

## FAMILY EXPENDITURE SURVEY

### Common problems encountered in the use of data from the survey

The following are comments on some problems frequently met in analysing FES data; some of them are referred to elsewhere in the Information Pack. Criticisms of existing procedures and suggestions for improvement will be considered and may be made in writing to DE or OPCS at the addresses in the Contents and Introductory Note.

- (i) Despite its name, the Family Expenditure Survey collects data from households, not families, and members of a household need not be related. The term "family unit" as used in the survey does not refer to the nuclear family, but rather to a unit approximating to the Income Tax Unit as defined by Inland Revenue. (See FES Report, Appendix 3, definition 1.)
- (ii) The FES does not record intra-household transactions. If the household contains a lodger, there will be no entry of income or expenditure to cover his or her payments for board and lodging. If expenditure is incurred on the lodger's behalf by another member of the household (for instance where the head of household pays the electricity bill for all members) there is no way of identifying this expenditure and allocating it wholly or in part to the lodger. Similarly there is no way of telling if expenditure by one household member has been incurred on behalf of another who has then made a compensatory payment (for instance if a housewife buys clothes on behalf of an elderly parent or teenager). For these reasons, it is not possible to make a meaningful analysis of an expenditure or income at a level below that of the household, for instance at a 'family-unit' level; such an analysis could sensibly cover only certain limited types of income such as wages and salaries.
- (iii) In the FES, figures of both expenditure and income are built up from data covering different time periods. For this reason, little is achieved by attempting to compare FES income and expenditure for groups of households. (See FES Report, Appendix 7.) A further point is that, although all household expenditure is in theory included in the survey, some types of income are explicitly excluded. (See FES Report, Appendix 3, definition 14.) A particular consequence is that savings ratios cannot be obtained by comparing FES income and expenditure figures.
- (iv) FES data are collected throughout the calendar year, to spread the interviewing load evenly. A household interviewed at the beginning of the year will in general be spending less than one interviewed at the end of the year because of intervening price rises. The aggregate figures published may therefore be considered as relating to about the middle of the year.
- (v) For a variety of reasons such as refusal to give income, refusal to keep records, refusal of at least one adult member of a household, the response rate achieved by the survey is about 70 per cent. The achieved sample is therefore subject to a number of biases. These are described in the FES Report, Part I, para 14 and in more detail in an article by W E F Kemsley in Statistical News (November 1975).
- (vi) Some FES data are subject to under-recording (see FES Report, Part I, para 15).

- REVISED
- (vii) The FES sample is relatively small in total (about 7,000 households co-operate every year), and for particular groups of households it can be very small. There are obvious dangers in drawing firm conclusions from the results for small groups of households because of the sampling error involved.
- (viii) Economic activity rates may be calculated from the FES. However these are likely to be different from those calculated from other surveys such as the General Household Survey. The FES asks "Are you working at present?" whereas most other surveys have a fixed reference period such as a week. The main purpose of the FES activity question is to pick up all possible sources of income and it is closely linked to the income questions. Indeed, after the main questions about earnings on the Income Schedule a further enquiry, Question 64, asks "During the last 12 months, have you received any money for odd jobs or any occasional fees for work of professional advice which we have not yet covered?". If the answer is "Yes", the answer to the economic activity question may be amended. The consequence of these special factors is that the FES tends to show higher economic activity rates than other surveys, particularly in the case of part-time or self-employed women workers who may earn a few pounds a week baby-sitting, or a few pounds a week - or a year - from a mail order agency.
- (ix) The fullest source of information about FES sampling, fieldwork and coding procedures is the technical handbook "Family Expenditure Survey, Handbook on the Sample, Fieldwork and Coding Procedures" by W F F Kemsley, HMSO, 1969. This is now out of date but is being revised. Enquiries about correct procedures should be directed to OPCS at the address or telephone numbers mentioned in the Contents and Introductory Note.
- (x) Although a continuous survey, the FES is not static in content. Changes in content, question numbers and coding boxes are partially covered by the paper on manual coding and editing of FES data prior to computer processing (Contents and Introductory Note, item 4).

# FAMILY EXPENDITURE SURVEY

## NOTE ON INTERPRETING INFORMATION ON THE BASE DATA TAPE, 1977

1 Much of the information on the FES annual base tape is secondary data derived from the answers to basic questions. Individual items are obtained in various ways and this note is intended as a guide to the sources and methods used in compiling the coded items as they are eventually recorded on the base tape.

2 Information is first collected from co-operating households by OPCS interviewers. For many of the questions on the household and income schedules, answers are entered directly in the appropriate coding boxes by the interviewers. Other coded entries are made subsequently by OPCS coding and editing staff from the information obtained by the interviewers. Coding boxes which are completed directly by interviewers are indicated on the questionnaires by a dotted line in the £ column; those for completion at the coding and editing stage contain a solid line. The diary record-books, giving details of payments during the 14 days record-keeping period, are completed by each spender, the information recorded being subsequently coded, and where necessary edited, by OPCS staff. OPCS Instructions to Interviewers contain a number of definitions (household, members, spenders, rooms etc) together with detailed instructions on the completion of particular questions.

