



HM Revenue  
& Customs

Coverage:  
Great Britain

Released:  
28 February 2018

HM Revenue and Customs  
KAI Benefits & Credits

# Child Benefit Statistics

## Small Area Data

at Lower Super Output  
Area, Scottish Data Zone  
and Electoral ward

**August 2017**

Media contact:  
HMRC Press Office  
020 7147 2318

Statistical contacts:  
Vishal Abhol  
[benefitsandcredits.analysis@h  
mrc.gsi.gov.uk](mailto:benefitsandcredits.analysis@hmrc.gsi.gov.uk)

KAI Benefits & Credits  
HM Revenue and Customs  
100 Parliament Street  
London  
SW1A 2BQ

An Official Statistics Publication  
© Crown Copyright 2018

# Introduction

## What is Child Benefit?

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'. 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 over £60,000 will be liable to repay their entire Child Benefit entitlement. Alternatively, claimants affected by the High Income Child Benefit charge have the option to opt-out of receiving Child Benefit, thereby ceasing their payments.

Child Benefit is paid to those responsible for children (aged under 16) or qualifying young people. The latter includes:

- a) those in full-time non-advanced education or (from April 2006) on certain approved vocational training courses and who are under 19, or are aged 19 and have been on the same course since their 19th birthdays. (Note: those reaching 19 up to 9 April 2006 ceased to qualify on their 19th birthdays);
- b) those entered for future external examinations, or are in the period between leaving education (or exams finishing) and the week containing the first Monday in September (or similar dates after Easter and in early January, if earlier), and are not in work (there are slight variations for Scotland);
- c) those aged under 18 who have moved directly from full-time education to being registered for work or training with the Careers service or with Connexions.

You can get Child Benefit even if your child doesn't live with you. However, if they live with someone else, you can only get Child Benefit if:

- a) you pay towards the upkeep of your child
- b) what you pay is at least the same as the amount of Child Benefit you get for your child
- c) the person bringing up your child is not getting Child Benefit for them - if you and another person both claim Child Benefit for the same child, only one of you can get it

You can also claim Child Benefit for a child even if you're not their parent, but you have to be responsible for them to qualify.

Awards are also subject to residence criteria being satisfied.

There are two separate amounts, with a higher amount for your eldest (or only) child and a lower amount for each of your other children.

For further information about who can claim please refer to the HMRC website:  
<https://www.gov.uk/child-benefit/eligibility>

## **What does this publication tell me?**

This publication includes details of the number of families claiming Child Benefit as at 31st August 2017, the number and ages of children within those families and their geographical location. Summary population counts at Country and English Region level are shown for Great Britain, as well as by Lower Layer Super Output Area (LSOA) and Scottish Data Zone. Following feedback to the Child Benefit User Consultation we also publish statistics by Electoral wards for the United Kingdom. The higher level geographical counts are replicated from the main geographical National Statistics publications.

Please note that the figures will include some claimants that are subject to the High Income Child Benefit charge and have chosen to continue receiving Child Benefit and repay their liability through an income tax charge, as such claimants are not separately identifiable from unaffected claimants. This publication does not include those that have opted out of receiving Child Benefit. Breakdowns of opt-out figures for this publication are not possible, due to the low level geographies involved. High level opt-out information is available within the Geographical tables.

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.

Previously and up until April 2003, Child Benefit was administered by the Department of Social Security (now the Department for Work and Pensions).

## **LSOA's and Data Zones**

The standard geography used to report small area data in England and Wales is the LSOA. These are built from groups of Output Areas used in the 2011 Census. More information on the creation of these boundaries can be found on the ONS website here:

<http://www.ons.gov.uk/ons/guide-method/geography/ons-geography/index.html>

Similarly for Scotland the key small area geography is called the Data Zone and as with LSOA's in England and Wales they nest within Local Authority boundaries. Figures have been provided for areas determined from the 2011 Census. More information can be found at the Scottish Neighbourhood Statistics website here:  
<http://www.gov.scot/Topics/Statistics/sns/SNSRef>

The LSOA's are grouped first by local authority and then by LSOA or Data Zone for each region in England, for Wales and for Scotland. They are presented in alphabetical order by name within these groups.

## **Electoral wards**

Child Benefit Statistics for August 2017 are presented by electoral wards for the United Kingdom, using the ward boundaries available from the National Statistics Postcode Look-up Directory. More information on the National Statistics Postcode Look-up Directory used can be found in Appendix A.

## **National Statistics Review**

We carried out a formal review of our National Statistics publications, covering both Tax Credits (provisional and finalised) and Child Benefit in 2011.

The Child Benefit Statistics User Consultation ran from 11 July to 30 September 2011 and covered Child Benefit National Statistics and Official Statistics using an on-line survey.

