after their 16th birthday, and for each young person for any period in which they are aged under 20 (under 19 to 2005-06) and in full-time non-advanced education, or under 19 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 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 work or benefits. The award is reduced by the excess.

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

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

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