3 The next stage in the processing of FES data is coding and editing. Here, after any adjustments which may be required to eliminate duplication, business expenditure etc, the information collected by interviewers is entered in the appropriate coding boxes on the questionnaires and code numbers added to the entries in the diary record-books. These operations are described, in code number sequence, in the paper "Manual Coding and Editing of the FES prior to the Computer Stage". A more detailed description, in question number sequence, is given in the OPCS Coding Notes.

4 After coding and editing are completed, the data are transferred to computer files and a number of derived variables, known as product codes, are calculated and added to the tape. A list of the product codes, with a description of the method of calculation, is given in appendix 5 of the paper describing the annual base tape.

5 The final operation in the creation of the FES base tape is the calculation of a further series of computer derived codes. These codes are identified by an asterisk in the lists of codes in appendices 3 and 4 of the paper describing the base tape. For many of these derived codes the values assigned are in themselves code numbers, and, to interpret these, users are referred to the Coding Frames given in appendix 7 of the base tape paper. Neither the product codes nor the other derived codes appear in the interview schedules; they are calculated during computer processing and are written directly on to the base tape.

6 Users of the FES base tape may be faced with two types of problem in interpreting the data. First, to ascertain how the answer to a particular question on the interview schedules is processed, coded, and eventually entered on the base tape. Secondly, to ascertain how a particular coded item from the base tape is built up from the answers to questions. For the first problem, users will need to identify the particular question or questions from the household or income schedule and then to trace the action which has been taken on it, through the Interviewers Instructions, Coding Notes, and the Lists of Product Codes and Information Codes. In the second problem, the way in which a particular code is built up may be ascertained by identifying the code from the lists contained in the paper describing the base tape, and tracing it, and its components, through the Coding Notes and Interviewers Instructions.

7 An example of the tracing action which may be required to resolve each of the two types of problem mentioned in paragraph 6 is given below.

**EXAMPLE A. QUESTION 46 ON THE INCOME SCHEDULE (PUBLIC SECTOR PENSIONS)**

Reference to the questionnaire shows that the interviewer is required to enter the identifying number of the recipient of the pension; whether it is by virtue of the former employment of the informant or of the spouse; the amount and the period covered by the last payment; whether tax was deducted at source and, if so, the amount of tax; and whether the last payment was gross or net of tax. The Coding Notes for question B 46 show that, at the coding stage, the last payment, after deduction of any tax, is entered at code 342 with the appropriate period code; the amount of tax, if any, at code 343 with the period code; and numeral 3 or 4 at code A 236 to indicate the source of the pension. Some public sector pensions may be entered by interviewers at question 47. Those pensions identified at the coding stage as being in the public sector are transferred to question 46 before the amounts are entered in the appropriate coding boxes. Reference to the document describing the base tape shows that the amounts recorded at these codes, reduced to weekly values, are recorded on the base tape in the personal income record of the recipient of the pension. Examination of the list of product codes also shows that the basic codes are used as components of a number of product codes which are recorded on the base tape in the household or personal product code records, as appropriate. The product codes derived from the public section pension data on a personal basis are codes 040P, 041P, 051P, 053P, 079P, 087P and 107P, with household aggregates at codes 328P, 329P, 330P and 331P.

**EXAMPLE B. CODE A015, VALUE 1. EMPLOYMENT POSITION (WORKING)**

The description of this code on page 12 of the base tape document shows that this is a computer - derived item which is formed for each person who is recorded at code A201 as either:-

- 1 At present working as employee.
- 2 Self-employed or employer.
- 3 Out of employment but seeking work.
- 4 Sick or injured but intending to seek work.

Reference to code A201 on page 17 shows that these codings are obtained from question 1 of the income schedule (B). The Coding Notes relating to question B1 give detailed definitions of the various classes of workers together with instructions on the treatment of special groups such as working students and seasonal workers. Similar but less detailed definitions are given on page 29 of the Interviewers Instructions.

Changes in Information Codes between 1976 and 1977

Code No.	Code Description
<u>1976 Codes deleted for 1977</u>	
A215	Windfall income from endowment assurance policy - proportion invested
A217	Windfall income from life assurance policy - proportion invested
<u>Code with a change of description between 1976 and 1977</u>	
A099	Housing subsidy factor (CSO) (1976) Quarter number (1977)
<u>New codes introduced in 1977</u>	
A107	Ranges of Disposable Income
A127	Month/Year of most recent lump sum rates rebate
A128	Method of paying for gas supply
A130	Method of paying for electricity supply
A138	Gas - month/year of last account
A139	Electricity - month/year of last account
A140	Type of gas tariff
A148	Period code for rates payment/rebate
A203	Self-employed - normal weekly hours
A204	Self-employment income - month/year of end of period for which figures available
A205	Industrial injury disablement pension - no. of weeks received
A238	Industrial injury disablement pension - receiving at present
A239	Maternity allowance - no. of weeks received
A240	Maternity allowance - receiving at present
A241	Tax refunds
A251	Chief Economic Supporter

Changes in Schedule Codes between 1976 and 1977

Code No.	Code Description
<u>1976 Codes deleted for 1977</u>	
262	NMS liquid milk - cost
264	NMS dried milk - cost
332	Windfall income from property insurance policies
333	Windfall income from car insurance policies
371	NI Maternity Benefit
<u>Code with a change of description between 1976 and 1977</u>	
372	NI Death grant (1976) NI Death grant/Maternity grant (1977)
<u>New codes introduced in 1977</u>	
014	Rates rebate - most recent lump-sum refund
015	Electricity - no. of units at full rate
016	Electricity - no. of units at cheap rate
017	Expenditure on fuel oil for central heating
182	Gas - last (notional) account, where budget payment made
183	Electricity - last (notional) account where budget payment made
307	Net loss from self employment
313	Self employment income if period covered is less than 12 months
325	Industrial injury disablement pension - last payment
341	Maternity allowance - last payment
394	Lump sum Christmas bonus to pensioners