Following feedback from the consultation, we now publish small area statistics by Electoral wards for the UK.

## **Who might be interested?**

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. The user consultation showed that these statistics are used mainly by Local Government followed by Central Government and Academics.

As previously mentioned, due to the low geographies within this publication, we have not included figures for families that have opted out of receiving Child Benefit and the children within those families. Furthermore, we are unable to provide figures on those that have chosen not to claim Child Benefit due to the introduction of the High income Child Benefit charge. This means that the child population (up to 16) within Child Benefit may not continue to be as useful a proxy for the child population as a whole in future years.

## **User Engagement**

Bespoke analysis of Child Benefit 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 Child Benefit statistics please use the contact information at the beginning of this publication.

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 contact information at the beginning of this publication.

## **Rounding**

The figures have been independently rounded to the nearest 5. This can lead to components as shown not summing to totals as shown.

## **Age bands of data on children**

For most tables in this publication, figures showing the age of children for whom CB is claimed have been grouped into four age bands.

## **Appendix A: Background Information**

### **Administrative Data**

The data refers to the number of families receiving Child Benefit (CB) (and their eligible dependents) and is derived from two 100% scans from the Child Benefit Computer System (CBCS).

The data represents a snapshot at a point in time of all claimants and eligible dependents in Great Britain present on the CBCS at 31st August 2017 plus awards for new births made by 30th November 2017 and backdated (CB awards can be backdated for up to 3 months). It excludes a small number of cases that are held clerically.

As well as family counts, the number of children in the family and the age and gender of the children are also given. Counts are provided for Countries, English Regions, UK Electoral Wards and Lower Layer Super Output Areas (LSOA) and Scottish Data Zones.

Although the information is collected for administrative purposes, the data is used for a variety of statistical purposes for example, child population estimations, by HM Revenue and Customs (HMRC), other government departments and relevant stakeholders.

### **Further information on Child Benefit**

Child Benefit (CB) was introduced in 1977. It replaced Family Allowance, which was a benefit payable to families with 2 or more children whereas CB includes all families with 1 child or more.

CB is designed to help with the extra costs of bringing up a child. It is a benefit payable to all qualifying parents/guardians in the United Kingdom. From January 2013, if a claimant of CB or their partner has an individual income of more than £50,000 per year, they will be liable to repay some or all of their Child Benefit due to the introduction of the High Income Child Benefit charge. Claimants affected by the High Income Child Benefit charge have the option to opt-out of receiving Child Benefit.

CB is payable to one parent or guardian of all children under 16 years of age other than children in local authority care, and subject to residence conditions. Detailed current eligibility conditions and rules for claiming CB are available from the HMRC website. There is a higher payment for the eldest child and a lower rate for each subsequent child. From 2006-07 new eligibility rules were introduced for families claiming in respect of young persons aged 16 to 19.

A further addition, Child Benefit (Lone Parent), was paid for the eldest or only child of a lone parent up until 1998. Since then, new lone parents were not entitled to this extra benefit. However, those who were in receipt of the Child Benefit (Lone Parent)

before 1998 may have continued to receive it, until April 2007, when this transitionally protected rate of Child Benefit for lone parents was extinguished as the standard rate for the first eldest child increased above it.

CB is administered by HMRC (formerly Inland Revenue). Prior to April 2003 CB in England and Wales was administered by the Department of Work and Pensions (DWP).

Data are believed to be of a high standard as they are based on a scan of the computer systems used to administer and pay CB. If anyone attempts to wilfully supply false information, they may be liable to prosecution.

## **Definitions**

Child Benefit is paid to those responsible for children (aged under 16) or qualifying young people. The latter includes:

- a) those in full-time non-advanced education or (from April 2006) on certain approved vocational training courses and who are under 19, or are aged 19 and have been on the same course since their 19th birthdays. (Note: those reaching 19 up to 9 April 2006 ceased to qualify on their 19th birthdays);
- b) those entered for future external examinations, or are in the period between leaving education (or exams finishing) and the week containing the first Monday in September (or similar dates after Easter and in early January, if earlier), and are not in work (there are slight variations for Scotland);
- c) those aged under 18 who have moved directly from full-time education to being registered for work or training with the Careers service or with Connexions.

Full-time non-advanced education: Full-time education is more than 12 hours supervised study a week in normal term-time, not counting breaks for meals and homework.

Non-advanced is not above the Advanced Level of the General Certificate of Education (GCE A-Level) or the Advanced Higher Grade and Higher Grade of the Scottish Certificate of Education (SCE Advanced Highers/ Highers) or SCOTVEC National Certificate/Diploma (ONC/OND) or GNVQ level 3 or equivalent.

