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HM Revenue & Customs

National Statistics Child Benefit Statistics: Quality Report August 2020

Published 31 March 2021

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1. Introduction

This publication includes details of the number of families claiming Child Benefit as at 31st August 2020, the number and ages of children within those families and their geographical location. Population counts at Country and English Region level are shown, as well as by Local Authority and Parliamentary Constituency (Westminster and Scottish) in the United Kingdom. This publication also contains details of the number of families that had opted out of receiving Child Benefit as at August 2020, the number and ages of children within those families and their geographical location. Again, population counts broken down by Country and English Region, Local Authority and Parliamentary Constituency are provided. New to this year's publication, the take-up rate of Child Benefit is presented as a percentage of the lower, upper and central bounds.

Child Benefit is a payment that you can claim for your child. It is usually paid every four weeks but in some cases can be paid weekly. The payment can be claimed by anyone who qualifies.

As of January 2013, claimants may be liable to a tax charge called the High Income Child Benefit Charge (HICBC). Being liable for this charge does not affect a child's entitlement but any Child Benefit recipient is liable to repay some or all of their Child Benefit back if they or their partner has an individual income of more than £50,000 per year. For every additional £100 over the £50,000 threshold that an individual earns, the tax charge due increases by 1%. This means that any recipient whose income (or partner's income) is £60,000 or higher will be liable to repay their entire Child Benefit entitlement. Alternatively, claimants affected by the HICBC have the option to opt-out of receiving Child Benefit, thereby ceasing their payments.

More information can be found regarding eligibility on the <u>HMRC website</u>

2. Relevance

The Child Benefit statistics are currently published yearly in March, reflecting the data

snapshot taken at 31st August. These are National Statistics and the month of publication is indicated on HMRC's release schedule with the exact date being published at least 28 days before its release on HMRC's statistics release calendar.

The statistics contained in this publication will be of interest for anyone that is looking for the latest possible data on Child Benefit. Specifically, there are statistics on the number of children, by age band, in each geographical area. These statistics may be of interest to academics, think tanks as well as Local Government and might be used for comparison to comparable Tax Credits statistics.

3. Accuracy and reliability

The statistics are as close to real-time as possible and represent the complete picture as at the 31st August, including back-dated awards pertaining to new-births. As these statistics are classified as National Statistics the exact date of publication is preannounced at least a month in advance with the month published a year ahead in the previous publication.

This publication includes detailed analysis of the Child Benefit population as at 31st August 2020, as well as headline time series figures for each August back to 2003, this is because HM Revenue & Customs took over the responsibility for Child Benefit from April 2003. Previously and up until April 2003, Child Benefit was administered by the Department of Social Security (now the Department for Work and Pensions).

4. Timeliness and punctuality

The publication month is published in the preceding publication and is produced with enough time to produce the analysis, carry out quality assurance and prepare the right format for publication. The release has since been published each year on the preannounced date.

5. Accessibility and clarity

HMRC has an increased focus on accessibility and all documents published for this release have met the Department's accessibility requirements. More information can be found on the <u>HMRC website</u>

Child Benefit statistics are free and accessible to users via the UK <u>National Statistics</u> <u>publication hub</u>

Publications are available in PDF and Excel formats and can easily be downloaded by users. The latest statistics publication is available in HTML and Open Document Spreadsheet (ODS) formats in compliance with the new accessibility requirements.

You can also access the previous publications by visiting the HMRC's statistics on <u>The</u> <u>Nation Archives</u> website.

6. Coherence and comparability

The Child Benefit statistics have been produced using broadly the same techniques across publications, with small scale additions factored in to new releases based on user needs and feedback. This enables the data production process to be as coherent

as possible. The Child Benefit statistics are also comparable over a 17 year period since August 2003, enabling data to be presented not just as a yearly snapshot but also as a time series.

7. Trade-offs between output quality components

We are committed to ensuring these statistics are as accurate as possible and to minimise revisions due to errors, as such, the data will be published in a timely manner taking into account the time needed to carry out full and robust quality assurance.

Since the statistics are produced from data representing 100% of Child Benefit recipients, there is no trade-offs in terms of quality as may occur when using a sample of data.

8. Assessment of user needs and perceptions

Users can provide feedback by contacting the relevant statistician whose details are provided in the publication. Users are welcomed to share view regarding the Child Benefit publication as part of HMRC's commitment to improving official statistics, encouraging and promoting user engagement so statistical outputs can be regularly improved.

HMRC launched a wide-ranging consultation on a range of statistics on 8th February 2021. This can be found on the <u>gov.uk</u> website, though there are no specific proposals relating to Child Benefit statistics.

The outcome of the review focused on streamlining HMRC's official statistics programme, ensuring relevance of statistical publication can be maintained among stakeholders, as well as improving coherence.

9. Performance, cost and respondent burden

Most of the datasets used for this analysis are taken from the Child Benefit administrative data and therefore the cost of carrying out this analysis is minimal. The compilation of these statistics does not impose any additional burden on employees or employers.

10. Confidentiality, transparency and security

All datasets used for these statistics are stored in a Controlled Access Folders (CAFs) which are accessible to only a few analysts who are part of the production team and therefore have business need to access the data. HMRC is committed is to the efficient management of information as such our records are compliant with:

- UK General Data Protection Regulation (UK GDPR) 2018
- The Data Protection Act 2018
- The Data Protection Act 1998
- The Public Records Act 1968
- The Freedom of Information Act 2000 (FOI) (in particular the Code of Practice on Records Management issued under s46 FOI which requires that public authorities have effective record-keeping arrangements in place).

Under the guidelines for pre-release access, information contained in the tables is not given out in final form one day before publication and then only to nominated officials and ministers whose names are published on the HMRC website.

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Childcare and parenting	Housing and local services	Services			
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