Changes in Diary Item Codes between 1976 and 1977

Code No.	Code Description
<u>1976 Code deleted for 1977</u>	
779	Meals out other than state school meals
<u>Code with a change of description between 1976 and 1977</u>	
261	Fuel oil (1976) Fuel oil, other than for central heating (1977)
<u>New codes introduced in 1977</u>	
<u>Food bought and consumed away from home</u>	
856	Potato crisps
857	Potato products
860	Fruit - apples, pears
861	Fruit - oranges, bananas
867	Dried fruit and nuts
868	Fruit juices
875	Non-alcoholic drinks
877	Canteen meals - school employees
878	Other canteen meals
879	Other meals out
887	Ice cream
884	Soft drinks
885	Sweets and chocolates
886	Biscuits, etc
887	Cakes, etc
888	Chocolate biscuits
889	Cooked meats
894	Unspecified snacks
896	Sandwiches
897	Take-away and miscellaneous food

Changes in Product Codes between 1976 and 1977

Code No.

Code Description

1976 Codes deleted for 1977

Windfall Income

154P	Lump sum payment from life assurance policy, where none invested
155P	Lump sum payment from life assurance policy, where all invested
156P	Lump sum payment from life assurance policy, where most invested
157P	Lump sum payment from life assurance policy, where some invested
159P	Current supplementary benefit received by head or wife of head of family unit No. 1
170P	Personal expenditure on house repairs/maintenance - tools
180P	Personal expenditure on house repairs/maintenance - composite purchases of materials
410P	Housing subsidy (positive)
420P	Housing subsidy (negative)

Supplementary Benefit Households

495P	Current supplementary benefit received by dependants of head of household
496P	Current supplementary benefit received by other family units

Households with rent rebates and:

498P	Current supplementary benefit received by dependants of head, but not head or wife
499P	Current supplementary benefit received by other family units but not head, wife or dependants of head
501P	Current supplementary benefit not received by head, wife or dependants of head
502P	Current supplementary benefit not received by any person in household

Households without rent rebates, but

504P	Current supplementary benefit received by dependants of head, but not head or wife
505P	Current supplementary benefit received by other family units, but not head, wife or dependants of head

Codes with a change of description between 1976 and 1977

032P	Current invalidity pension/allowance (1976)
	Current maternity allowance (1977)
098P	Sex of head of household (1976)
	Male head of household (1977)
135P	Persons retired less than one year (1976)
	Industrial injury disablement benefit averaged over number of weeks received (1977)
138P	Normal take home pay, including net bonus (main and subsidiary employment (1976)
	Maternity allowance averaged over number of weeks received (1977)
150P	Lump sum payment from endowment assurance policy, where none invested (1976)
	Personal expenditure on house repairs/maintenance - other materials (1977)



Code No.	Code Description
151P	Lump sum payment from endowment assurance policy, where all invested (1976) Personal expenditure on house repairs/maintenance - fittings (1977)
152P	Lump sum payment from endowment assurance policy, where most invested (1976) Personal expenditure on house repairs/maintenance - tools (1977)
153P	Lump sum payment from endowment assurance policy, where some invested (1976) Personal expenditure on house repairs/maintenance - composite purchases of materials (1977)
160P	Current supplementary benefit received by other members of family unit No. 1 (1976) Current supplementary benefit received by head or wife of family unit No. 1 (1977)
161P	Current supplementary benefit received by members of family units other than unit No. 1 (1976) Economic activity of head of household (1977)
177P	Personal expenditure on house repairs/maintenance - other materials (1976) Personal gross income, less tax and NI contributions (1977)
178P	Personal expenditure on house repairs/maintenance - fittings (1976) Person unemployed (1977)

New codes introduced in 1977

009P	Current contributory invalidity pension/allowance
016P	Current industrial injury disablement pension
081P	Head of household unemployed
101P	Wife of head unemployed
141P	Normal take-home pay, including net bonus (main and subsidiary employment)
297P	Value of gas account
298P	Value of electricity account
363P	Head and wife both unemployed
389P	Gross household income, less tax and NI contributions

Main source of household income

425P	Wages/salaries
426P	Self employment income
427P	Investment income
428P	Annuities, pensions
429P	Social Security benefits
430P	Sub-letting and imputed income
431P	Income from other sources

Credit expenditure

432P	Housing
433P	Fuel, light and power
434P	Food
435P	Alcoholic drink
436P	Tobacco
437P	Clothing and footwear

Code No.	Code Description
438P	Durable household goods
439P	Other goods
440P	Transport and vehicles
441P	Services
442P	Miscellaneous
443P	Credit component of total expenditure
444P	Other credit expenditure
<u>Percentage ratio of total expenditure to disposable income (£1 = 10%)</u>	
449P	Households with self-employed heads
450P	Households with employee heads
451P	Households with retired/unoccupied heads
<u>Availability of certain durable goods</u>	
489P	Households with 2 cars
490P	Households with 3 or more cars