## **Validation and quality assurance processes**

Child Benefit data are extracted directly from the Child Benefit Computer System (CBCS) and sent securely and electronically to HMRC. Throughout the transfer process accompanying header and footer records ensure that no records go missing during the extraction process.

When the data are loaded into HMRC's computer environment additional checks are put in place to ensure duplicate records are removed. A further suite of quality assurance takes place to ensure consistent numbers of claimants and children are in receipt of Child Benefit compared with previous data.

Finally the data are cross checked against other administrative sources, notably registrations of newborn children and population estimates compiled by the Office for National Statistics. Quality assurance is carried out at the UK, country, region and local authority level.

## **Coverage and compilation of the figures**

The tables are based on an extract from the Child Benefit Computer System taken on 31st August 2017 and supplemented with additional cases as identified from a further extract on 30th November 2017. This identifies new claims that started between 31st August and 30th November 2017 but are in relation to a child born prior to 31st August 2017.

## **Geographical allocation**

For August 2017, we have remained with the process introduced for August 2007. In publications prior to August 2007 the postcode on the Child Benefit computer system was used wherever possible and, where missing or invalid, was supplemented with postcodes from the previous year.

Due to the increasing demand for low level geographical analysis, greater scrutiny is required when comparing information across different administrative systems. In respect of Child Benefit, as a significant proportion of CB claimants also claim tax credits, it is essential that everything is done to ensure that a family is treated equally within both systems and both sets of small area statistics. From August 2007 we have individually matched the Child Benefit and tax credits data together and in the event that there is a discrepancy we have used the postcode as recorded on the tax credits system in the first instance, and then the postcode as recorded on the Child Benefit system.

At national level this does not have a huge effect, and even down to Local Authority or Parliamentary Constituency level the effect is minimal, but with the increasing demand for very small area statistics, such as Lower-layer Super Output Area (LSOA) and Data Zone (the Scottish equivalent of LSOA), we have done everything we can to ensure that where a family appears in both systems, for the statistics we will be assigning them the same geographical details.

Once the postcode was identified, the geographical details were obtained from the Office for National Statistics' National Statistics Postcode Look-up (NSPL). England, Scotland and Wales data represents geographical boundaries derived from Census 2011 data and has been taken from the August 2017 NSPL. Northern Ireland data represents geographical boundaries derived from Census 2011 data, which is still the latest available, within the August 2017 NSPL.

<https://ons.maps.arcgis.com/home/item.html?id=217f003a165640b0bbea40a19bc3bc98>

Geographical areas are allocated to an area code which was implemented from 1 January 2011, in line with the Government Statistical Service (GSS) Coding and Naming policy.



## Appendix B: Rates of Child Benefit, 1992 to 2017

	Eldest child	Subsequent children	Lone parent <sup>1</sup>
April 1992	9.65	7.80	15.50
April 1993	10.00	8.10	16.05
April 1994	10.20	8.25	16.35
April 1995	10.40	8.45	16.70
April 1996	10.80	8.80	17.10
April 1997	11.05	9.00	17.10
April 1998	11.45	9.30	17.10
April 1999	14.40	9.60	17.10
April 2000	15.00	10.00	17.55
April 2001	15.50	10.35	17.55
April 2002	15.75	10.55	17.55
April 2003	16.05	10.75	17.55
April 2004	16.50	11.05	17.55
April 2005	17.00	11.40	17.55
April 2006	17.45	11.70	17.55
April 2007	18.10	12.10	-
April 2008	18.80	12.55	-
January 2009	20.00	13.20	-
April 2010	20.30	13.40	-
April 2011	20.30	13.40	-
April 2012	20.30	13.40	-
April 2013	20.30	13.40	-
April 2014	20.50	13.55	-
April 2015	20.70	13.70	-
April 2016	20.70	13.70	-
April 2017	20.70	13.70	-

### Notes:

1. This was payable instead of the standard eldest child rate to most people bringing up children on their own until 6 July 1998. From that date it has continued to be payable to recipients at that date. It is also payable to lone parents who were receiving the lone parent rate of family premium in Income Support or Jobseekers' Allowance and move into work; and lone parents ceasing to receive a "specified" benefit (Child's Special Allowance for the eldest dependent child; the higher rate of Industrial Death Benefit for the child; or an increase for the eldest dependent child with either Widowed Mother's Allowance, War Widow's Pension, Retirement Pension, Industrial Disablement Pension - which includes Un-employability Supplement - or Invalid Care Allowance). In April 2007, this transitionally protected rate of Child Benefit for lone parents was extinguished when the standard rate for the first eldest child increased to £18.10 per week.