Personal Gross Income (normal), 13 week rule applied

(Code 051P)

Schedule and Question No.	Source of Income	Code
	<u>Wage/salary from main employment: (not included if informant has been away from work without pay for more than 13 weeks)</u>	
B.6 or B.15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 329
B.9	PAYE tax	305
B.10	NI conts	306
B.11	Superannuation	318
B.11	Other deductions from pay	308
B.16	Gross bonus	312
	<u>Wage/Salary from subsidiary employment:</u>	
B.23	Last take-home pay	309
B.25	PAYE tax	310
B.25	NI conts	311
B.25	Superannuation	319
B.25	Other deductions from pay	314
B.27	<u>Self-employment income:</u>	326,328
	<u>Investment income:</u>	
B.56	Building Society interest - net	376
B.56	" " " - calculated tax	020P
B.59	Interest from stocks, shares - net	378
B.59	" " " " - calculated tax	021P
B.49	Income from trust covenant - net	348
B.49	" " " " - tax	349
B.60	Income from property	360
B.54	Interest on Nat Savings or TSB deposits	373
B.58	Interest on other savings	374

Schedule and Question No.	Source of income	Code
B.55	Interest on Co-op Shares and dividends	375
B.57	Interest on defence bonds	377
-	Other unearned income	384
	<u>Annuities and pensions</u>	
B.46	Public sector pensions - net	342
B.46	" " " - tax	343
B.47	Private sector pensions - net	344
B.47	" " " - tax	345
B.48	Annuity - net	346
B.48	" - tax	347
B.50	TU pension	350
	<u>Social Security benefits (a)</u>	
B.38	Family income supplement, if current	368
-	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B.42	Other Soc Security benefits, if current	367
B.30	Family Allowance/child's benefit	337
B.31	Retirement pensions	338
B.32	Widows benefits	339
B.33	NI Disablement/War disability pension	340
B.34	Mobility allowance, etc	361
B.39	Maternity allowance, if current	341
	<u>Social Security benefits (b)</u> (included only if informant has been away from work without pay for more than 13 weeks)	
B.37	Unemployment benefit, if current	362
B.36	Sickness/industrial injury benefit, if current	363
B.40	Supplementary benefit, if current	365
B.35	Invalidity pensions, if current	369

Schedule and Question No.	Source of income	Code
	<u>Income from other sources:</u>	
B.45	Benefits from TUs, Friendly Societies, etc, if current	366
B.17	Value of meal vouchers	316
B.51	Allowances from members of HMF	351
B.52/3	Alimony, allowances from friends	352
B.53	LA allowances for foster children	353
B.64	Other earned income	381
B.62	Married womans allowance from absent husband	385
A.46	Scholarship income, person 16 or over	392
A.46	Scholarship income - child under 16	395
B.72	Other income of child under 16	396

PERSONAL GROSS INCOME (CURRENT) CODE 053P

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u> (not included if informant was not paid last week or month)	
B6	Take-home pay	303
B9	PAYE tax	305
B10	NI conts	306
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>Less</u> PAYE refunds	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI conts	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income</u>	
B56	Building Society interest - net	376
B56	" " " - calculated tax	020P
B59	Interest from stocks, shares - net	378
B59	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B60	Income from property	360
B54	Interest on National Savings or TSB deposits	373
B58	Interest on other savings	374
B55	Interest on Co-op shares and dividends	375
B57	Interest on Defence Bonds	377
-	Other unearned income	384

Schedule and Question No.	Source of income	Code
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350
	<u>Social Security benefits:</u>	
B38	Family Income Supplement, if current	368
B37	Unemployment benefit, " "	362
B36	Sickness/Industrial Injury benefits, if current	363, 325
B40	Supplementary benefit, if current	365
B35	Invalidity pension, if current	369
B42	Other Social Security benefits, if current	367
B30	Family Allowance	337
B31	Retirement pension	338
B33	NI disablement/war disability pensions	340
B32	Widows benefit	339
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B51	Allowance from members of HMF	351
B52/3	Alimony, allowances from friends	352
B53	LA Allowances for foster children	353
B64	Other earned income	381
B62	Married womans allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income, child under 16	395
B72	Other income of child under 16	396

GROSS HOUSEHOLD INCOME, BASED ON NORMAL EARNINGS  
13-WEEK RULE APPLIED (CODE 344P)

Schedule and Question No.	Source of Income	Code
	<u>Wage/salary from main employment: (not included if informant has been away from work without pay for more than 13 weeks)</u>	
B.6 or B.15	Last take home pay, if normal, otherwise normal take home pay	303 or 329
B.9	PAYE tax	305
B.10	NI contributions	306
B.11	Superannuation	318
B.11	Other deductions from pay	308
B.16	Gross bonus	312
	<u>Wage/salary from subsidiary employment:</u>	
B.25	Last take home pay	309
B.25	PAYE tax	310
B.25	NI contributions	311
B.25	Superannuation	319
B.25	Other deductions from pay	314
B.27	<u>Self-employment income</u>	326, 328
	<u>Investment income:</u>	
B.56	Building Society interest - net	376
B.56	" " " - calculated tax	020P
B.59	Interest from stocks, shares - net	378
B.59	" " " " - calculated tax	021P
B.49	Income from trust/covenant - net	348
B.49	" " " " - tax	349
B.60	Income from property	360
B.54	Interest on National Savings or TSB deposits	373
B.58	Interest on other savings	374
B.55	Interest on Co-op shares and dividends	375
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-	Other unearned income	384



Schedule and Question No.	Source of income	Code
	<u>Annuities and pensions:</u>	
B.46	Public sector pensions - net	342
B.46	" " " - tax	343
B.47	Private sector pensions - net	344
B.47	" " " - tax	345
B.48	Annuity - net	346
B.48	" - tax	347
B.50	TU pension	350
	<u>Social Security benefits (a):</u>	
B.38	Family Income Supplement, if current	368
-	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B.41	Other Social Security benefits, if current	367
B.30	Family Allowances/Child's benefit	337
B.31	Retirement pensions	338
B.32	Widows benefits	339
B.33	NI Disablement/War disability pensions	340
	Mobility allowance, etc	361
	Maternity allowance, if current	341
	<u>Social Security benefits (b); included only if informant has been away from work without pay for more than 13 weeks)</u>	
B.37	Unemployment benefit, if current	362
B.35	Sickness/industrial injury benefit, if current	363
B.40	Supplementary benefit, if current	365
B.36	Invalidity pension if current	369
	<u>Income from sub-letting: (not included for owned/ rent-free dwellings if less than the updated rateable value)</u>	
A.13	Rent received from sub-letting rooms	090
A.25	" " " " " garage	100
A.18, 19, 20	Rates rebate	040, 047
A.17	Rent rebate	230

Schedule and Question No.	Source of income	Code
A.17	<u>less</u> rent	010
A.17	<u>less</u> rent, including services	020
A.18, 19, 20	<u>less</u> rates	030
A.18, 19, 20	<u>less</u> water charges	050
A.20	<u>less</u> ground rent	060
A.24	<u>less</u> insurance on structure	110
A.16	<u>less</u> caravan site rent	120
<u>Income from occupation of owned/rent-free dwellings</u> (not included if income from sub-letting is greater)		
-	Rateable value, updated	267P, 268P
269P		
<u>Income from other sources:</u>		
B.45	Benefits from TUs, Friendly Societies, if current	366
B.17	Value of meal vouchers	316
B.51	Allowances from members of HMF	351
B.52/3	Allowances from relatives; alimony	352
B.53	LA allowances for foster children	353
B.64	Other earned income	381
B.62	Married womans allowance from absent husband	385
A.46	Scholarship income, person 16 or over	392
A.46	Scholarship income, - child under 16	395
B.72	Other income of child under 16	396

Current Gross Household Income (Code 352P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u> (not included if informant was not paid last week or month)	
B6	Take-home pay	303
B9	PAYE tax	305
B10	NI conts	306,
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>less</u> PAYE refunds	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI conts	311,
B25	Superannuation	319
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B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350

Schedule and Question No.	Source of income	Code
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B37	Unemployment benefit, "	362
B36	Sickness/Industrial injury benefits, if current	363, 325
B40	Supplementary benefit, if current,	365
B35	Invalidity pension, "	369
B42	Other Social Security benefits, if current	367
B30	Family Allowance	337
B31	Retirement pension	338
B33	NI disablement/war disability pensions	340
B32	Widows benefits	339
B39	Maternity benefit, if current	341
	<u>Income from sub-letting:</u> (not included for owned/rent-free dwellings if less than updated rateable value)	
A13	Rent received from sub-letting rooms	090
A25	" " " " " garage	100
A 18 19 20	Rates rebate	040, 047
A 17	Rent rebate	230
A 17	<u>less</u> rent	010
A 17	<u>less</u> rent, including services	020
A 18 19 20	<u>less</u> rates	030
A 18 19 20	<u>less</u> water charges	050
A 20	<u>less</u> ground rent	060
A24	<u>less</u> insurance on structure	110
A	<u>less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings:</u> (not included if income from sub-letting is greater)	
-	Rateable value, updated	267P, 268P 269P
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B51	Allowances from members of HMF	351
B52/3	Allowances from relatives; alimony	352
B53	LA allowances for foster children	353
B64	Other earned income	381
B62	Married womans allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

GROSS HOUSEHOLD INCOME, BASED ON NORMAL EARNINGS  
LAST TIME PAID (CODE 385P)

FES 1977

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u>	
B6 or B15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 329
B9	PAYE tax	305
B10	NI contributions	306
B11	Superannuation	318
B11	Other deductions from pay	308
B16	Gross bonus	312
	<u>WAGE/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI contributions	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B56	Building Society interest - net	376
B56	" " " - calculated tax	020P
B59	Interest from stocks, shares - net	378
B59	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B60	Income from property	360
B54	Interest on National Savings or TSB deposits	373
B58	Interest on other savings	374
B55	Interest on Co-op shares and dividends	375
B57	Interest on Defence Bonds	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350

Schedule and Question No.	Source of income	Code
	<u>Social Security benefits</u>	
B38	Family income supplement, if current	368
-	Unemployment, sickness, industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B42	Other Social Security benefits, if current	367
B30	Family allowance/child benefit	337
B31	Retirement pensions	338
B32	Widows benefits	339
B33	NI disablement/war disability pension	340
B34	Mobility allowance, etc	361
	<u>Income from sub-letting: (not included for owned/rent-free dwellings if less than updated rateable value)</u>	
A13	Rent received from sub-letting rooms	090
A25	" " " " " garage	100
A18,19,20	Rates rebate	040,047
A17	Rent rebate	030
A17	<u>Less</u> rent	010
A17	<u>Less</u> rent, included services	020
A18,19,20	<u>Less</u> rates	030
A18,19,20	<u>Less</u> water charges	050
A20	<u>Less</u> ground rent	060
A24	<u>Less</u> insurance on structure	110
A16	<u>Less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings: (not included if income from sub-letting is greater)</u>	
-	Rateable value, updated	267P,268P,269P
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B51	Allowances from members of HMF	351
B52/3	Allowances from relatives; alimony	352
B53	LA allowances for foster children	353
B64	Other earned income	381
B62	Married women's allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

Schedule and Question No.	Source of income	Code
B50	TU pension	350
	<u>Social Security benefits (a)</u>	
B38	Family income supplement, if current	368
-	Unemployment, sickness and supplementary benefits, if received concurrently with earnings	028P
B42	Other Soc Security benefits, if current	367
B30	Family allowance/child's benefit	337
B31	Retirement pensions	338
B32	Widows benefits	339
B33	NI disablement/war disability pension	340
Q39	Maternity allowance, if current	341
Q34	Mobility allowance, etc	361
	<u>Social Security benefits (b)</u> (included only if informant has been away from work without pay for more than 13 weeks)	
B37	Unemployment benefit, if current	362
B36	Sickness/industrial injury benefits, if current	363, 325
B40	Supplementary benefit, if current	365
B36	Invalidity pension, if current	369
	Income from sub-letting: (not included for owned/rent-free dwellings if less than updated rateable value)	
A13	Rent received from sub-letting rooms	090
A25	" " " " " garage	100
A18 19 20	Rates rebate	040, 047
A17	Rent rebate	230
A17	<u>less</u> rent	010
A17	<u>less</u> rent, including services	020
A18 19 20	<u>less</u> rates	030
A18 19 20	<u>less</u> water charges	050
A20	<u>less</u> ground rent	060
A24	<u>less</u> insurance on structure	110
A16	<u>less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings:</u> (not included if income from sub-letting is greater)	
-	Rateable value, updated	267P, 268P, 269P

Gross Household Income, based on actual earnings  
13 week rule applied (Code 386P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment</u> (not included if informant has been away from work without pay for more than 13 weeks)	
B6	Last take-home pay	303
B9	PAYE tax	305
B10	NI contributions	306
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>less</u> PAYE refunds	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI Conts	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B56	Building Society interest - net	376
B56	" " " - calculated tax	020P
B59	Interest from stocks, shares - net	378
B59	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B60	Income from property	360
B54	Interest on Nat Savings or TSB deposits	373
B58	Interest on other savings	374
B55	Interest on Co-op Shares and dividends	375
B57	Interest on Defence Bonds	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347



Schedule and Question No.	Source of income	Code
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B51	Allowances from members of HMF	351
B52/3	Allowances from relatives; alimony	352
B53	LA allowances for foster children	353
B64	Other earned income	381
B62	Married womens allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

Gross Household Income, based on actual earnings

F E S 1977

last time paid (Code 387P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u>	
B6	Last take-home pay	303
B9	PAYE tax	305
B10	NI contributions	306,
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>less</u> PAYE refunds	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI Conts	311,
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B56	Building Society interest - net	376
B56	" " " - calculated tax	020P
B59	Interest from stocks, shares - net	378
B59	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B60	Income from property	360
B54	Interest on Nat Savings or TSB deposits	373
B58	Interest on other savings	374
B55	Interest on Co-op Shares and dividends	375
B57	Interest on Defence Bonds	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343

Schedule and Question No.	Source of income	Code
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350
	<u>Social Security benefits</u>	
B38	Family income supplement, if current	368
	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B42	Other Soc Security benefits, if current	367
B30	Family allowance/Child's benefit	337
B31	Retirement pensions	338
B32	Widows benefits	339
B38	NI disablement/war disability pension	340
B34	Mobility allowance, etc	361
	<u>Income from sub-letting: (not included for owned/rent-free dwellings if less than updated rateable value)</u>	
A13	Rent received from sub-letting rooms	090
A25	" " " " " garage	100
18 19 20	Rates rebate	040, 047
A 17	Rent rebate	230
A 17	<u>less</u> rent	010
A 17	<u>less</u> rent, including services	020
18 19 20	<u>less</u> rates	030
18 19 20	<u>less</u> water charges	050
A 20	<u>less</u> ground rent	060
A 24	<u>less</u> insurance on structure	110
A 16	<u>less</u> caravan site rent	120

Schedule and Question No.	Source of income	Code
	<u>Income from occupation of owned/rent-free dwellings:</u> (not included if income from sub-letting is greater)	
-	Rateable value, updated	267P, 268P, 269P
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B51	Allowances from members of HMF	351
B52/3	Allowances from relatives; alimony	352
B53	LA allowances for foster children	353
B64	Other earned income	381
B62	Married womans allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

Schedule and Question No.	Source of income	Code
B34	Mobility allowance, etc	361
B41	Death grant/maternity grant	372
B40	Supplementary benefit, if current	365
B42	Other social security benefits, if current	367
	<u>Social Security benefits (b)</u> (the last weekly payment of these benefits is averaged over the number of weeks in the last 12 months for which they have been received).	
B37	Unemployment benefit	362
B36	Sickness/Industrial injury benefits	363, 325
B35	Invalidity pension	369
B38	Family Income Supplement	368
B45	TU or Friendly Society benefits	366
B39	Maternity allowance	341
	<u>Income from sub-letting:</u>	
A13	Rent received from sub-letting rooms	090
A25	" " " " , " garage	100
A17	<u>less rent</u>	010
A17	<u>less rent including services</u>	020
A18, 19, 20	<u>less rates</u>	030
A19, 19, 20	<u>less water charges</u>	050
A20	<u>less ground rent</u>	060
-	<u>less owner-occupiers rateable value</u> (housing costs are abated in proportion to the number of rooms sub-let)	267P, 268P
	<u>Income from rent-free dwelling:</u>	
-	Rateable value, updated	269P
-	Imputed costs in business expense cases	267
	<u>Income from owner-occupation:</u>	
-	Rateable value, updated	267P, 268P
	<u>Income from other sources:</u>	
B51	Allowances from members of HMF	351
B52/3	Allowances from relatives; alimony	352

CSO Net Household Income (Code 456P)

FES 1977

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary, main and subsidiary employment</u> (if the informant has received unemployment, sickness or invalidity benefits in the last 12 months, the amount of wage/salary is abated in proportion to the number of weeks in the year for which these benefits were received).	
B6 or B15	Last take home pay, if normal, otherwise normal take home pay	303 or 329
B23	Last take home pay from subsidiary employment	309
B11, B25	Superannuation contributions	318, 319
B11, B25	Other deductions from pay	308, 314
B16	Net bonus	330
B17	Value of luncheon vouchers	316
B27	<u>Self-employment income</u>	326, 328
	<u>Investment income:</u>	
B56	Building Society interest - net	376
B59	Interest from stocks, shares - net	378
B49	Income from trust/covenant - net	348
B55	Interest on Co-op shares and dividends	375
B60	Income from property	360
B54	Interest on Nat Savings or TSB deposits	373
B58	Interest on other savings	374
B57	Interest on Defence Bonds, etc	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B47	Private sector pensions - net	344
B48	Annuity - net	346
B50	Trade Union pension	350
	<u>Social Security benefits (a)</u>	
B30	Family Allowances/Child's benefit	337
B31	Retirement pensions	338
B32	Widows benefits	339
B33	NI disablement/War disability pensions	340

Schedule and Question No.	Source of income	Code
B53	LA allowances for foster children	353
B64	Other earned income	381
B62	Married womans allowance from absent husband	385
B43	Redundancy pay averaged over years of service	357
B72	Income of child under 16	396
A46	Value of private scholarships	209
A46	Value of public scholarships	210
	<u>Imputed income:</u>	
B17	Free meals from employer	317
B17	Other free food from employer	320
B61	Value of concessionary coal	322
B61	Value of concessionary coke	324
-	Value of self-supply goods	327
A45	School milk	259
A45	School meals	261
A45	NHS Milk	263
A45	NHS Dried milk	265
	<u>Tax and insurance:</u>	
B8	Refunds of PAYE tax	304
B66	Refunds of tax other than PAYE	390
B65	<u>less</u> direct tax payments	387
-	<u>less</u> NI contributions paid by non-employees	029P

## CSO ORIGINAL HOUSEHOLD INCOME (CODE 459P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary, main and subsidiary employment</u> (if the informant has received unemployment, sickness or invalidity benefits in the last 12 months, the amount of wage/salary is abated in proportion to the number of weeks in the year for which these benefits were received.)	
B6 or B15	Last take home pay, if normal, otherwise normal take-home pay.	303 or 329
B23	Last take home pay from subsidiary employment	309
B9, 25	PAYE tax	305, 310
B10, 25	NI conts	306, 311
B11, 25	Superannuation contributions	318, 319
B11	Other deductions from pay	308, 314
B16	Gross bonus	312
B17	Value of luncheon vouchers	316
B27	<u>Self-employment income</u>	326, 328
	<u>Investment income</u>	
B56	Building Society interest - net	376
B56	" " " - calculated tax	020p
B59	Interest from stocks, shares - net	378
B59	" " " " - calculated tax	021p
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B60	Income from property	360
B54	Interest on Nat Savings or TSB deposits	373
B58	Interest on other savings	374
B55	Interest on Co-op Shares and dividends	375
B57	Interest on defence bonds	377
	Other unearned income	384
	<u>Annuities and pensions</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pensions	350



C

Schedule and Question No.	Source of income	Code
	<u>Income from sub-letting</u>	
A13 CL	Rent received from sub-letting rooms	090
A25	Rent received from sub-letting garage	100
	<u>less</u> owner-occupiers rateable value, updated	267P, 268P
A17	<u>less</u> rent	010
A17	<u>less</u> rent including services	020
A18 19 20	<u>less</u> rates	030
A18 19 20	<u>less</u> water charges	050
A20	<u>less</u> ground rent	060
	(the housing costs of sub-let dwellings are abated in proportion to the number of rooms sub-let)	
	<u>Income from occupation of rent free dwellings</u>	
	Rateable value, updated	269P
-	Imputed costs in business expense cases	267
	<u>Income from owner-occupation</u>	
	Rateable value, updated	267P, 268P
	<u>Imputed income</u>	
B17	Free meals from employer	317
B17	Other free food from employer	320
B61	Value of concessionary coal	322
B61	Value of concessionary coke	324
-	Value of self-supply goods	327
	<u>Income from other sources</u>	
B51	Allowances from members of HMF	351
B52/3	Allowances from friends, alimony	352
B53	LA allowances for foster children	353
B64	Other earned income	381
B62	Married womans allowance from absent husband	385
B72	Income of child under 16	396
A46	Income from private scholarships	209
B45	TU or Friendly Society Benefits, averaged over number of weeks received	366

## CSO TAX UNIT INCOME (CODES 461P-467P)

Schedule and Question No.	Source of Income	Code
	<u>Wage/Salary:</u> (If the informant has received unemployment, sickness or invalidity benefits in the last 12 months, the amount of wage or salary is abated in proportion to the number of weeks in the year for which these benefits were received.)	
B.6 or B.15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 329
B.23	Last take-home pay from subsidiary employment	309
B.9, B.25	PAYE tax	305, 310
B.10, B.25	NI contributions	306, 311
B.11, B.25	Other deductions from pay	308, 314
B.16	Gross bonus	312
B.27	<u>Self-employment income</u>	326, 328
	<u>Investment income:</u>	
B.56	Building Society interest - net	376
B.56	Building Society interest - calculated tax	020P
B.59	Interest from stocks, shares - net	378
B.59	Interest from stocks, shares - calculated tax	021P
B.49	Income from trust/covenant - net	348
B.49	Income from trust/covenant - tax	349
B.60	Income from property	360
B.54	Interest on Nat Saving or TSB deposits	373
B.58	Interest on other savings	374
B.57	Interest on Defence Bonds, etc	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B.46	Public sector pensions - net	342
B.46	Public sector pensions - tax	343
B.47	Private sector pensions - net	344
B.47	Private sector pensions - tax	345
B.48	Annuity - net	346
B.48	Annuity - tax	347
B.50	Trade Union pension	350

CSO TAX UNIT INCOME (CODES 461P-467P) (contd)

Schedule and Question No.	Source of income	Code
	<u>Social Security benefits:</u>	
B.30	Family allowances/Child's benefit	337
B.31	NI Retirement pension	338
B.32	NI Widows pension	339
	<u>Income from sub-letting:</u>	
A.13	Rent received from sub-letting rooms	090
A.25	Rent received from sub-letting garage	100
-	<u>Less</u> owner-occupiers rateable value	267P, 268P
A.17	<u>Less</u> rent	010
A.17	<u>Less</u> rent including services	020
A.18, 19, 20	<u>Less</u> rates	030
A.18, 19, 20	<u>Less</u> water charges	050
A.20	<u>Less</u> ground rent	060
	(housing costs are abated in proportion to the number of rooms sub-let)	
	<u>Other income:</u>	
B.64	Other earned income	381
B.72	Income of child under 16	396
B.2	Earned income before retirement, if retired less than 52 weeks	302, A.206

GROSS HOUSEHOLD INCOME, BASED ON NORMAL EARNINGS  
2 WEEK RULE APPLIED (CODE 491P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment</u> (not included if informant has been away from work without pay for more than 2 weeks)	
B6 or B15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 329
B9	PAYE tax	305
B10	NI contributions	306,
B11	Superannuation	318
B11	Other deductions from pay	308
B16	Gross bonus	312
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI contributions	311,
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B56	Building Society interest - net	376
B56	" " " - calculated tax	020P
B59	Interest from stocks, shares - net	378
B59	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B60	Income from property	360
B54	Interest on Nat Savings or TSB deposits	373
B58	Interest on other savings	374
B55	Interest on Co-op Shares and dividends	375
B57	Interest on defence bonds	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350

Schedule and Question No.	Source of income	Code
	<u>Social Security benefits (a)</u>	
B38	Family income supplement, if current	368
-	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B42	Other Soc Security benefits, if current	367
B30	Family allowance/Child's benefit	337
B31	Retirement pensions	338
B32	Widows benefits	339
B33	NI disablement/war disability pension	340
B34	Mobility allowance, etc	361
B39	Maternity allowance, if current	341
	<u>Social Security benefits (b)</u> (included only if informant has been away from work without pay for more than 2 weeks)	
B37	Unemployment benefit, if current	362
B35	Sickness/industrial injury benefit, if current	363
B40	Supplementary benefit, if current	365
B36	Invalidity pension, if current	369
	<u>Income from sub-letting:</u> (not included for owned/rent free dwellings if less than updated rateable value)	
A13	Rent received from sub-letting rooms	090
A25	" " " " " garage	100
A18 19 20	Rates rebate	040, 047
A17	Rent rebate	230
A17	<u>Less</u> rent	010
A17	<u>Less</u> rent, including services	020
A18 19 20	<u>Less</u> rates	030
A18 19 20	<u>Less</u> water charges	050
A20	<u>Less</u> ground rent	060
A24	<u>Less</u> insurance on structure	110
A16	<u>Less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings:</u> (not included if income from sub-letting is greater)	
-	Rateable value, updated	267P, 268P, 26
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B51	Allowances from members of HMF	351
B52/3	Allowances from relatives; alimony	352

Schedule and Question No.	Source of income	Code
B53	LA allowances for foster children	353
B64	Other earned income	381
B62	Married womans allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396